



# Florida Clerks of Court Operations Corporation

## Proposal

December 17, 2009

*Presented by*

**Lanigan & Associates, P.C.**  
Certified Public Accountants & Management Consultants  
2630 Centennial Place  
Tallahassee, FL 32308

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## **Reasons to choose Lanigan & Associates, P.C.**

✓ ***Information is useful only if it is timely.***

We understand the need to produce a year end report to meet the needs of the Organization.

✓ ***We demand excellence.***

We have built our firm by providing quality services for successful and satisfied clients. Independence, integrity and professional competence are the cornerstones of our approach to doing business. We have developed an excellent reputation in the Southeast due to the quality of the services we offer and the satisfaction of our clients.

✓ ***Our focus is on our clients.***

We are committed to your success. We possess first hand experience and a wealth of knowledge regarding governmental entities, nonprofit and for profit organizations. Every member of the engagement team is highly trained and motivated to meet your specific needs and objectives. Our goal is to surpass client expectations.

✓ ***We go beyond recording history.***

We recognize the importance of accurate and meaningful financial statements. However, we strive to provide proactive services and information which can assist you in planning and decision making.

✓ ***We are business people, not bean counters.***

We are proactive rather than just reactive to issues. Our ideas and management letters make business sense.

✓ ***We believe in communication.***

We regard open lines of communication among all members of the engagement team and the client as imperative to the successful performance of our job. You will have continuous access to us and our resources.

✓ ***We use and share the latest technology.***

We take pride in our commitment to train both our staff and our clients in the effective use of computer technology. We use computers in every aspect of our work and provide a wide range of computer consulting services.

**Lanigan & Associates, P.C.**

**Profile of Firm**

***Our size, personnel resources, and methods of operation.***

Lanigan & Associates, P.C. was established in 1973 by Bernard Lanigan and Bernard Lanigan, Jr. The firm and its personnel have enjoyed great professional and personal success during the last 36 years, and as a result, are recognized throughout the Southeast as a leader in the financial management and consulting service industry.

Lanigan & Associates, P.C. has licensed offices in Tallahassee, Thomasville and Atlanta. Each of these offices provides a full range of services, including audit, tax, investment management, estate planning, employee benefit plan administration, and consulting and advisory services. The firm specializes in servicing closely held businesses, professional service organizations, government agencies, tax exempt entities, and the individuals associated with these organizations.

Lanigan & Associates, P.C. has six (6) principals and forty-five (45) professionals and support staff who have extensive experience in providing quality services to a variety of clients. All professional staff is available to each office as needed in order to best serve our clients. Through a close, professional relationship with a diverse client base, our firm has gained a wealth of experience in helping businesses and organizations like Florida CCOC reach their goals and objectives.

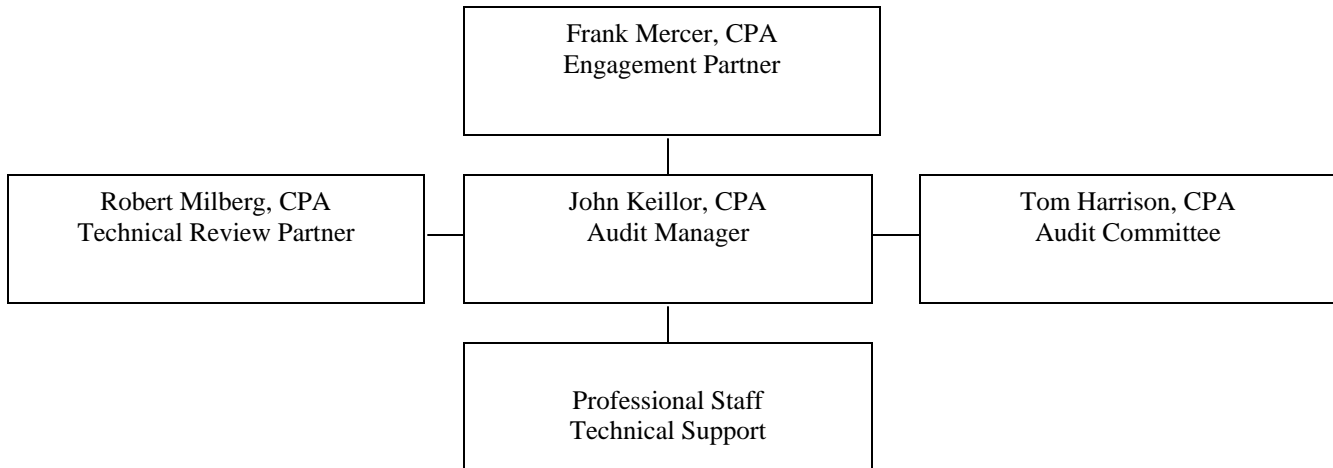
The firm's organizational structure is designed to provide maximum flexibility and efficiency, while encouraging growth and development from within. Each audit engagement, regardless of size, is assigned a minimum of two principals and an audit manager. Specific engagement objectives and complexities dictate the number of additional staff assigned to the engagement team. Appendix A provides relevant information on our proposal engagement team for the Florida CCOC audit.

