McGladrey LLP

230 North Elm Street, Suite 1100
Greensboro, NC 27401
O336.273.4461 F336.274.2519
www.mcgladrey.com

McGladrey

January 28, 2015

City of High Point
Attn: Mr. Jeffery Moore, Financial Services Director
211 S. Hamilton Street, Ste 214
High Point, NC 27260

McGladrey LLP (McGladrey) is pleased to present our proposal to audit, in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards, July 2011 revisions*, issued by the Comptroller General of the United States; the Single Audit Act and OMB Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*, including revisions published in Federal Register June 27, 2003 and June 26, 2007; the State Single Audit Implementation Act of North Carolina; and other applicable laws, and render all opinions and other reports, as detailed in the City of High Point's (the City) RFP for Audit Services, for the fiscal years ending June 30, 2015 through June 30, 2018. We affirm we will perform the work within the stated time period, including providing final opinions and reports by the dates noted in the RFP, based on the timely and accurate assistance to be provided by the City.

As background for your decision-making process, you may wish to consider the following:

- **McGladrey's dedicated government practice.** McGladrey has a national practice solely focused on serving governmental organizations. This enables us to leverage our expertise across multiple clients throughout the country and identify trends and industry practices from a diverse national client base. We participate in industry and regulatory bodies to be able to give our clients timely and insightful feedback. For example, our Director of Public Sector Services, who will be a resource on this engagement, is the Chairman of the AICPA's Government Audit Quality Center Executive Committee. Our participation includes the national level (e.g. the GAO Advisory Council on *Government Auditing Standards*, and the AICPA's State and Local Government Expert Panel), plus state chapters of organizations like GFOA (e.g. we participate in state GFOA conferences and provide speakers in diverse areas such as meeting new PCI Standards, spend optimization, cost recovery, internal auditing at governmental entities, and new accounting standards).

- **Proposed audit team members' experience and expertise.** The City needs and deserves an external audit team with experience and expertise. Our proposed audit team's experience includes such clients as City of Durham, NC; City of Wilmington, NC; City of High Point, NC; City of Concord, NC; City of Reidsville, NC; City of Greenville, NC; City of Jacksonville, FL; City of Norfolk, VA; Craven County, NC; New Hanover County, NC; Craven County, NC; Mecklenburg County, NC; Cleveland County, NC; Carteret County, NC; Prince William County, VA; Stafford County, VA; Miami-Dade County FL; and Palm Beach County, FL. The team's expertise also includes participation as reviewers in the GFOA Certificate of Excellence in Financial Reporting program.

McGladrey LLP

230 North Elm Street, Suite 1100
Greensboro, NC 27401
O336.273.4461 F336.274.2519
www.mcgladrey.com

McGladrey

- **National resources – more than just audit.** While our national government industry practice includes more than 110 partners and principals, plus hundreds of individuals at varying levels of experience, we also provide broad and deep consulting expertise. In addition to audit and attestation services, our consulting specialists have assisted such clients as Prince William County, VA with IT risk advisory services; Baltimore, MD with ERP system implementation; and Kansas City, MO with construction cost recovery services saving the city $31 million.

- **National experience.** McGladrey has strong experience across the entire range of the public sector, serving over 2,000 public sector clients annually, including more than 400 governments and nearly 400 educational institutions or school boards. Our public sector services include performing over 1,000 audits in accordance with *Government Auditing Standards* and over 600 Single Audits each year. Having our professionals dedicated to a particular industry ensures they will be up to date on trends, legislative changes, technological developments, and issues pertinent to your industry.

- **Proprietary paperless approach.** While we have hundreds of professionals in our eight (8) North Carolina offices, our proprietary risk-based local government audit approach and methodology are integrated into an all electronic, paperless audit platform that allows us to have our industry specialists and subject matters experts be active participants on any engagement for planning, issue identification, review, and consultation in "real time".

- **National strength and local presence.** While McGladrey is the fifth largest U.S. provider of assurance, tax, and consulting services—with more than 7,000 people in 75 offices nationwide – and we also have a local office in Greensboro and others nearby. We offer you the best of both worlds – the breadth and depth of a national firm and the responsiveness of local offices and staff.

- **Communication.** The most important part of the audit process is communication during planning, execution, and completion. "No surprises" is our motto. As you will read later under our Work Plan section, we propose an initial meeting where the McGladrey team and the City team members meet face to face to get to know each other; to open lines of communication; to understand the City's operations, goals, and challenges; to discuss auditing and reporting issues; and to set expectations for engagement execution.

This proposal represents a firm and irrevocable offer for ninety (90) days from the date of this letter. I am authorized to make representations for McGladrey, and am duly authorized to sign a contract with the City.

We look forward to your consideration of our following proposal and would be pleased to discuss your needs in greater detail or make a presentation to your team. Please contact Mark directly at 336.378.8759 (mark.snyder@mcgladrey.com) or Michael at 336.378.8753 (michael.schertzinger@mcgladrey.com) with any questions.

Sincerely,
McGladrey LLP

Mark Snyder

Mark Snyder, Partner
336.378.8759

W. Michael Schertzinger

W. Michael Schertzinger, Director
336.378.8753

Section One - Proposal to provide Audit Services

City of High Point, NC

January 28, 2015

McGladrey

Assurance ▪ Tax ▪ Consulting

Table of contents

FIRST SECTION

RELEVANT COMPANY EXPERIENCE

The first section should address the requested information below in the following order. The corresponding responses should begin with the number below for the requested information.

1. Local engagement team

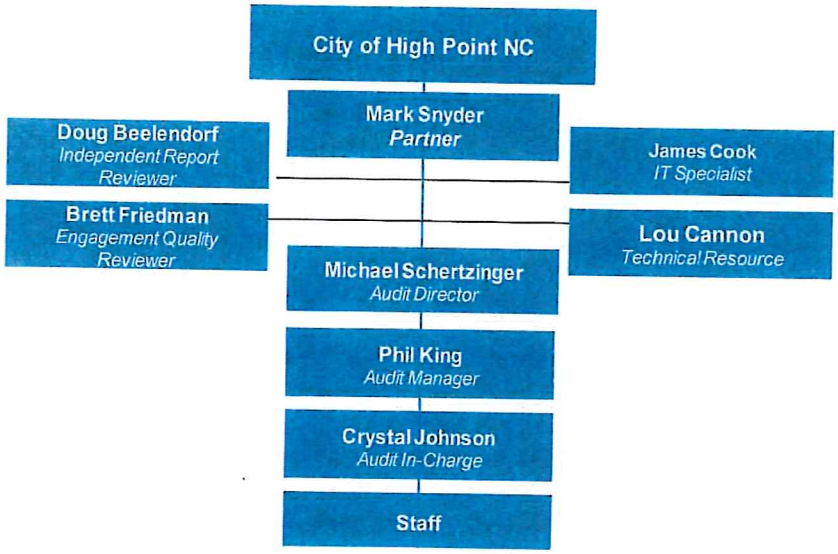
Indicate the number of people by level located within the local office that will handle the audit. Briefly describe their roles and professional experience in governmental auditing.

Our philosophy is to hand-pick our engagement teams based on their governmental experience and expertise, not based on who is in our closest offices. The staff for this engagement will come primarily from McGladrey's governmental industry and technology specialists from our Greensboro and other North Carolina offices, but will also include subject matter experts (SMEs) from across the U.S.

One of the primary reasons we developed our proprietary, paperless, all electronic government audit methodology and software is so we can have our most knowledgeable and experienced people participate actively in "real time", from anywhere in the U.S., thus providing high quality services in the most efficient and cost effective manner possible.

Our Greensboro, North Carolina office will be responsible for meeting the needs of the City, as they relate to audit and accounting services. The personnel (by level) responsible for the proposed services are as follows:

Level	Personnel
Partner	2
Report Reviewer	1
Director	1
Manager	1
In-Charge	1
General Service Professional	2
Office Support	1
Total	9



Mark Snyder, Partner/Technical Resource

Mark will serve as the main technical resource for the City. Mark has more than 20 years of audit experience with North Carolina and Virginia governments.

Michael Schertzinger, Assurance Director

Michael will work to ensure that you receive the highest-quality auditing services. As your client service coordinator and engagement partner, he will be responsible for the overall audit engagement and will provide you with innovative business advice and services. Michael has more than 15 years of experience in public accounting servicing a North Carolina and Virginia governmental entities.

Philip King, Audit Manager

Philip will supervise the planning and implementation of the audit process and ensure that the audit process is timely and efficient. He will manage the engagement planning, fieldwork and reviews, and approve workpapers and report before their submission to the audit partner. Philip has at least 10 years of experience in public accounting servicing North Carolina and Virginia governmental entities.

Crystal Johnson, Audit In-Charge

As in-charge, Crystal will be responsible for planning, supervising, and completing audit engagements including the review of the City's financial statements. Crystal has at least 4 years of experience in public accounting servicing North Carolina governmental entities.

Doug Beelendorf, Independent Reviewer

Doug will perform the independent final review of the City's CAFR, Single Audit report, and other deliverables provided to the City. Doug will also serve as a technical resource to the engagement team. He has more than 18 years of experience in public accounting and industry and is responsible for quality assurance technical reviews on assurance engagements and is the Lead A&A Partner for the Carolinas.

Lou Cannon, Audit Partner/Technical Resource

Lou will serve as an additional technical resource for the City. He has more than 30 years of audit and consulting experience with North Carolina, South Carolina, Virginia and Georgia local governments and utilities.

2. Current audit clients

Identify your firm's current audit engagement of all North Carolina municipalities and counties having populations in excess of 50,000 and indicate which accounts have been served within the last three years.

