PART IA: TECHNICAL PROPOSAL

Section I. RFP INFORMATION

RFP TITLE **CAFR SOFTWARE REPLACEMENT**

RFP	**3501**
VENDOR NAME	**Gray CPA Consulting PC**
ADDRESS	**6606 FM 1488 STE 148-621** **Magnolia, TX 77354**
OPENING DATE	**01/03/2018**
OPENING TIME	**2:00 PM**

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Section III. VENDOR INFORMATION SHEET

VENDOR INFORMATION SHEET FOR RFP 3501

Vendor Shall:

A) Provide all requested information in the space provided next to each numbered question. The information provided in Sections V1 through V6 shall be used for development of the contract;

B) Type or print responses; and

C) Include this Vendor Information Sheet in Section III of the Technical Proposal.

V1	Company Name	Gray CPA Consulting, PC
V2	Street Address	P.O Box 6606 FM 1488 Ste. 148-621
V3	City, State, ZIP	Montgomery, TX 77354

V4	Telephone Number		
	Area Code: 936	Number: 828-4587	Extension: 101

V5	Facsimile Number		
	Area Code: 936	Number: 828-4587	Extension:

V6	Toll Free Number		
	Area Code:	Number:	Extension:

V7	***Contact Person for Questions / Contract Negotiations, including address if different than above***
	Name: Natalie Freitas
	Title: Contracts Coordinator
	Address: 6606 FM 1488 Ste. 148-621
	Email Address: info@graycpaconsulting.com

V8	Telephone Number for Contact Person		
	Area Code: 936	Number: 828-4587	Extension: 101

V9	Facsimile Number for Contact Person		
	Area Code:	Number:	Extension:

V10	***Name of Individual Authorized to Bind the Organization***	
	Name: Anita Michelsen	Title: Principal CPA

V11	Signature ***(Individual shall be legally authorized to bind the vendor per NRS 333.337)***	
	Signature:	Date: 12/21/17

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Section IV.STATE DOCUMENTS

1. THE SIGNATURE PAGE FROM ALL AMENDMENTS SIGNED BY AN INDIVIDUAL AUTHORIZED TO BIND THE ORGANIZATION.

State of Nevada
Department Administration
Purchasing Division
515 E. Musser Street, Suite 300
Carson City, NV 89701

Brian Sandoval
Governor

Jeffrey Haag
Administrator

SUBJECT:	Amendment 1 to Request for Proposal 3501
RFP TITLE:	CAFR Software Replacement
DATE OF AMENDMENT:	12/21/2017
DATE OF RFP RELEASE:	11/29/2017
OPENING DATE:	01/03/2018
OPENING TIME:	2:00 PM
CONTACT:	Gideon Davis, Purchasing Officer

The following shall be a part of RFP ***3501***. If a vendor has already returned a proposal and any of the information provided below changes that proposal, please submit the changes along with this amendment. You need not re-submit an entire proposal prior to the opening date and time.

1. Is it your expectation that the vendor will group all accounts and reconcile to previously published values?

   Yes.

   a. Approximately how many accounts will need to be grouped?

      For the general accepted accounting principles (GAAP) based financial statements, there are approximately 5,700 general ledger accounts (balance sheet accounts, revenue sources, and objects) and approximately 100 funds. In addition, there are 130 agencies that are used to determine reporting at the functional level.

   b. Are there currently groupings in CGI that will line up exactly with the CAFR groupings/roll-ups?

      There are some groupings in CGI that line up with the CAFR groupings/roll-ups, but not exactly.

2. Is the State looking for near-exact replication of prior year CAFR or are they interested in redesign of sections of the report where improvements can be made to reduce maintenance and improve usability?

   Yes, the State is looking for a near-exact replication of the prior year CAFR; we will need flexibility for future Governmental Accounting Standards Board (GASB) implementations.

Amendment 1 *RFP 3501* *Page 1 of 2*

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3. The RFP assumes the response is from the software vendor. This will not be the case for us. The software will be purchased directly from the manufacturer. Implementation, training and after-care services are provided solely by an authorized consultant. The RFP response shall be submitted by the consultant, not the vendor. Should the software vendor be identified as a subcontractor? This did not seem appropriate as the software will be purchased from them directly and not resold by the consultant.

   The Agency is looking for a complete solution, including software, implementation, training and ongoing support with this RFP. We see no reason to include a software vendor as a subcontractor, and we can purchase the software directly from a manufacturer as part of the comprehensive solution. The software should be quoted separately and detailed in the RFP as a required purchase directly from the manufacturer as part of the overall quote.

4. In Section 10.3.8.1:
   a. Would a selected CAFR tool be considered a "legacy" application or a "newly developed application"?

      The selected CAFR tool is a "newly developed application" as it does not currently exist on State systems.

   b. What is definition of sensitive information?

      The terms "sensitive information" and "sensitive data" are synonymous and can be used interchangeably. For State data security requirements Vendors should refer to NRS Chapter 603A, Security of Personal Information.

   c. What is definition of sensitive data and how is this different that sensitive information?

      See answer to question 4.b.

ALL ELSE REMAINS THE SAME FOR RFP 3501.

Vendor must sign and return this amendment with proposal submitted.

Vendor Name:	Gray CPA Consulting, P.C.		
Authorized Signature:			
Title:	Principal, Vice-President and Secretary	Date:	12/22/2017

This document must be submitted in the "State Documents" section of vendors' technical proposal.

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2. ATTACHMENT A – CONFIDENTIALITY AND CERTIFICATION OF INDEMNIFICATION SIGNED BY AN INDIVIDUAL AUTHORIZED TO BIND THE ORGANIZATION.

ATTACHMENT A – CONFIDENTIALITY AND CERTIFICATION OF INDEMNIFICATION

Submitted proposals, which are marked "confidential" in their entirety, or those in which a significant portion of the submitted proposal is marked "confidential" **shall not** be accepted by the State of Nevada. Pursuant to NRS 333.333, only specific parts of the proposal may be labeled a "trade secret" as defined in NRS 600A.030(5). All proposals are confidential until the contract is awarded; at which time, both successful and unsuccessful vendors' technical and cost proposals become public information.

In accordance with the submittal instructions of this RFP, vendors are requested to submit confidential information in separate files marked "**Part IB Confidential Technical**" and "**Part III Confidential Financial**".

The State shall not be responsible for any information contained within the proposal. If vendors do not comply with the labeling and packing requirements, proposals shall be released as submitted. In the event a governing board acts as the final authority, there may be public discussion regarding the submitted proposals that shall be in an open meeting format, the proposals shall remain confidential.

By signing below, I understand it is my responsibility as the vendor to act in protection of the labeled information and agree to defend and indemnify the State of Nevada for honoring such designation. I duly realize failure to so act shall constitute a complete waiver and all submitted information shall become public information; additionally, failure to label any information that is released by the State shall constitute a complete waiver of any and all claims for damages caused by the release of the information.

This proposal contains Confidential Information, Trade Secrets and/or Proprietary information.

Please initial the appropriate response in the boxes below and provide the justification for confidential status.

Part IB – Confidential Technical Information			
YES		NO	
Justification for Confidential Status			

Part III – Confidential Financial Information			
YES		NO	
Justification for Confidential Status			

Gray CPA Consulting, P.C.

Company Name

Signature

Anita F. Michelsen

Print Name

12/22/2017

Date

This document shall be submitted in Section IV of vendor's technical proposal

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3. ATTACHMENT B – VENDOR CERTIFICATIONS SIGNED BY AN INDIVIDUAL AUTHORIZED TO BIND THE ORGANIZATION.

ATTACHMENT B – VENDOR CERTIFICATIONS

Vendor agrees and shall comply with the following:

(1) Any and all prices that may be charged under the terms of the contract do not and shall not violate any existing federal, State or municipal laws or regulations concerning discrimination and/or price fixing. The vendor agrees to indemnify, exonerate and hold the State harmless from liability for any such violation now and throughout the term of the contract.

(2) All proposed capabilities can be demonstrated by the vendor.

(3) The price(s) and amount of this proposal have been arrived at independently and without consultation, communication, agreement or disclosure with or to any other contractor, vendor or potential vendor.

(4) All proposal terms, including prices, shall remain in effect for a minimum of 180 days after the proposal due date. In the case of the awarded vendor, all proposal terms, including prices, shall remain in effect throughout the contract negotiation process.

(5) No attempt has been made at any time to induce any firm or person to refrain from proposing or to submit a proposal higher than this proposal, or to submit any intentionally high or noncompetitive proposal. All proposals shall be made in good faith and without collusion.

(6) All conditions and provisions of this RFP are deemed to be accepted by the vendor and incorporated by reference in the proposal, except such conditions and provisions that the vendor expressly excludes in the proposal. Any exclusion shall be in writing and included in the proposal at the time of submission.

(7) Each vendor shall disclose any existing or potential conflict of interest relative to the performance of the contractual services resulting from this RFP. Any such relationship that might be perceived or represented as a conflict shall be disclosed. By submitting a proposal in response to this RFP, vendors affirm that they have not given, nor intend to give at any time hereafter, any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant or any employee or representative of same, in connection with this procurement. Any attempt to intentionally or unintentionally conceal or obfuscate a conflict of interest shall automatically result in the disqualification of a vendor's proposal. An award shall not be made where a conflict of interest exists. The State shall determine whether a conflict of interest exists and whether it may reflect negatively on the State's selection of a vendor. The State reserves the right to disqualify any vendor on the grounds of actual or apparent conflict of interest.

(8) All employees assigned to the project are authorized to work in this country.

(9) The company has a written equal opportunity policy that does not discriminate in employment practices with regard to race, color, national origin, physical condition, creed, religion, age, sex, marital status, sexual orientation, developmental disability or handicap.

(10) The company has a written policy regarding compliance for maintaining a drug-free workplace.

(11) Vendor understands and acknowledges that the representations within their proposal are material and important, and shall be relied on by the State in evaluation of the proposal. Any vendor misrepresentations shall be treated as fraudulent concealment from the State of the true facts relating to the proposal.

