

BILL NO.: 5041

ORDINANCE NO.: \_\_\_\_\_

Introduced by: City Manager Nathan Mai-Lombardo

**AN ORDINANCE AUTHORIZING AN AGREEMENT WITH CLA  
(CLIFTONLARSONALLEN LLP) FOR AUDIT SERVICES**

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BERKELEY,  
MISSOURI, AS FOLLOWS:**

- Section 1.** The City Manager is hereby authorized to enter into and execute an agreement with CLA (CliftonLarsonAllen LLP) for audit services for 2022-2027.
- Section 2.** The agreement is attached and hereby incorporated herein and made a part of this ordinance, as if fully set out herein.
- Section 3.** This Ordinance shall be in full force and effect from and after its date of passage.

1st Reading this \_\_\_\_\_ day of \_\_\_\_\_ 2024

2nd Reading this \_\_\_\_\_ day of \_\_\_\_\_ 2024

3rd Reading, PASSED and APPROVED, this \_\_\_\_\_ day of \_\_\_\_\_ 2024

\_\_\_\_\_  
Babatunde Deinbo, Mayor

ATTEST:

\_\_\_\_\_  
Deanna L. Jones, City Clerk

\_\_\_\_\_  
Approved as to Form:  
Donnell Smith, City Attorney

Final Roll Call:

Councilwoman Verges	Aye ___	Nay ___	Absent ___	Abstain ___
Councilwoman Williams	Aye ___	Nay ___	Absent ___	Abstain ___
Councilman Hoskins	Aye ___	Nay ___	Absent ___	Abstain ___
Councilwoman Anthony	Aye ___	Nay ___	Absent ___	Abstain ___
Councilman Hindeleh	Aye ___	Nay ___	Absent ___	Abstain ___
Councilwoman-at-Large Crawford-Graham	Aye ___	Nay ___	Absent ___	Abstain ___
Mayor Deinbo	Aye ___	Nay ___	Absent ___	Abstain ___



June 4, 2024

Proposal to provide professional  
audit services to:

## City of Berkley, MO

**CLAconnect.com**

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://claglobal.com/disclaimer).  
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





June 4, 2024

Tornezo Ford  
City of Berkley, MO

Dear Mr. Ford:

Thank you for inviting us to propose. We look forward to the opportunity to provide services to City of Berkley, MO (the City).

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for the City's consideration:

- **Industry-specialized insight and resources** – As one of the nation's leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to assist the City with their audit needs. In addition to your experienced local engagement team, the City will have access to one of the country's largest and most knowledgeable pools of regulated industry resources.
- **OMB Uniform Guidance (UG) experience** – CLA performs single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm. The single audit requires a specific set of skills to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- **Strong methodology and responsive timeline** – In forming our overall audit approach, we have carefully reviewed the RFP and other information made available and considered our experience performing similar work for other municipalities. Our local government clients are included amongst the more than 4,200 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. The work plan also minimizes the disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.
- **Communication and proactive leadership** – The City will benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at the City and take an active role in addressing them.
- **A focus on providing consistent, dependable service** – We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the City will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.

- ***Fresh perspective*** – By engaging CLA, the City will benefit from a fresh look at its business operations, information systems, and financial risk management policies and procedures. You will be served by an engagement team with enthusiasm and a desire to meet and exceed expectations. We are confident that our industry experience will bring to the City new ideas, creative approaches, and fresh opportunities to meet the financial management and accountability challenges before the City.

This proposal is firm for a period of ninety (90) days following the date of submission

We want to serve you, and we have the qualifications to deliver quality, timely work. Throughout this proposal, we take you on a journey outlining how we'll work together and the value you can come to appreciate when we exceed expectations. For ease of evaluation, the structure of our proposal follows your RFP section titled, *Proposal Requirements*.

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

**CliftonLarsonAllen LLP**

Andrew Zebell, CPA  
Principal  
314-925-4357  
Andrew.Zebell@CLAconnect.com

## Table of Contents

Engagement team .....	5
Summary of CLA’s Qualifications .....	6
References.....	9
Audit and non-audit fees .....	12
Appendix .....	13
A. Your service team biographies .....	13
B. Quality control procedures and peer review reports .....	25



# Engagement team

Meet your service team below.

