

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 208-2013

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the City is hereby authorized to enter into a Professional Service Agreement with Lloyd Marshall Jr. to audit the years ending September 30th, 2013-2014.

IT IS FURTHER ORDERED that Lloyd B. Marshall Jr. will audit fiscal year 2013 for the fixed fee amount of \$27,950.00.

IT IS FURTHER ORDERED the Lloyd B. Marshall Jr. will audit fiscal year 2014 for the fixed fee amount of \$27,950.00.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by Councilman Vaughan, seconded by Jones and the following vote was recorded:

AYES:	Gordon Gollott Mary Martin Johnny Jones Hurley Ray Guillotte Casey Vaughan Rusty Anderson Adam Colledge
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NAYS:	None
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MAYOR

ATTEST:

CITY CLERK

PASSED AND ADOPTED by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of September 3, 2013.

**CITY OF GAUTIER
MEMORANDUM**

To: Samantha Abell, City Manager
From: Cindy Steen, Purchasing Agent
Through: Cindy Russell, City Clerk
Date: August 29, 2013
Subject: Enter into a Professional Service Agreement with Lloyd B. Marshall Jr. for fiscal years 2013-2014.

REQUEST:

City Council authorization is requested for the City of Gautier to enter into a Professional Service Agreement with Lloyd B. Marshall, Jr. to audit the years ending September 30th, 2013-2014. Mr. Marshall will audit the City for the amount of a fixed fee of \$27,950.00 per fiscal year 2013 and a fixed fee of \$27,950.00 for fiscal year 2014.

BACKGROUND:

The proposed audit will include the audit of all funds in accordance with government auditing standards prescribed by the United States General Accounting Office (GAO) and the corresponding Yellow Book standards and requirements, and the Office of The State Auditor (OSA) guidelines, including Mississippi State Laws and Regulations, and the Single Audit Act, as delineated in OMB Circular A-133

RECOMMENDATION:

Based on the attached information, City staff recommends that City Council authorize entering into a Professional Service Agreement with Lloyd B. Marshall Jr.

The City Council may:

1. Authorize entering into a Professional Service Agreement or:
2. Not entering into a Professional Service Agreement with Lloyd Marshall Jr.

ATTACHMENT(S):

Lloyd B. Marshall Jr.

CITY OF GAUTIER, MISSISSIPPI
PROPOSAL FOR FY 2013 & 2014 AUDITS

CITY OF GUATIER

RESPONSE TO REQUEST FOR QUOTE FOR AUDIT SERVICES

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In response to your request for audit services from Purchasing Agent Cindy Steen, I submit the summary information disclosed in this document.

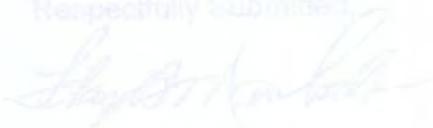
In order to be brief and to the point, I have summarized most of the information about my firm. I can respond in more detail as you may request.

I appreciate your willingness to review my qualifications for the Annual Audit Engagement for the City of Guatier.

I thank you for your time and willingness, and await your favorable response. Please understand that I am available at your convenience, given sufficient notice, to meet with you, and/or the Mayor and Council.

As a postscript, let me add that, if engaged by your City, I will be performing the audit with very little, and only part time, staff assistance needed. Thus my fees include little or no overhead. Also, I will be the only one visiting your office, hence there will be no need to allow for significant office space for my audit field work, and hopefully a lesser amount of your valuable staff time.

Respectfully Submitted,



Lloyd Marshall

OVERVIEW OF QUALIFICATIONS

MEMBER: American Institute of CPA's
Mississippi Society of CPA's

LLOYD B. MARSHALL, JR.
CERTIFIED PUBLIC ACCOUNTANT

4321 Gautier Vancleave Road
Suite A
Gautier, Mississippi 39564

Overview of Qualifications.

