

FILED

JUN 03 2021

LESLI PENNY

COUNTY & PROBATE COURT CLERK

MISC. ORDER NO. 2021-43

In the County Court of Craighead County, Arkansas

In the matter of evaluating and selecting the most qualified Certified Public Accounting Firm to provide the best service for requested projects.

ORDER


Comes before the County Court of Craighead County, Arkansas, the matter of evaluating and awarding contract to the best qualified CPA Firm to provide services to Craighead County in evaluating and supplying services at the request of Craighead County in its endeavor to stamp out theft, fraud, and accounting discrepancies in county government.

Requests for Qualifications for Certified Public Account services were advertised in the local newspaper and the County Web site for two consecutive weeks as required. Craighead County received RFQ proposals from four CPA firms. A committee was appointed by Judge Day to review all RFQ's and the committee ultimately scheduled meetings with the best qualified firms, according to Arkansas codes 19-11-802; 19-11-803; and 19-11-804. After full in-depth discussions and evaluations were completed, the committee selected the best qualified CPA firm for the specified projects.

It is therefore, considered, ordered, and adjudged that the contract for the best qualified CPA firm to evaluate and meet the needs of Craighead County be awarded to Thomas, Speight & Noble, 2210 Fowler Avenue, Jonesboro, AR 72401.

Dated this 3rd Day of June, 2021

Approved: _____


Marvin Day
Craighead County Judge

AA12
214

FROM:

Craighead County Purchasing Department
c/o County Judge's Office
511 Union, Room 119
Jonesboro, AR 72401
Phone 870-933-4500
Fax 870-933-4504

VENDOR'S COPY

PURCHASE ORDER
CRAIGHEAD COUNTY
ARKANSAS

**SHOW THIS NO. ON ALL INVOICES,
DELIVERY SLIPS, CASES, BOXES, ETC**

PURCHASE ORDER **54155**

TO: *Thomas, Straight + Noble*
2210 Fowler Ave
Jonesboro, AR 72401

DATE *6-3-21*

Req. by: _____

Req. No.: _____

Bid No.: *2020-33*

Please furnish the following to Craighead County and be governed by the instructions hereon.

Charge to Account No.: _____

ITEM	QUANTITY	BRAND, CATALOG NO. AND DESCRIPTION	UNIT PRICE	TOTAL
		<i>Providing Request for Qualification for Certified Public Accountant Services for Craighead County as needed. CPA Firm shall be fully qualified to evaluate interrelationships and Farkovs Accounting, including securities and tax fraud and shall be in good standing and licensed to do business in the state of Arkansas</i>		

TOTAL ▶

SHIP TO:

County Judge

DEL. PROMISED:

DEL. REQUIRED:

TERMS:

F.O.B.:

PRICING:

I certify that all the above articles or services have been received in good order except as noted.

Dated _____ 20____

Signed _____

CRAIGHEAD COUNTY

By *[Signature]*

Purchasing Agent

REQUEST FOR QUALIFICATIONS (RFQ)

PROFESSIONAL QUALIFIED ACCOUNTING AND CERTIFIED PUBLIC ACCOUNTING SERVICES

Craighead County is requesting Statement of Qualifications from interested and qualified professionals to provide Accounting and Certified Public Accounting Services for various county projects. Firms responding to the RFQ should be fully qualified to evaluate internal controls and forensic accounting including securities, tax fraud, and assessment of accounting system. To be considered, RFQs must be received at the Office of the Craighead County Judge, 511 Union Street, Room 119, Jonesboro, AR 72401 before July 15, 2020, 2:00 p.m. local time. All questions regarding the qualification process should be directed to Al Haines at ahaines@craigheadcounty.org or by telephone at 870.933.4500. Submitting firms shall be in good standing and licensed to do business within the State of Arkansas to provide requested services Pursuant to Arkansas Code Annotated 19-11-802. Craighead County encourages all qualified small, minority and women owned business enterprises to bid on and receive contracts for goods, services, and construction. Also, the county encourages the primary firm to consult portions of their contract to qualified small, minority, and women business enterprises. Craighead County reserves the right to reject any or all RFQs and to waive irregularities therein, and all parties submitting shall agree that such rejection shall be without liability on the part of Craighead County for any damage or claim brought by any submitting party because of such rejections, nor shall the party submitting seek any recourse of any kind against Craighead County because of such rejections.

RFQ is available to view on the Craighead County Web Site at www.craigheadcounty.org

Al Haines
Purchasing Agent
Craighead County



THOMAS, SPEIGHT & NOBLE

2210 FOWLER AVENUE, JONESBORO, AR 72401 (870) 932-5858

A PROFESSIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE COMPANIES PRACTICE SECTION OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

July 13, 2020

To the Quorum Court
Craighead County, Arkansas

Introduction

Thomas, Speight & Noble, CPAs is a full-service accounting and business advisory firm. Through our in-depth knowledge of industry groups, governments, and not-for-profit organization, we can guide organizations like Craighead County, Arkansas through the various challenges and opportunities inherent with operating any organization. The knowledge we have acquired over the years has enabled us to develop a thorough understanding of the distinctive needs of organizations like yours that makes our firm the most qualified to meet your needs.

Firm Structure

Since its formation in 1979 by principals Kenneth Thomas and James Speight, Jr. with the addition of principals Kenneth Noble, Eric Young, Jeff Wicker, and Jennifer Middleton in later years, Thomas, Speight, & Noble, CPA's has been providing quality, personalized financial guidance to local businesses and individuals. Our firm is one of the leading firms in and throughout Northeast Arkansas and Southeast Missouri with offices located in Blytheville, Osceola, Pocahontas, Jonesboro, and Caruthersville.

Our expertise ranges from tax management and accounting services to more in-depth services such as audits, financial statements, and financial planning, with the majority of our audit clients consisting of governmental and nonprofit entities.

Engagement partner, Jeff Wicker, has over 25 years of experience in public accounting. He is a member of the American Institute of Certified Public Accountants and Arkansas Society of CPAs. Since September of 1991, he has worked as managing partner for our Jonesboro location with engagements that include audits, management advisory services, and financial statement and tax return preparation services.

Audit manager, Melissa Brothers, has over 20 years of experience in auditing. Before her employment with the firm in February 2016, Melissa worked in public accounting for a year as Senior Auditor with audit clients consisting of nonprofit, governmental, and various other industries. Prior to that, she worked 14 years with the State of Arkansas Division of Legislative Audit gaining experience in financial statement, compliance, internal control, and information systems auditing of governmental agencies. In addition, we have several staff auditors and support staff who provide a variety of services and range from degreed accountants to administrative personnel.

2210 Fowler Avenue
PO Box 17167
Jonesboro, AR 72403-6721
870-932-5858
Fax 870-932-2030

420 West Walnut
PO Box 209
Blytheville, AR 72316
870-762-5891
Fax 870-762-5833

1400 West Kristen
PO Box 644
Osceola, AR 72370
870-563-2638
Fax 870-563-3794

915 Townsend Drive
PO Box 700
Pocahontas, AR 72455
870-892-2579
Fax 870-892-2576

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Peer Review

Thomas, Speight & Noble, CPAs participates in the peer review program sponsored by the AICPA. A peer review consists of an examination of the Firm's quality control system by an independent CPA and includes a review of the Firm's operating procedures, interviews with selected Firm personnel to ascertain that they understand their roles in the Firm's quality control system, a review of continuing education records to ascertain compliance and reviews of financial statements and engagement files for all levels of service, including financial statement audits.

A peer review is required to be performed once every three years. The Firm's most recent peer review conducted in 2019 resulted in an unqualified report with no letter of comments. This underscores the Firm's continuing commitment to overall quality.

Our Approach to Engagements

Each of our clients deserves a properly leveraged team of CPAs and business advisors to receive a high level of service and maintain fees at an appropriate level. The individuals assigned to each of our client projects are as follows:

Client partner- will have complete responsibility for all work performed. Will participate in planning, attend client meetings and review all significant accounting issues with the client service team to ensure our Firm provides the highest level of service.

Managers – will maintain continuous contact with the engagement team through a review of working papers, supervision of senior and staff accountants and meetings with client personnel. In addition, they will be responsible for working with the engagement partner and in the overall administration of the engagement to ensure the client's expectations are always met.

Senior staff – will be responsible for performing accounting services under the direct supervision of the client partner and manager. Monitoring by the client partner and manager ensure all client projects are performed at the highest level of quality and all projects are executed efficiently and accurately guaranteeing the overall satisfaction of our client and their experience with Thomas, Speight & Noble, CPAs.

Planning

The planning phase of a client project establishes a proper foundation for the direction of the project and for coordination with client management ensuring the client's expectations are met. Proper planning provides for early identification of problems to avoid last-minute surprises. Our planning is accomplished through:

- Meeting with client management and staff to communicate expectations and develop a solid rapport.
- Obtaining an understanding of the client's business to enable us to provide valuable recommendations to our clients which may represent opportunities for strengthening their internal controls and operating efficiency

Reporting

At the completion of our accounting services, we will schedule a meeting with client management and furnish formal reports highlighting our client's financial results. We also use this time to provide any feedback and recommendations to client management which may help further improve their operations. Lastly, we use this time to allow our clients to communicate with us and provide us with feedback to ensure they are receiving the highest level of service and also to ensure their expectations are being met.