Audit Clients	Type(s) of Service Performed	GFOA/ASBO Certificate Received	Years Served	Served in the last 3 years
City of Durham, NC	Audit(financial and compliance); CAFR preparation review	Yes	4	Y
City of High Point, NC	Audit(financial and compliance) CAFR preparation review	Yes	10+	Y
City of New Bern, NC	Audit(financial and compliance) CAFR preparation assistance Consulting services related to utility service expansion and sharing debt feasibility w/issuance consulting	Yes	5	Y
City of Wilmington, NC	Audit(financial and compliance) CAFR preparation assistance	Yes	4	Y
City of Reidsville, NC	Audit(financial and compliance) CAFR preparation assistance	Yes	7	Y
City of Greenville, NC; Greenville Utilities Commission	Audit(financial and compliance) CAFR preparation assistance	Yes	6	Y
City of Concord, NC	Audit(financial and compliance) CAFR preparation assistance	Yes	3	N
City of Jacksonville, NC	Audit(financial and compliance) CAFR preparation assistance	Yes	6	Y
City of Rocky Mount, NC	Audit(financial and compliance) CAFR preparation review	Yes	3	N
City of Kinston, NC	Audit(financial and compliance) CAFR preparation assistance	Yes	3	N
Town of Morehead City, NC	Audit(financial and compliance) CAFR preparation assistance	Yes	10	Y
Cape Fear Public Utility Authority	Audit(financial and compliance) CAFR preparation assistance	Yes	3	N
ElectriCities, NCMPA1, NCEMPA	Audit(financial and compliance) CAFR review	Yes	2	Y
Rappahannock Regional Solid Waste Management Board	Audit(financial and compliance) CAFR preparation assistance	No	2	Y
City of Jacksonville, FL	Audit (financial and compliance) agreed upon procedures; and bond covenant procedures	Yes	4	Y

Audit Clients	Type(s) of Service Performed	GFOA/ASBO Certificate Received	Years Served	Served in the last 3 years
City of Norfolk, VA (includes school system, community services board, authority and retirement system)	Audit (financial and compliance); CAFR review (County and Schools); Virginia Auditor of Public Accounts (APA) agreed upon procedures; and bond covenant procedures	Yes	5	N
New Hanover County, NC	Audit (financial and compliance); CAFR preparation review, operational consulting	Yes	17+	N
Buncombe County, NC	Audit (financial and compliance)	Yes	3	N
Craven County, NC	Audit (financial and compliance)	Yes	10+	Y
Carteret County, NC	Audit (financial and compliance)	Yes	10+	Y
Orange County, NC	Audit(financial and compliance) CAFR preparation review	Yes	3	N
County of Stafford, VA (includes school system and solid waste authority)	Audit(financial and compliance) CAFR preparation assistance Virginia Auditor of Public Accounts (APA) agreed upon procedures, bond covenant procedure	Yes	2	Y
Prince William County, VA (includes school system, authority, self-insurance group and mental health services board)	Audit (financial and compliance); CAFR review (County and Schools); Virginia Auditor of Public Accounts (APA) agreed upon procedures, bond covenant procedure, IT risk advisory consulting, assistance in evaluating and expanding Prince William County internal audit functions and Audit Committee, Currently providing outsourced internal audit services	Yes	5	Y
Miami-Dade County, FL	Audit (financial and compliance); consulting	Yes	3	Y
Chicago Public Schools, IL	Audit (financial and compliance); consulting	Yes	3	Y

3. Additional services provided to government clients

Indicate the experience of the local office providing additional services to government clients by listing the name of each government, the type(s) of services performed and the years of the engagement.

See Item #2 above

4. OMB A-133 audit experience

Describe the experience, knowledge and training which your firm and assigned office have in performing examinations in accordance with the provisions of the Federal and State Single Audit Acts, as well as, but not limited to provisions contained in the United States General Accounting office publication, "Government Auditing Standard" (the yellow book). Provide a copy of the firm's Statement of Policy and Procedures.

A significant number of our public sector clients receive federal funds and require a single audit in accordance with OMB Circular A-133. Our local professionals possess comprehensive knowledge of accounting requirements, federal procurement regulations and cost-accounting standards and their impact on organizations like the City.

Nationally, we perform over 300 compliance audits in accordance with the provisions of OMB Circular A-133 and over 600 audits in accordance with the GAO Yellow Book. Auditing and accounting of federal funding is one of the most dynamic aspects of public accounting. The needs of clients and the expectations of financial statements and audit report users are changing rapidly. As a result, it is necessary that both our firm and our clients have a means to keep current on changing requirements, to have access to decision makers when laws, regulators, standards and principles are being considered and established, and to have an avenue of appeal, if necessary.

To assure these benefits for both our firm and clients, we have established extensive formal and informal relationships with government officials, industry associations, standards-setting bodies and professional organizations at the national, regional and state levels. Formally, we participated as an advisor to the President's Council on Integrity and Efficiency through the Quality of Audit Roundtable. Numerous relationships are maintained with officials in the Office of Inspector General of most Federal service capabilities departments and agencies and close working relationships exist with key officials of the General Accounting Office and the Office of Management and Budget. Most recently, we became a founding member of the AICPA's government audit quality center (GAQC).

The proposed engagement team will have participated in both internal and external training that meet the requirements for audits performed in accordance with the provisions of the Single Audit Act, Government Auditing Standards, and the State Single Audit Implementation Act. The professional staff will also have been involved in other Single Audits and GAS audits as noted in the experience section of their bios. Virtually all of the North Carolina local government audits in the proposal are subject to the Single Audit Act, GAS and the State Single Audit Implementation Act.

Auditing standards to be followed

To meet the requirements of this request for proposal, McGladrey will conduct the audits in accordance with the following standards:

- Auditing standards generally accepted in the United States of America, as promulgated by the AICPA or any successor body. Additionally, as applicable, the guidance found in the AICPA Audit and Accounting Guides, *State and Local Governments*, and *Government Auditing Standards and Circular A-133 Audits*.
- *Government Auditing Standards*, issued by the Comptroller General of the United States (i.e., "Yellow Book"), as amended.
- The provisions of the Single Audit Act, as amended.

- The provisions of the OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations.*
- Specific auditing standards relating to any grant agreement required to be audited as a major program or determined to be material by the auditor for purposes of the examination of the basic financial statements and/or the Single Audit reports.
- Any other applicable standards for conducting examinations of those items outlined in your request for proposal.
- North Carolina State Single Audit Implementation Act

5. Peer review

Describe your audit organization's participation in AICPA-sponsored or comparable quality control programs (peer review). Has the local office peer review included a review of the quality of any government audits? The firm is required to submit its most recent external quality control review report. Please provide information regarding any peer review deficiencies and/or desk or field reviews of your governmental audits by federal or State agencies (This information may be included under separate cover due to the confidential nature of some matters.)

McGladrey is subject to the triennial peer review requirements of the American Institute of Certified Public Accountants. The peer review focuses on the member firm's non-SEC audit practice. McGladrey LLP's system of quality control for the accounting and auditing practice applicable to non-SEC issuers in effect for the year ended April 30, 2013, was subject to peer review by the firm of BKD LLP. Under the peer review standards, firms can receive a rating of pass, pass with deficiency(ies), or fail. McGladrey received a peer review rating of pass.

The Greensboro office had a peer review encompassing the City of High Point audit engagement in 2013 and received review rating of Pass.

See **Appendix A** for the most current peer review report

6. Engagement team experience

Describe the professional experience in similar governmental audits of each senior and higher level person assigned to the audit, the years on each job, and his/her position while on each audit. Indicate the percentages of time each senior and higher level personnel will be on site. Describe the professional experience of assigned individuals in auditing relevant government organizations, programs, activities, or functions (e.g., utilities: in particular grant compliance (esp. HUD), electric, mass transit, and landfills).

Team Member	Role and Value to County	Qualifications
Mark Snyder, CPA Partner 336.378.8759 mark.snyder@mcgladrey.com Mark is an audit partner in our Greensboro, NC office.	Mark will serve as the main technical resource for the City. As your client service coordinator, he will be responsible for your complete satisfaction with the services we provide. He will serve as your primary contact on day-to-day matters, promptly address your questions and concerns and provide you with innovative business advice and services. Lou's focus will be on engagement planning, coordination of engagement execution, issue identification, problem resolution, and review.	• Over 20 years of audit experience with North Carolina and Virginia governments • Relevant clients include: City of High Point, NC; City of Reidsville, NC; Piedmont Triad Airport Authority
Team Member	**Role and Value to County**	**Qualifications**
Michael Schertzinger, CPA Director 336.378.8753 michael.schertzinger @mcgladrey.com Michael is an audit director in our Greensboro, NC office.	*Audit director.* Michael will coordinate the activities of the professional staff assigned to the engagements, participate in planning and developing each overall audit approach and monitor all phases of the audits to ensure timely completion. He will direct the day-to-day performance and conduct of the audit. Michael will be on-site 15% - 20% of engagement fieldwork.	• Over fifteen years of experience in audits of North Carolina and other governments and their component units • Relevant clients include Orange County, NC; Cleveland County, NC; City of High Point, NC; City of Reidsville, NC; City of Sanford, NC; Eastern Band of Cherokee Indians; Piedmont Triad Airport Authority; Prince William County, VA; Stafford County, VA (including Stafford County Public Schools); City of Norfolk, VA; Rappahannock Regional Solid Waste Management Board, VA • Member of the Governmental Audit and Accounting Committee of the NCACPA