Engagement Team Member	Role	Years' Experience
Andrew Zebell, CPA, CFE	<b>Engagement principal</b> – Andrew will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Chris is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	26+
Chris Suda, CPA, CFE	<b>Supporting principal</b> – Chris will serve as supporting principal to Andrew to ensure quality and timeliness of our services. He will be responsible for total client satisfaction through the deployment of all required resources and communication with management and the audit team.	13+
Ethan Lay, CPA	<b>Engagement manager</b> – Ethan will act as the lead manager on the engagement. In this role, Ethan will assist the engagement principal with planning the engagement and performing complex audit areas. He will perform a technical review of all work performed and is responsible for the review of the annual comprehensive financial report and all related reports.	8+
Nick Territo James Hicks, CPA	<b>Senior</b> – Nick and James will be responsible for the day-to-day activities for this engagement, including the supervision of all staff assigned.	10+ 4+
<b>Additional staff</b> – We will assign additional staff to your engagement based on your needs and their experience providing services to similar clients.		

Detailed biographies can be found in [Appendix A](#).



# Summary of CLA's Qualifications

## Audit experience

CLA has experience in helping clients turn their financial data into accurate, meaningful information that empowers stakeholders to make key business decisions. Quality decision making begins with dependable, fairly presented financials. Our team of audit professionals can provide your organization with unbiased data, helping you chart a path forward with financial information you can trust.

We have experience assisting clients with:

- Succeeding in a competitive, dynamic business environment
- Complying with changing government regulations
- Gaining a more complete picture of their organization
- Collaborating with advisors of the highest professional integrity
- Relying on objective information to make knowledgeable decisions
- Improving operations
- Increasing efficiency, effectiveness, and the bottom line

Your engagement team has experience with the specific challenges and opportunities within your industry. And with a principal-to-staff ratio among the lowest in the accounting profession, you can rest easy knowing our principals are directly involved with the planning and execution of your engagement.

## State and local government experience

You can benefit from a close personal connection with a team of professionals devoted to governments. Our goal is to become familiar with all aspects of your operations — not just the information needed for the year-end audit so that we can offer proactive approaches in the areas that matter most to you:

- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of revenue reductions
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents

We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our experienced government services team can help you navigate the challenges of today, all while seamlessly strategizing for the future.







### *Insight to strengthen your organization*

When you're ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

- [National webinars](#) — Access complimentary professional development opportunities for your team.
- [Articles and white papers](#) — Stay current on industry information as issues arise.

***Curious:*** *We care, we listen, we get to know you.*

### Deep industry connections

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



We are also actively involved in and/or are members of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- AICPA's State and Local Government Expert Panel
- AICPA's Government Audit Quality Center (GAQC)
- Government Finance Officers Association (GFOA)
- Special Review Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- AICPA Single Audit Quality Task Force
- Association of Government Accountants