Lanigan & Associates, P.C. is also a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants. This membership requires triennial peer review of the firm's quality control system. Our commitment to excellence is evident in the unqualified opinions we have always received from our peers, the most recent of which was issued in 2008 (See Appendix C).

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**Summary of Qualification  
PROFESSIONAL STAFF AND EXPERIENCES**

**Partners, managers and professional staff qualifications assigned to engagement**



Detailed resumes for the above individuals are included in Appendix A. Frank Mercer, CPA will be the engagement partner and will be in charge of the audit. All audit team members comply with the continuing professional education requirements of the Board of Accountancy, the American Institute of Certified Public Accountants, the firm's quality control policies, and the continuing professional education requirements of Governmental Auditing Standards.

**Q U E S T**

- Q**    **Quality**
- U**    **Understanding**
- E**    **Efficiency**
- S**    **Service**
- T**    **Training**

**QUEST** is the trademark of Lanigan & Associates, P.C. for propriety audit procedures and efficiency. This ensures our clients a continuing effort for excellence in service.

*Similar engagements performed by our firm.*

**Not-for-Profits/Associations (Examples)**

Thomas University  
Florida Association of Court Clerks  
Tall Timbers Research Station  
Capital Area Community Action Agency  
Heritage Foundation  
Alzheimer's Project  
Thomasville Cultural Center  
Boys and Girls Club of Thomas County  
United Way of Thomas County  
Association for Institutional Research  
Wildlife Foundation of Florida

**Governmental (Examples)**

Madison County, Florida  
City of Thomasville, Georgia  
City of Thomasville Downtown  
Development Authority  
City of Bainbridge, Georgia

*Our experience in governmental and not-for-profit auditing and business consulting, and our level of participation in associations.*

Lanigan & Associates, P.C. serves many tax exempt entities, both nonprofit organizations and governmental agencies. Our services range from single audits performed under the requirements of the Office of Management and Budget Circular A-133 to consulting and business advisory engagements. Our clients range in size from multimillion dollar organizations with large professional staffs to struggling volunteer-based organizations.

Our engagements with both governmental and nonprofit organizations have achieved notable results for our clients. For example, our governmental audits have resulted in the prestigious "Certificate of Achievement for Excellence in Financial Reporting" awarded by the Government Finance Officers Association.

*Experience auditing Not-for-Profit programs.*

Our firm serves over 50 Not-for-Profit organizations in North Florida and South Georgia. Our audit approach has emphasized close coordination and control by our Not-for-Profit management team to understand our clients' operations and communicate with management on a regular basis. We have worked with our clients to validate critical processes that must be addressed in order to achieve and maximize business objectives and provide timely advice about the issues, risks, and opportunities likely to impact financial results. Our approach identifies areas of risk in the Not-for-Profit industry and develops procedures to evaluate these risks in order for us to conclude on the fair presentation of the financial statements, specifically in relation to industry requirements.

***Experience auditing programs  
financed by the Federal and State  
Government***

Our current practice includes organizations in the areas of philanthropy, education, social services, and governmental activities. A typical client receives federal and/or state financial assistance that require auditing standards and the provisions of OMB Circular A-133 and Florida Department of Financial Services' State Compliance Supplement.

***Volunteer work performed by our firm.***

In addition to the governmental and non-profit clients we serve, our staff contributes numerous hours as volunteers to various professional, civic, educational, and charitable organizations. Lanigan & Associates, P.C., and its professional staff actively participate in such organizations as the American Institute of Certified Public Accountants, the Government Finance Officers Association, the Florida Institute of Certified Public Accountants, and the Georgia Society of Certified Public Accountants. Our staff has served as officers and members of community-based organizations such as the Thomasville Cultural Center, Brookwood School, Chamber of Commerce, Florida State University Alumni Association, Friends of the Leon County Public Library, the Tallahassee and Thomas County Chambers of Commerce, the YMCA, Ducks Unlimited, and the Thomasville Landmark Historical Society, just to name a few.

## **Our Approach and Work Plan for the Florida CCOC Engagement.**

The Lanigan & Associates, P.C. philosophy is founded on providing a superior quality of service on a timely basis. We believe our clients have every right to expect responsive, innovative and intelligent service for a competitive fee. At Lanigan & Associates, P.C. we expect no less from ourselves.