Team Member	Role and Value to County	Qualifications
Philip King, CPA Manager 336.378.8726 philip.king@mcgladrey.com Serves as report reviewer on GFOA's Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting program Philip is an audit manager in our Greensboro, NC office	*Audit manager.* Philip will serve as a manager. He will participate in the planning and implementation of the audit process and ensure that the audit process is timely and efficient. He will manage the engagement planning, fieldwork and reviews, and approve workpapers and report before their submission to the audit partner. Philip will be on-site 40% of the engagement fieldwork.	• Ten years of experience in participating and managing audits in North Carolina, Virginia, Connecticut and Florida governmental entities • Clients include City of High Point, NC; City of Reidsville, NC; City of Sanford, NC; Prince William County Public Schools; Stafford County, VA (including Stafford County Public Schools); Norfolk Public Schools, Norfolk, VA

Team Member	Role and Value to County	Qualifications
Doug Beelendorf, CPA Partner 336.378.8783 doug.beelendorf@mcgladrey.com Doug helps municipalities and boards of education prepare reports that have received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting. Doug is a partner in our Greensboro, NC office.	*Independent Report Reviewer.* Doug, a member of our National Professional Standards Group, will perform the independent final review of the City's CAFR, Single Audit reporting, and other deliverables provided to the City. He will also serve as a technical resource to the engagement team. Acting as independent report reviewer Doug would not typically be on-site unless the City prefers for Doug's review to be performed on-site. If this is the case, Doug will schedule his reviews to be performed in the field.	• Eighteen years of experience in audits of local governmental entities including schools, counties, cities, towns, and other local governmental organizations. • Experience includes being a reviewer for GFOA's Certificate of Achievement for Excellence in Financial Reporting. • Clients include City of Durham, NC; City of High Point, NC; ElectriCities/NCMPA1/NCMPA; City of Sanford, NC Carteret County, NC; Orange County, NC; Piedmont Triad Airport Authority; Wake County Schools, NC; Mecklenburg County, NC; Rappahannock Regional Solid Waste Management Board, VA; Prince William County, VA; Stafford County, VA (including Stafford County Public Schools); City of Norfolk, VA

Team Member	Role and Value to County	Qualifications
James Cook Director Information Technology Services 703.336.6491 james.cook@mcgladrey.com EDP specialist James is an IT director in our Vienna, VA office.	*EDP Specialist.* James will review the City's IT system and internal controls from an audit perspective. James will be on-site 5% of the engagement.	• Fourteen years of financial and information technology (IT) auditing experience • Clients include Prince William County, VA; Stafford county, VA (including Stafford County Public Schools); ElectriCities/NCMPAI/NCEMPA; Carteret County, NC; Rappahannock Regional Sold Waste Management Board, VA • Former member of Virginia Auditor of Public Accounts (APA) audit staff
Team Member	**Role and Value to County**	**Qualifications**
Crystal Johnson, CPA Supervisor Direct 336.378.8735 crystal.johnson@mcgladrey.com Crystal is a supervisor in our Greensboro, NC office	*Audit supervisor.* Crystal will be responsible for the day-to-day aspects of the audit, including the execution of the audit plan and overseeing the staff accountants assigned to the engagement. Crystal will be on-site for 100% of the engagement fieldwork.	• Six years of experience in performing financial and compliance audits for North Carolina local governments • City of Reidsville, NC; City of High Point, NC

Team Member	Role and Value to County	Qualifications
Lou Cannon, CPA Partner 252.672.7722 lou.cannon@mcgladrey.com Lou is a partner in our New Bern, NC office.	*Resource.* Lou will serve as an additional contact for questions and concerns and provide you with innovative business advice and services.	• Thirty-six years of experience in providing audit and consulting services to cities, counties, utilities, schools and other governmental entities in North Carolina and other states • Relevant clients include City of Durham, NC; City of Wilmington, NC; City of Greenville, NC; City of Kinston, NC; City of New Bern, NC; City of Jacksonville, NC; Town of Morehead City, NC; Coastal Regional Waste Management Authority, NC; Cape Fear Public Utility Authority, NC; New Hanover County, NC; Craven County, NC; Pitt County, NC; Carteret County, NC; Pamlico County, NC; Green County, NC; ElectriCities/NCMPA1/NCEMPA; Rappahannock Regional Solid Waste Management Board, VA; Prince William County, VA (including Prince William County Schools and Prince William County Self Insurance Group); Stafford County, VA (including Stafford County Public Schools); City of Norfolk, VA (including Norfolk City Schools), • Member of the NCACPA Government Audit and Accounting Committee

See **Appendix B** for engagement team full biographies

7. GFOA Certificate of Achievement for Excellence in Financial Reporting

Comment on your ability to assist City personnel in continuing to receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.

Reviewers for GFOA Certificate of Achievement for Excellence in Financial Reporting program

We devote significant resources to understanding the governmental industry, its challenges and changes in auditing pronouncements, and to our governmental audit professionals. Several of our governmental audit professionals have been recognized by Governmental Finance Officers Association (GFOA) and are certified CAFR reviewers in the GFOA Certificate of Achievement for Excellence in Financial Reporting program. Three of those professionals are identified to serve on your engagement and are as follows:

- Philip King, manager and government industry specialist
- Doug Beelendorf, independent report review specialist
- Brett Friedman, partner, concurring reviewer and government industry specialist

With our audit team in charge of your audit, we are confident the City will continue to receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.

8. Engagement team educational background

Describe the relevant educational background of each individual assigned to the proposed audit, senior level and higher. This should include seminars and courses attended within the past three years, especially those courses in governmental accounting and auditing.

See **Appendix C** for engagement team CPE reports

9. Specialized experience

Describe any specialized skills, training, or background in public finance of assigned individuals. This may include participation in State or national professional organizations, speaker or instructor roles in conferences or seminars, or authorship of articles and books. Please specifically include the number of GFOA and NCGFOA conferences participated in or attended in the last three years.

Assurance training

To be designated to serve the nonprofit industry, all of our assurance service professionals at the supervisor, manager, senior manager, senior director and partner levels are required to be involved on a significant number of industry audits or attest engagements and attend a specific amount of industry-specific continuing professional education courses.

All of our senior-level professionals designated to serve nonprofit clients must attend a specified amount of industry-specific continuing professional education on top of our standard audit and accounting curriculum. Typically, the additional continuing professional education is composed of at least an annual two- or four-hour industry-specific accounting update and a four- to eight-hour industry-specific audit update. We also encourage our professionals to attend locally or nationally sponsored industry conferences, seminars and web events. Staff members will be thoroughly apprised of the unique aspects of your respective industries by the senior members of the engagement team.

On an annual basis, McGladrey sponsors its own national four-day conference for managers, senior managers, senior directors and partners practicing in the nonprofit, public sector, health care and higher education industries. The first day of the conference includes separate health care and public sector related forums providing an overview of our health care and public sector industries, including trends, hot topics and technical updates pertinent to each industry. The second and third days cover the nonprofit and public sector industries, focusing on core competencies for professionals serving these industries. The agenda includes an overview of recent changes in the industry, allowing audit and compliance professionals to take a deep dive into their specialties with breakout sessions. Topics have included GAQC technical and single audit updates, royalties versus taxable income, internal controls, fraud, alternative investments and more. The final day of the conference focuses on core competencies for professionals specifically serving nonprofit clients and includes topics such as analytical procedures, alternative investments and a FASB update. The final session is geared for higher education specialists and provides an overview of industry trends and hot topics, including an annual student financial aid update.

Within the nonprofit assurance practice, required quarterly updates ensure that professionals have the latest information on changes in generally accepted accounting principles, generally accepted auditing standards, *Government Accounting Standards* and regulatory changes.

Representation on standard-setting bodies

We require all professionals who are CPAs to be members of the American Institute of Certified Public Accountants (AICPA), and we actively participate on various AICPA committees, task forces and expert panels, including the AICPA Auditing Standards Board, Professional Ethics Executive Committee, National Peer Review Committee, State and Local Government Expert Panel and Governmental Audit Quality Center Executive Committee. This participation provides immediate, first-hand knowledge of proposed and final standards and other developments affecting our clients and audit quality. McGladrey also has provided technical review services to the AICPA for a number of industry-related audit and accounting guides, risk alerts and other publications.

Brian Schebler, McGladrey's National Director of Public Sector Services, currently chairs the AICPA Governmental Audit Quality Center Executive Committee, where he is an initial and multi-term member. He is also a member of the AICPA Practice Monitoring Task Force - A-133 Subgroup. In addition, Brian serves on the GAO Advisory Council on Government Auditing Standards. He frequently presents training on behalf of the AICPA, serves as a member of industry-related task forces and assists with industry-related publications. Currently, McGladrey partner Susan Davis serves on the AICPA Not-for-Profit Organizations Expert Panel.

NCGFOA Conferences

In the past three years members of the engagement team have attended the following NCGFOA conferences: Annual Summer Conference, Annual NC State Treasurer's Conference, Annual Spring Conference, NC Local Government Auditing, Reporting and Review, and the Local Government Conference.

10. Continuing professional education

Describe your firm's personnel development program and your continuing professional education requirements. Identify specialized programs in the area of local government accounting and auditing.

Our training programs

Our corporate focus is to attract and to retain the best people and to provide them with superior development opportunities. Our training programs are provided at both a national and local level to provide consistency in our approach, while allowing our staff to build their skills in one of the many specialty areas that we offer our clients. We believe that clients are best served by a highly motivated, engaged professional team. Accordingly, we offer numerous opportunities for personal career development, team building and other benefits to our staff. We have received recognition for these efforts on numerous fronts.