(12) Vendor shall certify that any and all subcontractors comply with Sections 7, 8, 9, and 10, above.

(13) The proposal shall be signed by the individual(s) legally authorized to bind the vendor per NRS 333.337.

Gray CPA Consulting, P. C.
Vendor Company Name

Vendor Signature

Anita F. Michelsen
Print Name

12/22/2017
Date

This document shall be submitted in Section IV of vendor's technical proposal

CAFR Software Replacement *RFP 3501* *Page 31 of 36*

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STATEMENTS OR OTHER RECORDS PREPARED IN WHOLE OR IN PART WITH THE SOFTWARE BEING INACCURATE OR NOT CONFORMING TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, HOWSOEVER ARISING.

13. Indemnity

Licensee shall, indemnify and save harmless CWI and its directors, officers and employees from and against all claims, costs (including reasonable attorney's fees), damages and losses of every nature and kind which may be suffered by reason of a third party making a claim based on any representation made or other step taken by Licensee. Where the Licensee is a government entity, indemnification by a Licensee shall only be enforceable to the extent allowed by the local, state or provincial, and national laws of the Licensee's place of governmental operations, and if unenforceable under such laws this indemnity shall be void ab initio.

14. Termination of License

Without prejudice to CWI's other remedies, the Licensed Rights will terminate as contemplated by section 6.5 or 6.4 if it is applicable and will terminate automatically if a Licensed Copy or the Software is used other than as permitted by this License, any of the events referred to in sections 6.6.1 to 6.6.6 occurs or the terms of this License are otherwise breached. CWI shall have the right to terminate or suspend Licensed Rights on notice to Licensee, if any amount owing to a Supplier by Licensee is not paid upon falling due. On termination of Licensed Rights, all copies of the Software and Documentation shall be destroyed forthwith, and all Access Devices shall be returned to the Supplier from which they were received.

15. General Terms

This License represents the complete agreement concerning the Software, Access Devices and Documentation and supersedes all prior agreements and representations between Licensee and CWI. This License may be amended or supplemented only by a written instrument (i) duly signed on behalf of CWI and Licensee or (ii) delivered in physical or electronic format by CWI and accepted on behalf of Licensee by one of the methods referred to in section 2. The acceptance by a Supplier of any purchase order or other request or offer is expressly made conditional on the assent of the ordering party to the terms set forth herein and not those contained in the purchase order or other request or offer insofar as the order terms conflict with or vary the terms of this License. Headings are for reference purposes only and shall not affect the construction or interpretation of this License.

If any provision of this License is held to be unenforceable for any reason, such provision shall be reformed only to the extent necessary to make it enforceable and the balance of the License shall remain valid and enforceable according to its terms.

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Licensee attorns to the jurisdiction of the courts of the Province of Ontario.

CWI eula 082117-1

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2.0 SOLE SOURCE

CASEWARE

469 King St. West, 2nd Flr.,
Toronto, ON M5V 1K4
(416) 867-9504

April 26, 2017

Liz Lee
Financial Management Specialist IV
Office of the Controller
Division of Financial Analysis and Reporting
200 N. Main St. Room 370
Los Angeles, CA 90012

Dear Ms. Lee:

This letter is to confirm that Government Reporting Specialists Alliance (an alliance between Gray CPA Consulting PC and F. H. Black & Company Incorporated) is our sole provider for implementation and training, with respect to CaseWare's US Governmental Solutions.

Please don't hesitate to contact the undersigned if you have any questions or concerns

Sincerely,

Cal Bruner
CFO

caseware.com

5. COPIES OF APPLICABLE CERTIFICATIONS AND/OR LICENSES.

GAIL A. GRAY
CPA
CaseWare Authorized Instructor
CaseWare Authorized Consultant
GFOA Budget Reviewer

Texas CPA License: 101368
California CPA License: 76274
Colorado CPA License: 16938
Corporate CPA Firm License: C08648
GFOA Membership: 300171132

ANITA MICHELSEN
CPA

Texas CPA License: 107110
Louisiana CPA License: 18560
AICPA Member: 255204356
Certified QuickBooks Advisor

Corporate CPA Firm License: C08648
GFOA Membership: 300171132

MATTHEW S. FREITAS
B.SE, PS.PA
CaseWare Authorized Instructor

JORDAN SMITH
BSCS s: Digital Forensics
CaseWare Authorized SDK Programmer

ROLF MICHELSEN
MBA, BS: Economics, PMP Certified,
ITIL v3 Certified

TRISTAN ASIAMA
MBA, BA: Accounting min Economics

ACTUAL COPIES OF CERTIFICATES AND LICENSES MAY BE MADE AVAILABLE UPON REQUEST.

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Section V. SCOPE OF WORK

1. CURRENT CAFR

Upon inspection of the current State of Nevada CAFR, we have determined that our solution can be utilized to reproduce the contents of this report within the proposed software environment. CaseWare Financials lets you automatically create customized financial statements based on information in your CaseWare Working Papers database. This makes financial reporting significantly more efficient, reducing your workload considerably, while minimizing risks of error.

If you post an adjusting journal entry, CaseWare Financials makes sure that every report item that is affected by the change is automatically updated, flowing through the numbers so you do not need to worry about consistency errors. Other materials (e.g. table of contents, headers and footers, notes numbering) will also update automatically, cutting down on administrative time associated with proofreading and updating.

2. PROJECT TIMELINE

1. PROJECT START: MAY 1, 2018

We would recommend an on-site "kickoff "for 2-3 days to perform an initial software training and to collaborate on the initial database setup for the proposed software environment. After this kickoff, it will be imperative that the State's CAFR team will have the time necessary to work remotely with Gray CPA's team to complete the database setup and to review the exports of the template being built by Gray CPA's team.

2. SOFTWARE SOLUTION IMPLEMENTATION: ON OR BEFORE AUGUST 1, 2018

We generally consider the implementation or the "go-live" phase as the point at which we deliver the completed template to be utilized for the new year's CAFR by the client. This is the point at which our unlimited implementation support begins.

3. TRAINING AVAILABLE: ON OR BEFORE SEPTEMBER 1, 2018

To make the previously mentioned changes to the delivered template, the State's CAFR team will need further training on template changes. This normally takes place as the delivery of the file takes place. In some cases, we recommend an on-site "Handoff" for this training and delivery, but for most of our clients, this process occurs via web-based platforms.

4. TRAINING COMPLETED: ON OR BEFORE SEPTEMBER 30, 2018

Throughout the go-live phase, Gray CPA's will perform micro trainings and provide support to guide the CAFR team through the process of getting their current year CAFR ready to print. September 30, 2018 is a point at which the CAFR team will be ready for the current year audit and ready to print.

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3. SOFTWARE REQUIREMENTS

The solution shall replace current CAFR reporting software and must be a full Government Accounting Standards Board (GASB) reporting system that will, at a minimum:

Our proposed software environment includes CaseWare Working Papers software with SmartSync and the GASB Financials Template Add-on.

CaseWare Working Papers functions as a powerful database and flexible project management software that integrates everything you need to manage your CAFR production (or other reporting) process. It provides a one-stop location for your data – which allows for real time collaboration, direct scanning, online review, efficient clean-up, sophisticated lock-down and advanced roll-forward. Access to all the information you need during a reporting cycle is readily available, with data linked so that any changes you make flow through to all related documents. Your team can import trial balance or general ledger details from over 60 accounting packages, Excel and ASCII, and export to tax packages and document management systems.

CaseWare's GASB Financials Template is an end-to-end solution to fully automate financial statement preparation and financial reporting using best of breed statement and note examples that comply with US Governmental Accounting Standards Board (GASB). This is accomplished is through a knowledge library of GASB content that is kept current up with the latest GASB pronouncements. This content includes Statements, Schedules, Notes, and RSI Samples that can be customized as needed; as well as a calculation tools such as a sophisticated Cash-Flows Worksheet.

CaseWare SmartSync technology takes collaboration to the next level by providing everyone on your team with up-to-date changes to working papers without the need to manage synchronization. Team members can work on local copies of a client file in real-time, with each file synced automatically in the background. With SmartSync, you can reduce project down time; momentum is never lost by the need to wait for someone to return or pass on a file. If you are offline, your changes will be updated the next time you connect to the network. Collaboration is easy and seamless – just like it should be.

1. HELP EXPORT TRIAL BALANCE AND FUND AND BUDGET STRUCTURE DATA FROM THE STATE'S EXISTING ADVANTAGE ACCOUNTING SYSTEM.

Our proposed software environment is "system agnostic". It can be used with any accounting system if data can be exported from it in excel format. Trial Balance, Fund, and Budget Structure Data from the state's existing system can be imported directly into the CaseWare Database via a robust import wizard.

2. CONTAIN A FULL ADJUSTING JOURNAL ENTRY SYSTEM AND ALLOW FOR POSTING ENTRIES IN ACCORDANCE WITH GASB REPORTING STANDARDS.

Adjusting Journal Entries and write-up journal entries can be created, edited and posted to the trial balance. Working Papers also enables you to create, edit and post transactions. The details of adjusting journal entries can be displayed in

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the trial balance, lead sheets/groupings and automatic documents. CaseWare's journal entry feature is a powerful tool that makes moving from a cash or modified accounting basis to full accrual with ease. Firstly, you can import journal entries or perform calculated journal entries. A variety of journal entries with complex functions can be posted as well; for example, normal adjusting entries made to track other entries that should be posted back to your ERP system versus other basis entries that only effect your Government Wide Statements. This allows you to have a clear audit trail moving from your Fund Statements to your Government Wide Statements.

3. PRODUCE ALL FINANCIAL STATEMENTS, SUPPORTING SCHEDULES, AND NOTES AND DISCLOSURES OF THE FINANCIAL STATEMENTS AS CONTAINED IN THE STATE CAFR (REFER TO *SECTION 2.1, CURRENT CAFR*).

Our proposed software environment can produce a complete, ready-to-print version of the State's current CAFR. The following table details to what extent work can be done on the sections of the State's current CAFR and what level of work is included in the cost proposal.