Services

Thomas, Speight & Noble CPAs motto is "providing innovative solutions resulting in the financial success of our clients, staff and firm". We pride ourselves with providing services specifically tailored to the individual specific needs of each of our clients.

Traditional Services

Thomas, Speight & Noble CPAs provides the following traditional services which are all tailored based on each client's individual needs: monthly, quarterly or annual bookkeeping services, financial statement compilations, fixed asset depreciation schedules, outsourced payroll services including payroll related taxes, and sales tax preparation to name a few.

Non- Traditional Services

A few of the non-traditional services offered by our firm consist of the following: succession planning for family owned and closely held business, outsourced CFO services, QuickBooks and other accounting software implementation and training, implementation of internal controls and cost segregation studies are just a few of the non-traditional services we provide to enhance or assist with the strategic development of our clients' needs. Our collective business acumen allows us to be proactive with your needs, known or unknown.

Audit Services

Thomas, Speight & Noble CPAs tailored audit approach has a strong emphasis on early planning. It focuses on your business and how it functions. This enables us to identify key components of your business and tailor our procedures accordingly. We believe proper planning makes all the difference and is accentuated by an audit team that gets out from behind the desk, visits the operations and discusses the business with those that work in it every day.

Our approach to auditing involves assessing risk in each audit area. To assess risk, we must gain an understanding of the accounting system including the internal controls, the processing cycles, and the ability to download information or generate specific reports. The purpose of gaining an understanding of the control environment is to properly assess the risk of material misstatement so we can focus on those risk areas and to allow us to potentially identify opportunities for strengthening internal controls and operating efficiency.

Thomas, Speight & Noble CPAs employs a proactive approach to managing our audits. Throughout all phases of the audit you can expect manager and partner involvement including planning and coordination, audit fieldwork, and communication of the audit results. This allows for the early, proactive identification and resolution of accounting, auditing and financial reporting matters. We believe the key to an effective, efficient audit is based upon strong, timely, open communication to avoid surprises for both sides.

Tax Services

Thomas, Speight & Noble CPAs approach to tax services includes two inter-related areas—tax planning and tax compliance. Our team of tax professionals uses their collective experience in serving privately held businesses to achieve the desired result of timely compliance and proactive tax advice.

Our approach to tax services starts in the early planning phases of the engagement. We feel that with more time spent up front and with close communication with the client, the tax compliance process can be both efficient and effective. By addressing issues in the early-going, we are able to provide valued and timely information to our clients which allows sufficient time to act. Through the use of technology and our hands-on approach, we are able to complete tax returns in a timely manner and save our clients both time and money by properly planning.

Based upon the information and knowledge gathered through the tax return and the understanding of your business through regular communication, we are able to provide a more focused level of tax consulting. We feel that through regular year-round communication, we are able to minimize stress and deliver an end-product that provides value to the client. We realize that communication of tax information does not always have a positive connotation, but we always strive to deliver the complete picture to our clients as early as possible.

In conclusion, our desire is to become your organizations accountants and trusted business advisors. We are confident once we gain your trust, we will never have to ask for it again. Our main objective in serving your organization is to help your organization successfully accomplish its mission and goals. Thomas, Speight & Noble CPAs is certain that your organization will find our services to be of great value and we look forward to working with your organization.

Thank you for your consideration. If you have any questions, please call Jeff or Melissa at 870-932-5858 or email Melissa at mbrothers@tsncpa.com.

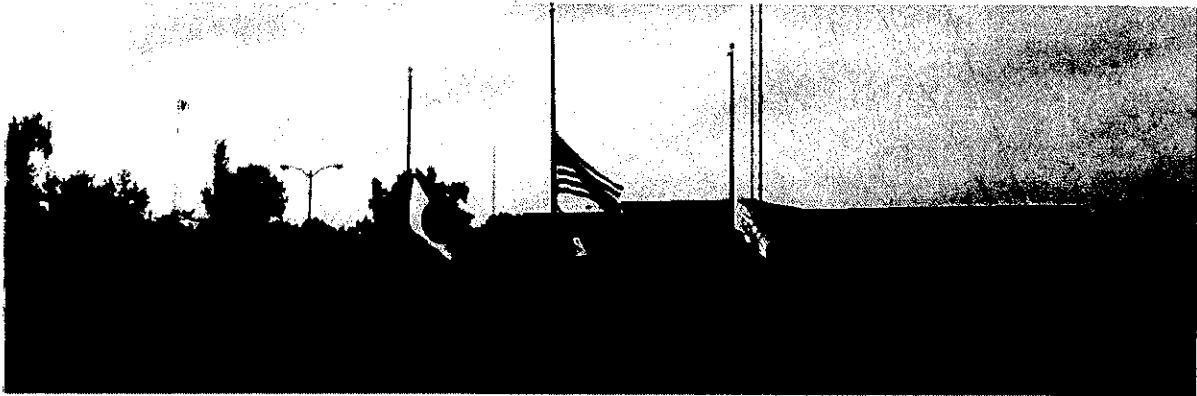
Sincerely,

Thomas, Speight & Noble, CPAs

Thomas, Speight & Noble, CPAs
Jonesboro, Arkansas

CRAIGHEAD COUNTY

Statement of Qualification



Prepared by:

Jones  Company, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

2223 Browns Lane

Jonesboro, AR 72401

(870) 935-2871

Contact: Jeremy Watson

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July 14, 2020

Craighead County
Attn: Mr. Al Haines
511 Union Street, Room 119
Jonesboro, AR 72401

Dear Mr. Haines:

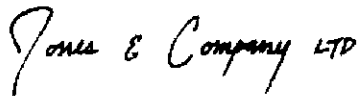
Jones & Company, Ltd. is pleased to respond to your request for qualifications and to demonstrate the unique credentials enabling us to provide professional accounting services to Craighead County.

With Jones & Company, you get service from professionals who focus on you and your specific needs. You also experience a collaborative culture, have direct access to top technical resources, and receive straight forward proactive communication delivered through a centralized, committed, and knowledgeable client service team.

Our team, led by Jeremy Watson, is made up of seasoned leaders who are experienced with assignments like yours. We understand that you have key concerns when it comes to choosing your accounting professionals and are dedicated to addressing them.

We are proud of the reputation our Firm has developed and appreciate the opportunity to submit this request for qualifications. If you have questions about any information in our qualifications, please call Jeremy Watson, Audit Partner, at (870) 935-2871. We would consider it a privilege to serve as a partner with Craighead County.

Very truly yours,

A handwritten signature in black ink that reads "Jones & Company LTD". The signature is written in a cursive, flowing style.

Jones & Company, Ltd.

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Executive Summary

We believe our team is best qualified to serve the needs of Craighead County for the following reasons:

You need a firm that delivers outstanding customer service and meets your deadlines.

We are committed to the delivery of superior customer service which includes proper planning and execution to meet your timeframe. We will also communicate well thought-out, constructive suggestions for your consideration.

You want a firm that can adapt to your needs.

We are professionals who can offer proactive assistance with complicated internal audit issues as you need them. That means you will get trusted advisors who will get to know your organization and be ready to address your long-term client service needs.

You want a firm with experience.

We have provided advisory, tax, and audit services to our clients for over 40 years. We have clients of all sizes and types.

You want to know you are getting value for your fees.

There will be no surprises working with Jones & Company; we offer openness and transparency in pricing our work. Our methodology is designed to provide you with high quality, cost-effective audit services.

FIRM PROFILE

Jones & Company, Ltd. was established December 1, 1975 by Phil Jones, CPA in Jonesboro, Arkansas. Northeast Arkansas immediately embraced the company, and it grew quickly. After using several different firm names over the years, the current name of Jones & Company, Ltd. was adopted in 1992 and continues to honor the Firm's founder.

Today, Jones & Company is a large local firm enhanced by five partners and twenty-five other professional and support staff. The practice is departmentalized into business advisory and assurance, taxation, and business services. Jones & Company has also been an independent member of the BDO Alliance since 2005.

The shareholders manage the firm as a group, guided by the desire to provide the highest possible level of service to all clients and to provide the firm's staff with opportunities to continue professional growth and to maximize potential. The partners are particularly active in community affairs and encourage the staff to be involved in the community as well.

Everyone at Jones & Company promotes the firm's concept that clients are served by the firm rather than by individuals. Jones & Company was one of the first CPA firms in the area to volunteer for participation in the American Institute of Certified Public Accountants' (AICPA) highest quality review program and believes in reinvesting resources in continuing education. A copy of our most recent peer review report is attached.

At a time when integrity and independence are of paramount concern, you can rest assured that Jones & Company embraces the highest of ethical standards. In addition, our professionals actively participate in rigorous continuing education programs as prescribed by the AICPA. Although, the AICPA standards only require a minimum of 40 hours of continuing professional education, our professionals routinely complete 60 hours or more, concentrating specifically on tax and audit issues surrounding our clients, as well as new accounting standards adopted by the Accounting Standards Board. We believe that training is an ongoing commitment to the success of our firm and to our professionals.