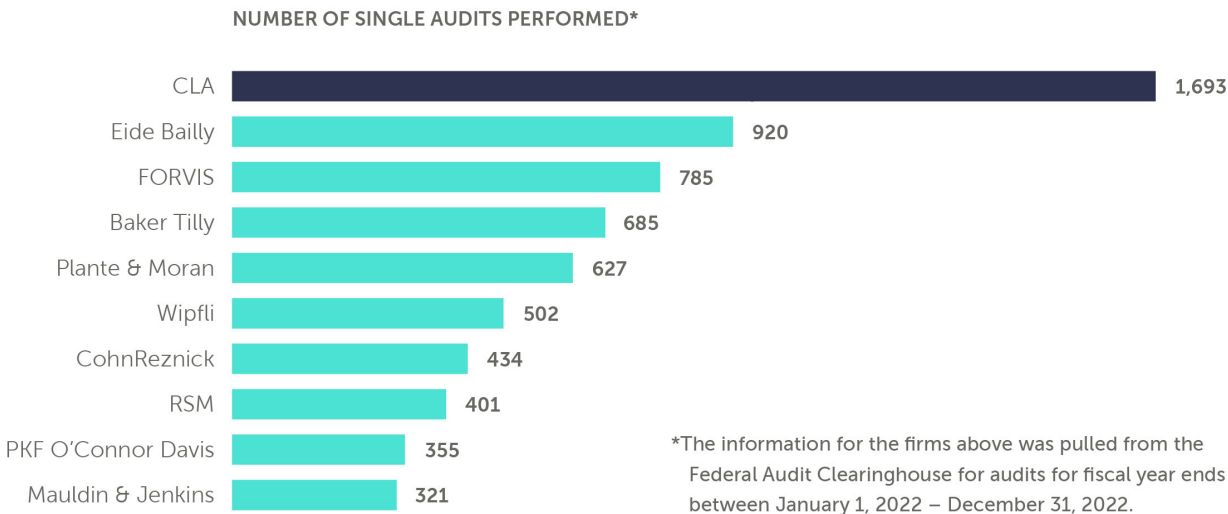


Our involvement in these professional organizations, combined with various technical services we subscribe to, allows use to be at the forefront of change in the constantly changing government environment. We take our responsibility for staying current with new accounting pronouncements, auditing standards,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

### Single audit experience

#### CLA performs the largest number of single audits in the United States

***We audited nearly \$257 billion dollars in federal funds in 2022.*** The chart below illustrates CLA’s experience in serving organizations that receive federal funds and demonstrates our firm’s dedication to serving the government and nonprofit industry.



It is more important than ever to find qualified auditors who have significant experience with federal grants specific to the City and can enhance the quality of the City’s single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB’s *Uniform Guidance* and who can offer both knowledge and quality for the City. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

*You'll need an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved and will benefit from CLA's experience in this area.*

### Single Audit Resource Center (SARC) award

CLA received the [Single Audit Resource Center \(SARC\) Award](#) for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey.

The survey queried more than 10,000 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2021 fiscal year-end audit. The SARC award demonstrates CLA’s dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.



# References

Our clients say it best. And their independent, authentic perspective is invaluable in learning about the experience you’ll have when working with us. We encourage you to connect with our clients to hear it firsthand.

St. Charles County, MO	
ii. Description of organization	State and local government
iv. Dates of service	Fiscal year 2021 - current
v. Services provided	Financial statement audit and single audit
vi. Name, address, phone	Tracy Bayne, Director of Finance
	636-949-7900, ext. 3875

City of Town and Country	
ii. Description of organization	State and local government
iv. Dates of service	Fiscal year 2021 – current
v. Services provided	Financial statement audit, single audit, and GASB standards implementation including GASB 87/96
vi. Name, address, phone	Joan Jadali, Finance Director
	adalij@town-and-country.org
	314-587-2808



St. Louis County, MO	
ii. Description of organization	State and local government
iv. Dates of service	Fiscal Year 2023 – Current
v. Services provided	Financial statement audit, audit of employee pension plan, and single audit
vi. Name, address, phone	Vickie Fredrick, Chief Accounting Officer
	vfredrick@stlouiscountymo.gov
	314-615-7062

City of Brentwood	
ii. Description of organization	State and local government
iv. Dates of service	Fiscal year 2021 – current
v. Services provided	Financial statement audit and GASB standards implementation including GASB 87/96
vi. Name, address, phone	Michelle DePew, Director of Finance
	mdepew@brentwoodmo.org
	314-963-8608 ext. 8606

City of Ferguson	
ii. Description of organization	State and local government
iv. Dates of service	Fiscal year 2022 – current
v. Services provided	Financial statement audit and accounting assistance
vi. Name, address, phone	John Hampton, City Administrator
	jhampton@fergusoncity.com
	314-522-1122

***Transparent:*** We place honesty and integrity at the center of all communication. We welcome you to start an open and candid conversation with those who know us best.