SECTION	CAN BE BUILT FROM SCRATCH IN THE SOFTWARE	BUILD IS A STANDARD COMPONENT INCLUDED IN IMPLEMENTATION COSTS	THIS SECTION IS GENERALLY INSERTED AS A PDF INTO THE CAFR	THIS SECTION IS GENERALLY INSERTED, BUT CAN BE BUILT UPON REQUEST
LETTER OF TRANSMITTAL	X		X	X
CONTROLLER'S ANALYSIS AND ECONOMIC OUTLOOK	X	X		
CONSTITUTIONAL OFFICERS			X	
ORGANIZATIONAL CHART			X	
GFOA CERTIFICATE OF ACHIEVEMENT			X	
INDEPENDENT AUDITOR'S REPORT			X	
MANAGEMENT'S DISCUSSION AND ANALYSIS	X	X		
BASIC FINANCIAL STATEMENTS	X	X		
NOTES TO THE FINANCIAL STATEMENTS	X	X		
REQUIRED SUPPLEMENTARY INFORMATION	X	X		
COMBINING STATEMENTS AND SCHEDULES	X	X		
STATISTICAL SECTION	X	X		
COMPLIANCE SECTION	X	X		

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4. ALLOW FOR REPORTING THE REQUIRED SUPPLEMENTAL INFORMATION, MANAGEMENT DISCUSSION AND ANALYSIS, TRANSMITTAL LETTER, AND STATISTICAL TABLES; AND BE PUBLISHED ON A PLATFORM THAT WILL PAGINATE AND PAGE-NUMBER (REFER TO ***SECTION 2.1, CURRENT CAFR***).

Once your CAFR (or any other documents created within the software) have been setup within the CaseWare environment, anything that has been inserted or built is automatically paginated and reflected in the Table of Contents.

5. BE MULTI-USER ACCESS.

We normally split out the CAFR into enough sections within the software environment that teams can have multiple users working in different sections at once. CaseWare leverages SmartSync™ technology so that team members can collaborate on the same working paper file in real time. No more waiting as information is always consistent and up to date. Information is also available to team members at any time, eliminating the need to wait for files to be delivered or transferred and making finding files and support documents simple.

6. BE ABLE TO NUMBER PAGES OF THE REPORT AND PERFORM COMPLEX ROUNDING OPERATIONS.

There are two types of rounding features in CaseWare's GASB Financials: Rounding, and Rounding Relations. In CaseWare, Rounding is a fairly simple mechanism that allows you to adjust the display of place value in balances automatically instead of manually creating minor adjustments year to year. Rounding Relations is a proprietary feature that works to eliminate the need to foot and compare two different but equal values. CaseWare's rounding relations will look to Cell A and compare it to Cell B. If the amounts are different you will have the option to tell the relation to which value the amounts should be adjusted (perhaps a value in a Cell C). You can give the relation a threshold of how different these values can be before it automatically rounds the value to adjust the difference or it will prompt you with an error notifying you that that the difference is beyond that threshold. This indicates to the user that something is not right in the values that lead up to that balance. So, if you are comfortable with plugging up to 5 dollars the amount is automatically adjusted to cell C.

4. IMPLEMENTATION AND TRAINING

The vendor shall provide an implementation and training team.

1.0 THE IMPLEMENTATION TEAM IS RESPONSIBLE FOR SETTING UP THE CURRENT CHART OF ACCOUNTS, FUND STRUCTURE, AND ALL REPORT TEMPLATES USED TO PRODUCE THE CAFR.

Our team has done this work for many clients. It is best performed by applying our standard group codes to your chart of accounts as opposed to custom groupings, but custom groupings can be created. Working Papers provides 10 custom

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groupings that can be used to group accounts together for different presentation throughout your report. For example, one group code is used for Government Wide Statements while another is used for your Fund Statements or Budgetary.

We incorporate our GASB clients' fund structure by treating the funds as entities and utilizing Working Papers' Consolidation Feature. This feature allows you to combine several entities together for an individual reporting fund. Each column in the statements will then be built looking to the level in the "Fund Tree". This Fund Tree is easily modified and adjusted to handle changes in fund structure to include changes in Major vs Minor Funds. During the implementation process we create a template of your CAFR and your entire engagement process within our software environment for your team to use year after year.

2.0 THE IMPLEMENTATION SHALL RECREATE THE PREVIOUSLY PUBLISHED CAFR, INCLUDING FORMATTING THE FINANCIAL STATEMENTS IN ACCORDANCE WITH CURRENT GASB REPORTING STANDARDS.

We have partnered with CaseWare to produce a knowledge library of GASB compliant content that we modify to replicate our client's existing statements into a template file. We keep this customizable library of content up to date with new GASB pronouncements so that our clients may leverage off this. Part of our build process involves creating style sheets that allow us to provide customization according to your team's preferences, but also allows any new GASB content to be stylistically consistent when brought into your future reports. During the implementation process, our team will use their years of experience in both this software environment and GASB reporting to assist you with creating the best CAFR possible.

3.0 TRAINING SHALL COMMENCE UPON COMPLETION OF THE SOFTWARE IMPLEMENTATION AND BE COMPLETED IN ACCORDANCE WITH *SECTION 2.1, PROJECT TIMELINE.*

Though training would have to take place at the end of the implementation, we also perform a training at the start of the implementation. The beginning of the implementation process is a collaborative effort between your team and ours. We do this so that we can take full stock of your current production processes and the unique characteristics of your data so that the product we deliver is as customized and yet consistent as possible. To collaborate on some of these, we like to make sure that your team understands the software that they will eventually be working in so that they can make certain decisions as we progress through the implementation and so that your team can make some changes to the product as we go along, if necessary.

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Section VI. Company Background and References

1. Vendor Information

1.0 VENDORS SHALL PROVIDE A COMPANY PROFILE IN THE TABLE FORMAT BELOW.

	Question	Response
V1	Company name:	Gray CPA Consulting, PC
V2	Ownership (sole proprietor, partnership, etc.):	Corporation
V3	State of incorporation:	Texas
V4	Date of incorporation:	2005
V5	# Of years in business:	16
V6	List of top officers:	Gail Gray, Principal Anita Michelsen, Principal
V7	Location of company headquarters, to include City and State:	6606 FM 1488 STE 148-621, Magnolia, TX 77354
V8	Location(s) of the office that shall provide the services described in this RFP:	Montgomery, TX; Spring, TX
V9	Number of employees locally with the expertise to support the requirements identified in this RFP:	No employees in Nevada
V10	Number of employees nationally with the expertise to support the requirements in this RFP:	9

2.0 A NEVADA-BASED BUSINESS MAY APPLY FOR A FIVE PERCENT (5%) PREFERENCE ON ITS PROPOSAL. THIS PREFERENCE MAY APPLY IF A BUSINESS HAS ITS PRINCIPAL PLACE OF BUSINESS WITHIN NEVADA. THIS PREFERENCE CANNOT BE COMBINED WITH ANY OTHER PREFERENCE, GRANTED FOR THE AWARD OF A CONTRACT USING FEDERAL FUNDS, OR GRANTED FOR THE AWARD OF A CONTRACT PROCURED ON A MULTI-STATE BASIS. TO CLAIM THIS PREFERENCE A BUSINESS MUST SUBMIT A LETTER WITH ITS PROPOSAL SHOWING THAT IT QUALIFIES FOR THE PREFERENCE.

Not Applicable

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3.0 **PLEASE BE ADVISED**, PURSUANT TO NRS 80.010, A CORPORATION ORGANIZED PURSUANT TO THE LAWS OF ANOTHER STATE SHALL REGISTER WITH THE STATE OF NEVADA, SECRETARY OF STATE'S OFFICE AS A FOREIGN CORPORATION BEFORE A CONTRACT CAN BE EXECUTED BETWEEN THE STATE OF NEVADA AND THE AWARDED VENDOR, UNLESS SPECIFICALLY EXEMPTED BY NRS 80.015.

Please keep an eye on Nevada Pro Vendor ID: VEN1359 to see updates on this process. They will be uploaded as attachments to this profile.

4.0 THE SELECTED VENDOR, PRIOR TO DOING BUSINESS IN THE STATE OF NEVADA, SHALL BE APPROPRIATELY LICENSED BY THE STATE OF NEVADA, SECRETARY OF STATE'S OFFICE PURSUANT TO NRS76. INFORMATION REGARDING THE NEVADA BUSINESS LICENSE CAN BE LOCATED AT HTTP://NVSOS.GOV.

Question	*Response*
Nevada Business License Number:	***Not yet Applicable***
Legal Entity Name:	***Gray CPA Consulting PC***

Is "Legal Entity Name" the same name as vendor is doing business as?

Yes	x	No	

If "No", provide explanation.

5.0 HAS THE VENDOR EVER BEEN ENGAGED UNDER CONTRACT BY ANY STATE OF NEVADA AGENCY?

Yes	x	No	

If "Yes", complete the following table for each State agency for whom the work was performed. Table can be duplicated for each contract being identified.

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QUESTION	RESPONSE
NAME OF STATE AGENCY:	The City of Las Vegas, NV
STATE AGENCY CONTACT NAME:	Paul Bresnahan
DATES WHEN SERVICES WERE PERFORMED:	Ongoing Since 2013
TYPE OF DUTIES PERFORMED:	(CaseWare) CAFR Automation, Implementation, Training, Consulting, Support (same duties we are bidding to perform for the state)
TOTAL DOLLAR VALUE OF THE CONTRACT:	Several Contracts. Will provide detail upon request.

6.0 ARE YOU NOW OR HAVE YOU BEEN WITHIN THE LAST TWO (2) YEARS AN EMPLOYEE OF THE STATE OF NEVADA, OR ANY OF ITS AGENCIES, DEPARTMENTS, OR DIVISIONS?

Yes		No	x

If "Yes", please explain when the employee is planning to render services, while on annual leave, compensatory time, or on their own time?

If you employ (a) any person who is a current employee of an agency of the State of Nevada, or (b) any person who has been an employee of an agency of the State of Nevada within the past two (2) years, and if such person shall be performing or producing the services which you shall be contracted to provide under this contract, you shall disclose the identity of each such person in your response to this RFP, and specify the services that each person shall be expected to perform.