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### *Technology*

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The firm uses ProSystem fx Engagement on all audits performed. ProSystem fx Engagement provides powerful tools to help us prepare audit and tax workpapers and reports in Microsoft Office Programs. It extends the capabilities of these Microsoft Office applications and provides powerful tools for organizing and managing our engagement files electronically.

The core of the Engagement system is the trial balance. We use the Engagement extensions in Word and Excel to integrate trial balance data into our workpapers. Changes that we make to the trial balance are updated in our workpapers. This software has Engagement Administrator Workpaper Management modules that provide powerful tools for organizing, reviewing, and sharing workpapers.

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### *Planning the Audit*

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No other phase of the audit process affects the success of an engagement more than the time invested in planning the general scope and direction of the audit. Steps are taken during this phase to (1) gain a level of knowledge of your organization and industry so that we have an understanding of events, transactions, and practices that may have an effect on the financial statements and (2) conduct preliminary analytic procedures (e.g., ratio analysis) to identify specific

transactions or account balances that should receive special attention because they may contain material misstatements. During the planning process, every effort is made to allow your staff to adequately prepare for the audit by providing a “list of information needed” in advance of the audit.

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### *Understanding Internal Controls*

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As part of the risk assessment and planning process, we will consider your internal control system. Internal Control is a process effected by the Organization’s board of directors, management, and other personnel that is designed to provide reasonable assurance regarding the achievement of the following: (1) effectiveness and efficiency of operations, (2) reliability of financial reporting, and (3) compliance with applicable laws and regulations. We are required to have a sufficient understanding of internal controls in order to determine which controls exists within the Organization. We then evaluate the internal controls in order to assess the risk that they will not prevent or detect a material misstatement in the financial statements.

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### *Substantive Testing*

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Based on planning and our understanding of internal controls, an overall audit strategy is developed. This includes a preliminary assessment of materiality and audit risk, as well as an audit plan involving the types of audit procedures to be performed and the amount of evidence to be gathered. The audit plan serves as the starting point for the engagement, but changes may be required as the audit progresses.

During this phase of the audit, we conduct detailed testing of transactions and account balances. We may use sampling methods in testing account balances, details of transactions,

internal controls, and compliance with laws and regulations.

disclosures by a partner that has no direct involvement in the audit.

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*Completing the Audit*

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After we have completed testing account balances, the sufficiency of evidence gathered is evaluated. We must have sufficient competent evidence in order to reach a conclusion on the fairness of the financial statements. In this phase, we also make assessment of the possibility of contingent liabilities, such as lawsuits, and perform searches for any events subsequent to the balance sheet date that may have an impact on the financial statements.

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*Communication*

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It is our belief that the management letter and comments provide a valuable tool in assessing the Organization's strengths and weaknesses, its efficiency and its performance. Recommendations will be included for management and the board to consider as a means of improving procedures or implementing necessary changes. We will discuss all potential comments with management prior to issuing our letter.

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*Quality Control*

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The firm has quality control procedures for independence, integrity and objectivity that we adhere to in our performance of engagements. Partner involvement ensures quality control in every audit we conduct. They are involved in all critical decisions, conduct on-site audit reviews, meet with your personnel and review the staff work. Our field auditors know that partners will challenge their audit decisions in order to ensure high-level check and balances. Lanigan and Associates further ensures quality control by requiring a final review of critical accounting and auditing issues and financial statement

Detailed Resumes for Professional Staff  
**(Available for Florida CCOC Audit)**



**FRANK J. MERCER, CPA, CFP**  
**Principal**

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### **Experience**

Mr. Mercer is the Managing Principal of Lanigan & Associates and has thirty-one years experience in the field of accounting. He started his career with a large South Florida Local Firm that was merged with a Big Eight Firm and has spent the last 28 years of his career with Lanigan & Associates P.C.

His Not-for-Profit Audit experience includes the supervision and management of various governmental and nonprofit engagements in accordance with Governmental Auditing Standards, OMB Circular A-133, and other state and federal guidelines.

Frank's public service includes numerous Board of Directors of non profit organizations including serving as past president of the Thomasville Kiwanis Club and a member of Leadership Tallahassee. Frank is active with Trinity United Methodist Church. He enjoys spending time with his family and grandchildren and many outdoor activities such as hunting, kayaking, skiing, and family timberland.

### **Education**

Bachelor of Science in Accounting (cum laude), Florida State University (1976)

### **Professional Organizations**

Florida Institute of Certified Public Accountants  
Georgia Society of Certified Public Accountant  
Alabama Society of Certified Public Accountants  
American Institute of Certified Public Accountants



**ROBERT M. MILBERG, CPA**  
**Principal**

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### **Experience**

Mr. Milberg has thirty-eight years of experience in tax and auditing and leads Lanigan & Associates, P.C. in the accounting and auditing department, employee benefits, non-profit organizations and tax planning for closely-held businesses and individuals. He also serves on the Board of Directors of Southeast Asset Advisors, Inc., a registered investment advisor firm. He is a lecturer in the fields of finance, management and tax.