# Audit and non-audit fees

Based on our understanding of your requirements, we propose the following fees:

Professional Services	2022	2023	2024	2025	2026	2027
Financial statement audit	\$46,000	\$46,000	\$47,380	\$47,380	\$48,800	\$48,800
Single Audit, if necessary	9,000	9,000	9,270	9,270	9,550	9,550
Financial statement preparation	18,000	18,000	18,540	18,540	19,100	19,100
Modified Accrual Reconciliation and Adjustment Assistance			-	-	-	-
Accounts receivable (taxes, grants and other)	9,600	9,600	9,890	9,890	10,190	10,190
Inventory	1,920	1,920	1,980	1,980	2,040	2,040
Accrued Salaries	1,920	1,920	1,980	1,980	2,040	2,040
Unearned Revenue	1,600	1,600	1,650	1,650	1,700	1,700
Prepaid Expenses	1,280	1,280	1,320	1,320	1,360	1,360
Due to / from	1,280	1,280	1,320	1,320	1,360	1,360
Full Accrual Reconciliation and Adjustment Assistance			-	-	-	-
Capital assets	3,200	3,200	3,300	3,300	3,400	3,400
Pension	3,200	3,200	3,300	3,300	3,400	3,400
Long-term liabilities	2,240	2,240	2,310	2,310	2,380	2,380
GASB 87	5,120	5,120	5,270	5,270	5,430	5,430
GASB 96	n/a	3,500	3,500	3,610	3,610	3,610
<b>Total</b>	<b>\$107,860</b>	<b>\$104,360</b>	<b>\$107,860</b>	<b>\$111,010</b>	<b>\$111,120</b>	<b>\$114,360</b>

\*If federal expenditures exceed \$750,000 during fiscal year. This price includes up to one major program.

\*\*Assumes statistical schedules, if necessary, are prepared by the City

Our fixed-fee quote is designed with an understanding that:

- City personnel will provide documents and information requested in a timely fashion.
- The operations of your organization do not change significantly and do not include any future acquisitions or significant changes in your business operations.
- There are not significant changes to the scope, including no significant changes in auditing, accounting, or reporting requirements.



# Appendix

## A. Your service team biographies





# Andrew Zebell, CPA, CFE

**CLA (CliftonLarsonAllen LLP)**

Principal  
St. Louis, Missouri

314-925-4357  
andrew.zebell@CLAconnect.com



## Profile

Andrew is a principal with CLA in the St. Louis office specializing in providing assurance, outsourcing accounting services, and valuation services for state and local governmental entities. Andrew is a certified public accountant with more than 13 years of public accounting and consulting experience serving a variety of clients.

## Technical experience

- Supervise financial audit engagements and single audits
- Provide technical assistance to personnel during engagements
- Assist governmental entities in preparing financial statements to obtain the GFOA Certificate of Excellence
- Experience providing financial statement and/or single audit services to the following clients:

## Education and professional involvement

- Bachelor of science in accounting from Westminster College, Fulton, Missouri
- Certified Public Accountant in the State of Missouri
- Certified Fraud Examiner
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Missouri Society of CPAs
- Government Finance Officers Association (GFOA)

## Key relevant clients

- States and state agencies
  - State of Kansas – Statewide single audit
  - Missouri Department of Economic Development
  - Missouri Lottery
  - Missouri Department of Higher Education
  - Missouri Department of Social Services
- Cities and Counties
  - St. Charles County, Missouri
  - City of Brentwood, Missouri
  - Jefferson County, Missouri





## Continuing professional education

<b>2023</b>	<b>Credits</b>
Ethics, Integrity, and the AICPA Code of Professional Conduct (Expanded Version)	4.0
Yellow Book Update 2024	2.0
Cybersecurity Supply Chain Risk Management	2.0
Financial Reporting Challenges Q4 2023	2.0
Not-for-Profit Accounting and Auditing Update 2024	1.0
Centralized Billing Process - Part 1	1.0
AIS and Audit Methodology - Day 1	8.0
Yellow Book and Single Audit Update - 2023	1.5
Annual Professional Ethics Update 2023	2.0
FASAB: Federal Accounting and Reporting Annual Update 2023	1.5
2023 Uniform Guidance Update	1.0
Engaging Our Clients and Markets: Prodigy - Part 5	1.5
Engaging Our Clients and Markets: Prodigy - Part 1	1.0
State and Local Gov (SLG) Industry Series - May 2023 #1	3.0
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	<b>31.5</b>
<b>2022</b>	
Business Combinations - Steps to Accounting for the Transaction	5.0
Grants Management	10.0
Overview of Governmental Accounting	10.0
Excel Metrics: The Good and the Bad	2.0
Beyond the Basics: Independence and Ethics 2022 – Thriving in a Seamless World	2.0
Excel: Risk Management in Financial Institutions	1.5
Independence and Ethics Update 2022 - Fundamentals	2.0
Assurance Perspectives - Q4 2022	2.0
Quality Update - Q4 2022	1.0
New Jersey Law and Ethics 2021-2023	4.0
State and Local Gov (SLG) Learning Series - Part 4	1.5
State and Local Gov (SLG) learning series - Part 2: Project Management for Effective Cross-Utilization: Leveraging Our Tools	2.0
State and Local Gov (SLG) learning series - Part 1	2.0
Audit Risk Assessment	3.0
Audit Report Changes: SAS 134, 135, 137, 139 and 140	1.0
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	<b>49.0</b>