7.0 DISCLOSURE OF ANY SIGNIFICANT PRIOR OR ONGOING CONTRACT FAILURES, CONTRACT BREACHES, CIVIL OR CRIMINAL LITIGATION IN WHICH THE VENDOR HAS BEEN ALLEGED TO BE LIABLE OR HELD LIABLE IN A MATTER INVOLVING A CONTRACT WITH THE STATE OF NEVADA OR ANY OTHER GOVERNMENTAL ENTITY. ANY PENDING CLAIM OR LITIGATION OCCURRING WITHIN THE PAST SIX (6) YEARS WHICH MAY

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ADVERSELY AFFECT THE VENDOR'S ABILITY TO PERFORM OR FULFILL ITS OBLIGATIONS IF A CONTRACT IS AWARDED AS A RESULT OF THIS RFP SHALL ALSO BE DISCLOSED.

Does any of the above apply to your company?

Yes		No	x

If "Yes", please provide the following information. Table can be duplicated for each issue being identified.

Question	Response	
Date of alleged contract failure or breach:		
Parties involved:		
Description of the contract failure, contract breach, or litigation, including the products or services involved:		
Amount in controversy:		
Resolution or current status of the dispute:		
If the matter has resulted in a court case:	Court	Case Number
Status of the litigation:		

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8.0 VENDORS SHALL REVIEW AND PROVIDE IF AWARDED A CONTRACT THE INSURANCE REQUIREMENTS AS SPECIFIED IN ***ATTACHMENT D, INSURANCE SCHEDULE FOR RFP 3501.***

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/18/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER: DANIELA MEAD, STATE FARM
15320 HWY 105 W, SUITE 209
MONTGOMERY TX 77356

CONTACT NAME: DANIELA MEAD
PHONE (A/C, No, Ext): 936-242-6884 FAX (A/C, No): 936-242-6885
E-MAIL ADDRESS: DANIELA@DANIELAMEAD.COM

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : State Farm Fire and Casualty Company	25143
INSURER B : State Farm Fire and Casualty Company	25143
INSURER C : State Farm Fire and Casualty Company	25143
INSURER D :	
INSURER E :	
INSURER F :	

INSURED: Gray CPA Consulting, PC
9009 ROLLING OAK CT
MONTGOMERY TX 77316

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
A	GENERAL LIABILITY X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR X DEDUCTIBLE $1,000 GEN'L AGGREGATE LIMIT APPLIES PER: POLICY X PRO-JECT LOC	Y		90-CB-E303-4	07/24/2013	07/24/2018	EACH OCCURRENCE	$	1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$	300,000
							MED EXP (Any one person)	$	5,000
							PERSONAL & ADV INJURY	$	1,000,000
							GENERAL AGGREGATE	$	2,000,000
							PRODUCTS - COMP/OP AGG	$	2,000,000
							Fire Damage	$	
	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident)	$	
							BODILY INJURY (Per person)	$	
							BODILY INJURY (Per accident)	$	
							PROPERTY DAMAGE (Per accident)	$	
								$	
	UMBRELLA LIAB OCCUR EXCESS LIAB CLAIMS-MADE DED RETENTION $						EACH OCCURRENCE	$	
							AGGREGATE	$	
								$	
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICE/MEMBER EXCLUDED? Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A	Y	90-CS-H429-4	07/24/2013	09/02/2018	X WC STATU-TORY LIMITS OTH-ER		
							E.L. EACH ACCIDENT	$	1,000,000
							E.L. DISEASE - EA EMPLOYEE	$	1,000,000
							E.L. DISEASE - POLICY LIMIT	$	1,000,000
C	Accountant's Professional Liability Deductible $1,000			PS341813	01/01/2017	01/01/2018	$1,000,000		

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

State of Nevada, Office of the State Controller
James W. Smack
101 N. Carson Street, Suite 5
Carson City, NV 89701

CERTIFICATE HOLDER

State of Nevada, Office of the State Controller
James W. Smack
101 N. Carson Street, Suite 5
Carson City, NV 89701

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
DANIELA MEAD Digitally signed by DANIELA MEAD Date: 2017.12.18 16:56:13 -06'00'

ACORD 25 (2010/05)

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1001486 132849.8 01-23-2013

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9.0 COMPANY BACKGROUND/HISTORY AND WHY VENDOR IS QUALIFIED TO PROVIDE THE SERVICES DESCRIBED IN THIS RFP. LIMIT RESPONSE TO NO MORE THAN FIVE (5) PAGES.

Gray CPA Consulting is a professional corporation in Montgomery County, Texas. It is a small women-owned business owned by two CPAs who are passionate about their craft and their clients. Gail Gray, one of these owners is the founder of the company and the primary manager of the CaseWare Implementation component of our company. The other owner, Anita Michelsen, is the manager of our Tax and Accounting Division and serves as an invaluable consultant for our CaseWare implementation work as well.

We are proud of the team of people we have assembled. This team of CPA's Auditors, GFOA reviewers, computer programmers, project managers and their respective skillsets have enabled us to be as successful as we are today. We maintain a strong relationship with our software provider as well, working not only to create, but to maintain the software environment we are proposing. We have colleagues in the Government Reporting Specialists, a group of people dedicated to doing what we do in North America and are able to pull from their expertise and resources as well to ensure our clients' success.

This business evolved from Gail Gray's encyclopedic knowledge of governmental accounting. Her first governmental audit involved being stuck in a basement full of unwieldy binders and the experience gleaned from having to figure out how several governmental entities worked from the inside out enabled the GASB CaseWare template to be the sophisticated set of features customized for GASB accounting that it is today. Over time, we realized we needed to be able to do more than just help with the accounting and we began to add programming, support, training, and project management to our box of tools.

The team members that will be responsible for implementing your project will be utilizing their unique qualifications, as well as our experience with so many other American governmentals to help make this process as efficient and thorough as it can be. As a result, we do not just specialize in the implementation of this product. We also focus on supporting it, customizing it, and helping our clients get everything they can out of it. Often, we have CAFR clients that bring us back to help them leverage from the work we did on their CAFR to produce Budget Books, Monthly/Quarterlies and other GASB reports. We like to think the possibilities are endless and we work hard to make it true.

Our proposed software environment has been utilized for government reporting teams producing reports and performing internal audits across decades of time and the continent of North America. Gray CPA Consulting has been a partner with CaseWare© International, Inc. in the development of the GASB Financials Template and its implementation for over 100 governmental entities in North America and 60 the USA alone. This partnership continues between CaseWare's developers and Gray CPA's team to create up to date (ready to use) content in the GASB template in compliance with the most recent requirements of GAAP, GASB, IFRS, GFOA, etc. CaseWare's original mission was to create solutions for auditors to manage their engagements and centralize their entire work process. Now, there are over 500 thousand CaseWare© users worldwide and in over 130 countries. A large portion of those users are in North America. Gray CPA Consulting PC has made it our mission to provide this same convenience to governmental entities. Additionally, we focus on specialized consulting, training, customization, implementation, and support on this solution

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as well as on their internal processes. We care deeply for the success of our clients, and in return, they have continued to acknowledge the value of our experience, our processes, and the great strides we assist our governmental clients in achieving.

The tenants of Gray CPA Consulting are Service, Collaboration, Experience and Trust.

Service: We are committed to serving both our clients and our community. The quality of our service and the care we put into what we do is what we feel sets us apart from others in our industry. Service is something we feel called to by our business ethics and by personal convictions. We care about our clients, our coworkers, our colleagues, and our community too much not to serve them where we can.

Collaboration: It is not our policy to approach our clients with authoritarian dictates about their projects. Instead, we are passionate about working collaboratively with our clients so that we may create the most tailored solutions possible. In this way, we are also more able to learn from each other. Through learning, our clients can become more self-sufficient and we are able to augment our experience.

Experience: Gray CPA's team brings a unique set of experience to fields that are traditionally approached by teams with far narrower skill-sets. We work in some niche industries and for that, we require our team's varied experiences to succeed. Our clients and industry professionals look to us for guidance and we are determined to continue to be the ones to provide it.

Trust: It is important to us that our clients and colleagues can trust in our ethics, our abilities, and our wisdom. It takes a great leap of faith to trust strangers with financial information or one's professional reputation. We aim to bridge the gap between stranger and ally and we work hard to maintain that relationship. We do not just want to obtain trust, we want to deserve it.

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10.0 PROVIDE A BRIEF DESCRIPTION OF THE LENGTH OF TIME VENDOR HAS BEEN PROVIDING SERVICES DESCRIBED IN THIS RFP TO THE PUBLIC AND/OR PRIVATE SECTOR.

Gray CPA Consulting has been implementing the GASB Template since 2009. Gail Gray, the primary implementation specialist has been using CaseWare with Governmental Clients since 1998 and approached CaseWare as a partner to develop the GASB template in 2007. Gail had been a trainer and consultant for CaseWare since 2002. Gray CPA's is not just a third-party implementer, but also co-creators of the proposed environment.

Gray Consulting is a woman owned enterprise, located in Montgomery Texas and was established in 2001. Gray Consulting has a total of nine (9) employees, seven of which are dedicated to CaseWare implementation. Gail Gray the president of Gray Consulting has over 20 years' experience in government accounting and auditing.

Gail Gray, in partnership with CaseWare International, have been providing this report automation solution to governmental entities since 2005. This software is used by millions of people worldwide, and Gray CPA's has worked to implement CaseWare's GASB product for roughly 70 governmental entities in the US.

11.0 FINANCIAL INFORMATION AND DOCUMENTATION TO BE INCLUDED IN ACCORDANCE WITH *SECTION 8.5, PART III – CONFIDENTIAL FINANCIAL INFORMATION*.

