

REDACTED



**WESTERN TIDEWATER
REGIONAL JAIL AUTHORITY**

**PROPOSAL TO PROVIDE
PROFESSIONAL AUDIT SERVICES**

**FOR THE YEARS ENDING
JUNE 30, 2018, 2019, AND 2020 WITH
TWO ADDITIONAL OPTION YEARS**

RFP #082817

OCTOBER 6, 2017

Your Success is Our Focus





Western Tidewater Regional Jail Authority

**Proposal to Provide
Professional Audit Services**

**For the Years Ending
June 30, 2018, 2019, and 2020 with
two additional option years**

RFP #082817

October 6, 2017

Brown, Edwards & Company, L.L.P.
319 McClanahan Street, S.W.
Roanoke, Virginia 24014
FIN: 54-0504608

Contacts: Christopher A. Banta, Partner
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(540) 345-0936

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(540) 434-6736

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Western Tidewater Regional Jail Authority

October 6, 2017

Attn: Tim Wertheimer
2402 Godwin Blvd
Suffolk, Virginia 23434

We are pleased to present our qualifications to provide independent auditing services to Western Tidewater Regional Jail Authority for the years ending December 31, 2018, 2019, and 2020 with the option of two additional subsequent years. Brown, Edwards & Company, L.L.P. ("Brown Edwards") has a large governmental and municipal practice and is a leader in providing services to governmental and municipal clients in Virginia. **Western Tidewater Regional Jail Authority would be an important part of our governmental practice and our firm.**

The right firm

As the Authority continues to face new challenges, you will need an exceptional relationship with, and commitment from, a group of professionals who advise you and support your efforts. Your independent auditors should be leaders among that group of trusted advisors. Brown Edwards provides expertise not only in accounting and auditing, but also offers the specific expertise of other dedicated specialists who provide a broad range of financial advisory, information technology, and consulting services. Our long-standing presence and commitment to our state's business communities have resulted in assembling an impressive portfolio of clients not only in the governmental arena but in other industries as well. As you review our proposal, keep in mind the reasons Brown Edwards should be your choice.

- **Governmental and municipal experience** – We are one of the leading firms in Virginia serving governmental and municipal entities. We spend approximately 33,000 hours annually providing audit, accounting, and advisory services to our governmental and municipal clients, and other related entities that expend government funding or fall under *Government Auditing Standards*. We have over **thirty years of experience with the GFOA Certificate of Excellence in Financial Reporting program**, and all of our clients who have chosen to participate receive the certificate.
- **Commitment to Compliance** – We are committed to ensuring compliance with all federal, state, regulatory, and industry auditing and accounting standards including those issued by the Governmental Accounting Standards Board, the Government Accountability Office, and the Auditor of Public Accounts of the Commonwealth of Virginia.
- **Timeliness of service** – We are proud to say that the only non-timely filings experienced have been client-imposed and agreed-upon.
- **Engagement staff consistency** – Staff turnover is unavoidable in any organization, particularly in CPA firms. Although our turnover rate is generally below average for CPA firms, it does occur. In order to minimize the effects on our clients of turnover, each Brown Edwards partner, director, and senior manager is responsible for significantly fewer staff and engagement hours than equivalents in other firms. The resulting increased involvement by high level professionals minimizes the effects of inevitable staff turnover on our clients.
- **Client satisfaction** – In our efforts to provide excellent service to our clients, we periodically ask for feedback in the form of a client survey. The questions include topics on overall satisfaction, interaction with our team members, promptness of communication, and proactivity in offering valuable solutions. We sent our most recent survey to over 60 local government clients and we feel the results speak for themselves – over 80% of those responding indicated they were either very satisfied or extremely satisfied with their relationship with Brown Edwards. When asked specifically if they would be likely to recommend Brown Edwards to others, 93% indicated they would be either likely or extremely likely to do so.

The right firm (Continued)

- **Annual government conference** – Each year we conduct a one-day conference specifically geared to governmental entities. In recent years, topics such as GASB updates, pension standards, utility rate setting, internal controls, budgeting, and capital markets have been presented. This seminar, which celebrated its 20th year in 2017, has consistently received outstanding evaluations. As our practice has grown and as our presence throughout the Commonwealth has expanded, we have expanded our conference to multiple locations.

An exceptional commitment

Every firm proposing to serve as your auditor will present their credentials in great detail; we are no exception. There is more, however, to a successful professional relationship, including how information gathered during the audit process is used and intangible factors such as commitment and service. We believe your auditor's knowledge of your operations should be used to bring you added value, in the form of innovative and proactive solutions to the current and future issues you face. In this proposal, we present compelling reasons why we believe Brown Edwards is the best choice to serve the Authority. **In addition, one key fact differentiates us from other firms that you may consider – our enthusiasm to serve you.**

This proposal document represents a firm and irrevocable offer for the December 31, 2018, 2019, and 2020 year-end audits. Please call us at 540-345-0936 or 540-434-6736 if you have any questions or need additional information.

Sincerely,



Christopher A. Banta, Partner
319 McClanahan Street, S.W.
Roanoke, Virginia 24014
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Profile of the firm

Brown, Edwards & Company, L.L.P., is a regional accounting firm formed in 1967 through the merger of Fred P. Edwards Company and C. A. Brown & Company, whose histories date back to the 1920s. The firm has enjoyed significant growth since its formation, thanks to an unwavering commitment to our clients to provide the highest quality professional services in the industry and the attention and responsiveness they deserve and have come to expect.

With an average of 25 years of experience for partners and directors and ten years for senior managers and managers, team members at Brown Edwards bring significant experience and knowledge to every client engagement. Each service area offers specialists in accounting, assurance, tax, and management advisory services to our clients. In addition, we have developed industry teams, such as our not-for-profit, higher education, health care, financial institutions, and governmental practice units, which are comprised of team

members with in-depth experience and specialized training who spend substantially all of their professional life providing services exclusively to clients in those specific industries.

Our governmental and municipal practice is based in and has grown from our Roanoke office, where three partners have devoted a majority of their time to this practice. In addition, between our Lynchburg, Harrisonburg, and Bristol offices, we have six partners, four directors, and over forty-five professionals who devote substantial amounts of their time to servicing municipal clients. Our Harrisonburg office will serve as managing office for the engagement. The size of our practice allows for lead and concurring partner rotation available upon request.

Our commitment to excellence

All aspects of our service quality are monitored against our 5-Star Service Quality Standards. While these standards are part of our culture, we also monitor how well we are doing by annual face-to-face client surveys in which members of the firm, not associated with an engagement, conduct interviews of selected clients to obtain feedback related to service quality. The results of these surveys assist us in realignment of priorities and, on an ongoing basis, support our goal of continuous improvement of service quality.