# Chris J. Suda, CPA

CLA (CliftonLarsonAllen LLP)

Principal  
St. Louis, Missouri

314-925-4395  
chris.suda@CLAconnect.com



## Profile

Chris is a principal in the state & local government group at CLA’s St. Louis office. He specializes in providing assurance services for governmental organizations, including compliance audits under OMB Uniform Guidance. Chris is a certified public accountant with over 26 years of public accounting and consulting experience. Since joining CLA more than 26 years ago, he has gained extensive experience in all phases of audits for governmental organizations.

## Technical experience

- Manage and supervise large government financial statement audits with assets exceeding \$1 billion in assets and single audits under OMB Uniform Guidance with expenditures exceeding \$5 million.

## Education and professional involvement

- Bachelor of science in business administration with an emphasis in accounting from University of Missouri – St. Louis, St. Louis, Missouri
- Certified Public Accountant in the State of Missouri
- Missouri CPA Society (MOCPA)
- American Institute of Certified Public Accountants (AICPA)
- Government Finance Officers Association (GFOA)

## Areas of specialization

- Local Governments, Political Subdivisions and Subdistricts
- Instrumentalities of State Governments
- Districts
- Nonprofit supporting organizations

## Continuing professional education

2023	Credits
Analytical Fraud Detection	4.0
Ethics for CPAs and Tax Professionals	4.0
Audits of State and Local Governments	17.0
Assurance Perspectives - Q4 2023	1.0
Quality Update - Q4 2023	1.0
AIS and Audit Methodology - Day 1	8.0



Higher Ed Industry Update - May 2023	1.0
Student Financial Aid Update - Beginner 2023	3.5
Higher Ed Industry Update - April 2023	1.0
Higher Ed Industry Update - March 2023	1.0
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<b>2022</b>	
Accounting Alternatives for PPP Loans	1.0
A Best Practice Electronic Payment Fraud Avoidance Program	2.0
Accounting for Governmental Assets and Liabilities	4.0
Fraud Issues in Your Practice	2.0
Health Care Industry Update - December 2022	2.0
BizOps Quarterly Update - Q4 2022	1.0
Beyond the Basics: Independence and Ethics 2022 – Thriving in a Seamless World	1.0
2023 Yellow Book Update	1.5
Assurance Perspectives - Q4 2022	1.5
Required Auditor Communications	1.5
Quality Update - Q4 2022	1.0
2023 Auditing and Accounting Update	8.0
Single Audit Update - Q3 2022	2.0
CLA North Dakota University System Training – Day I	4.0
Audit: Be in the Know 2022 - Part 2, All Industries	1.0
Assurance Perspectives - Q2 2022	1.5
Using RIA Checkpoint Effectively	1.0
Student Financial Aid Update - Intermediate 2022	1.0
Assurance Perspectives - Q1 2022	2.0
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	<b>39.0</b>



# Ethan Lay, CPA

CLA (CliftonLarsonAllen LLP)

Manager  
St. Louis, Missouri

314-925-4416  
ethan.lay@CLAconnect.com



## Profile

Ethan is a Certified Public Accountant (CPA) and a manager in the regulated industry services group at CLA in the St. Louis office. Since joining CLA in 2016, Ethan has gained experience in all phases of the audit process, specializing in providing assurance services for universities, nonprofits, and governmental organizations.