DUN AND BRADSTREET NUMBER

080520341

FEDERAL TAX IDENTIFICATION NUMBER

14-1941576

THE LAST TWO (2) YEARS AND CURRENT YEAR INTERIM:

PROFIT AND LOSS STATEMENT

As we are a small, non-public company, we prefer not to provide this information. We are in the process of updating our Dun and Bradstreet profile to provide a more accurate picture of our financial health for your reference in the meantime. Based on current projections, we do not foresee financial instability in our future, but please note, that there are several contingencies we have laid in place to ensure that our clients are taken care of in case of such misfortune. We are very confident, however, that we will have little issue maintaining our financial health long enough to complete a 5-year contract with the State of Nevada.

BALANCE STATEMENT

Please see statement above.

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2. Subcontractor Information

Subcontractors are defined as a third party, not directly employed by the contractor, who shall provide services identified in this RFP. This does not include third parties who provide support or incidental services to the contractor.

1.0 DOES THIS PROPOSAL INCLUDE THE USE OF SUBCONTRACTORS?

Yes		No	x

If "Yes", vendor shall:

IDENTIFY SPECIFIC SUBCONTRACTORS AND THE SPECIFIC REQUIREMENTS OF THIS RFP FOR WHICH EACH PROPOSED SUBCONTRACTOR SHALL PERFORM SERVICES.

IF ANY TASKS ARE TO BE COMPLETED BY SUBCONTRACTOR(S), VENDORS SHALL:

DESCRIBE HOW THE WORK OF ANY SUBCONTRACTOR(S) SHALL BE SUPERVISED, CHANNELS OF COMMUNICATION SHALL BE MAINTAINED AND COMPLIANCE WITH CONTRACT TERMS ASSURED; AND

DESCRIBE YOUR PREVIOUS EXPERIENCE WITH SUBCONTRACTOR(S).

PROVIDE THE SAME INFORMATION FOR ANY PROPOSED SUBCONTRACTORS AS REQUESTED IN ***SECTION 3.1, VENDOR INFORMATION***.

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VENDOR SHALL NOT ALLOW ANY SUBCONTRACTOR TO COMMENCE WORK UNTIL ALL INSURANCE REQUIRED OF THE SUBCONTRACTOR IS PROVIDED TO THE VENDOR.

VENDOR SHALL NOTIFY THE USING AGENCY OF THE INTENDED USE OF ANY SUBCONTRACTORS NOT IDENTIFIED WITHIN THEIR ORIGINAL PROPOSAL AND PROVIDE THE INFORMATION ORIGINALLY REQUESTED IN THE RFP IN ***SECTION 3.2, SUBCONTRACTOR INFORMATION***. THE VENDOR SHALL RECEIVE AGENCY APPROVAL PRIOR TO SUBCONTRACTOR COMMENCING WORK.

3. Business References

1.0 VENDORS SHALL PROVIDE A MINIMUM OF THREE (3) BUSINESS REFERENCES FROM SIMILAR PROJECTS PERFORMED FOR PRIVATE AND/OR PUBLIC-SECTOR CLIENTS WITHIN THE LAST FIVE (5) TO FIFTEEN (15) YEARS.

Here follow the details of delivery from our 3 references:

CITY OF LAS VEGAS, NV

From: Paul Bresnahan < pbresnahan@lasvegasnevada.gov>

Sent: Monday, December 18, 2017 1:41 PM PST

To: 'gkdavis@admin.nv.gov' <gkdavis@admin.nv.gov>

Subject: RFP 3501 - Purchasing Division

THE CITY OF BEVERLY HILLS, CA

From: Roza Jakabffy < rjakabffy@beverlyhills.org>

Sent: Wednesday, December 20, 2017 9:35 AM PST

To: 'gkdavis@admin.nv.gov' <gkdavis@admin.nv.gov>

Subject: N/A

THE CITY OF DEERFIELD BEACH, FL

From: Sophia Taylor < STaylor@deerfield-beach.com>

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Sent: Friday, December 22, 2017 6:35 PM EST

To: 'gkdavis@admin.nv.gov' <gkdavis@admin.nv.gov>

Subject: re RFP 3501

2.0 VENDORS SHALL SUBMIT ***ATTACHMENT E, REFERENCE QUESTIONNAIRE*** TO THEIR BUSINESS REFERENCES.

Please See Items submitted by our references

3.0 IT IS THE VENDOR'S RESPONSIBILITY TO ENSURE THAT COMPLETED FORMS ARE RECEIVED BY THE PURCHASING DIVISION ON OR BEFORE THE DEADLINE AS SPECIFIED IN ***SECTION 7, RFP TIMELINE*** FOR INCLUSION IN THE EVALUATION PROCESS. REFERENCE QUESTIONNAIRES NOT RECEIVED, OR NOT COMPLETE, MAY ADVERSELY AFFECT THE VENDOR'S SCORE IN THE EVALUATION PROCESS.

Please see delivery details above

4.0 THE STATE RESERVES THE RIGHT TO CONTACT AND VERIFY ANY AND ALL REFERENCES LISTED REGARDING THE QUALITY AND DEGREE OF SATISFACTION FOR SUCH PERFORMANCE.

All references have been informed of this and are willing to be contacted.

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Section VII. PROPOSED STAFF RESUMES

1. GAIL ANNE GRAY, CPA

PROPOSED STAFF RESUME FOR RFP 3501

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	*Gray CPA Consulting PC*

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	*x*	Subcontractor:	

The following information requested pertains to the individual being proposed for this project.			
Name:	*Gail Gray*	Key Personnel: (Yes/No)	*Yes*
Individual's Title	*Owner, Manager, CPA*		
# of Years in Classification:	*20+*	# of Years with Firm:	*17*

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE
Information should include a brief summary of the proposed individual's professional experience.

Principal GASB and Implementation Consultant, GFOA Budget Reviewer, CaseWare Authorized Consultant and Instructor

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Successfully implemented CaseWare with over 52 governmental clients

Gail Gray, the founding Principal of Gray CPA Consulting PC, has over 20 years' experience as a CPA and Governmental Auditor as well as more than 15 years working with CaseWare™ as a trainer and consultant. Gail is a member of the Governmental Finance Officers Association (GFOA) and the Texas Society of CPA's. She holds a CPA license in Texas, California and Colorado.

Gail worked, together with CaseWare™ International, to customize their software templates especially for the needs of entities that report under GASB and GAAP regulations.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

1993-2001 - Gail worked as a Governmental Auditor

1998 - As Audit manager, Gail Implemented CaseWare with current firm

2001 - Gail Opens her Accounting Practice, Freitas & Associates, CPA's

2002 - Gail becomes a CaseWare Certified Trainer

2005 - Freitas & Associates, CPA's becomes Gray & Associates, CPA's

2007 - Gail approaches CaseWare to co-create the GASB Template

EDUCATION

Information required should include: institution name, city, state,

degree and/or Achievement and date completed/received.

BS in Accounting from Methodist College, Fayetteville, North Carolina, May 16th, 1993

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CERTIFICATIONS

Information required should include: type of certification and date completed/received.

CPA of the State of Colorado, September 25th, 1996

CPA of the State of California, September 28th, 1998

CPA of the State of Texas, September 25th, 2013

CaseWare Authorized Instructor, 2002

CaseWare Authorized Consultant, 2002

GFOA Member, 2009

GFOA Budget Reviewer, 2014

GFOA CAFR Reviewer, 2017

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Mr. Cal Bruner
CFO, CaseWare International Inc.
cal.bruner@caseware.com
Tel: +1 416-867-9504
Fax: +1 416-867-1906

Mrs. Gayle Lloyd-Leakos
Finance Officer, The City of Las Vegas, NV
gleakos@lasvegasnevada.gov
Tel: 702-229-6626
Fax: n/a

Ms. Leslie Blaisdell

Assistant Finance Director at the City of University Place, WA

lblaisdell@cityofup.com

Tel: 253-566-5658

Fax: n/a

2. ANITA MICHELSEN, CPA

PROPOSED STAFF RESUME FOR RFP Anita Michelsen, P.C.

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	GRAY CPA CONSULTING, P.C.

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	*N/A*	Subcontractor:	*N/A*

The following information requested pertains to the individual being proposed for this project.			
Name:	Anita F. Michelsen	Key Personnel: (Yes/No)	*YES*
Individual's Title	*Principal, CPA*		
# of Years in Classification:	*29*	# of Years with Firm:	*1.5*

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE *Information should include a brief summary of the proposed individual's professional experience.*

Governmental Pre-Audit Consultant

Anita Michelsen joined Gray CPA Consulting in 2016, bringing diverse experience and a wide range of knowledge. Anita is a Certified Public Accountant (CPA) licensed in Louisiana and Texas. She is also a member of the Government Finance Officers Association (GFOA). Currently.

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Anita's career began with Price Waterhouse where she spent four years in the audit services department. She subsequently enjoyed more than two decades of experience in the corporate sector providing accounting, financial, and tax support to business owners in a variety of industries. Particularly experienced in the oilfield services and manufacturing industries, she has served as both a Controller and Division CFO in prior roles. Anita's diversity of experience will complement the existing knowledge base of Gray CPA Consulting PC. As the Principal-in-Charge of Accounting & Tax Services at Gray CPA Consulting PC, Anita will support a variety of individual and business clients.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

GRAY CPA CONSULTING, P.C.

2016 – Present / Magnolia, TX

PRINCIPAL

Employ staff to provide accounting and tax services for a variety of medium to small businesses and individuals.

Conducts financial performance reviews for clients helping them improve cash flow, profitability and net worth.

Responsible for delivering tax and attest services to a diverse client base.

Annually reviews corporate, partnership and individual tax returns. Provides tax planning for the firm's clients.

M. FINANCIAL

2006 – 2016 / Magnolia, TX

OWNER

Provide comprehensive accounting services, including GL management & Financial Reporting, to small businesses.

Deliver Cash Flow analysis and forecasting as well as Annual Budgeting.

Responsible for Tax and Regulatory reporting; Prepare Corporate and Individual tax returns.

Partner with small businesses in strategic planning and critical business decisions.

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CSR AMERICA, PIPE & CONCRETE PRODUCTS

1993 – 2001 / Houston, TX

SAP BUSINESS ANALYST

Responsible for integrating newly acquired businesses and successfully implementing SAP at new sites.