McGladrey's professional development program is internal in nature, with outside specialty programs also utilized to supplement the internal program. Our professional development program is designed to support and promote the growth and competence of all personnel, and is tailored to meet the needs of the various levels and specialties of our personnel. The primary aim of our professional development program is to equip our partners and staff with the talent and knowledge necessary to provide exceptional services to our clients.

Our professional development program can be divided into three distinct elements: on-the-job development, self-study and continuing professional education (CPE) as described below:

- **On-the-job development:** Our approach to professional development emphasizes the importance of on-the-job development, i.e., learning from experience. The components of our on-the-job development are appropriate work assignments, effective coaching, performance appraisal and feedback, and monitoring effectiveness. In-charge accountants instruct, review and evaluate staff accountants. Directors, managers and supervisors provide similar on-the-job learning opportunities for in-charge. Partners and directors provide all employees with on-the-job development integrating the entire engagement team in planning and preparation, oversight and coaching during engagement execution, and constructive feedback during post-engagement reviews of performance and work products.

- **Self-study**: Self-study is essential to our professional development program. Directed self-study is assigned and monitored. A self-study learning library is available to all professionals. Reading on a planned and continuous basis is encouraged and expected.

- **Level of education and government experience**: All proposed McGladrey staff on the City's audit have exceeded the minimum governmental CPE hours required by GAO's *Government Auditing Standards* and overall CPE requirements of the AICPA. McGladrey's audit and accounting programs train general service professionals to provide basic accounting and auditing services, which have become the cornerstone of our client relationships. This knowledge of services provides the foundation for many of the expanded services that our clients are seeking.

All McGladrey professionals who participate in audits of governmental clients receive a minimum of 24 hours of CPE every two years in subjects directly related to:

- Understanding the client's environment, including accounting unique to governments
- Auditing techniques as they pertain to the satisfaction of federal and state audit requirements

- Financial Accounting for Governments
- Financial Reporting for Governments

The professionals who are subject to the 24-hour requirement include:

- All seniors, managers, directors and partners who are part of an audit subject to the new standards
- All staff who perform 20% or more of the fieldwork of an audit subject to the new standards
- All staff who spend 20% or more of their annual chargeable time on audits subject to the new standards

Professionals who serve governmental entities satisfy the 24-hour requirement by attending the following McGladrey continuing education programs:

- Governmental Accounting, Auditing, and Financial Reporting
- Advanced Governmental Accounting and Auditing
- Governmental Auditing for In-Charge Auditors
- Government Compliance Auditing Workshop
- Government Financial Auditing
- Government Financial and Compliance Auditing Conference

Additionally, our professionals attend industry specific continuing education such as:

- Association of Government Accountants Conference
- Governmental CPE and self-study courses sponsored by the Government Finance Officers' Association
- Conferences and continuing education of state chapters of GFOA
- Conferences and continuing education of State associates of CPAs (e.g. NCACPA)

All professional employees of McGladrey complete at least 40 hours of CPE per year. Most professionals exceed that amount, since each office location also conducts training throughout the year.

11. Management consulting services

Describe your firm's capability and experience in providing management consulting services to local government units.

McGladrey consulting service offerings

McGladrey is a leading national provider of consulting services to various types of entities, including governments. The table below is a summary of our consulting services:

Technology services	Risk advisory services	Financial advisory services
• IT strategy and advisory • Project management and client advocacy • Cloud computing • Enterprise resource planning and customer relationship management • Business information and integration • Infrastructure • Business process outsourcing • Technology risk management	• Internal audit transformation • Information technology audit • Security and privacy • Sarbanes-Oxley advisory • Contract compliance • Governance, risk and compliance and enterprise risk management • Financial institution regulatory compliance • Financial institution internal audit	• Mergers and acquisitions • Valuation • Litigation and dispute advisory • Forensic accounting and fraud investigations • Performance improvement • IPO readiness

The provision of any nonaudit services to a governmental audit client may be subject to compliance with the independence framework of GAS and must always be coordinated with the firm's audit/assurance engagement lead.

12. Tentative schedule

Provide a tentative schedule for completing the audit. Please provide a sample audit timeline that indicates the approach and length of time required to conduct interim and final fieldwork.

The chart below depicts our proposed audit timeline for 2015 which will be modified based on discussion with the City staff during our pre-audit planning meetings.

Sample audit timelines

Sample timelines for the City, showing the key milestones in the engagement, are provided on the following pages.

Key deliverable	Timeframe
Pre-Audit activities: Accumulate information, relevant policies and procedures; people and processes; inherent risk assessments; review prior auditor's workpapers; develop and provide "PBC" list of City prepared workpapers; issue SAS 114 planning communication; team meetings; engagement timeline	May/June 2015
Interim: Planning; understand and document financial reporting, control and compliance processes; and risk assessment. Finalize risk assessment at account balance and transaction cycle level, plan tests of controls, assess IT, plan compliance and substantive tests	May/June 2015
Interim fieldwork: begin substantive, compliance, and control procedures; IT procedures; weekly meetings with mgt; utilization of City Staff	May/June 2015
Final fieldwork: finish control and compliance testing; perform substantive testing; draft findings, control deficiencies, compliance findings, and management letter comments; weekly meetings with mgt., journal entries finalized and provided to management by October 2	September 14-October 2, 2015
Reporting: wrap-up, review and comment on draft financial statements, draft opinions, draft reports; draft internal control communications with the senior management; GFOA review, subsequent events procedures	October 23, 2015
Reporting: obtain management representations; issue final opinions on final financial statements; issue final opinions and reports on compliance and internal control; communications to senior management and Board issued	Week ending October 30, 2015
Single Audit Data Collection Form completed and submitted by City; certified by auditor and auditee	Subsequent of LGC approval of the CAFR & compliance report but no later that 30 days of approval
Presentation to City Council	To be determined by City management
Post engagement conference with management and preliminary planning for 2016	To be determined by City Management subsequent to presentation to the City Council

13. Assistance from City staff

Briefly comment on the assistance expected from City staff. Please provide a sample PBC (Prepared by Client) list for a municipality.

We will learn as much as possible about your organization up front in order to properly interpret account balances, classes of transactions, compliance processes, internal control, and disclosures relevant to your activities. This process includes discussions with your personnel as we understand that they are instrumental in the execution of the audit. As a result, our needs would include meetings with representatives from your staff.

Timely and accurate provision of the items noted in the Assistance Available to Auditor section of the RFP should be sufficient unless there is a change in audit scope (e.g. if fraud is discovered). If such an event occurs, we would stop and obtain agreement on further work needed before proceeding. We will review with the City the prior year's workpapers and other documents provided to the external auditors and reach agreement on possible changes or new items needed in response to new accounting standards or other circumstances. Our goal is to "not reinvent the wheel."

The assistance outlined in the RFP is excellent, however, as new auditing standards, GASB statements, and laws and regulations take effect, we will provide a draft "Client PBC" (Prepared By Client) list of additional items needed and tentative dates (subject to review and agreement with management and updating for current circumstances).

See **Appendix D** for sample PBC list

14. Liability insurance

Is the firm adequately insured to cover claims? Describe liability insurance coverage arrangements.

McGladrey maintains liability insurance at all times during the term of the audit contract and during any extension thereof as follows:

- General liability insurance in the amount of $1,000,000 per occurrence/$2,000,000 aggregate.
- Umbrella/excess liability insurance coverage in the amount of $1,000,000 per occurrence.
- Workers' compensation with statutory limits including employers' liability with limits no less than $100,000 bodily injury per accident, $100,000 bodily injury by disease per employee, and $500,000 bodily injury by disease policy limit.
- Professional liability (errors and omissions) insurance of no less than $1,000,000 per occurrence and $2,000,000 aggregate.

The City shall be furnished with evidence of such insurance on an annual basis with copies of certificates accompanying the annual audit contract. The City shall receive a thirty-day prior written notice of any reduction in coverage or cancellation of such insurance. All insurance policies (except workers' compensation and professional liability) shall name the City of Durham as an additional insured party.

When notified of the audit contract award, McGladrey will immediately add the City of Durham as a covered entity by blanket endorsement.

– bops

15. Regulatory action

Describe any regulatory action taken by any oversight body against the proposing audit organization or local office.

McGladrey LLP is a national provider of accounting, tax and consulting services. Like other professional services firms, we engage in matters with legal and regulatory implications as a part of doing business.

As is customary within the accounting profession and other professional practices, McGladrey does not disclose information pertaining to investigations by regulatory agencies. Such investigations may involve matters that are bound by confidentiality agreements and orders that prohibit comment. However, we are not aware of any investigations in process that could reasonably be expected to impact our ability to serve our clients generally, or to provide the services contemplated by this proposal, specifically.

16. References

Provide names, addresses, email addresses and telephone numbers of personnel of current and prior governmental audit clients who may be contacted for reference.