- Experience – over 35 years experience in governmental accounting and auditing.
- Audited engagements have included a Junior College, a School District, numerous municipalities, as listed later, several rural water associations, several corporate entities, and numerous non-profit organizations.
- Certified Public Accountant practicing in Mississippi since 1985. Line share of experience has been in governmental auditing and taxation.
- Just completed my third PEER Review, which is enclosed later, with unmodified opinions on all reviews, with no letter of comment, and no matters for consideration. This is the highest level of opinion that is given for a PEER Review.
- Bachelor of Science and Master of Business Administration degree from Mississippi College.
- Have served on the Governmental Accounting Committee of the Mississippi Society of Certified Public Accountants.
- Also hold the Certified Governmental Financial Manager designation.
- Currently Yellow Book qualified, and continue my qualifications with the appropriate Continuing Education Hours in Governmental Accounting and Auditing.
- Have either participated in, or completed on my own, several OMB Circular A-133 Single Audits, in accordance with the Yellow Book and Generally Accepted Governmental Accounting Standards.

MEMBER: American Institute of CPA's

Mississippi Society of CPA's

LLOYD B. MARSHALL, JR.
CERTIFIED PUBLIC ACCOUNTANT
4321 Gautier Vancleave Road
Gautier, Mississippi 39553

Audit engagements participated in or completed by my firm.

Existing audit clientele of my firm for which I have completed and signed the audit reports:

- City of Gautier – Fiscal Years 2009 , 2010 & 2011; OMB Circular A-133, Single Audit, Yellow Book engagement.
- Town of Braxton – audited for the last seven years.
- Two Rural Water Associations – audited for the last seven years. Two of which have been OMB Circular A-133, Yellow Book engagements.
- Three non-profit organizations – one in Jackson and two in North Mississippi. Have audited those for several years. See list later.

Participated in and/or served as the lead auditor:

- Hinds Community College – Audited the Federal Student Aid Programs for seven years. When completed, the State Auditor's Office included our report with their report of the college, with no modifications to our report.
- City of Magee – Served as the lead auditor for seven years.
- City of Pearl, and City Florence – Served as lead auditor for one year
- Southern Rankin Water Association, South Central Water Association and Poplar Springs Water Supply District – served as lead auditor for seven years.
- Audited several contractors and manufacturing facilities – prefer not to mention those by name, since they are not public entities, and therefore their audits are not a matter of public record.
- Town of Silver Creek – served as lead auditor for one year.
- Prepared Indirect Cost proposals for the MS Department of Energy & Transportation for four years, and the MS Authority for Educational Television for six years. All were accepted as submitted, approving the requested negotiated fixed rate with carry forward.

CURRENT PEER REVIEW

System Review Report

To the Owner of
Lloyd B. Marshall, Jr. CPA
and the Peer Review Committee of the Mississippi Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Lloyd B. Marshall, Jr. CPA (the firm) in effect for the year ended December 31, 2010. 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. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

In our opinion, the system of quality control for the accounting and auditing practice of Lloyd B. Marshall, Jr. CPA in effect for the year ended December 31, 2010, 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*. Lloyd B. Marshall, Jr. CPA has received a peer review rating of *pass*.

Jackson, Mississippi
September 23, 2011

Breazeale, Saunders & O'Neil, Ltd.

MEMBER: American Institute of CPA's
Mississippi Society of CPA's

LLOYD B. MARSHALL, JR.
CERTIFIED PUBLIC ACCOUNTANT

4321 Gautier Vancleave Road
Suite A
Gautier, Mississippi 39564

228-497-2788

August 25, 2013

Ms. Cindy Steen
Purchasing Agent
City of Gautier
3330 HWY 90
Gautier, MS 39553

Dear Ms. Steen:

In response to your request for proposals and qualifications, I am pleased to submit the following.

My proposal for the services for the Audit for City of Gautier for the years ending September 30, 2013 & 2014.

My proposed audit will include all the audit of all funds in accordance with government auditing standards prescribed by the United States General Accounting Office (GAO) and the corresponding Yellow Book standards and requirements, and the Office of The State Auditor (OSA) guidelines, including Mississippi State Laws and Regulations, and the Single Audit Act, as delineated in OMB Circular A-133.

Audit Objectives

The objective of my audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.