PIPELINE SYSTEMS DIVISION CHIEF FINANCIAL OFFICER

Performed the comprehensive duties of CFO for this division with annual revenues approaching $90 million. Responsible for the financial and management reporting, analysis, forecasting & budgeting and all financial controls within the business.

Member of Leadership Team for CSR PolyPipe, Inc., the nation's third largest producer of polyethylene pipe. Served as Secretary/Treasurer for the company.

Actively participated in the preparation of capital investment proposals designed to capitalize on current market opportunities. Performed comprehensive financial evaluations to support the proposed investments.

Member of the Steering Team and Leader of the PBR & POP Teams responsible for successful design and implementation of SAP.

BUSINESS UNIT CONTROLLER

Controller and Secretary/Treasurer for this concrete and plastic pipe manufacturing company with annual revenues in excess of $400MM.

Key-participant in the implementation of SAP.

Conducted acquisition reviews of major capital expenditures.

Prepared the annual corporate budget and coordinated the budgeting process for over 40 locations.

Ensured compliance with taxing governmental agencies.

Established and Maintained relationships with bankers, auditors and outside consultants.

Team Leader for the Corporate Administrative TQM development team.

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SCHLUMBERGER

1987 – 1992 / Houston, TX

FINANCIAL MANAGER

Managed the 17-member accounting department of this multi-national geophysical operation with annual revenues of $130MM.

Responsible for all aspects of financial management including financial statement preparation, cash and risk management.

Performed analytical reviews and financial analyses, including the analysis of standard economic indicators and product line results.

Participated in an $8 million business acquisition, including organizing the related treasury activities and preparing the detailed accounting treatment.

Prepared annual operating budgets.

Implemented Internal Controls and prepared written procedures for various accounting functions.

Promoted from Accounting Supervisor, Wireline Division.

PRICE WATERHOUSE

1983 –1986 / New Orleans, LA

SUPERVISING SENIOR

Supervised team of 2-4 professionals, planned and coordinated audit engagements for a diverse client base with an emphasis on providing comprehensive professional services to smaller businesses.

EDUCATION

Information required should include: institution name, city, state,

degree and/or Achievement and date completed/received.

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Master of Science, Accounting

Texas A&M University, Commerce

Currently enrolled; one-third complete with a G.P.A. of 4.0

Bachelor of Science, Accounting

University of South Alabama

Magna Cum Laude

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

Texas CPA License: 107110

Louisiana CPA License: 18560

TSCPA Member: 921578

Certified QuickBooks Advisor

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Ms. Leslie Blaisdell

Assistant Finance Director at the City of University Place, WA

lblaisdell@cityofup.com

Tel: 253-566-5658

Fax: n/a

Richard Yarbrough

President, R & R Pumping Unit Repair & Service

rcy51@sbcglobal.net

805-368-3077

Dr. J. K. Seago

President, Parent & Child Educational Services

webmaster@pacesinfo.org

(800) 346-6322

3. MATTHEW FREITAS

PROPOSED STAFF RESUME FOR RFP 3501

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	*Gray CPA Consulting PC*

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	*x*	Subcontractor:	

The following information requested pertains to the individual being proposed for this project.			
Name:	*Matt Freitas*	Key Personnel: (Yes/No)	*Yes*
Individual's Title	*Owner, Manager, CPA*		
# of Years in Classification:	*17*	# of Years with Firm:	*17*

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE *Information should include a brief summary of the proposed individual's professional experience.*

CaseWare Consultant, Training, Implementation Specialist

Successfully implemented CaseWare with over 51 governmental clients

Matthew manages CaseWare™ Template Customization and Technical Support for the Gray CPA Consulting team. He is also a CaseWare™ Authorized Instructor and trains clients on site and on line. He is a member of GFOA and has been working with governmental entities to implement CaseWare since the creation of the GASB template. Matthew has been

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with Gray & Associates since 2008 and is the Programming manager on all CaseWare™ projects. Matthew has a bachelor's degree in Computer Science complemented by a Bachelor of Science in Accounting from University of California in Santa Barbara. He is currently in the process of sitting for his Texas CPA exams. As such, he is perfectly suited to oversee CaseWare Project management and works closely with Gail on each CaseWare™ deployment. He was with Gray CPA's working on the CaseWare™ GASB template before it was created and was highly instrumental in its development.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

2001 - Begins work processing tax returns at Freitas & Associates, CPA's (Later Gray CPA Consulting PC)

2007 - Collaborates on development of GASB Template with CaseWare International and begins work as Implementation Specialist

2014 - Becomes CaseWare Authorized Trainer and Consultant

EDUCATION

Information required should include: institution name, city, state,

degree and/or Achievement and date completed/received.

BASc in Web Programming from the University of Advancing Technology, Phoenix, AZ, 2008

Degree in Accounting from University of California, Santa Barbara, Ventura, CA, 2012

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

CaseWare Authorized Consultant, September 2014

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CaseWare Authorized Trainer, September 2014

GFOA Member November 2017

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Mrs. Patricia Borjas

Finance Director, Port of Houston Authority

pborjas@poha.com

Tel: 713-670-2570

Fax: n/a

Mr. Paul Bresnahan

Finance Officer, The City of Las Vegas, NV

pbresnahan@lasvegasnevada.gov

Tel: 702-229-1054

Fax: n/a

Mr. Michael McNamera

President/CEO at Strangely Compelling Multimedia, Inc.

mike@scmedia.com

Tel: 805-407-5329

Fax: n/a

4. JORDAN SMITH

PROPOSED STAFF RESUME FOR RFP 3501

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	*Gray CPA Consulting PC*

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	*x*	Subcontractor:	

The following information requested pertains to the individual being proposed for this project.			
Name:	*Jordan Smith*	Key Personnel: (Yes/No)	*Yes*
Individual's Title	*CaseWare Implementation and Support Specialist, SDK Programmer*		
# of Years in Classification:	*9*	# of Years with Firm:	*4*

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE *Information should include a brief summary of the proposed individual's professional experience.*

CaseWare Technician, Programming and Support Specialist

Successfully implemented CaseWare with over 20 governmental clients

Jordan is our advanced CaseWare™ custom template builder, resident programmer, and support technician for our CaseWare™ clients. He enjoys the challenge of solving problems in our CaseWare™ related projects and loves to collaborate with our team here at Gray CPAs. Jordan always looks forward to working with our clients to assist and train

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them in CaseWare™ technology so that they reach their end goal satisfied and educated. He likes to help his clients find quick and easy solutions to their problems and always seeks to give them the tools they will need to succeed on their own. Overall, Jordan appreciates the clients he works with because together they always have the same goal in mind: complete the project with as much quality and efficiency as possible.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

Implementation Specialist, Support Lead, and SDK Programmer at Gray CPA Consulting PC

September 2014 - Present

Financial report writer, Implementation Specialist, SDK Programmer, GASB Content Creator

IT Work at Beyer Construction

May 2009 - August 2009 (4 months)

Upgraded servers, patched computers on the network, broke down computers for recycling, organized server room, and replaced servers in the server room. Worked on Microsoft Access and SQL Server

EDUCATION

Information required should include: institution name, city, state,

degree and/or Achievement and date completed/received.

Sam Houston State University

Bachelor of Science (B.S.), Computer Science, 2007 – 2012 with focus in Digital Forensics

Courses in Database and Digital Forensic Tools

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

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CaseWare Authorized SDK Programmer, 2015

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Ms. Renee West

Accounting, Lezyne Corporation

renee@lezyne.com

Tel: +60 3-6151 9115

Fax: n/a

Mr. Paul Bresnahan

Finance Officer, The City of Las Vegas, NV

pbresnahan@lasvegasnevada.gov

Tel: 702-229-1054

Fax: n/a

Mrs. Roza Jakabffy

Accounting Manager, The City of Beverly Hills, CA

rjakabffy@beverlyhills.org

Tel: 310-285-2420

Fax: n/a

5. TRISTAN ASIAMA, MBA

PROPOSED STAFF RESUME FOR RFP Tristan K. Asiama

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	Gray CPA Consulting, PC

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	*N/A*	Subcontractor:	*N/A*

The following information requested pertains to the individual being proposed for this project.			
Name:	*Tristan K. Asiama*	Key Personnel: (Yes/No)	*YES*
Individual's Title	*Implementation Technician*		
# of Years in Classification:	*11YRS*	# of Years with Firm:	*>1*

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE
Information should include a brief summary of the proposed individual's professional experience.

CaseWare Technician, SAP Analyst

Tristan is a financial and IT support professional experienced in corporate accounting and financial analysis. He has been able to utilize this background in order to transition onto a project team tasked with implementing enterprise resource

platform (ERP) by understanding business reporting needs and developing a stable reporting solution for corporate Offices going forward.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

Gray CPA Consulting, PC, October 2017 – Present

Houston, TX

Lead SAP BI Analyst

American Railcar Industries, May 2014 – July 2017

St. Louis, MO

Lead SAP BI Analyst

Dixie Metals, December 2013 – May 2014

Chicago, IL

SAP BI & Finance Analyst – (Contract)

APQC, April 2008 – February 2010

Houston, TX

Analyst - Custom Benchmarking Group (Contract)

Merchants Metals, August 2007 – April 2008

Houston, TX

Staff Accountant

Delaware Investments, April 2007 – August 2007

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Philadelphia, PA

Accountant / Researcher – Institutional Accounting (Contract)

JP MorganChase, January 2007 - April 2007

Christiana, DE

Staff Accountant – Prime Brokerage Accounting Group (Contract)

CDI Corporation, March 2006 – January 2007

Philadelphia, PA

Accountant / Analyst – Cash and Credit Department

Public Financial Management, March 2005 – March 2006

Philadelphia, PA

Financial Analyst – Quantitative Strategies Group

EDUCATION

Information required should include: institution name, city, state,

degree and/or Achievement and date completed/received.