Client, contact information Engagement team	Scope of work	Team member	Total hours
City of Wilmington, NC Debra Mack Finance Director 910.341.7822 2010 to present	Audit (financial and compliance); CAFR review	Lou Cannon, Partner	900 hours annually
Town of Morehead City, NC Ellen Sewell Finance Officer 252.726.6848 1980 to present	Audit (financial and compliance); CAFR review	Lou Cannon, Partner	480 hours annually
City of New Bern, NC Mark Stephens City Manager 252.636.4000 2012 to present	Audit (financial and compliance); CAFR review *Received GFOA Certificate*	Lou Cannon, Partner	700 hours annually
City of Reidsville, NC Chris Phillips Finance Director 336.349.1055 2007 to present	Audit (financial and compliance) CAFR preparation assistance	Doug Beelendorf, Partner Michael Schertzinger, Director; Philip King, Manager, Crystal Johnson, Supervisor	500 hours annually
Carteret County Dee Meshaw, Assistant County Manager/Finance and Administration 252.728.8415 1994 to present	Audit (financial and compliance) and other related audit services	Lou Cannon, Partner	1,000 hours annually

Client, contact information Engagement team	Scope of work	Team member	Total hours
Craven County, NC Rick Hemphill Assistant County Manager/Finance Officer 252.636.6603 1980 to present	Audit (financial and compliance); CAFR review	Lou Cannon, Partner	950 hours annually
ElectriCities, NCMPA1, NCEMPA Tim Tunis Chief Financial Officer 919.760.6000 2013 to present	Audit (financial and compliance); CAFR review *Received GFOA Certificate*	Lou Cannon, Partner	1,200 hours
Prince William County, VA Michelle Attreed Director of Finance 703.792.6724 (includes school system, authority and self-insurance group) External Audit: 2006 to 2010 Outsourced internal audit 2012-present	Audit (financial and compliance); CAFR review (County and Schools); APA agreed upon procedures, bond covenant procedure, IT risk advisory consulting, assistance in evaluating and expanding Prince William County internal audit functions and Audit Committee *Received GFOA/ASBO Certificate*	Lou Cannon, Partner; Michael Schertzinger, Director; James Cook, Director; Doug Beelendorf, Partner	2,000 hours annually
County of Stafford, VA Maria Perrotte Chief Financial Officer 540-658-4560 mperrotte@co.stafford.va.us (includes School System and Solid Waste Authority) 2013 - present	Audit (financial and compliance); CAFR review (County and Schools); APA agreed upon procedures GFOA Certificate review assistance Separate component unit audits *Received GFOA Certificate*	Lou Cannon, Partner; Michael Schertzinger, Director; James Cook; Doug Beelendorf, Partner	1,200 hours annually

Client, contact information Engagement team	Scope of work	Team member	Total hours
Miami-Dade County School Board, FL Jose Montes-de-oca, Chief Auditor 305.995.1436 1450 NE 2nd Avenue, Room 415 Miami, FL 33132 jose.montesdeoca@dadeschools.net 2011 to present	Audit (financial and compliance); CAFR review *Received GFOA/ASBO Certificate*	Brett Friedman	4,800 hours annually
Miami-Dade County Blanca Pardon Deputy Finance Director 111 NW1st Street Ste 2550 Miami FL 33128 305.375.5245 brp@miamidade.gov	Audit (financial and compliance); CAFR review *Received GFOA Certificate*		7,000 hours annually

Requested Clarifications/Modifications

Governmental Contract Terms and Conditions

Many contracts with governments contain standardized terms and conditions that have been applicable for many years, and continue to be applicable in most circumstances. However, recent changes in our professional standards, laws, and regulations (e.g., the new Yellow Book standards, HIPAA, etc.) place us in the position of having to request clarification/modification of certain contract terms and conditions that might, for example, require us to violate our professional standards, laws, or regulations in the course of fulfilling the contract's terms and conditions, or require us to absorb disproportionate risks (e.g., a clause that might require McGladrey to defend an organization from "any and all legal claims," not just those where McGladrey is negligent).

Annually, McGladrey provides financial and compliance audit services to hundreds of governments across the US, reaching mutually acceptable agreement as to contractual terms and conditions that protect our clients and allow McGladrey to meet our Firm, professional and legal requirements on confidentiality, professional responsibilities, and risk. If selected as the City's external auditor, McGladrey would request a meeting to discuss certain terms and conditions in the City's RFP. McGladrey's intent is to comply with the City's terms and conditions, with certain mutually acceptable clarifications/modifications, so the City and McGladrey are both adequately protected.

City of High Point requested clarification:

Auditor requests that access to working papers be limited to a representative of a regulator of the City.

Appendices

Appendix A – Peer Review

BKD LLP
CPAs & Advisors

910 E. St. Louis Street, Suite 200 // P.O. Box 1190 // Springfield, MO 65801-1190
417.865.8701 // fax 417.865.0682 // bkd.com

System Review Report

To the Partners of
McGladrey LLP
and the National Peer Review Committee
of the American Institute of Certified
Public Accountants Peer Review Board

We have reviewed the system of quality control for the accounting and auditing practice of McGladrey LLP (the "firm") applicable to non-SEC issuers in effect for the year ended April 30, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

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

In our opinion, the system of quality control for the accounting and auditing practice of McGladrey LLP applicable to non-SEC issuers in effect for the year ended April 30, 2013, 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*. McGladrey LLP has received a peer review rating of *pass*.

BKD, LLP

December 4, 2013

Appendix B – Engagement team biographies

McGladrey

Mark Snyder, CPA

Partner, Assurance Services
McGladrey LLP
Greensboro, North Carolina
mark.snyder@mcgladrey.com
336.378.8759

Summary of Experience

Mark is a partner in our Greensboro office with 32 years of audit experience, including very extensive governmental experience. Mark provides technical support and guidance pertaining to the compliance and financial aspects of the audit. He serves as a "Business Partner" and is available for consultations and collaborations on key audit, accounting or reporting issues, as well as presentation of the audit report.

Mark has served as the Client Service Coordinator on the audits of cities, counties, water and sewer authorities and school boards. He has helped these entities prepare reports which have received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and has helped boards of education prepare their reports to qualify for the Certificate of Excellence awarded by the Association of School Business Officials.

Mark also received his "*Certificate of Educational Achievement in Governmental Accounting and Auditing*" as sponsored by the American Institute of Certified Public Accountants. He is a designated concurring partner with McGladrey & Pullen and has assisted in interoffice quality reviews for the firm.

Mark has obtained an extensive knowledge and understanding of the General Statutes of North Carolina and the Code of Virginia, as they relate to the requirements applicable to counties, cities, towns, boards of education and other local governmental organizations. This knowledge is invaluable in performing accounting, auditing or consulting services to such entities.

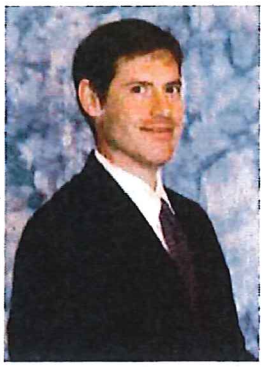
Professional Affiliations

- American Institute of Certified Public Accountants
- North Carolina Association of Certified Public Accountants

Education

- B.A.S., accounting, Guilford College

McGladrey



W. Michael Schertzinger, CPA

Director, Audit
McGladrey LLP
Greensboro, North Carolina
Michael.Schertzinger@mcgladrey.com
336.273.4461

Michael has over 15 years of experience in audit, accounting and other related services. He has worked on a variety of industries, including governmental and not-for-profit organizations.

Michael has functioned as engagement partner, manager and in-charge responsible for numerous audit engagements for governmental entities. Michael has recently performed partner duties on such governmental entities as the City of High Point, NC; the City of Reidsville, NC; the City of Sanford, NC and the Piedmont Triad Airport Authority. He has performed manager and in-charge duties on such governmental entities as Prince William County, VA; City of Norfolk, VA; Orange County, NC; Cleveland County, NC; City of High Point, NC; City of Sanford, NC; Piedmont Triad Airport Authority and the Eastern Band of Cherokee Indians.

Over the course of Michael's years associated with governmental engagement his participation has included report review and preparation including GASB 34 conversion, Single Audit Compliance testing in accordance with OMB Circular A-133 and the State Single Audit Act of North Carolina, testing in accordance with the Auditor of Public Accounts of Virginia, and other related testing in accordance with Government Auditing Standards.

Prior to joining McGladrey in June of 1998, Michael served as an intern for two summers for a local CPA firm in Henderson, North Carolina, performing governmental single audits and working on governmental test of controls for the CPA firm's governmental entities located in North Carolina.

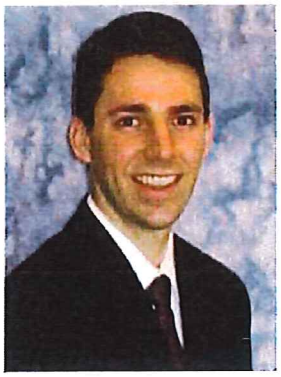
Professional Affiliations and Credentials

- Certified public accountant
- American Institute of Certified Public Accountants
- North Carolina Association of Certified Public Accountants
- American Institute of Certified Public Accountants
- Governmental Audit and Accounting Committee of the NCACPA

Education

- Bachelor of Science in Business Administration in accounting, East Carolina University
- Master of Business Administration, East Carolina University

McGladrey



Philip C. King, CPA

Assurance Manager
McGladrey LLP
Greensboro, NC
O 336.273.4461
F 336.274.2519
philip.king@mcgladrey.com

Experience

Philip King is part of our Greensboro, North Carolina office with 12 years of experience in audit, accounting and other related services. Philip has experience serving a variety of industries including continuing care retirement community, not-for-profit, government, real estate partnership, manufacturing, and retail entities.

Philip participates in such diverse areas as financial report preparation and review, A-133 Single Audit compliance, special attestation assignments and accounting assistance and training. During the GASB 34 transition period, Philip assisted management of several governmental entities with their implementation of the new reporting model.

During the past year Philip has managed audits for the Cities of High Point and Reidsville and other special purpose entities in North Carolina as well as county governments (for example, Prince William and Stafford) in the state of Virginia. In the past, related experience includes governmental entities in the additional states of Florida and Connecticut.