Our qualifications
Offices in Blacksburg, Roanoke, Lynchburg, Harrisonburg, Bristol, and Wytheville, Virginia , Bluefield and Charleston, West Virginia , and Kingsport, Tennessee
41 Partners and over 250 Professionals
In the top 10 of leading accounting firms in the region, with industry teams to provide you with a team with extensive experience and specialized training
<i>Accounting Today's</i> 2017 Regional Leaders in the Capital Region (DE, MD, VA, DC, and WV)
<i>Inside Public Accounting's</i> Top 100 Public Accounting Firms by gross revenue
For 25 years , continuously received a pass in our peer review



Local, state, and national organizations



Successfully passed the review by the Auditor of Public Accounts for fiscal year June 30, 2015, as well as multiple previous years. The results were pass ratings, with no deficiencies.



Key members of our engagement team are members of the Government Finance Officers Association. All of our local government team partners, directors, and senior associates have extensive experience with the GFOA certificate program. In addition, certain members of our staff have served as qualified reviewers for the GFOA certificate program.



Most of the engagement team are members of the Virginia Government Finance Officers Association. Additionally, certain members of our staff have conducted training for the VGFOA.



Board monitors quality in firms that audit public companies to meet the highest level of technical quality. Received an unqualified report from its inspection, a distinction few firms receive. Benefit to you is that our quality control systems and educational requirements are subject to the same standards and inspections as are those of large national and super-regional firms. Our most recent PCAOB report is available at <http://pcaobus.org/Inspections/Reports>.



Membership requires a peer review every three years, and Brown Edwards received a pass rating, with no deficiencies. During our most recent review, one governmental engagement was selected.



Chris Banta is a Certified Fraud Examiner ("CFE"). CFE's are experts in the field of internal control, fraud detection and prevention, litigation support, and expert witness assistance. This designation, and the skills associated with this certification, provide an added benefit to complex municipal engagements.



GAQC is designed to help CPAs meet the challenges of performing quality governmental audits. The GAQC's primary purpose is to promote the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. As a member of the GAQC, we will adhere to specific membership requirements covering the governmental audits we perform, will comply with the specific continuing education requirements for all of our personnel working on these audits, and have access to tools that focus around quality improvement. We believe our participation in the GAQC enhances our audit services to the Board.



We are an independent member of the BDO Alliance USA, a nationwide association of independently owned local and regional accounting, consulting, and service firms with similar client service goals. The BDO Alliance USA presents an opportunity for firms to expand services to clients without jeopardizing our existing relationships or our autonomy by accessing the resources of BDO USA, LLP and other Alliance members

Local, state, and national organizations (Continued)

Brown Edwards performs peer reviews for four to six firms each year, and our peer review clients include seven top 100 firms in the country in terms of annual revenue. Four key members of our governmental team participate significantly in this practice area. Participation as peer reviewers gives Brown Edwards exposure to the work of other quality firms and is an excellent exercise to ensure we are up-to-date on the most recent professional standards.

"In a constantly changing governmental environment full of industry standard updates and changes, Brown Edwards is always there to help guide the implementation to make the transition smooth. They are a top notch quality firm that gets the job done right."

*-Matthew R. Hornby, Assistant Director of Finance
Town of Blacksburg, Virginia*

Assurances

Assurances	Explanation
Statement of independence and compliance	<ul style="list-style-type: none"> ▪ Brown Edwards meets the independence standards of the AICPA and the U.S. Government Accountability Office's Government Auditing Standards in relation to the Authority and will comply with all federal, state, and local laws and regulations. ▪ No owners, officers, employees, or agents, or their immediate family members, are currently, or have been in the past year, an employee of the Authority. In addition, Brown Edwards has no professional relationships with the Authority that would cause a conflict of interest relative to performing the proposed audit.
External quality program	<ul style="list-style-type: none"> ▪ Brown Edwards participates in an external quality control program and a copy of the most recent quality control review report is located at Appendix A.
Statement of assurances	<ul style="list-style-type: none"> ▪ If Brown Edwards work related to the Authority's audit is reviewed by the Auditor of Public Accounts (APA) as part of the APA's quality control review program, we will notify the Authority of any findings by the APA. ▪ All requirements stated in the request for proposal are acceptable and will become a part of the final contract.
Affirmation of staff qualifications	<ul style="list-style-type: none"> ▪ All staff assigned to work on the Authority's engagement will be appropriately qualified to perform the work assigned, will do so objectively and competently, will maintain confidentiality, and will have the required training and certification to comply with applicable standards, that might arise in the course of performing the audit.
Statement of licensing	<ul style="list-style-type: none"> ▪ Brown Edwards partners and key personnel assigned to the engagement are licensed to perform the audit as provided by applicable laws of the Commonwealth of Virginia.
Commitment to continuity	<ul style="list-style-type: none"> ▪ Staff assigned to the Authority's audit will be scheduled with sufficient capacity to provide appropriate attention to the Authority's engagement and meet deadlines as requested by the Authority ▪ Audit efficiency benefits from recurring involvement by Brown Edwards professionals on engagements. To the extent possible, we assign the same professionals to an engagement for the duration of the contract.
Insurance coverage	<ul style="list-style-type: none"> ▪ Brown Edwards maintains appropriate insurance coverage including general liability, automobile liability, umbrella liability, worker's compensation and employer's liability and professional liability.

Experience and qualifications of service team

The members of the proposed service team have proven track records with other governmental entities. Our service team is exceptionally well suited to meet your needs because:

- Our firm's experience and commitment to continuing to build our governmental practice ensures that your questions and concerns are addressed promptly.
- Our local presence provides immediate availability of resources, expertise, and decision-making on the Authority's engagement.
- Experience with a wide range of government specific public sector software systems including, but not limited to: New World, Bright (BAI), Munis, HTE, SAP, and Pentamation.
- Our people have experience and knowledge that is relevant to the financial, accounting, information technology, and other business considerations facing the Authority.
- Our people are active members in various governmental finance organizations and associations, and maintain a strong professional relationship with the office of the Auditor of Public Accounts of the Commonwealth of Virginia, GFOA, VGFOA, and GASB.
- All service team members meet or exceed minimum continuing professional education requirements, including the stringent requirements under the GAO Yellow Book.

People make the difference in professional relationships. We believe communication and personal chemistry are particularly important elements of client relationships, especially in the dynamic governmental arena. Our professionals are skilled in this field, and we expect you will feel comfortable with their expertise and 'round the clock' commitment to the Authority.