DePaul University - Chicago, Illinois, Master's in Business Administration (MBA) in Finance, March 2012

Morehouse College – Atlanta, Georgia, Bachelor of Arts (BA) in Accounting; Economics minor, December 2004

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

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REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Lola Minta

Project Coordinator, Toyota Corporation

lasminta@gmail.com

832-876-0989

Natalie Freitas

Office Manager at Gray CPA Consulting PC

info@graycpaconsulting.com

936-828-4587

Dorothy Ayiteyfio

SAP BI Architect, Schlumberger

dorothy,ayiteyfio@gmail.com

713-213-6807

6. ROLF MICHELSEN, MBA/PMP

PROPOSED STAFF RESUME FOR RFP Rolf Michelsen

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	Gray CPA Consulting, P.C.

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	N/A	Subcontractor:	N/A

The following information requested pertains to the individual being proposed for this project.			
Name:	Rolf Michelsen	Key Personnel: (Yes/No)	YES
Individual's Title	Project Manger		
# of Years in Classification:	17	# of Years with Firm:	>1

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE
Information should include a brief summary of the proposed individual's professional experience.

Project Manager, IT Strategist

Master level experience on a wide range of enterprise level IT projects with Fortune 500 companies, including IT infrastructure and information management architectures for complex application solutions and business transformation programs. Extensive program and project management background with excellent financial, analytical, organizational

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and communications skills. Mature IT solution and process knowledge as well as business acumen. Passionate about disruptive ideas and innovations that transform industry landscapes and create new business opportunities.

Corporate Mergers and Splits • Supply Chain IT Transformation • Data Center Optimization

Enterprise & Infrastructure Architecture • Cloud IT Solutions • Disaster Recovery Planning

IT Process Design & Optimization • Data Analytics • Database Technologies

SAP Infrastructure Management • Technology MBA and PMP/ITIL Certifications

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

Hewlett Packard – Houston TX, 17 years

Project Manager (Contract Position) – Divestiture Management Office – HP Enterprise 2016 / 2017

Challenging IT project management position to drive multiple projects within large program for splitting off major company divisions. Managing multiple projects that split key applications and ensure that shared application and integration platforms are prepared to support both companies post separation. Also Project Manager for special team tasked with building automation of key IT health and readiness assessments for business and mission critical information management assets during separation. Director and VP level reporting.

IT Transformation Project Manager – New HP Inc. 2015 / 2016

Project Manager for post separation transformation IM programs with team supporting enterprise scale information management solutions and platforms. Consulted and coordinated key project services with business teams to define business and technical requirements. Reporting project and program status to VP level managers.

Managed complete final company split project plans for information management platforms

Delivered executive reporting dashboards for tracking post separation activities parent company

Established simplified IT processes and controls for new IT organization

Project Manager / Technology Innovation Lead 2012 / 2014

PMO Practice Manager for Global Data Services Group reporting to Director/VP levels on key transformation projects. Scoping/analysis reviews for new IT projects. Promoted IT best practices by owning and driving exception process. Automation tools and innovative service delivery was key directive. Engaged in critical incident/problem escalations to get to root cause.

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Owned and led initiative to launch a complete IT training academy aligned to new HP University

Established IT tool development and management repository and framework

Managed PCI (Payment Card Industry) Security Compliance audits for database technologies

Mentored junior staff members and led intern projects

Project Manager (Contract Position) – Divestiture Management Office – HP Enterprise 2016 / 2017

Challenging IT project management position to drive multiple projects within large program for splitting off major company divisions. Managing multiple projects that split key applications and ensure that shared application and integration platforms are prepared to support both companies post separation. Also Project Manager for special team tasked with building automation of key IT health and readiness assessments for business and mission critical information management assets during separation. Director and VP level reporting.

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Owned and led initiative to launch a complete IT training academy aligned to new HP University

Established IT tool development and management repository and framework

Managed PCI (Payment Card Industry) Security Compliance audits for database technologies

Mentored junior staff members and led intern projects

Baker Hughes - Software Development Group – IT Project Engineer

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Data Quality Manager and Oracle database designer / developer. Project designed, developed and implemented a state of the art GIS Seismic Spec Data Storefront Management system.

Western Atlas - Applied Technology / Western Geophysical - IT Project Engineer

Delivered real-time in-field production monitoring and management system to automate exploration survey configuration parameters & data processing.

EDUCATION

Information required should include: institution name, city, state,

degree and/or Achievement and date completed/received.

MBA - Technology Management, University of Phoenix

BS Economics, University of Houston

PMP Certified, PMI Institute

ITIL v3 Certified

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

Insert here any certifications proposed individual has received.

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Ted Seago

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President, Parent & Child Educational Services

webmaster@pacesinfo.org

(800) 346-6322

Mark Cole

Co-General Counsel & Secretary, USD Group LLC

mcole@usdg.com

(832) 428-7406

Frank Baumann

Quality and Services Manager, E1 Dynamics Inc.

bqmhrd@aol.com

(832) 851-9605

Section VIII. OTHER INFORMATIONAL MATERIAL

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Figure 3 - Port of Houston Success Story 68

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1. FIGURE 1 - LETTER OF RECOMMENDATION

CHRISTINE L. COHEN
AUDITOR-CONTROLLER
County of Ventura
800 South Victoria Avenue
Ventura, CA 93009-1540

CHIEF DEPUTIES
LOUISE WEBSTER
SANDRA BICKFORD
BARBARA BEATTY
JOANNE McDONALD

June 11, 2009

To Whom It May Concern:

Subject: Letter of Recommendation for Gray & Associates, CPA's and CaseWare Software

I began working with Gail Gray of Gray & Associates, CPA's in May of 2007. Since then, she has provided CaseWare training, assisted with report development, designed certain reports, and provided support for minor technical problems. She has always been very professional, knowledgeable, and responsive. I would recommend her service to anyone.

As for the CaseWare software itself, I can't imagine preparing the Comprehensive Annual Financial Report (CAFR) without it. We currently publish our CAFR using CaseWare. All of the sections automatically update with the exception of the Government-wide Financial Statements and the Statement of Cash Flows, which we expect to complete in 2010. CaseWare is easy to use for both the everyday user and the report writer and is very flexible to fit to your needs.

Between CaseWare and Gail Gray our entire CAFR process has become easier, leaving us more time for analysis. If you need any additional information, I can be reached at (805) 654-2253.

Kathleen O'Keefe
Fiscal Manager III
Financial Reporting Division

Phone: (805) 654-3151 Fax: (805) 654-5081 auditor.countyofventura.org christine.cohen@ventura.org

2. FIGURE 2 - CASEWARE SOLUTION "WHITEPAPER"

Reducing the Cost of Audit for Municipalities

Selecting a GASB and CAFR Engagement Product

CASEWARE
WHITE PAPER

Why?

Dollars and Sense

In 1990 a survey of Florida municipalities showed that the mean amount spent on an external audit was $139,000. Audit costs have soared since then, to the point where today's average municipality can expect to pay far more than that.

Audit costs arise from a number of factors as follows:

1. Internal salaries, preparing auditable financial documents
2. External auditors
   a) Preparing the statements
   b) Auditing of materials provided

The key to reducing audit costs is providing well organized documentation that ties directly to the financial statements being published. Disorganized or missing information not only invariably increases the cost through wasted hours, but also widens the scope of the audit requirements, increasing the overall audit budget as a result.

With the advent of computerized engagement systems, counties, cities, towns and other municipalities can now take advantage of engagement software that organizes the engagement file and creates GASB-based financials. These systems have been used by auditors for many years, and have evolved to greatly reduce audit time and increase audit efficiency.

By using these same tools, municipalities can dramatically increase their overall audit efficiency. They can also provide their auditors with a complete set of financial documents and supporting schedules in paperless format. These electronic documents can then be easily used within their auditors' own engagement software.

More Than Just Cost

The benefits of a computerized engagement system go beyond cost. No one wants errors within their financial statements. Yet, errors are almost unavoidable for large financial statements where:

1. Work papers are not well organized
2. Spreadsheets are used extensively
3. Data does not come from a single data source

If a municipality falls into one of the above categories they are most likely spending countless more hours and staff time reviewing each individual spreadsheet calculation as well as organizing, checking and reviewing data. This extra time comes at a high cost. The unacceptable alternative is to just accept the presence of errors in the financial statements.

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With the proper CAFR reporting software you can ensure that you have accurate, timely and cost effective financial statements. Choosing the right software solution for a municipality can be a daunting task. What does good CAFR reporting software include?

What?

Important factors to consider when selecting engagement software are as follows:

A) Financial Statement Production

1. **Single Data Source** — Too often do the financial statements come from one type of software (spreadsheet), and the notes comes from another (word processing), with nothing tying the numbers together from these two sources.

   The situation worsens when the financials come from multiple spreadsheets, or if statistics and MD&A need to be added. How can municipalities ensure that the financials are internally consistent, with balances in one financial document matching the balances in another? What about in the notes? Statistics? The MD&A?

   Consistency can only be accomplished through single-source working trial balance data. If a single source of data is not used for all financial documents, or if links to more than just the financial statements (i.e. notes, statistics, MD&A) are not feasible, then switching to a single source is highly advisable.

2. **Automatic Indexing** — Municipal financial statements are inherently large documents, so indexes are crucial to the reader being able to navigate easily. Too often do staff read a set of financial statements with indexes that do not correspond to the appropriate page of the financial statement. Good engagement software provides automatic indexing.

3. **Note Number Referencing** — Financial statement notes should be tied directly back to line items within the financial statements. If the order of items is changed in the financial statements, the note number referencing should not be impacted.

4. **Drill Down Capability** — if the story behind the numbers is not known, easy drilldown should quickly display what is making up that amount.

5. **Consistent Charts** — It is important that charts draw on the same working trial balance data as the financial statements.

6. **Press-Ready Statements** — Quick, automated production of press-ready statements is key. The statements should also come with built-in pagination to ensure quick review.

7. **Centralized Information** — Ideally, the entire CAFR should be contained within a "single document". A hotchpotch of cut-and-pasted Word documents or Excel cells invariably leads to issues with formatting and data integrity.