Professional Affiliations

- GFOA's Special Review Committee as a report reviewer for the Certificate of Achievement for Excellence in Financial Reporting program
- American Institute of Certified Public Accountants, member
- North Carolina Association of Public Accountants, member

Education

- M.S., accounting and taxation, University of Hartford
- B.S., accounting, Liberty University

McGladrey

Doug Beelendorf, CPA

Partner, Assurance Service
McGladrey LLP
Greensboro, NC
doug.beelnedort@mcgladrey.com
336.378.8783

Summary of Experience

Doug is a member of McGladrey's National Professional Standards Group (NPSG) and is a partner in the Greensboro, North Carolina office of the Carolinas practice. He has more than 18 years of experience in both public accounting and private industry. During the 11 years that Doug has worked in public accounting, he has served both public and privately held companies in a variety of industries, including manufacturing and wholesale distribution, not-for-profit, governmental and employee benefit plans. Doug actively serves on both interoffice inspection quality control review and due diligence review teams for the firm. Doug also develops and delivers both internal and external professional education on behalf of the firm.

Doug has extensive experience in audits of local governmental entities including schools, counties, cities, towns, and other local governmental organizations. He also reviews several governmental entities' financial and compliance reports annually. Doug helps counties, cities, towns, boards of education and other local governmental organizations prepare reports that have received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting.

In addition, Doug has served as the director of financial accounting and SEC reporting for a large, publicly traded international textile company. In this capacity, Doug has extensive experience in financial accounting and reporting, as well as business planning, employee benefit plans and financial systems implementations.

As an A&A partner, Doug is responsible for quality assurance technical review on assurance engagements and is the Lead A&A Partner for the Carolinas. Areas of particular emphasis include pension accounting and business combinations.

Professional Affiliations and Credentials

- American Institute of Certified Public Accountants
- North Carolina Association of Certified Public Accountants

Doug Beelendorf
Partner

Community Involvement

- Board Member, Treasurer and Head Coach, Triad Youth Lacrosse Association (TYLA) since 2001

Education

- Master of Business Administration, finance – Babcock Graduate School of Management, Wake Forest University
- Bachelor of Science, accounting, management – Guilford College

McGladrey

James Cook

Director, Technology Risk Advisory Services
McGladrey LLP
Vienna, VA
703.336.6491
james.cook@mcgladrey.com

Summary of Experience

James has over 14 years of financial and information technology (IT) auditing experience. His experience includes general computer controls, application security controls, network security reviews and most notably third party assurance engagements (i.e., SSAE 16, service organization reports, agreed-upon procedures, etc.) and Sarbanes-Oxley compliance reviews.

Prior to joining McGladrey, James was employed at a Big Four firm managing general computer control reviews to support financial statement audits and Sarbanes-Oxley attest engagements for several Fortune 500 companies.

Example governmental entity engagements include: ElectriCities of NC, Inc.; North Carolina Municipal Power Agency 1; North Carolina Eastern Municipal Power Agency; Prince William County, VA; Stafford County, VA; Carteret County, NC.

Representative Experience

- Provides SOC reporting services to numerous public and private companies
- Provides IT audit and consulting services to numerous public and private companies
- Successfully completed security reviews of numerous financial applications
- Assisted clients with identifying and documenting IT controls and business processes in preparation for Sarbanes-Oxley
- Developed corporate and departmental IT policies and procedures
- Consistently demonstrates a clear understanding of generally accepted accounting principles, generally accepted auditing standards, COSO internal control framework, COBIT, internal controls and a risk-based integrated audit approach
- Managed a $250,000 IT consulting engagement for Prince William County

Professional Affiliations and Credentials

- FY06 Vice President of Professional Activities—Institute of Internal Auditors (IIA), D.C. Metro Chapter
- Member of Information Systems Audit and Control Association (ISACA)
- Certified Information Systems Auditor (CISA)-ISACA
- Certified Information Systems Manager (CISM)-ISACA
- Certified in the Governance of Enterprise Information Technology (CGEIT)-ISACA

Education

- Bachelor of Science, accounting, Virginia Commonwealth University

McGladrey

Crystal S. Johnson, CPA

Assurance Supervisor
McGladrey LLP
Greensboro, NC
336.273.4461
crystal.johnson@mcgladrey.com

Summary of Experience

Crystal has 6 years of experience in public accounting providing financial, audit and assurance services to a variety of private sector entities. Her experience includes in-charging manufacturing and distribution companies with international subsidiaries.

Public accounting requires a comprehensive understanding of the many financial reporting rules. Crystal receives regular firm training to maintain the technical capability to meet our clients' needs. In her current role, Crystal is in-charge of the audit team in the field conducting the audit. She manages the communication between the audit team and the client's needs.

Professional Affiliations and Credentials

- Certified public accountant
- American Institute of Certified Public Accountants
- North Carolina Association of Certified Public Accountants

Education

- Bachelor of Science, accounting, Elon University

McGladrey

Lou Cannon, CPA

Partner, Assurance Services
McGladrey LLP
New Bern, North Carolina
lou.cannon@mcgladrey.com
252.672.7722

Summary of Experience

Lou Cannon's audit experience has been concentrated in the governmental, health care and not-for-profit area. His experience includes counties; municipalities; not-for-profit entities; hospitals and health systems; boards of education; solid waste and other governmental authorities; electric, water, and sewer utilities; area mental health centers, and federal and state grant audits.

The audit and consulting engagements for governmental entities include: City of Durham, City of Greenville (including Greenville Utilities Commission), City of Kinston, City of New Bern, City of Wilmington, and other municipalities in NC; Coastal Regional Solid Waste Management Authority in North Carolina; Greene, Craven, New Hanover, Carteret, Pitt, and Pamlico counties in North Carolina, Florence County, South Carolina and Prince William County and Stafford County in Virginia; City of Norfolk VA, the New Hanover, Carteret County and Brunswick County Boards of Education in NC; and Prince William County Public Schools and Norfolk Public Schools in VA; ElectriCities, North Carolina Municipal Power Agency 1; North Carolina Eastern Municipal Power Agency; Georgia Transmission Corporation in GA; and Carteret-Craven and Pitt-Green Electric Membership Corporation (EMCs) in NC.

The consulting engagements Lou has participated in cover such diverse areas as governmental entity start-ups, mergers, split-offs, and dissolution and division of assets; right sizing; accounting and internal control systems assessment; consolidation of accounting of functions for efficiency while retaining adequate internal controls; assessment of a local government's "service efforts and accomplishments" (SEA) as a basis for future performance budgeting; implementing and computerizing fixed asset systems; operational efficiency; revenue enhancement/cost of services study; and utility rate studies. He has assisted in structuring "6320 corporation" purchase of real property by local governments for multi-million dollar facilities and assisted in negotiating rental terms for tenant agencies. He has also provided consulting services related to internal control systems, accounting procedures, cash management, taxation of employee fringe benefits (including law enforcement), and other areas.

Lou Cannon

Partner, Assurance Services

He has authored a "white paper" for the State of North Carolina on the concerns of certain NGOs about ARRA implementation and provided "flash" findings on common strengths and weaknesses related to certain NGOs governance, management, program readiness, funding availability, and controls. Both of these provided the first of several immediate feedback communications to assist the State of North Carolina with implementation of certain ARRA programs.

Lou has also spoken to a joint NC Senate/House sub-committee and local government officials on the risks associated with the "ramp up" needed for ARRA funding and on the risk of relying on A-133 "after the fact" audits rather than preemptively identifying risks and providing assistance and oversight, as noted in April and July 2009 GAO reports.

Additionally Lou has been a speaker at conferences sponsored by organizations such as the NC County Finance Officers Association (now part of NCGFOA) and NCDHHS.

Lou is licensed as a certified public accountant and works in NC, SC, GA, VA and CA.

Professional Affiliations

- American Institute of Certified Public Accountants
- North Carolina Association of Certified Public Accountants
- North Carolina Government Finance Officers Association (NCGFOA)
- NCACPA Government Audit and Accounting Committee
- Virginia Government Finance Officers' Association (VGFOA)

Education

- Bachelor of Arts in Business Management, North Carolina State University
- Bachelor of Arts in Accounting, North Carolina State University
- McGladrey Business Advisors Program, University of Chicago Graduate School of Business

Appendix C – CPE

McGladrey LLP
Certificate of Completion

Employee ID King, Philip Charles E028901

Location: McGladrey LLP
P.O. Box 2470 (27402-2470)
230 No Elm St Ste 1100
Greensboro, NC 27401-2436

Job Description: Assurance Manager Hire Date/Rehire Date: 01-10-05

CPA License Held: NC

Subject to: 20 credit hours per year / 120 credit hours per 3-year period
A&A for Assurance Services - 8 credits per year / 48 credits per 3-year period
Yellow Book - 24 YB credits each 2-year period / 80 CPE credit hours (2013-2014)
Annual Independence Update(INUP) - 1 credit for live / 0 credits for recording
Audit and Accounting Year-End Alert

CPE Credit Totals

	2014 Total	2013 Total	2012 Total	3-Year Total
CPE Credit	80.0	46.5	61.5	188.0
A&A Credit	67.0	34.0	52.0	153.0
NASBA Credit				
Participant	30.0	46.5	51.5	128.0
Instructor	50.0	0.0	0.0	50.0
Developer	0.0	0.0	0.0	0.0

Per NASBA standards, maximum instructor/developer credit cannot exceed 50% of the total credit required in a reporting period.