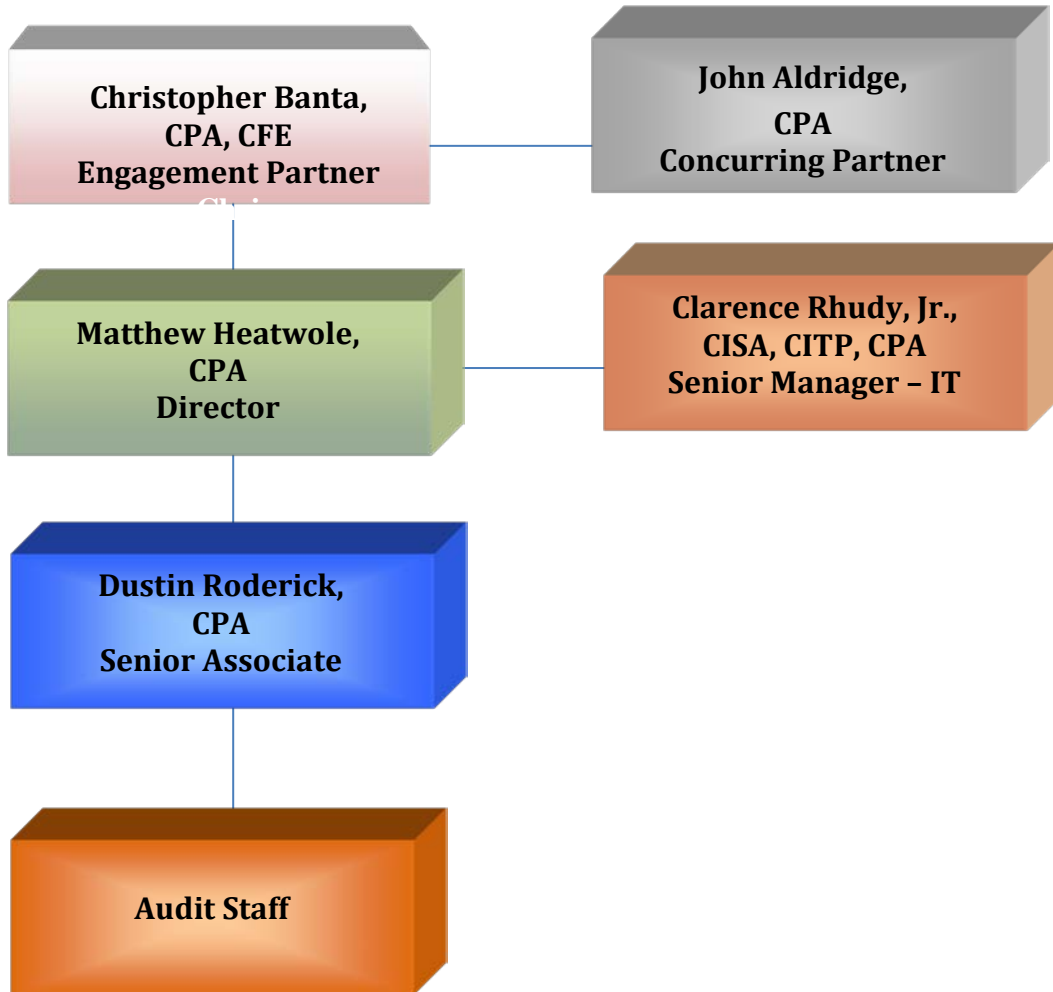
Partner rotation – To ensure a “fresh look” and to further enhance quality in the audit review process, Brown Edwards rotates partner review to a new reviewer approximately every three years. Full rotation of the designated engagement partner or engagement team is also available at the client's request.

Biographies of your service team are included.

“The staff at Brown Edwards have served as much more than auditors. They have become a partner with the City of Winchester. They continually give us the guidance and expertise we need to navigate through new mandates and they offer solutions that fit our needs as a small government. The audits are consistently thorough and their focus is on customer services; their staff are always available to us throughout the year if we need assistance.”

*-Mary Blowe, Finance Director
City of Winchester, Virginia*

Your Service Team





Chris Banta, CPA, CFE
Partner
540-345-0936
cbanta@becpas.com

Profile

- Partner with oversight responsibility of municipal practice
- Partner in the Roanoke office specializing in municipalities, electric cooperatives, not-for-profit organizations, and HUD properties
- Coordinates the compliance auditing aspect of the annual audits of municipal and nonprofit clients, including APA compliance and transmittal form preparation, single audit compliance, FAA compliance, RUS compliance, and NTD reporting compliance
- Member of Brown Edwards' peer review services team
- Certified Fraud Examiner, providing internal control reviews, fraud examinations, forensic accounting services, and litigation support services
- Previously named a "Super CPA" in the Government and Nonprofits area of practice in the **Virginia Business** magazine

Education

- Bachelor of Science in Accounting from Virginia Tech

Memberships and certifications

- AICPA and VSCPA, Government Finance Officers Association, Virginia Government Finance Officers Association, National Society of Accountants for Cooperatives, and Association of Certified Fraud Examiners
- Past Treasurer (also former President) of the Grandin Theatre Foundation
- Current Board member and Treasurer of the Virginia Museum of Transportation
- Member of the Kiwanis Club of Roanoke, serving as Chair of the Career Technical Education Scholarship Committee
- Finance Committee member Boys and Girls Club of Southwest Virginia

Government audit engagement	Years on engagement	Position
Riverside Regional Jail Authority	2	Partner
Bedford Regional Water Authority	6	E/IC/Director/Partner
NRV Regional Water Authority	2	Partner
Alexandria Renew Enterprises	1	Partner
Montgomery County, Virginia	7	E/IC /Director/Partner
County of Frederick, Virginia	10	E/IC/Director/Partner
County of Bedford, Virginia	8	E/IC – Compliance
City of Falls Church, Virginia	2	Quality Control Reviewer
City of Colonial Heights, Virginia	2	Partner
City of Charlottesville, Virginia	1	Quality Control Partner
Town of Herndon, Virginia	1	Partner
City of Charlottesville, Virginia	1	Quality Control Partner
City of Falls Church, Virginia	2	Quality Control Partner
City of Lynchburg, Virginia	11	E/IC/Director/Partner
City of Harrisonburg, Virginia	8	Staff Auditor/E/IC – Compliance
City of Staunton, Virginia	5	Concurring Reviewer
Roanoke City Public Schools	5	E/IC/Director/Partner
Virginia Tech/Montgomery Airport Authority	8	E/IC/Director/Partner
Town of Blacksburg, Virginia	9	E/IC/Director/Partner
Virginia Resources Authority	3	Director/Partner
Virginia Tobacco Settlement Financing Corporation	3	Director/Partner
Greater Lynchburg Transit Company	4	E/IC – Compliance
Town of Bedford, Virginia	8	Staff auditor
Town of Culpeper, Virginia	1	Partner
Town of Vinton, Virginia	7	Staff auditor/E/IC – Compliance
Town of Tazewell, Virginia	3	E/IC/Director/Partner
Crater Criminal Justice Academy	1	Partner