Qualifications

Experience

Jones & Company has provided accounting services to many entities since its inception in 1975. The Firm has a wide range of clients from large to small spanning several types of industries. Our five partners have over 100 years of combined experience.

BDO Alliance USA

Jones & Company is an independent member of BDO Alliance USA, a national association of independently owned local and regional accounting, consulting and service firms with similar client service goals. The BDO Alliance USA presents an opportunity for firms to expand services to clients without jeopardizing our existing relationships or our autonomy by accessing the resources of BDO USA, LLP and other Alliance members. As an independent member of the Alliance we have access to the resources of BDO USA, LLP as well as the global BDO network, the 5th largest accounting and consulting network in the world. In fact, clients of Alliance member firms receive significant value – personalized attention supported by the combined resources of over 15,000 professionals around the world.

Thus, the capabilities of our Firm are not limited to the qualified individuals on staff, but rather stretch from coast to coast and around the world. There should not be a situation you face that we do not have access to a resource to solve it.

Confidentiality

All engagement team members use extreme caution to ensure that client information in our possession does not become available to anyone not entitled to receive it. Any information received during the internal audit will be kept in strict confidence. Craighead County's personnel would be notified in writing immediately if confidential information became compromised. The internal audit documentation for this engagement will be retained for a minimum of seven years after the report release date.

Our team highly respects the confidentiality of each client in our community. They know our responsibility to not discuss client information with those in the community and other clients. You can rest assured your business remains your business.

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Our Service Team



Jeremy Watson graduated from Arkansas State University in 1999 with a degree in accounting and joined Jones & Company in July of 2001. Jeremy became a CPA in 2001, and has served the Firm as an audit manager and audit coordinator before becoming an audit partner as of January 1, 2011. He has audit experience in several areas of business including manufacturing, financial institutions, insurance, not-for-profit/governmental, healthcare, retail, and employee benefit plans. Jeremy is also a Certified Valuation Analyst (CVA). He is a member of the American Institute of Certified Public Accountants, Arkansas Society for Certified Public Accountants of which he is a former president of the Northeast Arkansas Chapter, and the National Association of Certified Valuation Analyst (NACVA). In September 2012, Governor Mike Beebe appointed Jeremy to a five-year term on the State Board of Public Accountancy.



Melissa Williams graduated from Arkansas State University in 2003 with a degree in accounting. She joined Jones & Company in January of 2004. Melissa became a CPA in 2007 and is currently an audit manager. She has audit experience in several areas of business including non-profit, financial institutions, manufacturing, healthcare, retail, and employee benefit plans. She is a member of the American Institute of Certified Public Accountants, Arkansas Society of Certified Public Accountants, and is the former president of the Northeast Arkansas Chapter.



Jessica Baker graduated from Arkansas State University in 2007 with a degree in accounting and joined Jones & Company in September of 2009. Jessica currently serves the Firm as an audit manager. She has audit experience in several areas of business including small businesses, insurance, not-for-profit/governmental, and employee benefit plans. Jessica is a member of the Arkansas Society for Certified Public Accountants and is a former officer of the Northeast Arkansas Chapter.

Staff at Jones & Company, Ltd. all have accounting degrees. Their experience ranges from one to five years. They are dedicated to quality work and all of them have experience working with not-for-profit companies among many other industries. Each member of our professional staff receives at least 40 hours of continuing professional education each year.

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REQUEST FOR QUALIFICATIONS

July 7, 2020

Prepared for:

Craighead County

511 Union Street, Room 119

Jonesboro, AR 72401

Submitted by:

Landmark PLC

Certified Public Accountants

L. Sue Talkington,

CPA, CFE, MAFF, CFF

3101 South 70th Street

Fort Smith, AR 72903

479.484.5740



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EXECUTIVE SUMMARY

Based upon our discussions with you and our knowledge of your industry, we have made the following observations:

We understand that you are requesting a statement of qualifications to provide forensic-related and internal control assessment services for Craighead County. We have experience with organizations that share this scope of work, and we understand the complexities of gathering information and preparing for projects. We have developed practices and procedures to ensure that you and your staff are fully prepared. Landmark PLC, Certified Public Accountants and its staff are fully qualified to evaluate internal controls and provide forensic-related accounting services. We are licensed in Arkansas to perform services pursuant to Arkansas Code Annotated 19-11-802.

We recognize the issues facing government entities, and have a long history of providing services to entities with these types of transactions. Our experience gives us the technical

insight to advise you on the proper treatment of these issues without excessive layers of consultation.

For over 60 years, Landmark has been building relationships with our clients through our unique service philosophy. We pride ourselves in our ability to develop working partnerships with our clients in which we provide timely, quality services and leading-edge technical advice. With a focus on your unique needs, we are able to offer value-added suggestions to enhance and increase the efficiency of your operations.

As Craighead County grows, you need a firm that can offer additional services when needed and can adapt to fit your needs. As one of the largest locally-owned public accounting firms in Arkansas, Landmark has the depth and breadth of experience to offer a suite of services that addresses all of your accounting needs. We are certain Landmark is able to provide Craighead County with guidance and support as it continues to grow.

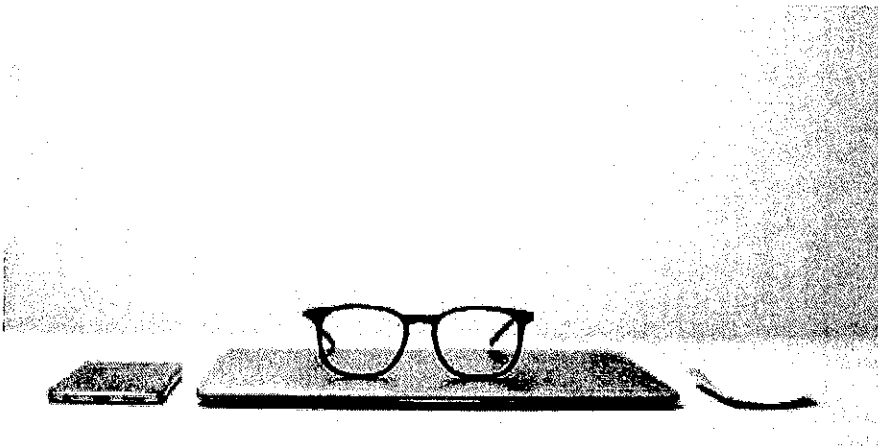
You are likely curious as to what makes Landmark the best choice.

At Landmark, we understand trust is earned, not given, and we believe we have the ability to earn your trust. We combine breadth of experience with a talented professional team to provide the highest quality services at a reasonable cost.

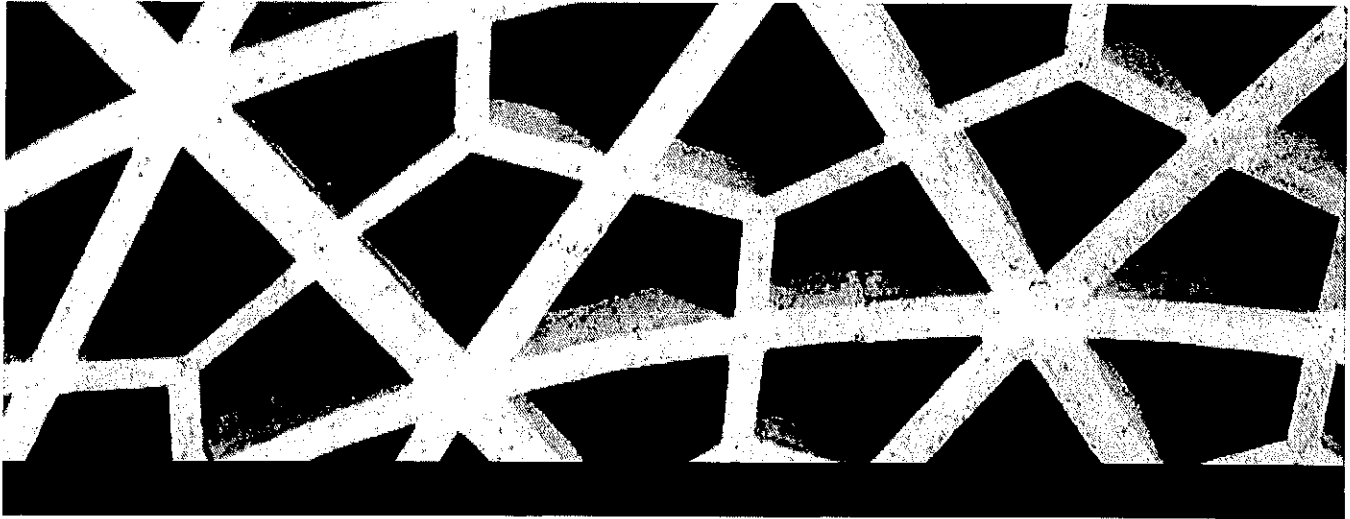
With over 60 years of experience serving organizations like yours, the Landmark team understands the intricacies involved with providing services to a government entity. The engagement team that will have responsibility for your account have considerable experience in your industry.