## Technical experience

- State and local government
- Nonprofit entities
- Higher education institutions
- Devotes 100% of his time to servicing governmental organizations
- Audits of a variety of governmental organizations
- Audits of cities and counties

## Education and professional involvement

- Master’s degree from Washington University, St. Louis, Missouri
- Bachelor of science in accounting from Westminster College, Fulton, Missouri
- Certified Public Accountant in the State of Missouri
- American Institute of Certified Public Accountants
- Missouri Society of Certified Public Accountants

## Key relevant clients

- St. Louis County, Missouri
- Jefferson County, Missouri
- The Metropolitan St. Louis Sewer District

## Continuing professional education

2023	Credits
Annual Professional Ethics Update 2023	2.0
2023 Auditing and Accounting Update	8.0
Centralized Billing Process - Part 1	1.0
AIS and Audit Methodology - Day 1	8.0
Assurance Perspectives - Q4 2023	1.0



Annual GASB Update - 2023	2.0
Quality Update - Q4 2023	1.0
Single Audit Update - August 2023	1.0
IT for Auditors	1.0
IT in an Audit, SAS 145	1.0
State and Local Gov (SLG) Industry Series - June 2023	1.0
Adopting the Standards SAS 143-145	1.0
Quality Update - Q2 2023	1.0
Assurance Perspectives - Q2 2023	1.0
State and Local Gov (SLG) Industry Series - May 2023 #2	1.0
Student Financial Aid Update - Intermediate 2023	1.0
Student Financial Aid Update - Beginner 2023	3.5
Higher Ed Industry Update - April 2023	1.0
Single Audit Update - April 2023	1.0
State and Local Gov (SLG) Industry Series - April 2023	1.0
Higher Ed Industry Update - March 2023	1.0
Higher Ed Industry Update - February 2023	1.0
Nonprofit Industry Series - January 2023	1.0
Single Audit Update - January 2023	1.0
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<b>2022</b>	
Beyond the Basics: Independence and Ethics 2022 – Thriving in a Seamless World	2.0
Quality Update - Q4 2022	1.0
Assurance Perspectives - Q4 2022	2.0
Audit: Be in the Know 2022 - Part 4, State and Local Government	1.0
Assurance Perspectives - Q3 2022	2.0
Audit: Be in the Know 2022 - Part 2, All Industries	1.0
Audit: Be in the Know 2022 - Part 1, All Industries	1.0
State and Local Gov (SLG) Learning Series - Part 4	2.0
Single Audit Update - Q3 2022	2.0
State and Local Gov (SLG) learning series - Part 3, GASB 87 - Implementing the Lease Standard	2.5
Single Audit Refresher 2022 - Part 3	2.0
Assurance Perspectives - Q2 2022	2.0
State and Local Gov (SLG) learning series - Part 2: Project Management for Effective Cross-Utilization: Leveraging Our Tools	2.0
Higher Ed Industry Update 2022	5.5
Using RIA Checkpoint Effectively	1.0
Student Financial Aid Update - Intermediate 2022	2.5
Student Financial Aid Update - Beginner 2022	3.0
State and Local Gov (SLG) learning series - Part 1	2.0
Assurance Perspectives - Q1 2022	2.0
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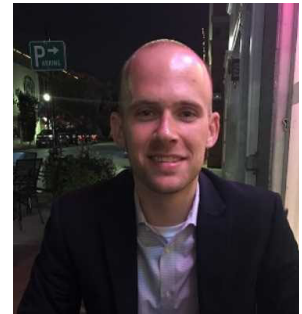


# Nick Territo

CLA (CliftonLarsonAllen LLP)

Senior  
St. Louis, Missouri

618-310-1674  
nicholas.territo@CLAconnect.com



## Profile

Nick is a senior in the state and local government group at CLA in the St. Louis office with more than 10 years of experience, specializing in providing assurance services for nonprofit and governmental organizations, including compliance audits under *Uniform Grant Guidance*. Nick has nine years of public accounting experience serving a variety of clients, including a variety of nonprofit and governmental organizations, as well as several colleges, utilities, universities, and Missouri school districts.

## Technical experience

- Audits of colleges and universities
- Audits of utilities
- Audits of Missouri school districts
- Single audits under Uniform Grant Guidance

## Education and professional involvement

- Bachelor of science in business administration from Southern Illinois University at Edwardsville
- Bachelor of science in accountancy from Southern Illinois University at Edwardsville

## Continuing professional education

Nick meets or exceeds his continuing education requirements. He consistently exceeds 80 hours of continuing professional education every two years and 120 hours every three years. Because he works on governmental entities, Nick exceeds his requirements for continuing education required under Government Auditing Standards. Most of his continuing education is directly related to the clients he serves, including federal grant compliance, Governmental Accounting Standards Board updates, financial reporting for government entities and other related educational opportunities.