E/IC – Engagement In-Charge



John Aldridge, CPA
Concurring Partner
540-345-0936
jaldridge@becpas.com

Profile

- Partner based in our Roanoke office, concentrating on municipalities, not-for-profit organizations, and HUD properties
- Performs organizational reviews related to internal controls and operations
- Previously named a “Super CPA” in the Government and Non-profit area of practice in the Virginia Business magazine

Education

- Bachelor of Business Administration from James Madison University

Memberships

- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA) and the Virginia Society of Certified Public Accountants (VSCPA)
- Virginia Government Finance Officer’s Association
- Treasurer for the Better Business Bureau of Western Virginia
- New Vision Board Member

Government audit engagement	Years on engagement	Position
Riverside Regional Jail Authority	2	Concurring Partner
County of Frederick, Virginia	12	E/IC/Partner
County of Powhatan, Virginia	1	Partner
County of Bedford, Virginia	13	Partner
County of Montgomery, Virginia	9	Partner
City of Danville, Virginia	2	Concurring Partner
City of Staunton, Virginia	1	Concurring Partner
City of Harrisonburg, Virginia	10	E/IC/Concurring reviewer
City of Manassas, Virginia	1	Partner
City of Lynchburg, Virginia	9	Dir./Concurring reviewer
Town of Bedford, Virginia	15	Partner/Concurring reviewer
City of Colonial Heights, Virginia	4	Partner
City of Falls Church, Virginia	4	Partner
City of Winchester, Virginia	5	Partner
Roanoke City Public Schools	5	Partner
General Assembly of Virginia	6	Partner
Town of Blacksburg, Virginia	11	Partner
Town of Vinton, Virginia	12	Partner
Virginia Tech/Montgomery Airport Authority	10	Partner
Town of Culpeper, Virginia	5	Partner

E/IC —Engagement In-Charge



Matthew Heatwole, CPA

Director
540-434-6736
mheatwole@becpas.com

Profile

- Twelve years of experience in public accounting and six years of municipal auditing experience for a variety of cities, counties, and towns as well as authorities, boards and commissions
- Serves clients including municipalities, construction, cooperatives, and small businesses the not-for-profit industry including foundations
- Works on municipal audits which includes APA compliance auditing, Single Audit, and comprehensive annual financial report preparation
- Graduate of Harrisonburg Rockingham Chamber of Commerce Leadership Program and BOLD Program

Education

- Bachelor of Science in Accounting and Information Systems and a Master of Accounting and Information Systems, both from Virginia Tech

Memberships

- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA) and the Virginia Society of Certified Public Accountants (VSCPA)
- Virginia Government Finance Officers' Association (VGFOA)
- Treasurer of the Shenandoah Valley Builder's Association
- Treasurer of Mercy House

Government audit engagement	Years on engagement	Position
Riverside Regional Jail Authority	4	E/IC/Director
Frederick County Sanitation Authority	6	E/IC/Director
Alexandria Renew Enterprises	5	E/IC/Director
City of Manassas, Virginia	3	E/IC/Director
Town of Herndon	1	E/IC/Director
Central Virginia Waste Management Authority	5	E/IC/Director
Harrisonburg Electric Commission	4	E/IC/Director
City of Harrisonburg, Virginia	6	E/IC/Director
Town of Tazewell, Virginia	1	E/IC
City of Winchester, Virginia	4	E/IC/Director
Town of Dayton	2	Reviewer
City of Winchester EDA	2	E/IC/Director
City of Staunton, Virginia	3	Staff auditor, E/IC

E/IC —Engagement In-Charge



Dustin Roderick, CPA
Senior Associate
540-434-6736
droderick@becpas.com

Profile

- Over five years of experience in public accounting and municipal auditing
- Works on municipal audits and also serves clients in the small business, construction contractors, and not-for-profit industries
- Specializes in the assessments of security and internal controls over accounting information systems, as well as the application of CAATs
- Treasurer of Crossroad to Brain Injury Recovery, Inc.

Education

- Bachelor of Business Administration in Accounting and a Master of Science in Accounting with a concentration in Accounting Information Systems from James Madison University

Memberships and certifications

- American Institute of Certified Public Accountants (AICPA) and the Virginia Society of Certified Public Accountants (VSCPA)

Government audit engagement	Years on engagement	Position
Riverside Regional Jail Authority	2	E/IC
Alexandria Renew Enterprises	5	E/IC, Staff auditor
City of Harrisonburg, Virginia	5	E/IC, Staff auditor
Frederick County Sanitation Authority	5	E/IC, Staff auditor
City of Winchester, Virginia	5	Staff auditor
Frederick County Public Schools	4	Staff auditor
City of Winchester EDA	3	E/IC
City of Staunton, Virginia	3	Staff auditor
Region Ten Community Services Board	3	Staff auditor
Town of Culpeper, Virginia	3	Staff auditor
City of Manassas, Virginia	2	E/IC, Staff auditor
Town of Herndon, Virginia	1	Staff auditor
Shenandoah County Public Schools	2	Staff auditor
Spotsylvania County Public Schools	2	Staff auditor
Central Shenandoah Planning District Commission	1	E/IC
City of Charlottesville, Virginia	1	Staff auditor
City of Falls Church, Virginia	1	Staff auditor
Harrisonburg Electric Commission	1	Staff auditor
Town of Colonial Beach, Virginia	1	Staff auditor
Town of Dayton, Virginia	1	Staff auditor
Town of Tazewell, Virginia	1	Staff auditor

E/IC —Engagement In-Charge



**Clarence A. Rhudy, Jr.,
CPA, CISA, CITP**
Senior Manager-IT
540-345-0936
crhudy@becpas.com

Profile

- Information technology specialist in the Roanoke office with over ten years of experience in public accounting experience in programming, classroom training, automation, and utilization of information technology and controls in the work place with our firm and with other organizations
- Worked closely with various organizations prior to and since he joined Brown Edwards to achieve more effective and efficient use of technology, including IT assessments for organizations such as local governments and Sarbanes-Oxley (SOX) compliance both as a consultant and an auditor
- Experience performing information technology assessments for private industry, local government, financial institutions, and colleges and universities