Landmark's unique service philosophy makes us stand out in the marketplace. We strive to build a working partnership with our clients - a partnership in which we provide timely, quality services and leading-edge technical advice.

As a steadily growing CPA firm, our team has the capability to meet your needs and the dedication to provide you with the highest level of personal service. We are committed to keeping pace with the trends affecting Craighead County so we can provide helpful management advice throughout the year.



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Based on the knowledge and insight we have gained from discussions with Craighead County personnel/management, we believe that our client-oriented philosophy and talented local professionals can offer you a cost-effective package uniquely tailored to fit your needs. We believe that selecting Landmark PLC, Certified Public Accountants will result in the following benefits:

COMMITMENT

We specialize in serving the needs of our clients with a strong commitment to quality for entities operating in the government environment. We are dedicated to delivering personalized quality accounting, auditing, tax, forensic accounting and consulting services at reasonable rates.

PARTNERSHIP

Our mission is to help Craighead County operate more efficiently and effectively. We do this by evaluating procedures, initiating and providing management advice on all financial and compliance matters, and performing our services at the highest quality level. We want to be a partner in your success.

EXPERIENCE

You can be assured that the key personnel assigned to your service team will be experienced in the unique issues facing Craighead County. I have been involved in litigation support, forensic accounting, and fraud investigation since before obtaining my CFE in 2000. I have experience working with counsel and have prepared reports on a wide range of issues involving partner disputes and fraud investigations, and I have provided expert witness testimony at trial on several occasions, although not in the last several years, as most cases I am involved in settle before trial. I have authored articles regarding fraud and internal controls for the Northwest Arkansas Business Journal, Council of Petroleum Accountants Societies quarterly newsletter, etc., and have presented seminars on the subject to accounting students at various universities as well as the Western Arkansas Chapter of CPAs and the Family Enterprise Center in Fort Smith, Arkansas.

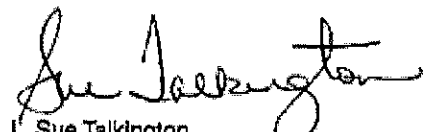
PERSONALIZED SOLUTIONS

You will be an important client to us. We value the opportunity to serve you. Close, personal attention from our staff assures you of high-quality services and specialized advice. We pride ourselves in our relationships with our clients as well as being competent, accessible and responsive.

ACCESSIBILITY

We are accessible and easy to reach because we work in service teams. Our team approach allows us to respond faster and more efficiently to your needs. We recognize the value of timely service.

Thank you for the opportunity to be considered for the Craighead County engagement. We would be happy to provide additional information and answer any follow-up questions that you might have. We look forward to working with you.


L. Sue Talkington
CPA, CFE, MAFF, CFF

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OUR SERVICE APPROACH

Our professional objective is to provide the highest quality services on a timely basis. In order to reach this objective, our client relationships include ongoing contact, and we challenge ourselves to understand Craighead County, the local environments in which you operate and the dynamics behind your financial statements. We believe a higher level of understanding of your business increases our effectiveness in serving your organization. Our client service approach is proactive, and our goals are to understand your business, ask the right questions and anticipate your needs.

At Landmark, we are passionate about the quality of our services. We utilize an extensive review process to assure that the highest standards are met. Your engagement member is involved with all services provided before they are considered complete. Additionally, each financial statement prepared undergoes a quality review by a member or senior manager of our firm who is independent of the fieldwork team.

We take a team approach to client service so that we provide you with the most qualified individuals to respond to each of your business needs in the most effective and efficient way possible. Although all team efforts will be coordinated through one person, this team approach allows us to be more accessible to you when you need us.



SUE TALKINGTON

A&A Quality Member
Designated Audit Partner, GAQC & EBPAQC



REACH ME

479.484.5740

stalkington@landmarkcpas.com

www.landmarkcpas.com

DISCOVER YOUR FINANCIAL DIRECTION

Landmark is a full-service public accounting and business advisory firm dedicated to providing quality and reliable services based on specific client needs. Whether you need tax, audit or advisory assistance, Landmark has the skill set your business needs to remain competitive. We offer our clients the best of both worlds: the personalized attention and enthusiasm of a local accounting firm combined with the skills, knowledge and breadth of services expected from a national accounting organization.

ABOUT

Sue joined Landmark in 1989. Though she has worked with a variety of clients throughout the years, Sue primarily focuses her practice on nonprofit and governmental entities, healthcare entities, low income housing tax credit entities and employee benefit plans. But her main passion lies in fraud deterrence and detection, litigation support and forensics. She works with clients to identify areas of opportunity and danger by way of operational and internal control review.

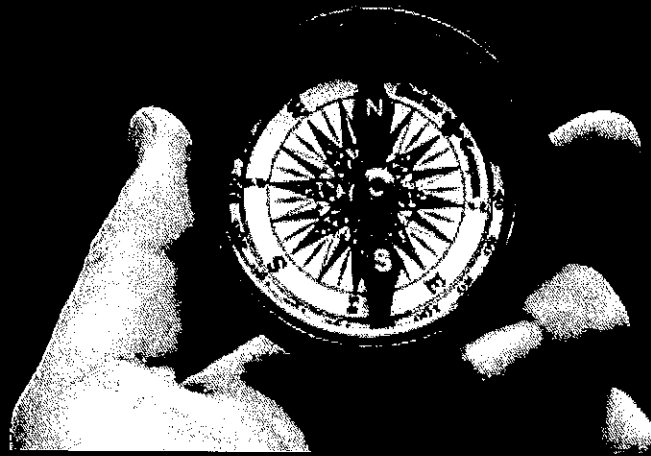
Sue grew up in Florida and moved to Arkansas with her family at the age of fifteen. She currently resides in Alma, Arkansas. When away from the office, Sue enjoys spending time with her grandchildren and showing poodles.

EDUCATION & LICENSES

- Certified Public Accountant – Arkansas, Oklahoma & Texas
- Certified Fraud Examiner
- Master Analyst in Financial Forensics
- Certified in Financial Forensics
- Certified Forensic Financial Analyst
- University of Arkansas – Master of Business Administration (1997)
- Arkansas Tech University – Bachelor of Science, Accounting (1988)
- University of the Ozarks
- Leadership Fort Smith

MEMBERSHIPS

- American Institute of Certified Public Accountants
- Arkansas Society of Certified Public Accountants
 - Accounting and Auditing Committee
 - Audit Committee
 - Peer Review Committee
- Oklahoma Society of Certified Public Accountants
- Association of Government Accountants
- Association of Certified Fraud Examiners
- Institute of Management Accountants



ABOUT LANDMARK

For over 60 years, our professionals have been earning clients' trust by being truly useful to them—consistently delivering superior service based on deep industry knowledge, valuable insight, technical skills, personal attention, responsiveness and significant partner involvement. Our long-standing relationships with our clients are true testaments to our role as a trusted business partner.

In 2018, Beall Barclay & Company, PLC and the Little Rock office of Thomas & Thomas, LLP merged their practices to become Landmark PLC, Certified Public Accountants. The Thomas & Thomas story began in 1953 in Texarkana, Arkansas, as a partnership between two brothers, Ed and Pat Thomas. The Thomas brothers worked hard to build a firm with a reputation for outstanding service, and over the years, the firm grew to include a Little Rock location. The Beall Barclay story began in 1963 in Fort Smith, Arkansas, with Bill Beall and has grown into one of the largest locally-owned CPA firms in the state of Arkansas. Over the years, the firm completed several strategic mergers with other local firms to become what was known as Beall Barclay & Company, PLC.

Both firms began establishing a philosophy of excellence in 1953, and our commitment to excellence and integrity has continued to this day. We are a full-service public accounting and business consulting firm dedicated to providing quality and reliable services based on specific client needs. Whether you need tax, audit or advisory assistance, Landmark has the skill set your business needs to remain competitive. We offer our clients the best of both worlds: the personalized attention and enthusiasm of a local accounting firm combined with the skills, knowledge and breadth of services expected from a national accounting organization.

Today, Landmark is one of the largest locally-owned CPA firms in the state of Arkansas, with offices in Fort Smith, Little Rock, Rogers and Russellville. We serve clients throughout Arkansas and Oklahoma, with the majority of our clients located within a 100-mile radius of one of our offices.

Our team includes 16 members (partners) and over 100 additional professional and support personnel with varying degrees of experience, so our clients can rest assured they will receive the attention and expertise needed to achieve the best possible results for their unique situations. We are committed to helping our clients reach their objectives and pride ourselves on bringing more to the table than just traditional accounting services. Our professional advisors take a comprehensive view, focusing on the overall health of our clients.

Community Involvement

Since our story began in 1953, our firm has embraced core values that include respect and compassion for others. In the same spirit we serve our clients, our team believes we should serve our local communities as well.