Rob currently serves the community by participating on numerous Boards of Directors for non-profit organizations including JD Archbold Memorial Hospital Foundation, Thomasville Cultural Center Endowment Fund and the Thomasville Humane Society Endowment Fund. He enjoys golf, fly fishing, and traveling.

### **Education**

Bachelor of Business Administration in Accounting, University of Miami

### **Professional Organizations**

American Institute of Certified Public Accountants  
Georgia Society of Certified Public Accountants  
Alabama Society of Certified Public Accountants  
Government Finance Officers Association



**G. TOM HARRISON, JR., CPA, CFP**  
**Principal**

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### **Experience**

Mr. Harrison joined Lanigan & Associates, P.C. in 1997. He has over 11 years of public accounting experience in both Audit and Taxation. He has led several niche development projects for the firm, including L&A Forest Products Group, Employee Benefit Plan audits and administration, and Personal Financial Planning.

Tom's experience and credentials are a valuable resource to our clients. He is the engagement partner on several large audits, and a member of our peer review oversight team. His experience includes working with Not-for-Profits, Colleges & Universities, Manufacturing, Medical Practices, Real Estate and Distributors. He is an active member of the community and his church. He also enjoys outdoor activities with his family.

### **Education**

Bachelor of Science in Accounting, Florida State University  
Bachelor of Science in Finance, Florida State University

### **Professional and Civic Organizations**

Georgia Society of Certified Public Accountants  
American Institute of Certified Public Accountants  
First United Methodist Church  
Thomasville Rotary Club  
Thomasville Landmarks, Inc.  
Thomasville Ducks Unlimited  
Glenn Arven Country Club – Member



**JOHN KEILLOR, CPA**  
**Audit Manager**

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**Experience**

Mr. Keillor has 11 years experience in professional accounting and auditing. Mr. Keillor works with a variety of clients ranging from not-for-profit to corporate entities. He has a specific interest and dedication in governmental and not-for-profit auditing and consulting. He possesses an excellent understanding of internal control structures, compliance with laws and federal guidelines, financial reporting, and cost allocation.

Mr. Keillor currently serves on the firm's audit committee.

**Education**

Bachelor of Science in Accounting, Florida State University 1998

**Professional Organizations**

Florida Institute of Certified Public Accounting  
American Institute of Certified Public Accounting



**HELEN MILLER**  
**Staff Accountant**

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**Experience**

Ms. Miller has over 5 years of public accounting experience with a strong emphasis in auditing. She has worked with a wide variety of clients in a number of different industries. Some of the industries in which she has experience include: governmental, not-for-profit, commercial, and the insurance industry. She has a strong background in internal controls and compliance with GAAP and other applicable accounting laws and regulations.

**Education**

Bachelor of Science in Accounting, Florida State University

**Professional Organizations**

Associate Member of the American Institute of Certified Public Accountants

## References

**Ken Kent** ..... **Florida Association of Court Clerks**  
Tallahassee, Florida  
(850) 921-0808

**Dorothy Inman-Johnson** ..... **Capital Area Community Action Agency**  
Tallahassee, Florida  
(850) 222-2043

**Tim Sanders** ..... **Madison County Clerk of Courts**  
Madison, Florida  
(850) 973-1500

**Brett Boston** ..... **Wildlife Foundation of Florida**  
Tallahassee, Florida  
(850) 922-1066

**Peter Lohrengel** ..... **Partners in Association Management**  
Tallahassee, Florida  
(850) 224-0711

**Lane Green** ..... **Tall Timbers Research, Inc.**  
Tallahassee, Florida  
(850) 893-4153

**Lawton Langford** ..... **Municipal Code Corporation**  
Tallahassee, Florida  
(850) 576-3171

**Bill Williams** ..... **Funeral Services, Inc.**  
Tallahassee, Florida  
(850) 425-1340

# PRH, LLC

Certified Public Accountants and Consultants

November 6, 2008

To the Shareholders  
Lanigan & Associates, P. C.

We have reviewed the system of quality control for the accounting and auditing practice of Lanigan & Associates, P. C. (the firm) in effect for the year ended May 31, 2008. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with 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 with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included among others, engagements performed under *Government Auditing Standards* and audits of employee benefit plans. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selected tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Lanigan & Associates, P. C. in effect for the year ended May 31, 2008, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

As is customary in a system review, we have issued a letter under this date that sets forth comments that were not considered to be of sufficient significance to affect the opinion expressed in this report.

*PRH, LLC*

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