Education

- Bachelor of Science in Accounting and Finance from Concord University
- Master's in Accountancy from Lynchburg College
- Previously taught accounting, investing, finance, and computers at National Business College and Central Virginia Community College

Memberships and certifications

- Certified Public Accountant
- American Institute of Certified Public Accountants
- Information Systems Audit and Control Association
- Certified Information Systems Auditor
- A+ and Network + from Comptia
- Certified Information Technology Professional

Government audit engagement	Years on engagement	Position
County of Montgomery, Virginia	6	IT Auditor
County of Bedford, Virginia	7	IT Auditor
Frederick County Sanitation Authority	4	IT Auditor
Bedford County Public Service Authority	4	IT Auditor
City of Lynchburg, Virginia	7	IT Auditor
City of Bristol, Tennessee	3	IT Auditor
City of Staunton, Virginia	3	IT Auditor
City of Harrisonburg, Virginia	3	IT Auditor
Roanoke City Schools	4	IT Auditor
Virginia Tech/Montgomery Regional Airport	5	IT Auditor
Town of Blacksburg, Virginia	7	IT Auditor
Town of Bedford, Virginia	7	IT Auditor
Harrisonburg Electric Commission	3	IT Auditor
Town of Vinton, Virginia	7	IT Auditor
Town of Tazewell, Virginia	4	IT Auditor

References

Our firm is a leader in providing professional services to local governments throughout Virginia. A partial listing of local government clients currently served is as follows. We have included some clients geographically close to the Authority, but are eager to provide more references at your request.

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Our value-added audit approach

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Tentative Audit Timetable

Activity	Timing	Hours by Staff Level			
		Partner	Director	Senior	Associates
Planning, including annual audit plan, entrance conference, review of prior year workpapers, and a list of all schedules and workpapers to be prepared by the client	April	4	8	15	2
Preliminary Fieldwork: <ul style="list-style-type: none"> ▪ Documentation of systems ▪ Evaluation of systems ▪ Early substantiation procedures ▪ Completion of APA procedures ▪ Testing of Federal expenditures (if applicable) ▪ Provide management with any preliminary findings 	June	4	8	15	25
Year-End Fieldwork: <ul style="list-style-type: none"> ▪ Substantiation of significant account balances ▪ Analytical review of accounts ▪ Preparation of management letter 	August	10	20	50	70
Fieldwork completed and all proposed audit adjustments delivered to management	September	-	-	-	-
Financial report prepared and draft of financial report provided to management for their review	October	4	8	20	-
Draft of management letter	October	1	1	5	-
Independent auditor's opinions on financial statements	October	-	-	-	-
Final management letter	October	1	1	-	-
Presentation of the financial report to the Board	As requested	2	2	-	-

"As always it was our pleasure to work with Brown Edwards again this year. We appreciate all of your help, friendly reminders and keeping us on task. Your knowledge, expertise and ability to discuss the issues in a professional and understanding manner is much appreciated and highly regarded, not only by staff but by our Audit Committee as well. Thank you!"

*-Kim Hynes, Executive Director
Central Virginia Waste Management Authority*

Services provided	Reporting overview
Financial Statements	<ul style="list-style-type: none"> ▪ Audit of the financial statements. ▪ Audit will be performed in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in <i>Government Auditing Standards</i> issued by the Comptroller General of the United States, and the <i>Specifications for Audits of Authorities, Boards, and Commissions</i>, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. ▪ If auditors' opinion is other than unmodified, the Authority will be provided reasons for qualifying the opinion, disclaiming an opinion or rendering an adverse opinion within five business days of such determination. ▪ Issue a report on our consideration of the Authority internal control over financial reporting and tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. ▪ Describes the scope of testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. ▪ Apply certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information and no audit opinion issued.
Management letter	<ul style="list-style-type: none"> ▪ Throughout the engagement, as matters are noted for management letter inclusion, we will discuss these matters timely with management to ensure all of our facts are accurate and that management agrees with the potential suggestions. ▪ Submission of a management report of the findings on the system of internal control and related budgeting and operating procedures by September 30 after the fiscal year-end audit. ▪ Offer recommendations for improving administrative methods, management operations, and cost reductions.
New accounting standards	<ul style="list-style-type: none"> ▪ Brown Edwards will keep the Authority fully informed of new GASB statements and provide informal and incidental advice that may be requested by the Authority officials regarding their implementation.

Services provided (Continued)	Reporting overview (Continued)
Single Audit and Auditor of Public Accounts compliance (as applicable)	<ul style="list-style-type: none"> ▪ If applicable, complete required compliance reviews in accordance with the audit requirements for states, local governments, and non-profit organizations which receive federal awards as established by the Federal Office of Management and Budget under Uniform Guidance as well as reviews required in the <i>Specifications for Audits of Authorities, Board, and Commissions</i> of the Auditor of Public Accounts of the Commonwealth of Virginia. ▪ Prepare the Data Collection Form and complete the auditor’s portion within 20 days of delivery of audit opinions to the Authority.
Virginia retirement system census data examination	<ul style="list-style-type: none"> ▪ Perform as required by the Auditor of Public Accounts and the Virginia Retirement System (VRS). ▪ Examine management’s assertion that the census data submitted to the VRS is complete and reasonably free from material misstatement.
GFOA certificate	<ul style="list-style-type: none"> ▪ Provide assistance in order for the Authority to meet the requirements of the GFOA “Certificate of Achievement for Excellence in Financial Reporting.” ▪ Review prior year GFOA submission comments and address during planning phase of engagement. Results will be an updated financial report proforma.

Professional development and technical resources	Explanation
Employee development approach	<ul style="list-style-type: none"> ▪ Employees receive on the job training and continued professional education. ▪ Conduct local government specific training for all staff involved in government audits each year. ▪ All employees assigned to the Authority’s engagement will be in compliance with “Yellow Book” professional education requirements and will be supervised on a day to day basis by an In-Charge and/or Senior Associate. ▪ Continuing professional education records for the Authority’s engagement team are available upon request.
Employee access to technical resources	<ul style="list-style-type: none"> ▪ Staff have access to <i>Checkpoint tools for PPC</i> as well as <i>RIA Checkpoint</i> which are online databases for research on local government audit and accounting issues, and workpapers. ▪ Brown Edwards uses a paperless audit approach and utilizes CCH’s Prosystem <i>fx</i> Engagement software for all engagements and workpaper retention. ▪ Access to <i>PPC’s SMART Practice Aids</i> efficiently and effectively plan your audit by simultaneously identifying higher risk audit areas and developing procedures to mitigate those risks.
Use of financial audit software (Computer-assisted auditing techniques (“CAATS”))	<ul style="list-style-type: none"> ▪ Data extraction software makes it possible to perform a 100% test of a transaction class for some attributes in less time than it would take to design a statistical sample for a traditional test and allows analysis of very large databases that are in formats which Excel is unable to open or sort properly to reduce audit preparation time for the client and reduces the duration of fieldwork testing. ▪ Certain risks identified during an audit require extended procedures. In most of these circumstances, we utilize CAATS to efficiently perform these procedures.