Landmark has a long tradition of commitment to our communities that includes participating in community events and serving on state committees, task forces and local boards. Landmark volunteers can be found in many schools and non-profit agencies in Arkansas and Oklahoma, contributing time and talent to serve and bring awareness to charitable needs.

We believe that as a member of the business community, we have a responsibility to make a meaningful difference in the improvement in our local cities. We encourage our employees to give back, not only on an individual basis, but also by volunteering for activities in our community.

Awards & Accomplishments

In 2017, we were named the Best Place to Work in Arkansas by Arkansas Business and the Best Places Group. The company was honored with the prestigious Benchmark Award in September of 2017. The survey and awards program was designed to identify, recognize and honor the best employers in Arkansas, which benefits the state's economy, workforce and businesses. The list is made up of 36 organizations.

The firm is also a recipient of the Arkansas Society of CPAs Public Service Award, having received the recognition in 2017, 2015 and 2012. The Public Service Award recognizes firms for their public service contributions on the local, state or national level. Recipients of this award are honored for reinforcing the profession's reputation for commitment to the public good.

For the past three years, our firm has been honored with the United Way of Fort Smith's Professional Services Award. The award honors local businesses and their employees for their investment in United Way initiatives.



Arkansas Society of CPAs
2017 Public Service for Firms Award recipient



OUR MEMBERSHIPS

AICPA

Landmark PLC, Certified Public Accountants is a member of the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center and Employee Benefit Plan Audit Quality Center. Membership in these groups is a demonstration of our firm's commitment to audit quality in the critical area of governmental and employee benefit plan audits, including those performed under Government Auditing Standards and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). As a member of the Centers, we are required to establish specific policies and procedures within our firm to assure adherence to standards and competence in the quality of our governmental and employee benefit plan audits. As part of those requirements, we have designated a member of our practice who is responsible for oversight of the quality of these governmental audits and who participates in specifically required training programs. The Centers also provide us with a valuable resource for current developments impacting entities utilizing governmental funds or involving employee benefit plans.



Private Organizations Practice Section

Our firm is also a member of the private organizations practice section of the AICPA Division for CPA Firms. As a result of our participation in the AICPA section, we abide by the various membership requirements imposed by this section, including documentation of our quality control procedures, continuing professional education and periodic peer reviews.

Quality Control

Passion for the quality of our services is a defining characteristic of Landmark. An extensive review process is utilized to assure that the highest standards are met. A member is involved with all services provided before they are considered complete. Additionally, our quality standards require your service team to have the expertise, experience and continuing professional education (CPE) to provide high quality audit services. We operate under a quality control system that meets or exceeds standards set by the AICPA. All our workpapers are submitted to a detailed review process, and all drafted financial statements receive an objective second level of review by a qualified individual.



All of our members and CPAs are members of the American Institute of Certified Public Accountants (AICPA) as well as members of state societies. They serve both on and off the job by participating in many community affairs. We are represented on various state committees and task forces. We participate in professional activities in many industry organizations, which provide us access to the most current information and allow us to respond more effectively to the needs of our clients.

Oversight Agencies

No disciplinary actions have been imposed against Landmark by the AICPA, State Boards of Public Accountancy or the State Societies of CPAs. No field reviews or state desk reviews have been conducted on our audits in the last three years. Reports have been submitted to the Department of Transportation, Department of Health and Human Services, Department of Agriculture, Department of Housing and Urban Development, and other Federal and State agencies and were reviewed by those agencies. All reports were accepted as meeting the requirements of those oversight agencies.



Peer Review

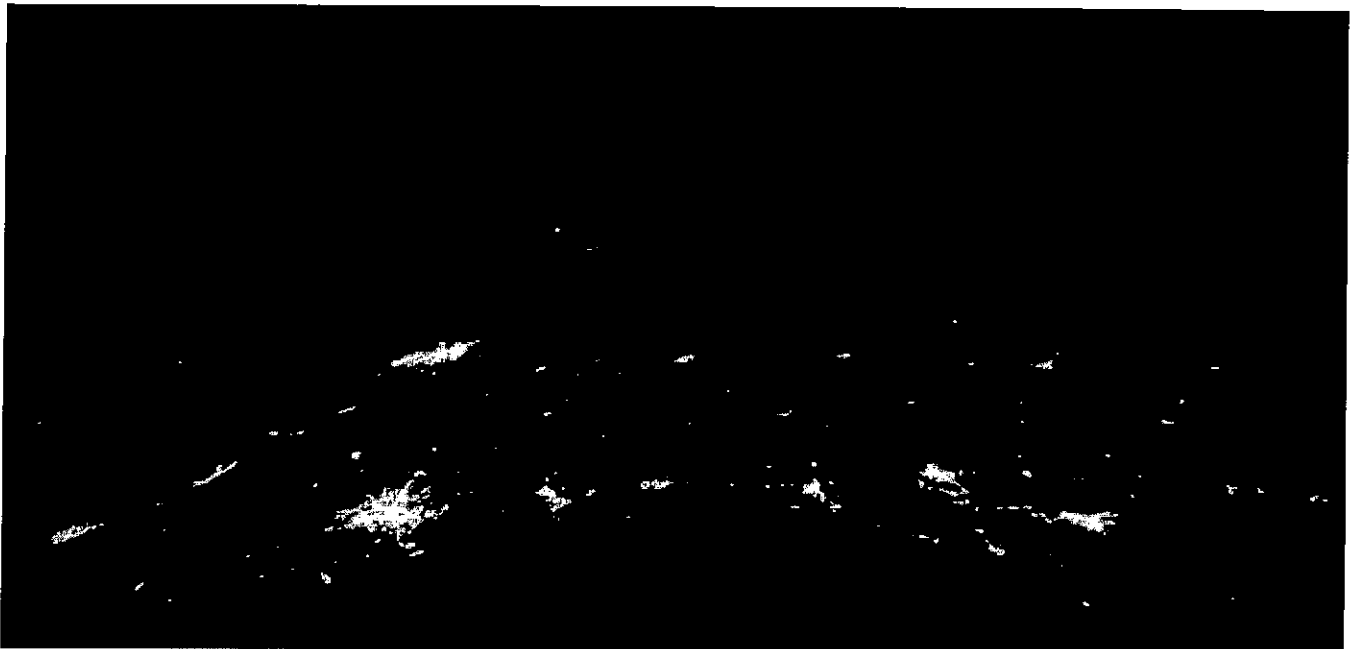
Our first peer review was performed in 1989 and has been continually updated as required. All reports issued have resulted in unmodified, "clean" opinions.

As part of the merger, Landmark was peer reviewed as part of the National Peer Review Program. Our most recent peer review report is included in the appendix.

Continuing Professional Education

All staff who work on audits in accordance with Government Auditing Standards issued by the Comptroller General of the United States including planning, directing, performing field work or reporting must obtain at least 80 hours of CPE every two years to directly enhance the auditor's professional proficiency to perform audits. At least 20 of the 80 hours must be obtained annually, and at least 24 of the 80 hours of CPE must be in subjects directly related to government auditing, the government environment or the specific or unique environment in which the audited entity operates.





OUR RESOURCES

AICPA G400

The American Institute of Certified Public Accountants (AICPA) has recognized Landmark as one of the 500 largest CPA firms in the United States. The AICPA identifies the top 101-500 firms and classifies this group as the G400. The firms that make up the G400 have 21-90 CPAs in their firm and serve America's small and mid-sized businesses. Through our G400 status, services to our clients are enhanced because of increased direct communication and collaboration with accounting industry leaders. The G400 also provides a wealth of valuable and timely information related to the regulatory, legislative, and standards-setting landscape for accounting matters.

Technology

Our firm is committed to continuous innovation and security for our clients' information through our technological resources. Our engagement teams utilize a variety of tools to enhance the efficiency of their processes including CCH ProSystem Fx for paperless engagements and TeamMate Analytics for data mining and analysis. Our electronic file-sharing tools, Sharefile and SuraLink, allow

“ With our paperless engagement approach, secure file-sharing software and data mining tools, Landmark has a sophisticated technology structure in place to meet your needs. ”

you and the Landmark team to exchange documents in a secure, encrypted environment. Alerts that notify all assigned users when files have been uploaded ensure a seamless, transparent process for both parties. With our paperless engagement approach, secure file-sharing software and data mining tools, Landmark has a sophisticated engagement technology structure in place to meet your needs.

WHY CHOOSE US?

We believe that a relationship with Landmark for your engagement benefits you in a variety of ways. Because of our commitment to quality, you can count on our experience and knowledge to provide effective and concise financial reporting services. Our client relationships include ongoing contact and services designed to achieve our objectives.

Our mission is to help our clients become more successful and meet their goals. There are several ways we accomplish this:

Partnership

1

We offer suggestions and ideas, initiate and provide management advice on all financial matters and perform our services at the highest quality level. We want to be a partner in your success.

Hands-On

2

We are familiar with government organizations like yours and specialize in providing hands-on assistance.

Dedication

3

We are dedicated to delivering personalized quality tax, consulting and auditing services at affordable rates.