			2-Year Total
Yellow Book (GAS)	27.5	20.5	48.0

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2014												
07/07/14	*Level 3: In-Charge Development	40091-1602	Group-Live	McGladrey LLP	Charlotte, NC	Pers Dev	Instructor	9.0	15.0			
						Auditing	Instructor	26.0		26.0		
						Audit Govt	Instructor	15.0		15.0		
09/15/14	*General Session - 2014 - ASAP	45452-1602	Group-Live	McGladrey LLP	Rosemont, IL	Reg Ethics	Participant	1.0				
						Mgt	Participant	2.0				
						Spec Know	Participant	1.0				
09/15/14	*Accounting Estimates and the McGladrey Professional Judgment Framework - ASAP	47337-1610	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	2.0	1.5	2.0		
						Audit Govt	Participant	1.5		1.5		
09/16/14	*PEG Industry Issues Update - 2014 - ASAP	45058-1604	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	1.0		1.0		
						Auditing	Participant	1.0		1.0		
09/16/14	*Compliance Audit Update - 2014 - ASAP	62094-1602	Group-Live	McGladrey LLP	Rosemont, IL	Audit Govt	Participant	4.0	4.0	4.0		
09/16/14	*Fair Value Alternative Investments - ASAP	65008-1602	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	1.0	1.0	1.0		
						Acctg Govt	Participant	1.0		1.0		
09/17/14	*Audit Update - 2014 - ASAP	48122-1609	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	2.0	2.0	2.0		
						Audit Govt	Participant	2.0		2.0		
09/17/14	*Recent Accounting Developments and Practice Issue - 2014 - ASAP	48123-1605	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	4.5		4.5		
09/18/14	*Advanced Stock Based Compensation - ASAP	48117-1606	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	2.0		2.0		
09/18/14	*Testing Internal Controls - ASAP	48115-1606	Group-Live	McGladrey LLP	Rosemont, IL	Audit Govt	Participant	2.0	2.0	2.0		
09/18/14	*Internal Control Risk Assessment Procedures - ASAP	48116-1618	Group-Live	McGladrey LLP	Rosemont, IL	Audit Govt	Participant	2.0	2.0	2.0		
						Total CPE:		80.0	27.5	67.0		

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID King,Philip Charles E028901

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2013												
01/04/13	*What You Haven't Yet Heard About The Clarity Standards	48356-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
05/03/13	*2013 Local Government Conference	181125-0000	Group-Live	ncaCPA	Morrisville,	Acctg Govt	Participant	3.0	6.0	3.0		
						Audit Govt	Participant	3.0		3.0		
						Reg Ethics	Participant	2.0				
08/26/13	*Fraud and the McGladrey Professional Judgment Framework - ASAP	47334-1505	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	4.0	4.0	4.0		
08/26/13	*General Session - 2013 - ASAP	45451-1501	Group-Live	McGladrey LLP	Rosemont, IL	Reg Ethics	Participant	1.0	1.0			
						Mgt	Participant	3.0				
08/27/13	*PEG Industry Issues Update - 2013 - ASAP	45057-1501	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	2.0	1.0	2.0		
						Auditing	Participant	2.0		2.0		
08/27/13	*Compliance Audit Update - 2013 - ASAP	62093-1501	Group-Live	McGladrey LLP	Rosemont, IL	Audit Govt	Participant	4.0	4.0	4.0		
08/28/13	*Audit Update - 2013 - ASAP	48112-1504	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	9.0	4.5	9.0		
08/29/13												
	*Recent Accounting Developments and Practice Issue - 2013 - ASAP	48113-1505	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	4.0		4.0		
10/24/13	*Clients, Alumni & Friends	200954-0000	Group-Live	McGladrey LLP	Greensboro, N	Taxes	Participant	1.0				
						Accounting	Participant	1.0		1.0		
						Mgmt Advis	Participant	1.0				
						Communictn	Participant	1.5				
						Economics	Participant	2.0				
10/30/13	*Independence Update - 2013	48125-1501	Grp-Int Based	McGladrey LLP	Virtual	Reg Ethics	Participant	1.0				
						Total CPE:		46.5	20.5	34.0		
CALENDAR YEAR 2012												
01/05/12	*Audit Year End Alert Update - 2011	44073-1303	Grp-Int Based	McGladrey & Pullen	Virtual	Accounting	Participant	1.0	1.0	1.0		
						Auditing	Participant	1.0		1.0		
01/11/12	*Q4 Current Accounting Topics Quarterly Update - 2011	45743-1302	Grp-Int Based	McGladrey & Pullen	Virtual	Accounting	Participant	2.0		2.0		
05/31/12	2012 Local Government Conference	172156-1400	Group-Live	ncaCPA	Morrisville,	Acctg Govt	Participant	4.0	8.0	4.0		
						Audit Govt	Participant	2.0		2.0		
						Reg Ethics	Participant	2.0				
08/20/12	*General Session - 2012 - ASAP	45440-1402	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	4.0		4.0		
						Auditing	Participant	4.0		4.0		
08/21/12	*Compliance Audit Update - 2012 - ASAP	62092-1402	Group-Live	McGladrey LLP	Rosemont, IL	Audit Govt	Participant	4.0	4.0	4.0		
08/22/12	*IFRS - Selected Topics Update - 2012 - ASAP	48679-1404	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	3.5		3.5		
08/22/12	*Business Combinations - Advanced - ASAP	45403-1404	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	3.0	0.5	3.0		
						Auditing	Participant	1.0		1.0		
08/23/12	*A&A Update - 2012 - ASAP	48111-1406	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	3.0	0.5	3.0		
						Auditing	Participant	1.0		1.0		

Continued on next page

McGladrey LLP
Certificate of Completion

mployee ID King,Philip Charles E028901

ompleted	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
ALENDAR YEAR 2012												
8/29/12	*Manufacturing & Distribution Executive Summit	200643-1400	Group-Live	McGladrey LLP	Greensboro, N	Busn Mgmt	Participant	5.0				
9/19/12	Winning Business Challenge - Everyone Can Win	157403-1401	Grp-Int Based	RSM McGladrey, Inc	Virtual	Accounting	Participant	1.0		1.0		
0/10/12	*Southeast Region - Introduction to Group Audits	48211-1404	Group-Live	McGladrey LLP	Durham, NC	Auditing	Participant	7.0	6.0	7.0		
0/11/12	*Winning Business Challenge - Session 2 - Winning With Effective Winning Techniqu	157403-1402	Grp-Int Based	McGladrey LLP	Virtual	Communictn	Participant	1.0				
1/05/12	*2011 Revision - Government Auditing Standards (GAS) Update	62500-1401	Grp-Int Based	McGladrey LLP	Virtual	Audit Govt	Participant	2.0	2.0	2.0		
1/16/12	Winning Business Challenge - Winning with Social Media Techniques	157403-1405	Grp-Int Based	McGladrey LLP	Virtual	Spec Know	Participant	1.0				
1/30/12	*Southeast Region - Professional Judgment in the Trenches	47331-1485	Group-Live	McGladrey LLP	Greensboro, N	Auditing	Participant	6.5	3.0	6.5		
2/17/12	*Audit Year End Alert Update - 2012	44074-1402	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0	1.0	2.0		
2/18/12	*Independence Update - Use of the Investment Tracking System	48124-1410	SS QAS	McGladrey LLP	Self-Study	Reg Ethics	Participant	0.5	0.5			
						Total CPE:		61.5	26.5	52.0		

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID King, Philip Charles E028901

McGladrey LLP is registered with the National Association of State Boards of Accountancy(NASBA) Registry as sponsors of continuing professional education.
In Accordance with NASBA standards, CPE credit has been granted based on a 50-minute hour.

SPONSORSHIP INFORMATION:

NASBA
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417

McGladrey LLP
McGladrey Plaza
801 Nicollet Mall, 11th Floor - West Tower
Minneapolis, MN 55402
Sponsor numbers for M&P CPE reporting Jurisdictions:
NASBA: 107766
New York: 000520
Texas: 04283
QAS: 064

AICPA / NASBA FIELDS OF STUDY:

Accounting = Accounting
Acctg Gov = Accounting(Governmental)
Auditing = Auditing
Audit Gov = Auditing(Governmental)
Admin Prac = Administrative Practice
Social Env = Social Environment of Business
Reg Ethics = Regulatory Ethics
Busn Law = Business Law
Busn Mgmt = Business Management & Organization
Finance = Finance
Mgmt Advis = Management Advisory Services
Marketing = Marketing
Behvr Ethc = Behavioral Ethics
Communictn = Communications
Pers Dev = Personal Development
Persn/HR = Personnel/HR
Comptr Sci = Computer Science
Economics = Economics
Math = Mathematics
Production = Production
Spec Know = Specialized Knowledge and Applications
Statistics = Statistics
Taxes = Taxes

NOTES:

1. An asterisk(*) preceding the course title identifies courses that were developed and delivered according to NASBA standards.
2. Office-sponsored programs have not been developed according to NASBA standards.
3. State Boards of Accountancy have the final authority in awarding CPE Credit.

Shelly Van Dyne
National Director of Independence and Regulatory Compliance

McGladrey LLP
Certificate of Completion

ɪployee ID: Schertzinger,William M E018144

ɔcation: McGladrey LLP
P.O. Box 2470 (27402-2470)
230 No Elm St Ste 1100
Greensboro, NC 27401-2436

ɔb Description: Assurance Director Hire Date/Rehire Date: 06-01-98

PA License Held: NC

ɪbject to: 20 credit hours per year / 120 credit hours per 3-year period
A&A for Assurance Services - 8 credits per year / 48 credits per 3-year period
Yellow Book - 24 YB credits each 2-year period / 80 CPE credit hours (2013-2014)
Annual Independence Update(INUP) - 1 credit for live / 0 credits for recording
Audit and Accounting Year-End Alert

CPE Credit Totals

	2014 Total	2013 Total	2012 Total	3-Year Total
CPE Credit	66.5	82.0	90.0	238.5
A&A Credit	58.3	64.0	71.5	193.8
NASBA Credit				
Participant	47.5	43.0	43.0	133.5
Instructor	0.0	0.0	0.0	0.0
Developer	0.0	0.0	0.0	0.0

Per NASBA standards, maximum instructor/developer credit cannot exceed 50% of the total credit required in a reporting period.