'Beyond the Basics' – Additional Client Services

Our clients operate in a complex financial and compliance focused environment. At times, clients face challenges that only our expertise can assist with. These circumstances have strengthened our relationship with clients through services that are beyond the basic compliance audit. Real world examples of services provided to actual clients are as follows:

- Forensic and fraud services
- Excess overtime analysis
- Information technology services, vulnerability evaluations, and social engineering tests
- Internal controls evaluation and testing
- Payroll tax compliance assistance
- Procurement law compliance analysis
- Payroll and human resources controls and process reviews

Technology

Information technology assessment

Generally accepted auditing standards require that we gain a sufficient understanding of the information technology internal control system to plan our audit. As part of that process, we utilize an experienced Certified Information System Auditor (CISA). We have obtained this experience performing IT assessment procedures for various size companies, from public companies for Sarbanes-Oxley information technology requirements, governments, colleges, and financial institutions.

Our CISA will interview your IT personnel for the purpose of evaluation of IT risks and controls relevant to the audit. In most cases, this review results in the identification of previously unknown areas of risk and areas where controls and/or processes could be improved.

Many firms market this as an additional service for an additional fee, if they can, in fact, provide the service. We include this assessment as part of our stated audit fees.

Use of technology – IDEA software

We make use of IDEA data extraction software for many of our larger engagements. One advantage of using IDEA is that it can perform a 100% test of a transaction class for some attributes in less time than it would take to design a statistical sample for a traditional test. Another advantage is that IDEA allows us to analyze very large databases that are in formats which Excel is unable to open or sort properly. In some cases, IDEA allows us to not only perform tests more efficiently but also to apply tests that might not be possible through traditional means.

In most cases, use of IDEA reduces the audit preparation time for the client and reduces the duration of fieldwork testing.

Appendix A — Peer review



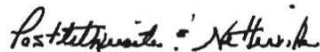
System Review Report

To the Partners of Brown, Edwards & Company L.L.P.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Brown, Edwards & Company L.L.P. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2015. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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 *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Brown, Edwards & Company L.L.P. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2015, 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*. Brown, Edwards & Company L.L.P. has received a peer review rating of *pass*.



Baton Rouge, Louisiana
August 27, 2015

Appendix B — APA Quality Review Reports



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 17, 2016

Brown, Edwards & Company, LLP
124 Newman Avenue
Harrisonburg, VA 22801

We have reviewed the working papers for the audit of the City of Falls Church, Virginia, which includes the City of Falls Church Public Schools, for the year ended June 30, 2015. The purpose of our review was to determine whether:

- A. the audit complies with the Specifications for Audits of Counties, Cities, and Towns, issued by the Auditor of Public Accounts;
- B. the audit complies with Government Auditing Standards, issued by the Comptroller General of the United States;
- C. the audit complies with Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations;
- D. the annual financial reports comply with generally accepted accounting principles for governmental entities; and
- E. the auditor has performed the agreed upon procedures for the Comparative Report Transmittal Forms as set forth in the Uniform Financial Reporting Manual, issued by the Auditor of Public Accounts.

We conducted our review in accordance with the 2015 Quality Control Review Program for Audits of Local Governments, developed by the Auditor of Public Accounts. The review was limited to the audit of the City of Falls Church, Virginia, and did not extend to any other engagements performed by your firm.

We found that for the audit of the City of Falls Church, Virginia, for the year ended June 30, 2015, the working papers appropriately supported the requirements listed in A through E above. Firms can receive a rating of pass, pass with deficiencies or fail. Brown, Edwards & Company, LLP has received a review rating of pass.

www.apa.virginia.gov | (804) 225-3350 | reports@apa.virginia.gov

Brown, Edwards & Company, LLP
November 17, 2016
Page Two

This report is intended for the information and use of management. However, it is a public record and its distribution is not limited.

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

cc: City of Falls Church
City of Falls Church School Board
Virginia Board of Accountancy
Virginia Society of Certified Public Accountants

Appendix B — APA Quality Review Reports



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 14, 2015

Brown, Edwards & Company, L.L.P
2102 Langhorne Road, Suite 200
Lynchburg, Virginia 24501

We have reviewed the working papers for the audit of the City of Danville, Virginia, which includes the City of Danville Public Schools, for the year ended June 30, 2014. The purpose of our review was to determine whether:

- A. the audit complies with the Specifications for Audits of Counties, Cities, and Towns, issued by the Auditor of Public Accounts;
- B. the audit complies with Government Auditing Standards, issued by the Comptroller General of the United States;
- C. the audit complies with Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations;
- D. the annual financial reports comply with generally accepted accounting principles for governmental entities; and
- E. the auditor has performed the agreed upon procedures for the Comparative Report Transmittal Forms as set forth in the Uniform Financial Reporting Manual, issued by the Auditor of Public Accounts.

We conducted our review in accordance with the 2014 Quality Control Review Program for Audits of Local Governments, developed by the Auditor of Public Accounts. The review was limited to the audit of the City of Danville, Virginia, and did not extend to any other engagements performed by your firm.

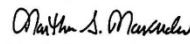
We found that for the audit of the City of Danville, Virginia, for the year ended June 30, 2014, the working papers appropriately supported the requirements listed in A through E above. Firms can receive a rating of pass, pass with deficiencies or fail. Brown, Edwards & Company, L.L.P has received a review rating of pass.

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Brown, Edwards & Company, L.L.P
July 14, 2015
Page Two

This report is intended for the information and use of management. However, it is a public record and its distribution is not limited.