Teams

4

We are easy to reach because we are local and work in service teams. Our team approach allows us to respond more quickly and efficiently to your needs. We recognize the value of timely service.

You are an important client to Landmark. You will receive close member attention and we will assign experienced personnel to your engagement. We pride ourselves in our relationships with our clients and on being both competent and accessible.

Thank you for considering Landmark. We are confident we're the right fit for your ongoing needs and assure you that any work you entrust to us will receive our most careful and prompt attention. If you have more specific questions, we would be happy to discuss. We look forward to hearing from you soon.



HOUSTON OFFICE
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Phone | 281.264.8256
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WOODLANDS OFFICE
22021 The Woodlands Place | Suite 112
The Woodlands, Texas 77380
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Report on the Firm's System of Quality Control

February 13, 2019

To the Members of Landmark PLC, Certified Public Accountants
and the National Peer review committee of the AICPA

We have reviewed the system of quality control for the accounting and auditing practice of Landmark PLC, Certified Public Accountants (the firm) in effect for the year ended August 31, 2018. 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 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 audits performed under *Government Audit Standards* including a compliance audit performed under the Single Audit Act and audits of employee benefit plans.

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 Landmark PLC, Certified Public Accountants in effect for the year ended August 31, 2018, 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. Landmark PLC, Certified Public Accountants, has received a peer review rating of pass.

Fitts, Roberts & Co., P.C.

Houston, Texas

July 15, 2020

Mr. Al Haines
Purchasing Agent
Craighead County, Arkansas
Office of the Craighead County Judge
511 Union Street | Room 119
Jonesboro, AR 72401

Dear Mr. Haines:

Good stewardship of public funds is a serious concern for government entities, and Craighead County, Arkansas (the County) is no exception. The value of proactively identifying vulnerabilities and opportunities to reduce the risk of fraud cannot be underestimated. Working with a reputable firm experienced in providing forensic accounting services and internal control consulting to similar governmental entities can help you safeguard assets and maintain integrity. That's where BKD CPAs & Advisors comes in. The professionals of our Risk Advisory Services practice have developed a strong understanding of the unique risks and operational hurdles associated with government entities like the County. We have helped similar government entities assess risks, investigate fraudulent activity, and safeguard government funds.

Providing value beyond the basic service approach is what drives us—and delivering personal attention and frequent communication to our clients is among our top priorities. In addition to the benefits described throughout our response, BKD offers the following:

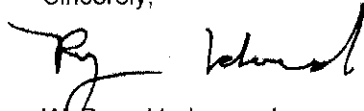
- ▶ **The Experience You Need, Close to Home** — We believe our presence in the state, as well as our experience and understanding of forensic accounting and internal controls, gives us greater insight into the issues and opportunities ahead for the County. We can use that insight to help you better serve the citizens of Craighead County.
- ▶ **Proven Expertise & a Deep Bench** — Approximately 500 governmental entities nationwide, including several municipalities and agencies in the State of Arkansas, depend on BKD as their CPA and advisory firm for practical guidance. We have a national network of approximately 2,900 knowledgeable, attentive professionals who specialize in a vast array of complex industry issues. Think of this network as an extension of your proposed engagement team.
- ▶ **Timely Insight to Inform Your Decisions** — Many of our forensics professionals have backgrounds in conducting fraud investigations, audit, and digital forensics. We recognize funds usage concerns and unanswered questions are distracting, and we can help the County resolve your issues in a timely and efficient manner. By prioritizing issues, we can identify which areas need our immediate attention

241

- ▶ **A Tailored Approach** — A one-size-fits-all approach to an internal controls assessment probably isn't what's best for the County. With BKD, you can expect us to leave our assumptions at the door and design a common-sense approach that takes into consideration your primary concerns and specific risks, as well as your resources, schedule and budget. In addition, we are adept at both outsourced and co-sourced arrangements and can scale our involvement based on your internal capacity and evolving needs.

We believe our response to your request for information exhibits our qualifications to provide the requested services to the County, and we look forward to your response. Should you have any questions about our service approach or scope of procedures, you may reach us at the contact information below.

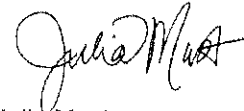
Sincerely,



W. Ryan Underwood, CPA, CFSA®
Managing Partner
501.372.1040
runderwood@bkd.com



Christie L. Clements, CISA®, CRMA®
Managing Director
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Julia Mast, CPA/ABV, CFE, CFF
Director
816.221.6300
jmast@bkd.com

BKD's Qualifications

Our Understanding of the County's Needs

Public sector entities face an unwavering stream of scrutiny, not only from the public, but from regulators and granting agencies as well. Fraudulent activity and flawed internal processes can devastate an organization's reputation and carry severe financial repercussions. From financial statement fraud, corruption and complex schemes to skimming and deliberate accounting abuse, there's no shortage of risks that may threaten Craighead County Arkansas (the County). But you can't always detect and address those risks on your own. Working with experienced fraud prevention professionals can help you identify potential areas of vulnerability, allowing the County to put proactive, preventive measures in place before it's too late. With capabilities that include uncovering fraud or abuse, funds tracing, analyzing data for peculiar pattern, identifying risks and areas of potential vulnerability, BKD CPAs & Advisors has the specialized knowledge and resources to help. BKD's approach is designed to do more than tell you what's wrong. We deliver clear, practical guidance that can help the County remediate risk and strengthen controls to assist in protecting against fraud, waste or abuse.

You can expect the following from working with BKD:

- ▶ A reputable, full-service firm with substantial resources dedicated to the public sector operating environment
- ▶ Innovative technology and data analytics techniques to leverage your data and add value to your internal audit procedures and digital forensics to help detect and prevent fraud, where warranted
- ▶ Experienced professionals who can work with the County to identify areas you believe may warrant a fresh look
- ▶ An evaluation of current fraud prevention and accounts payable processes and procedures, a common area of fraud and abuse
- ▶ Assistance prioritizing risks and identifying areas vulnerable to fraud
- ▶ Strategies to help you improve operational efficiency and better identify and mitigate risk
- ▶ A review of the County's control environment and advice to strengthen anti-fraud controls
- ▶ Incorporation of innovative technology, data analytics, and digital forensics to help effectively detect and prevent fraud, where warranted

There's a difference between an accountant and a trusted advisor. As accountants, we're ready to complete your requested services per your established deadlines. That isn't enough, though—we believe there's more we can offer the County. As trusted advisors, we want to share pertinent industry and regulatory updates that may directly affect your bottom line throughout the year and

500

We serve
approximately 500
governmental entities.

recommend solutions for challenges yet to be seen. This proactive methodology is a hallmark of our **Unmatched Client Service®** standards and what the County can and should expect from us.

Who We Are

For nearly a century, BKD has proudly delivered a variety of financial, operational, and other management consulting solutions to clients across all 50 states and internationally. As one of the largest professional services firms in the country, we serve more than 36,000 total clients across a wide variety of sectors, including state agencies and their instrumentalities. We offer a variety of accounting, audit and assurance, tax, risk management, technology, corporate finance, wealth management and forensics and valuation services.

Quick Facts

- ▶ 2,900+ personnel
- ▶ 40 offices across 18 states
- ▶ 13th Largest CPA firm in the country
- ▶ Included in **INSIDE Public Accounting's** Best of the Best Firms list for the last nine years
- ▶ 2,600+ government & public service clients

What BKD's Experience Means for You

BKD's Risk Advisory Services practice brings together relevant experience, top-tier data analytics tools, process knowledge and an understanding of operational risks, and the ability to streamline processes for efficiency. Our solutions are specifically tailored to each client and are rooted in principles that can provide guidance for improving service delivery outcomes, complying with policy requirements, reducing costs and managing waste while meeting the requirements of stakeholders, both inside and outside of your organization. In addition, our multidimensional approach allows us to analyze the County's operations from multiple points of view, resulting in more efficient and transparent operations.

Here are some of the reasons we believe BKD's experience can benefit the County:

A Single-Source Forensic Accounting Solution

For much of our history, forensic accounting and internal control consulting have been a part of the services we have provided to clients. BKD formalized the delivery of forensic accounting services under BKD Forensics & Valuation Services (FVS) division on January 1, 2006, allowing our FVS professionals to provide forensic-related services full-time, not as a sideline. Forensic accounting issues and investigations often require expertise in highly specialized areas, such as quantifying losses or locating digital evidence. BKD's FVS division has the personnel and experience to help the County from the beginning to the end of an investigation. We can:

- ▶ Provide advice at the initial discovery of suspected fraud
- ▶ Image and analyze computers, smartphones and other media to help find and preserve evidence
- ▶ Analyze large amounts of electronic data, if necessary
- ▶ Perform an on-site investigation of records
- ▶ Conduct interviews of key personnel
- ▶ Quantify losses or damages, if any
- ▶ Present findings and answer questions
- ▶ Assist attorneys or law enforcement
- ▶ Help the County with any fidelity bond/insurance claims
- ▶ Provide expert witness testimony

Specialized Enterprise Risk Solutions

An organization's control structure is a key aspect to proper governance and accountability, operational efficiency, effective risk mitigation, and compliance with regulatory requirements. Therefore, having a knowledgeable advisor assess the design and effectiveness of controls related to the likelihood and effects of potential risks specific to your organization is critical.