## Key relevant clients

- City of Brentwood
- City of Town and Country
- Jefferson County, Missouri

2023

Accounting and Auditing for Going Concern

Credits

2.0



Accounting and Auditing Update - Q2 2023	2.0
Accounting and Auditing Update Q3 2023	2.0
Accounting for Contingencies	1.0
2023 Yellow Book Update	2.0
2023 Auditing Update	4.0
2023 Uniform Guidance Update	1.0
2023 Audit Update	4.0
Centralized Billing Process - Part 1	1.0
AIS and Audit Methodology - Day 1	8.0
Single Audit Update - August 2023	1.0
State and Local Gov (SLG) Industry Series - May 2023 #1	1.0
Quality Update - Q2 2023	1.0
GASB for State and Local Government 2023 - Part 1	1.0
Single Audit Update - April 2023	1.0
Accounting and Auditing Update - Q1 2023	2.0
Single Audit Update - January 2023	1.0
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	<b>35.0</b>
<b>2022</b>	
2022 Fraud Update	3.0
2022 Yellow Book Update	2.0
Accounting and Auditing Update - Q4 2022	2.0
2022 GAAS Update	2.0
Accounting and Auditing Update - Q2 2022	2.0
2022 Accounting Update	4.5
Accounting and Auditing Update - Q1 2022	2.0
2023 Fraud Update	3.0
Accounting Apps for Your Business	1.0
2022 Not-For-Profit Accounting and Auditing Update	2.5
10 Habits of highly successful careers	2.0
Assurance Perspectives - Q3 2022	2.0
State and Local Gov (SLG) Learning Series - Part 5	1.0
State and Local Gov (SLG) learning series - Part 3, GASB 87 - Implementing the Lease Standard	2.5
State and Local Gov (SLG) learning series - Part 2: Project Management for Effective Cross-Utilization: Leveraging Our Tools	2.0
Higher Ed Industry Update 2022	5.5
State and Local Gov (SLG) learning series - Part 1	2.0
Audit Risk Assessment	3.0
Audit Report Changes: SAS 134, 135, 137, 139 and 140	1.0
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	<b>45.0</b>





# James Hicks, CPA

CLA (CliftonLarsonAllen LLP)

Senior  
St. Louis, Missouri

314-925-4438  
james.hicks@CLAconnect.com



## Profile

James is a senior, with two years of experience, who works on state and local government and nonprofit entities and has been gaining experience in auditing different areas of regulated industry clients. He has worked on different areas of audit engagements including planning, substantive procedures, and reporting. James is currently a Certified Public Accountant in the State of Missouri. James has been previously employed by the Missouri Department of Revenue as a Regulatory Auditor and at The Together Credit Union as fraud specialist.

## Technical experience

- State and local government
- Nonprofit entities
- Higher education

## Education and professional involvement

- Master of accountancy from Missouri State University, Springfield, Missouri
- Bachelor of science in accounting from Missouri State University, Springfield, Missouri
- Forensic Accounting Certificate, Missouri State University
- Certified Public Accountant in the State of Missouri

## Key relevant clients

- City of Town and Country
- City of Brentwood
- State of Kansas
- Multiple K-12 Missouri School Districts
- St. Louis County, Missouri
- St. Charles County, Missouri

## Continuing professional education

### 2023

	Credits
Remote Auditing	1.0
Auditing Inventory	1.5
Auditing Prepaid Expenses	1.5
A Guide Through Common Audit Deficiencies	2.0
Ethics: Integrity, a Foundation for Success	2.0