Sincerely,


Martha S. Mavredes
Auditor of Public Accounts

cc: City of Danville
City of Danville Public Schools
Virginia Board of Accountancy
Virginia Society of Certified Public Accountants

Appendix B — APA Quality Review Reports



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 8, 2013

Brown, Edwards and Company
124 Newman Avenue
Harrisonburg, VA 22801

We have reviewed the working papers for the audit of the City of Falls Church, Virginia, for the year ended June 30, 2012. The purpose of our review was to determine whether:

- A. the audit complies with the Specifications for Audits of Counties, Cities, and Towns, issued by the Auditor of Public Accounts;
- B. the audit complies with Government Auditing Standards, issued by the Comptroller General of the United States;
- C. the audit complies with Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations;
- D. the annual financial reports comply with generally accepted accounting principles for governmental entities; and
- E. the auditor has performed the agreed upon procedures for the Comparative Report Transmittal Forms as set forth in the Uniform Financial Reporting Manual, issued by the Auditor of Public Accounts.

We conducted our review in accordance with the 2012 Quality Control Review Program for Audits of Local Governments, developed by the Auditor of Public Accounts. The review was limited to the audit of the City of Falls Church, Virginia, and did not extend to any other engagements performed by your firm.

We found that for the audit of the City of Falls Church, Virginia, for the year ended June 30, 2012, the working papers appropriately supported the requirements listed in A through E above. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Brown, Edwards and Company has received a review rating of pass.

This report is intended for the information and use of management. However, it is a public record and its distribution is not limited.

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

cc: City of Falls Church

Appendix C — CPE INFORMATION FOR SERVICE TEAM

Chris Banta, CPA, CFE

Year	CPE Course Description	Credits Issued
2016	19 th Annual Governmental Conference, Brown Edwards	7
	2016 Muni Season Post Mortem, Brown Edwards	6.5
	Peer Review Must Select Industry Update – Govt Audit Standards, AICPA	2
	VGFOA SW Virginia region Training, VGFOA	3
	2016 GAQC Annual Update Webcast, AICPA	2
	VGFOA Conference, VGFOA	7
	Advanced Fraud Techniques, Checkpoint Learning	6
	Summer Staff In-House, Brown Edwards	6
	Governmental A&A Update Conference, AICPA	18
	2016 Annual Construction Symposium, Brown Edwards	6
	Total	63.5
	2015	18 th Annual Governmental Conference, Brown Edwards
2014 Muni Season Post Mortem, Brown Edwards		8
2015 Spring Conference VGFOA		9
Computer Fraud: Detection and Deterrence		8
June 2015 Summer In-House Conference, Brown Edwards		4
2015 Ethics – Your License Depend on It!, Brown Edwards		2
Brown Edwards Leadership Retreat 2014, Brown Edwards		6.5
December A&A Update, Roanoke, Brown Edwards		8
Total		54
2014	Navigating the New Tax Regime	1
	17 th Annual Governmental Conference, Brown Edwards	7.5
	2013 Muni Season Post Mortem, Brown Edwards	8
	Testing and Documenting Internal Controls Over Compliance In a Single Audit	2
	Electric Plant Accounting & Depreciation	2
	Muni Staff Training, Brown Edwards	6.5
	Forensic Accounting, MicroMash	5
	2014 VGFOA Spring Conference, VGFOA	10
	June 2014 Summer In-House Conference, Brown Edwards	6
	2014 Ethics – Your License Depend on It!, Brown Edwards	2
	Brown Edwards Leadership Retreat 2014, Brown Edwards	1.5
	December A&A Update, Roanoke, Brown Edwards	7
	Total	58.5

Appendix C — CPE INFORMATION FOR SERVICE TEAM

John Aldridge, CPA

Year	CPE Course Description	Credits Issued
2016	19th Annual Governmental Conference, Brown Edwards	7
	2016 Muni Season Post Mortem, Brown Edwards	6.5
	2016 VGFOA SW VA Region Training	3
	2016 Brown Edwards Summer Staff Conference	6
	2016 Ethics – Your License Depends on It!, VSCPA	2
	Brown Edwards Lean Business Tax Process	3
	Companion to PPC’s Guide to HUD Audits	8
	Brown Edwards Leadership Retreat	4
	Investments: Equity Method, Including Consolidations	4
	Total	43.5

2015	18th Annual Governmental Conference, Brown Edwards	8.5
	2014 Muni Season Post Mortem, Brown Edwards	8
	2015 VGFOA Spring Conference, VGFOA	6
	2015 OMB Compliance Supplement and Single Audit Update, AICPA	2
	2015 Ethics – Your License Depends on It!, VSCPA	2
	Brown Edwards Leadership Retreat 2015, Brown Edwards	6.5
	December A&A Update, Roanoke, Brown Edwards	8
	Total	41

2014	Navigating the Tax Regime, Broker Education Sales & Training Inc.	1
	17th Annual Governmental Conference, Brown Edwards	7.5
	2013 Muni Season Post Mortem, Brown Edwards	8
	2013 Individual Tax Update, MicroMash	8
	2013 Individual Tax Overview, MicroMash	10
	Muni Staff Training, Brown Edwards	7.5
	Audits of HUD assisted projects	4
	June 2014 Summer Inhouse Conference, Brown Edwards	6
	2014 Ethics – Your License Depends on It!, VSCPA	2
	Brown Edwards Leadership Retreat 2014, Brown Edwards	11.5
	Entity Comparisons, MicroMash	3
	S Corporations – Basis, AAA (Schedule M-2), and Distributions, Practitioners Publishing Company	2
	2014 Tax Staff Update, Brown Edwards	4.5
	Networking, Brown Edwards	1.5
	Most Frequently Asked Questions about Auditing HUD multifamily Housing Entities and other HUD Activities, AICPA	2
	State & Local Tax (SALT), Brown Edwards	1
	December A&A Update, Roanoke, Brown Edwards	7
Total	86.5	

Appendix C — CPE INFORMATION FOR SERVICE TEAM

Matthew Heatwole, CPA

Year	CPE Course Description	Credits Issued
2016	19 th Annual Governmental Conference, Brown Edwards	10
	2016 Municipal Post Mortem, Brown Edwards	6.5
	VGFOA Central Virginia Regional Training, VGFOA	5
	Muni Prelim Training, Brown Edwards	3
	VGFOA Conference, VGFOA	6
	July 2016 Muni Staff Training, Brown Edwards	6
	Annual Governmental GAAP Update, GFOA	4
	Virginia CPA Ethics: 2016 Required Course, VGFOA	2
	2016 Brown Edwards Summer Staff Conference, Brown Edwards	8
	Not for Profit Update, IMA	1
	Accounting and Auditing Update, Checkpoint Learning	8
	Total	59.5
	2015	18 th Annual Governmental Conference, Brown Edwards
Central VA Region Training, VGFOA		5
Annual Governmental GAAP Update		4
Fraud and Abuse in NFP Entities and Govts - Stealing from Everyone		8
How Social Security Can Maximize Clients Lifestyle Legacy and Livelihood		1
2015 Ethics – Your License Depends on It!, VSCPA		2
June 2015 Staff In-house		4
December A&A Update – Roanoke, Brown Edwards		8
Total		39.5
2014	Government Financial Reporting Update, KPMG	6
	GASB's Pension Standards Part I	2
	GASB's Pension Standards Part II	2
	Municipal Staff Training	8
	VGFOA 2014 Spring Conference	1
	Construction Industry - Tax Update and Tax Accounting Method Changes	2
	Ethics 2014 – Your License Depends On It!, VSCPA	2
	Summer Staff In-House, Brown Edwards	6
	Networking/Loyalty Training	3.5
	NSAC – What's a Cooperative?	1
	Don Farmer's Federal Tax Update	8
	Annual A&A Update, Brown Edwards	8
	2014 Construction Conference	6.5
	Total	56