BKD Enterprise Risk Solutions Practice (ERS) has extensive, specialized experience in offering co-sourced and outsourced internal audit and related risk advisory solutions. Beyond confirming your processes are being properly performed and procedures are being followed, our approach focuses on delivering best practice recommendations to help you enhance your internal controls and make operational improvements. Our experienced internal audit personnel work year round to identify risk and suggest alternative courses of action to help clients mitigate that risk. We understand no two clients have identical internal controls or governance structures, which is why we will invest time upfront in learning about the County's organization. Our goal is to scope internal controls or an internal audit plan that specifically addresses the areas relevant to you while helping you develop realistic, cost-effective strategies to strengthen your risk management capabilities and get more out of your internal audit framework.

Proven Relevant Experience

BKD offers proven experience in forensic accounting and internal control services. The following are examples of ways we have helped similar organizations:

County Anti-Crime Program

BKD was hired to provide forensic accounting and data analytic services for a large urban county in connection with the activities of their anti-drug and anti-crime program funded by a one quarter or one cent sales tax with an average yearly budget of \$19 million. Our evaluation was performed through the assessment of existing written policies and procedures, data analytics, disbursement testing and interviews with specific county staff. Program funds are used in a variety of ways, ranging from administrative costs and construction projects to grants distribution and community program development. Through our interviews and transactions testing, we were able to give the county a clear picture of how their funds were being spent and ways they could safeguard those funds more effectively. Using data analytics, we quickly identified red flags in their spending that the county needed to address. We then provided suggestions on how to avoid risky practices in the future and suggested certain best practices to implement for heightened transparency to the county and taxpayers.

Sedgwick County, Kansas

BKD was engaged to conduct a performance audit and review of the financial policies, procedures and internal controls related to the receipt and disbursement of funds throughout the county's various divisions/departments. Based on our findings, we were asked to conduct a deeper review into the payroll function, Public Works Department and County Appraiser's office. As a result of our procedures, we made various recommendations to management, such as:

- ▶ Establishing additional written policies, segregation of duties and management oversight activities for various county departments/divisions performing the receipt and disbursement of funds and purchasing functions
- ▶ Additional oversight, controls and reconciliation procedures regarding the use of county purchase cards, petty cash and imprest accounts
- ▶ Additional oversight in certain payroll activities and automating some payroll functions that were currently manual processes
- ▶ Establishing and maintaining consistent communication between finance and public works employees to assist in efficient and accurate accounting for projects

Mississippi Secretary of State

As part of a joint task force which included the States of Mississippi, Alabama, Kentucky, South Carolina, Tennessee and others, BKD was hired by the Mississippi Secretary of State's Office, to provide forensic accounting services in connection with the Morgan Keegan matter to assist in the calculation of individual investor losses. BKD's work over an 18-month period assisted in the states' ability to reach a settlement agreement with Morgan Keegan and Morgan Asset Management which returned approximately \$200 million to investors. BKD has continued to be involved with various lawsuits and settlement monitoring activities related with the initial underlying cause of action. BKD's work has been focused on the calculation of individual investor losses due to alleged nondisclosure of risk and misleading marketing efforts related to offered investments.

A State Enterprise Services Division

BKD was hired by a state department to assist in the development and documentation of systems, policies and procedures to maximize the effectiveness, efficiency and reliability of operations and financial reporting and to address compliance with applicable laws and regulations in the areas of: receipting and depositing; purchasing and vendor registration, disbursements, reconciliations and report, asset management and statewide oversight. The client deliverable was an internal control policy document that included existing controls as well as recommended internal controls.

Additional Representative Clients

BKD is proud to work with Arkansas not-for-profit and governmental entities, including:

Area Agency on Aging of Northwest Arkansas	City of Siloam Springs
Area Agency on Aging of Southeast Arkansas, Inc.	City of Springdale
Arkansas Humanities Council	Community Water Systems
Arkansas Local Police and Fire Retirement System	Counseling Associates, Inc.
Arkansas State Chamber of Commerce	Fayetteville Public Library
Central Arkansas Library System	Fort Smith Regional Airport
City of Bentonville	Goodwill Industries of Arkansas, Inc.
City of Conway	Hendrix College
City of Eureka Springs	Little Rock Port Authority
City of Fort Smith	Little Rock Water Reclamation Authority
City of Little Rock	Ozark Guidance Center
City of Pine Bluff	Pathfinder, Inc.

BKD also is proud to work with other governmental entities nationwide, including:

Choctaw Nation Housing Authority	Kansas City Board of Public Utilities, Kansas
Choctaw Nation of Oklahoma	Minneapolis/St. Paul Metropolitan Airports
Colorado Water Resources Development & Power Authority	Commission
Denver Urban Renewal Authority	Mississippi Department of Corrections
Hinds County Board of Supervisors	Missouri Department of Transportation
HoosierFund	Municipal Energy Agency of Mississippi
Illinois Gaming Board	Nebraska Lottery
Indiana Education Savings Authority and Upromise Investments, Inc.	Pikes Peak Library District
Indianapolis Airport Authority	State Universities Retirement System of Illinois
Junction City, Kansas	Teachers' Retirement System of the State of Illinois
	The Hoosier Lottery

Success Stories

Your RFQ specified that respondents should be fully qualified to evaluate internal controls and forensic accounting, including securities, tax fraud, and assessment of accounting systems. Below are some tangible examples of our experience in those and other areas.

- ▶ Investigation of Embezzlement Scheme in City Government – A city discovered what it thought could be a complex embezzlement scheme and turned to BKD to help assess the allegations. BKD's fraud investigators quickly met with the city and began work immediately after the initial discovery. Working closely with law enforcement, prosecutors and city management, BKD's fraud investigation ultimately uncovered an embezzlement scheme lasting more than a decade with losses exceeding \$1 million. The investigation included interviews, analysis of bank records and accounting records and data analytics. The city used BKD's report to help recover funds through its employee dishonesty insurance policy. Our report also helped the prosecutor's office, and the employee ultimately pleaded guilty.
- ▶ Financial Statement Fraud Case Experts Needed By U.S. Departments – BKD professionals provided significant assistance and expertise to two U.S. departments in a complex financial statement fraud involving the manipulation of a public company's financial statements and stock price. Assistance provided by BKD fraud investigators included assessing GAAP financial reporting, quantifying misstated financial statements, assisting with interviews, assessing materiality and electronic production and serving as an expert during the nine-week criminal trial. BKD's forensic accountants and fraud investigators worked closely with the departments during the investigation and provided technical support throughout the prosecution phase of the securities fraud case, which involved the indictment of 10 executives.
- ▶ A city discovered a potential embezzlement scheme and turned to BKD to help assess the allegations. BKD quickly met with the city and began work immediately after the initial discovery. BKD's investigation included a significant amount of electronic data analysis, which helped uncover an embezzlement scheme exceeding \$1 million. The person involved in this scheme later pleaded guilty. In addition, the city asked BKD to assess cash handling procedures in other city departments. We identified weaknesses in departmental cash handling processes, including finance, buildings and permits, landfill, municipal court and other areas. Our report was provided to management, which was used to begin making changes to help reduce the risk of future fraud.
- ▶ Housing and Economic Development Financial Corporation (HEDC) Investigation – BKD played a key role in the overall investigation and accounting management of HEDC in a large midwestern city on behalf of the court-appointed receiver. BKD reviewed real estate transactions, searched for potentially fraudulent transactions, looked at the actions of management and reviewed the usage of HUD funds. We also helped implement new financial controls.
- ▶ Misuse of Bond Proceeds in City Government – A city requested our forensic accounting services to address allegations related to their bond issues. Comments surfaced alleging the city had used restricted bond proceeds to meet payroll obligations when it was experiencing shortfalls in its general operating fund revenues. We traced the bond proceeds through the city's bank accounts, quantifying the funds that were not used for their designated purpose. Our report became a public document and was posted in various online media outlets. We also supported the city's new management team and the city's legal counsel on various issues after our report was released. We met the city's completion deadlines and fee expectations.
- ▶ As part of an internal audit for a county government, we looked at the internal controls in place related to the client's assessment and tax collection systems. We designed tests to identify whether the information between systems was consistent. As a result, we identified millions of tax dollars not recorded in the General

Ledger due to numerous internal control deficiencies and offered suggestions for improvements, both operationally and from an internal control standpoint.