2023 Yellow Book Update	2.0
Assurance Perspectives - Q4 2023	1.0
Anti-Retaliation: What You Need to Know	1.5
Quality Update - Q4 2023	1.0
Detailed Review Assurance	2.0
Preparing Financial Statements, Statements of Cash Flow and More	1.0
AIS and Audit Methodology - Day 1	8.0
Single Audit Update - August 2023	1.0
LEAP 2023: Achieve Conference	5.5
LEAP 2023: Achieve Assurance - Part 3, Closing an Engagement	1.0
LEAP 2023: Achieve Assurance - Part 2, Risk Assessment - AIS, What You Need to Know	1.0
LEAP 2023: Achieve Assurance - Part 1, Detail Review	1.0
LEAP 2023: Achieve Assurance Panel	1.0
State and Local Gov (SLG) Industry Series - June 2023	1.0
IT in an Audit, SAS 145	1.0
Adopting the Standards SAS 143-145	1.0
Quality Update - Q2 2023	1.0
Assurance Perspectives - Q2 2023	1.0
Single Audit Update - April 2023	1.0
State and Local Gov (SLG) Industry Series - April 2023	1.0
Single Audit Update - January 2023	1.0
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	<b>43.0</b>
<b>2022</b>	
Materiality / Understanding the Entity	1.5
Internal Controls	1.0
Audit Data Analytics 101	1.0
Analytics	1.0
Assurance Perspectives - Q4 2022	2.0
Beyond the Basics: Independence and Ethics 2022 – Thriving in a Seamless World	2.0
Quality Update - Q4 2022	1.0
Wellness Wednesday 2022: December #1 - Benefits & Your Emotional Health	1.0
Wellness Wednesday 2022: October #2 - Be Well and Belong	1.0
Audit: Be in the Know 2022 - Part 2, All Industries	1.0
Audit: Be in the Know 2022 - Part 4, State and Local Government	1.0
Audit: Be in the Know 2022 - Part 3, State and Local Government	1.0
Assurance Perspectives - Q3 2022	2.0
State and Local Gov (SLG) Learning Series - Part 5	1.0
Audit: Be in the Know 2022 - Part 1, All Industries	1.0
LEAP 2022: Experience Assurance Panel	1.0
Wellness Wednesday 2022: August #1 - Benefits & Your Emotional Health	1.0
State and Local Gov (SLG) Learning Series - Part 4	1.5
LEAP 2022: Experience Conference	13.5
State and Local Gov (SLG) learning series - Part 3, GASB 87 - Implementing the Lease Standard	2.5
CLA Lease Implementation Update	1.0
Quality Update - Q2 2022	1.0



Assurance Perspectives - Q2 2022	2.0
State and Local Gov (SLG) learning series - Part 2: Project Management for Effective Cross-Utilization: Leveraging Our Tools	2.0
Wellness Wednesday 2022: May #2 - Be Well and Belong	1.0
Using RIA Checkpoint Effectively	1.0
Wellness Wednesday 2022: April #1 - Benefits & Your Emotional Health	1.0
State and Local Gov (SLG) learning series - Part 1	2.0
Assurance Perspectives - Q1 2022	2.0
Wellness Wednesday 2022: January #2 - Be Well and Belong	1.0
Career Path Discussion	1.0
Single Audit Update - Q1 2022	2.0
Audit Report Changes: SAS 134, 135, 137, 139 and 140	1.0
Audit Risk Assessment	3.0
SSAE No. 19 Agreed-Upon Procedures Engagements	1.0
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	<b>60.0</b>

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CPAS | CONSULTANTS | WEALTH ADVISORS

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



## B. Quality control procedures and peer review reports



In the most recent peer review report, dated November 2022, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. CLA's last three peer review reports are provided on the following pages. ***These quality reviews included a review of specific government engagements.***

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.

## Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1<sup>®</sup> and SOC 2<sup>®</sup> engagements).

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

*Cherry Bekaert LLP*

Cherry Bekaert LLP  
Charlotte, North Carolina  
November 18, 2022



## Report on the Firm's System of Quality Control

November 21, 2019

To the Principals of CliftonLarsonAllen LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; audits of broker-dealers; and examinations of service organizations [SOC 1 and SOC 2 engagements].

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

*Cherry Bekaert LLP*

Cherry Bekaert LLP



## System Review Report

To the Principals of CliftonLarsonAllen LLP  
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [Service Organizations Control (SOC) 1 and SOC 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. CliftonLarsonAllen LLP has received a peer review rating of pass.



Cherry Bekaert LLP  
November 21, 2016