B) Government-Specific Features

1. **Fund Accounting** — Municipalities should be able to quickly and easily move funds from one fund grouping to another to facilitate fund rollups and reclassification to non-major if necessary.

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2. **Flexible Posting** — It is important that adjustments can be posted to different areas of the financials, such as government wide versus specific funds.

3. **Journal Entries** — Calculated adjusting journal entries should be possible.

4. **Rounding** — Rounding should be implemented in such a way that it is done in relation to other financial statements. A warning message should appear if cash on the Balance sheet does not tie to the ending cash on the cash flow statement.

5. **Other Reports** — Variance reports should be easily produced without having to export to Excel. Added specialized reports should be able to take advantage of the central data source.

6. **GASB Notes** — It is important that sample GASB notes be available from a note library. That way, they can be easily dropped into the financial statement.

7. **Flexible Import** — The chosen software should have the ability to easily import financial data from other packages. The import process should be very flexible with several options for how the data is brought into the software. The ability to import two different budgets should be considered, as well as the ability to properly handle Budgetary Basis to include importing in your encumbrances.

8. **Customizable Security** — Control of the data should be maintainable through customizable user rights.

C) Document Management

1. **Indexing of Documents** — Documents and workpapers that support balances should be organized and indexed, allowing internal staff to quickly provide supporting documentation in a neat and organized fashion for an external auditor to review.

2. **Drag and drop** — Documents and supporting workpapers in a variety of formats including PDF, Word, Outlook and Excel should be capable of being dragged and dropped into the appropriate place in the document manager.

3. **Flexible Labeling** — There should be flexibility in labelling and organizing documents in the document manager.

4. **Direct Linkages —** To allow easy verification or creation of documents on the document manager, Excel or Word workpapers should be able to include linkages directly from the Working Trial Balance, without the need to export whole documents.

D) Management Review Capabilities

1. **Efficient Issue Management** — As supporting documents are reviewed, it is important to be able to quickly flag issues, assign issues to staff for follow-up, and track the status of issues requiring further work.

2. **Seamless Collaboration** — More than one person needs to be able to work in the file at a time, with automatic conflict flagging and resolution.

3. **Automatic Documents** — It is important to have the ability to create "canned' reports either directly from the working trial balance, or through use of Excel linkages.

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4. **Milestone Tracking** — A useful feature is the ability to take a snapshot of documents for comparative purposes.

5. **User Signoff** — By having users signoff on completed documents, financial managers can quickly gauge what work remains to be completed.

6. **Customizable User Access** — For larger financial departments it can be important to control which users have access to certain areas, and what they are allowed to do within the file, whether create, review or sign-off.

7. **Easy Annotation** — The software should facilitate easy annotation. Auditors will appreciate that the municipality`s staff have added annotations to documents to note that they have footed, compared or otherwise tied schedules back to the Trial Balance

8. **Adjustments** — The software should allow the inclusion of proposed adjustments, without impacting the accounting system, so that they can be reviewed, signed off by management, and finally booked at the conclusion of the financial report.

How?

Implementation and Customization

Proper implementation is crucial. Taking staff off their normal duties, to fully implement a new system, is a problematic notion. That isn't to say that staff cannot help out with the implementation, but an implementation specialist is highly recommended. Implementation specialists can perform the initial setup more quickly, efficiently and effectively, ensuring a successful product deployment.

Costs of implementation can often be reduced by accepting standard product instead of "customizing" and exactly replicating the formatting of your current CAFR. For instance, is it really necessary for a tab to be 6 spaces, instead of 4? Perhaps the vendor can use schedules that work within your CAFR environment?

Other factors you should consider in your evaluation are:

1. Does the software allow for the easy addition of budgetary reports or other customization, thereby saving even more time and money?
2. Can full implementation be provided? The leading cause of unsuccessful software deployment is poor implementation.
3. Will implementation include establishing the complete prior year's CAFR report, so that you can roll forward to the current year with confidence?
4. What training options are offered?

Who?

E) Who are you buying from?

1. How long have they been in business, and providing this product?

2. Is the product widely used by CPA firms? Not only is this a good test for the functionality of the software (CPAs have a wide range of demands), but further savings can be realized if the municipality's auditor is on the same software, allowing the easy transfer of a complete paperless file.

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3) How many clients (government and non-government) do they have using their solution? It is essential to pick a company who will be around to support the software.

4) What is their support policy? Do they have support, what are their hours, and how many support staff do they have?

When?

It is important that municipalities start the process early, to allow enough time to implement, and enable lower implementation costs (time sensitivity will invariably increase costs).

The optimal time to start would be immediately after the completion of the municipality's current year CAFR, when the issues encountered are top of mind. Starting the process at that point ensures that there is a CAFR report to build from (that CAFR should be implemented and rolled forward, to ensure that the software functions as you would expect) and that implementation is started early enough to fully realize the time and cost savings in the next CAFR period.

For a quick preview of CaseWare's CAFR Reporting Solution, go to:
http://www.caseware.com/cafr

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3. FIGURE 3 - PORT OF HOUSTON SUCCESS STORY

Gray&Associates,CPAs
AN ACCOUNTANCY CORPORATION

CLIENT SUCCESS STORY

Gray & Associates Helps The Port of Houston Sail Through Its Reporting Cycle

Client
The Port of Houston Authority of Harris County, TX

Industry
Maritime

Location
Houston, Texas

Number of Locations
3

Number of Employees
600

System
CaseWare Government Reporting

Implementation By
Gray & Associates, CPAs

The Port of Houston Authority (The Port) lies along the 52-mile-long Houston Ship Channel. It is the busiest port in the United States in terms of foreign tonnage, and houses the world's second largest petrochemical complex. The Port is an economic engine that produces jobs and economic prosperity for the local and state economy. The Port employs nearly 600 people and is responsible for an operating budget of over

$200 million. Financial stewardship and efficiency are vital components of The Port's mission. Helping it to achieve its mission are Gray & Associates, CPAs and CaseWare Government Reporting.

A Time-Consuming Process

For years, The Port produced its Comprehensive Annual Financial Report (CAFR) in a painstaking fashion, accumulating spreadsheets and text documents and incorporating the input of many individuals. This manual approach presented a number of difficulties. "With so many of us accessing and inputting the information, it was often difficult to know which version was the latest, where on the server it was stored, or what the file was named," explains Maxine Buckles, Corporate Controller for The Port. "Plus, all the supporting documents were not available to us in one place. The whole process was very time consuming and at times frustrating for all involved."

Another obstacle to the final production of the CAFR were post-audit adjustments. "We would make a change to our spreadsheet and then had to ensure that all the interrelated schedules and footnotes were updated as well. It was an onerous process. Simple adjustments could take many hours to complete and verify."

Partner For Success

The Port researched available software solutions, and ultimately selected CaseWare. Knowing that it wanted professional support and guidance during the implementation, The Port engaged Gray & Associates, CaseWare Certified Trainers and Consultants.

Gray & Associates' skilled team includes programmers, accountants, and financial reporting experts. The firm's principal was a government auditor for years, and participated in the design of the CaseWare GASB template. That level of experience and expertise appealed to The Port. "Gray & Associates made all the difference," says Buckles. "We could not have done this without them. Not only do they have significant and relevant

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Gray & Associates CPAs
AN ACCOUNTANCY CORPORATION

About Gray & Associates CPAs

Gray & Associates CPAs an Accountancy Corporation has been providing government entities with CaseWare solutions and support since 2001. The firm's skilled team of accountants, governmental auditors, and programmers bring a highly professional, methodical, and strategic approach to implementation and training, ensuring lasting success for its clients.

President Gail A. Gray, CPA has been an accountant since 1993, starting her career as a staff accountant auditing the City of Lawton, OK and later working as a Senior Auditor and Audit Manager on many governmental audits. In the field of government finance, her background, training, and experience are extensive. Her knowledge was even tapped by CaseWare during the development the GASB template now used by many organizations. Mrs. Gray has been a Certified CaseWare Trainer for 12 years and is a member of the GFOA.

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CASEWARE
AUTHORIZED INSTRUCTOR

knowledge about governmental accounting, but they are product experts with a professional and methodical approach to project management."

Implementation Strategy

Gray & Associates' implementation methodology is unique in the industry. The company charges a fixed-fee that covers all of their services, including the build out of the last published CAFR report and assistance developing subsequent years' reports. Even the inevitable changes and adjustments that occur during a software implementation are included as part of the contract. This no-risk approach ensures clients like The Port are able to accurately budget their CaseWare implementation costs.

The Port has high praise for the implementation from Gray & Associates. "They have perfected their methodology," says Buckles. "Ours is a large and complex installation, yet Gray & Associates handled it efficiently. They built all of the tables and the notes were prebuilt. Going forward we just need to update them. They even set up the table of contents for us, properly formatted and automatically updated."

Gray & Associates' experience with a wide variety of governmental accounting systems gives them an edge during the initial data transfers. "They continually made best practice recommendations and suggestions that sped the process of bringing our data over," says Buckles. "They really felt like part of our team, working with and for us."

Solid Support

While most of the implementation was accomplished remotely, the Gray & Associates' team came on site at The Port's offices for two full days of training. "They worked with us until our CAFR was complete and published and are working with us to ensure that next year's reporting structure is in place and ready for use," Buckles says.

As part of the implementation contract, Gray & Associates offers unlimited technical support with a rapid response time. "Gray & Associates' staff was always available to us – by phone or through a GoToMeeting session," Buckles says. "Our questions and concerns were addressed quickly and professionally every time. Even when unexpected technical glitches occurred, Gray & Associates worked with CaseWare and us to satisfactorily resolve the issue."

A Successful Project

The Port of Houston is pleased with its new financial reporting solution and with its partnership with Gray & Associates. "CaseWare takes away many of the clerical and administrative chores involved in producing our CAFR, which leaves us all more time to focus on the accuracy, completeness, and impact of the numbers," concludes Buckles. "Our partnership with Gray & Associates was a smart decision. Their service was a major factor in the success of this project."

> "Our partnership with Gray & Associates was a smart decision. Their service was a major factor in the success of this project."

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