Appendix C — CPE INFORMATION FOR SERVICE TEAM

Dustin Roderick, CPA

Year	CPE Course Description	Credits Issued
2016	19 th Annual Governmental Conference, Brown Edwards	7
	Muni Prelim Training, Brown Edwards	4.58
	2016 Brown Edwards Summer Staff Conference, Brown Edwards	8
	July 2016 Muni Staff Training, Brown Edwards	7
	Annual A&A Update, Brown Edwards	8
	2016 Ethics for Virginia CPAs, Checkpoint Learning	2
	Total	36.58

2015	18 th Annual Governmental Conference, Brown Edwards	7
	Lean Green 1040, Brown Edwards	3
	Auditwatch Training – Level 4, Brown Edwards	24
	June 2015 Staff In-house, Brown Edwards	6
	VA CPA Ethics – 2015 Required Course, VSCPA	2
	2015 Staff A&A Update, Brown Edwards	8
	2015 Construction Staff Training, Brown Edwards	8
	Total	58

2014	17 th Annual Governmental Conference, Brown Edwards	7.5
	VGFOA Central Virginia Regional Training, VGFOA	6
	Muni Staff Training, Brown Edwards	8
	Annual Governmental GAAP Update, GFOA	4
	Construction Industry – Tax Update and Tax Accounting Method Change, CCH	2
	Information Systems SOX and Bank Risk Assessment & Audit, Brown Edwards	11.5
	Auditwatch Training – Level 3, Brown Edwards	24
	2014 Ethics – Your License Depends on it!	2
	Networking/Loyalty Training	3.5
	December A&A Update, Brown Edwards	8
	Total	76.5

Appendix C — CPE INFORMATION FOR SERVICE TEAM

Clarence Rhudy, CPA

Year	CPE Course Description	Credits Issued	
2016	Employee Benefit Plans, AICPA	2	
	Computer Assisted Audit Techniques for All, AICPA	2	
	Employee Benefit Plans – Beginning of Season, Brown Edwards	4.5	
	Employee Benefit Plans – Fraud Considerations in Audits, Brown Edwards	3	
	Threat Management with SIEM, ISACA/ITGI	1	
	Preventing Data Breaches, ISACA/ITGI	1	
	COBIT 5 for Business Benefits, ISACA/ITGI	1	
	A Security Awareness Program, ISACA/ITGI	1	
	An Effective Framework for Third-Party Information Security, ISACA/ITGI	1	
	Conscious Leadership, ISACA/ITGI	1	
	2016 AICPA Employee Benefit Plans Conference, AICPA	16.5	
	2016 Fall Conference, VGFOA	3	
	Innovation Insights, ISACA/ITGI	1	
	Collaborative Onsite Assessment: A Game Changer in Third-Party Risk Management, ISACA/ITGI	1	
	Grand Theft Data – Deep Dive on Data Exfiltration, ISACA/ITGI	1	
	Managing Innovation Risk, ISACA/ITGI	1	
	How much Risk is Too Much? Leveraging Identity Governance to Manage Risk, ISACA/ITGI	1	
	Preparations Required in 2016 for Effective Breach Investigations, ISACA/ITGI	1	
	Threat Intelligence: How to Identify the Attacks that Matter Most, ISACA/ITGI	1	
	Cybersecurity: eCommerce Governance and Applied Certifications, ISACA/ITGI	1	
	VA CPA Ethics, VSCPA	2	
	Network Penetration Testing and Ethical Hacking, SANS Institute	37.5	
	Total	84.5	
	2015	Employee Benefit Plans – Beginning of Season, Brown Edwards	3
		Employee Benefit Plans – Fraud Considerations in Audits, Brown Edwards	3
		Mobile Security Matures – Managing the New Mobile Enterprise 2.0, ISACA/ITGI	7.5
		Employee Benefit Plans 2015, AICPA	18
2015 Ethics – Your License Depends on It!, VSCPA		2	
Summer In-House Conference, Brown Edwards		4	
The Cyber Centric Enterprise – Maintaining a Dynamic Security Posture in a Chaotic Threat Environment, ISACA/ITGI		5	
Importance of Digital Forensics, ISACA/ITGI		1	
CyberAssurance; Want to Avoid Security Breaches; Data Breaches, ISACA/ITGI		3	
Auditing VoIP Networks to Ensure Compliance, ISACA/ITGI		1	
The Harsh Reality of Cyber Protection, ISACA/ITGI		1	
Collaborating, Communication and Making Friends, ISACA/ITGI		1	
Cybersecurity in E-Governance: Strategic Insights, ISACA/ITGI		1	
Audit – The Mobile User, ISACA/ITGI		1	
Data Protection and Privacy, ISACA/ITGI		1	
Using a Risk-Based Approach, ISACA/ITGI		1	
Total		53.5	
2014		Employee Benefit Plans – Beginning of Season, Brown Edwards	6
		Employee Benefit Plan – Training 2014, Brown Edwards	10
		Cybersecurity, Collaborate, Comply, Conquer, ISACA/ITGI	5
	Information Systems SOC and Bank Risk Assessment & Audit, Brown Edwards	34.5	
	EBP conference virtual, AICPA	23	
	2014 Ethics – Your License Depends on It!, VSCPA	2	
	Summer In-House Conference, Brown Edwards	6	
	EBP End of Season Review, Brown Edwards	4	
	December A&A Update – Roanoke, Brown Edwards	8	
	Total	98.5	

Appendix D — NONBINDING FEE ESTIMATE

Our fees for the services described in the attached proposal total \$26,800. Our services include:

- Financial statement audit
- Auditor of Public Accounts compliance testing
- Virginia Retirement System examination procedures
- Assistance with obtaining the GFOA certificate of Excellence in Financial Reporting

Annual increases to our fee will be 3%.