- ▶ A large, national not-for-profit organization felt their in-house internal audit department was unable to provide proper risk coverage or address concerns in an efficient manner. Turning to our ERS professionals for a fully outsourced internal audit, we used data analytics to review the client's complete internal audit universe while testing 95 percent fewer items than previously tested. This allowed management and the board to focus on higher-risk areas and saved the organization tens of thousands of dollars.
- ▶ HUD Regulatory Dispute – We provided litigation support services to a national law firm for a dispute involving HUD regulatory agreements, screening thousands of transactions covering a five-year period. We drafted a report for this law firm that was used in legal proceedings to help resolve the disputed issues. We met the client's fee expectations and deadlines.
- ▶ A large city was concerned about the internal controls surrounding purchasing cards. Using data analytics, BKD was able to test these controls and identify other unusual transactions. This testing identified numerous instances of split purchases, where employees visited stores multiple times on a given day to circumvent transaction limits. Furthermore, the testing identified transactions with prohibited vendor types and unusual purchases based on keyword searches. We also interviewed managers and employees in several departments to help improve cash handling procedures.
- ▶ A Fortune 500 company with an internal audit department of five employees was looking to perform related-party and conflict of interest testing on their vendor and employee files. The challenges were many, including approximately 20 operating divisions, four accounting systems, more than 100,000 vendors and nearly 7,000 employees. BKD worked with the company to design and implement a data analytics program to accomplish these goals. The program, built using ACL data analysis software, allows the company to perform the testing on any division at any time and compares the results to previous testing. The results included approximately 50 related parties and increased effectiveness and efficiency in the internal audit function.

Other Considerations for the County

Responsive Reliability—On Site & Remotely

While our offices located Arkansas provide convenient access to our network of trusted advisors, we understand that in-person services may not always be what the County wants or needs. During this unprecedented health crisis, BKD is following the recommendations of the Centers for Disease Control and Prevention (CDC) and state health officials to limit the spread of the virus. With shelter-in-place orders requiring many citizens to stay home, our dedicated staff is coordinating with clients to maintain up-to-date plans for meeting deadlines and expectations, while proactively assessing situations as they evolve.

For example, BKDconnect Client Sites allows clients to easily provide information from their homes or offices to BKD advisors working remotely. This secure portal, along with video conferencing and other technology, helps our teams keep engagements moving forward.

As a principally mobile workforce, we are confident we have the resources in place to continue serving clients with a focus on security, confidentiality, and communication.

IntegraReport

Studies indicate that a typical organization loses 5 percent of its annual revenue to fraud and that the most common method of detecting fraud is through tips from employees. BKD offers a confidential way for the County's employees to report suspicious activity to help strengthen your antifraud program. BKD's

BKD

IntegraReport™ hotline is accessed via an anonymous phone hotline with a customized county script or a customized county web-based portal and is monitored by BKD fraud professionals. The service includes providing your management with verbatim report transcriptions of tips reported to the hotline in a clean and easy to understand format. The system allows reporters and management to anonymously communicate with each other. We also provide assistance with hotline implementation, industry-specific fraud awareness training, on-line case management system, hotline promotional materials, investigative services, and forensic data mining services.

BKD Analytics

Beyond the services requested, BKD offers a suite of data mining and data analytics services. Rather than offering off-the-shelf solutions, our BKD Analytics services are customized to each client's industry, specific risks, challenges and areas of focus. Some of our capabilities include:

- ▶ Artificial intelligence-based risk analytics
- ▶ Corruption risk analyzer
- ▶ Data analytics program design
- ▶ Emotion and sentiment analysis for emails, text messages and/or social media posts
- ▶ Not-for-profit analytics, such as evaluating fundraising efforts, analyzing contribution sources and monitoring outcomes
- ▶ Organizational dynamics and research analysis
- ▶ Purchasing card analytics
- ▶ Reputational risk monitoring
- ▶ Vendor risk analytics
- ▶ Workforce analytics, from hourly time records and weekly payroll to email, social media, internal and computer usage

AFFP
REQUEST FOR QUALIFICATIONS (RF

Affidavit of Publication

STATE OF ARKANSAS }
COUNTY OF CRAIGHEAD } SS

REQUEST FOR QUALIFICATIONS (RFQ)
PROFESSIONAL QUALIFIED ACCOUNTING AND CERTIFIED PUBLIC
ACCOUNTING SERVICES

Matthew Smith, being duly sworn, says:

That he is A Classified Director of the Jonesboro Sun, a Daily newspaper of general circulation, printed and published in Jonesboro, Craighead County, Arkansas; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

July 01, 2020
July 08, 2020

Publisher's Fee: \$ 328.90

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Matthew Smith

Subscribed to and sworn to me this 8th day of July 2020.

Janet Melton
Janet Melton, Notary Public 9/6/2022

Craighead County is requesting Statement of Qualifications from interested and qualified professionals to provide Accounting and Certified Public Accounting Services for various county projects. Firms responding to the RFQ should be fully qualified to evaluate internal controls and forensic accounting including securities, tax fraud, and assessment of accounting system. To be considered RFQs must be received at the Office of the Craighead County Judge, 511 Union Street, Room 119, Jonesboro, AR 72401 before July 15, 2020, 2:00 p.m. local time. All questions regarding the qualification process should be directed to Al Haines at ahaines@craigheadcounty.org or by telephone at 870-933-4500. Submitting firms shall be in good standing and licensed to do business within the State of Arkansas to provide requested services, Pursuant to Arkansas Code Annotated 19-11-802. Craighead County encourages all goods, services, and construction. Also, the county encourages the primary firm to consult portions of their contract to qualified small, minority, and women business enterprises. Craighead County reserves the right to reject any or all RFQs and to waive irregularities therein, and all parties submitting shall agree that such rejection shall be without liability on the part of Craighead County for any damage or claim brought by any submitting party because of such rejections, nor shall the party submitting seek any recourse of any kind against Craighead County because of such rejections. RFQ is available to view on the Craighead County Web Site at www.craigheadcounty.org
Al Haines
Purchasing Agent
Craighead County

RECEIVED

JUL 13 2020

FROM
CRAIGHEAD COUNTY
JUDGE'S OFFICE

90035637 90872978

CRAIGHEAD COUNTY JUDGES OFFICE
511 UNION STE 119
JONESBORO, AR 72401



250

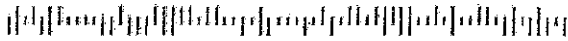
Jonesboro Sun
518 Carson
Jonesboro AR 72401

2-00000462

ADVERTISING INVOICE / STATEMENT

1/1

BILLING DATE	TERMS OF PAYMENT
08/02/2020	Upon Receipt



*****AUTO**ALL FOR AADC 380
CRAIGHEAD COUNTY JUDGES OFFICE BILLING
Dept
511 Union St Ste 119
Jonesboro AR 72401-2863

BILLING NUMBER NO	AGENCY/CLIENT
90035632	90035632
NAME OF AGENCY/CLIENT	
CRAIGHEAD COUNTY JUDGES OFFICE BILLING	

DATE	AD #	TRANS #	DESCRIPTION	INS	UNITS	AMOUNT	TOTAL
07/01/2020	90872978	302598529	Balance Forward			83.85	83.85
07/05/2020	90873460	302599648	REQUEST FOR QUALIFICATIONS (RF - 20JN Jonesboro Sun - REQUEST FOR STATE OF ARKANSAS COUNTY OF CR -	1	9.21ln	164.45	248.30
07/08/2020	90872978	302600426	20JN Jonesboro Sun - STATE OF REQUEST FOR QUALIFICATIONS (RF -	1	9.55ln	160.65	408.85
07/26/2020	90876323	302606822	20JN Jonesboro Sun - REQUEST FOR STATE OF ARKANSAS COUNTY OF CR -	1	9.21ln	164.45	573.30
			20JN Jonesboro Sun - STATE OF	1	6.88ln	119.60	692.90

RECEIVED

AUG 10 2020

FROM
CRAIGHEAD COUNTY
JUDGE'S OFFICE

PERIOD 7 2020	Period 6 2020	Period 5 2020	Period 4 2020	Period 3 2020
\$ 609.05	\$ 0.00	\$ 83.85	\$ 0.00	\$ 0.00

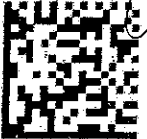
TOTAL NET AMOUNT DUE
\$ 692.90

PLEASE RETURN THIS PORTION
WITH YOUR REMITTANCE

If you desire to charge this amount to your credit card, please complete the following information and return to the address below: [] Visa [] Mastercard [] Discover [] American Express
Acct# _____ Exp Date: _____
Signature _____

A true copy of the original as filed for record
this 3 day of June, 2021
By Leell Penny, County Clerk
Jarah Hervey

ISSUED TO	BILLED TO	AMOUNT DUE
124 90035632	CRAIGHEAD COUNTY JUDGES OFFICE	\$ 692.90



Jonesboro Sun
c/o Paxton Media Group
PO Box 1200
Paducah KY 42002
Phone: 270-575-8731
Fax: 270-575-8726

Payment in full is due upon receipt of the statement. A service charge on all balances over 30 days will be computed by a 'Periodic Rate' of 1-1/2% per month, which is an ANNUAL PERCENTAGE RATE OF 18%, this applies to the previous balance after deducting current payments and credits appearing on your statement. Refunds less than \$10.00 will be refunded electronically, donated to NIE, or collected in cash at the newspaper.

Remittance Advice

900356320000000000069290

Billing Date
08/02/2020

251

EM
EOC
EOC
SAF