			2-Year Total
Yellow Book (GAS)	29.8	40.5	70.3

ɔmpleted	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	PI	EBP
ALENDAR YEAR 2014												
1/09/14	*Q4 Current Accounting Topics Quarterly Update - 2013	45757-1501	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
3/05/14	*Professional Ethics & Conduct	180382-0000	Group-Live	North Carolina Ass	Greensboro, N	Reg Ethics	Participant	2.0				
3/05/14	NCGFOA Spring Conference 2014	180383-0000	Group-Live	NCGFOA	Durham, NC	Acctg Govt	Participant	5.0	5.0	5.0		
						Reg Ethics	Participant	2.0				
4/15/14	*Q1 Current Accounting Topics Quarterly Update - 2014	45758-1501	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
4/24/14	*Q1 Emerging Topics in Auditing - 2014	45109-1502	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
5/08/14	*2014 Local Government Conference	180664-0000	Group-Live	North Carolina Ass	Greensboro, N	Acctg Govt	Participant	4.6	6.8	4.6		
						Audit Govt	Participant	2.2		2.2		
						Economics	Participant	1.2				
5/15/14	13th Annual NC State Treasurer's Accounting/Auditing/Financial Mgmt Conference	180709-0000	Group-Live	UNC - School of Go	Winton-Salem,	Acctg Govt	Participant	7.0	7.0	7.0		
5/28/14	2014 Spring Conference	180847-0000	Group-Live	VGFOA	Virginia Beac	Audit Govt	Participant	5.0	5.0	5.0		
7/16/14	*Q2 Current Accounting Topics Quarterly Update - 2014	45759-1601	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
7/30/14	*Q2 Emerging Topics in Auditing - 2014	45110-1602	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
8/25/14	*Accounting Estimates and the McGladrey Professional Judgment Framework - ASAP	47337-1605	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	2.0	2.0	2.0		
						Audit Govt	Participant	2.0		2.0		
8/25/14	*General Session - 2014 - ASAP	45452-1601	Group-Live	McGladrey LLP	Rosemont, IL	Reg Ethics	Participant	1.0				
						Mgt	Participant	2.0				
						Spec Know	Participant	1.0				
8/26/14	*Compliance Audit Update - 2014 - ASAP	62094-1601	Group-Live	McGladrey LLP	Rosemont, IL	Audit Govt	Participant	4.0		4.0		
8/26/14	*Internal Control Risk Assessment Procedures - ASAP	48116-1606	Group-Live	McGladrey LLP	Rosemont, IL	Audit Govt	Participant	2.0	2.0	2.0		

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Schertzinger,William M E018144

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2014												
08/26/14	*PEG Industry Issues Update - 2014 - ASAP	45058-1602	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	1.0		1.0		
						Auditing	Participant	1.0		1.0		
08/27/14	*Real Estate Update - 2014 - ASAP	65007-1602	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	3.0		3.0		
						Auditing	Participant	1.0		1.0		
08/27/14	*Audit Update - 2014 - ASAP	48122-1602	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	2.0	2.0	2.0		
						Audit Govt	Participant	2.0		2.0		
08/28/14												
	*Recent Accounting Developments and Practice Issue - 2014 - ASAP	48123-1603	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	4.5		4.5		
						Total CPE:		66.5	29.8	58.3		
CALENDAR YEAR 2013												
01/07/13	*Q4 Current Accounting Topics Quarterly Update - 2012	45753-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
03/06/13	NC Government Finance Officers Ass	177391-0000	Group-Live	NCGFOA	Durham, NC	Acctg Govt	Participant	7.0		7.0		
						Reg Ethics	Participant	2.0				
04/17/13	*Q1 Emerging Topics in Auditing - 2013	45106-1402	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
04/18/13	*Q1 Current Accounting Topics Quarterly Update - 2013	45754-1404	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
04/25/13	12th Annual NC State Treasurer's Accounting/Auditing/Financial Management Confer	181065-0000	Group-Live	School of Governme	Winston-Salem	Acctg Govt	Participant	4.0	8.0	4.0		
						Audit Govt	Participant	4.0		4.0		
05/03/13	*2013 Local Government Conference	181064-0000	Group-Live	ncaCPA	Morrisville,	Acctg Govt	Participant	4.0	8.0	4.0		
						Audit Govt	Participant	4.0		4.0		
05/22/13	2013 Spring Conference	178416-0000	Group-Live	Virginia Govt Finc	Virginia Beac	Auditing	Participant	2.0		2.0		
07/16/13	*Q2 Current Accounting Topics Quarterly Update - 2013	45755-1501	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
07/20/13	2013 Spring Conference	178416-0001	Group-Live	Virginia Govt Finc	Wrightsville	Acctg Govt	Participant	5.0	10.0	5.0		
						Audit Govt	Participant	5.0		5.0		
07/21/13	2013 Annual Summer Conference	178439-0000	Group-Live	NC Govt Finc Offic	Wrightsville	Acctg Govt	Participant	5.0	10.0	5.0		
						Audit Govt	Participant	5.0		5.0		
07/24/13	*Q2 Emerging Topics in Auditing - 2013	45107-1502	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
08/28/13	*Carolinas Manufacturing Summit	200836-0000	Group-Live	McGladrey LLP	Greensboro, N	Mgt	Participant	5.0				
						Mgmt Advis	Participant	1.5				
10/17/13	*Q3 Emerging Topics in Auditing - 2013	45108-1502	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
10/24/13	*2013 Professional Ethics & Conduct	178583-0000	Group-Live	North Carolina Ass	Greensboro, N	Reg Ethics	Participant	2.0				
10/24/13	*Clients, Alumni & Friends	200954-0000	Group-Live	McGladrey LLP	Greensboro, N	Taxes	Participant	1.0				
						Accounting	Participant	1.0		1.0		
						Mgmt Advis	Participant	1.0				
						Communictn	Participant	1.5				

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Schertzinger,William M E018144

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2013												
						Economics	Participant	2.0				
11/19/13	*The HUD Consolidated Audit Guide Part I: For-Profit Multifamily Housing Audits	179633-0000	SS QAS	American Institute	Self-Study	Audit Govt	Participant	2.0	2.0	2.0		
12/04/13	*Independence Update - 2013	48125-1506	Grp-Int Based	McGladrey LLP	Virtual	Reg Ethics	Participant	1.0				
12/09/13	*Getting to the Whiteboard	52220-0007	Group-Live	McGladrey LLP	Greensboro, N	Marketing	Participant	1.0				
12/12/13	*Audit Year End Alert Update - 2013	44075-1501	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0	1.0	2.0		
12/13/13	*Attestation Engagements - 2013 Updates and Coming Events	48370-1501	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	0.5	1.5	0.5		
						Audit Govt	Participant	1.5		1.5		
						Total CPE:		82.0	40.5	64.0		
CALENDAR YEAR 2012												
01/09/12	Q4 Current Accounting Topics Quarterly Update - 2011	45743-1301		McGladrey & Pullen	V	Accounting	Participant	2.0		2.0		
01/19/12	Winning Business Challenge - How To Be A Trusted Advisor	157403-1400	Grp-Int Based	McGladrey LLP	Virtual	Communictn	Participant	1.0				
03/07/12	NC Government Finance Officers Association	171408-1300	Group-Live	NC Assoc of CPAs	Durham, NC	Acctg Govt	Participant	5.0	10.0	5.0		
						Audit Govt	Participant	5.0		5.0		
						Behvr Ethc	Participant	2.0				
04/11/12	Using the 2011 Yellow Book Independence Nonaudit Services Doc Practice Aid	171646-1300	Grp-Int Based	AICPA	Virtual	Audit Govt	Participant	2.0	2.0	2.0		
04/19/12	*Q1 Current Accounting Topics Quarterly Update - 2012	45750-1301	Grp-Int Based	McGladrey & Pullen	Virtual	Accounting	Participant	2.0		2.0		
04/24/12	Eleventh Annual NC State Treasurer's Accounting/Auditing/Financial Managment	172108-1400	Group-Live	School of Governme	Statesville,	Acctg Govt	Participant	3.5	3.5	3.5		
06/19/12	NC Local Government Auditing Reporting & Review	172462-1400	Group-Live	School of Governme	Greensboro, N	Acctg Govt	Participant	4.0	8.0	4.0		
						Audit Govt	Participant	4.0		4.0		
07/15/12	2012 Annual Summer Conference	172834-1400	Group-Live	NC Govern Fin Offi	Wrightsville	Acctg Govt	Participant	9.5	9.5	9.5		
08/01/12	*Q2 Current Accounting Topics Quarterly Update - 2012	45751-1402	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	1.0		1.0		
08/29/12	*Manufacturing & Distribution Executive Summit	200643-1400	Group-Live	McGladrey LLP	Greensboro, N	Busn Mgmt	Participant	5.0				
09/06/12	*Introduction to Clarity	48357-1401	Grp-Int Based	McGladrey & Pullen	Virtual	Auditing	Participant	2.0	2.0	2.0		
09/19/12	Winning Business Challenge - Everyone Can Win	157403-1401	Grp-Int Based	RSM McGladrey, Inc	Virtual	Accounting	Participant	1.0		1.0		
10/09/12	*Audits of Group Financial Statements	48358-1401	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0	2.0	2.0		
10/10/12	*Southeast Region - Introduction to Group Audits	48211-1404	Group-Live	McGladrey LLP	Durham, NC	Auditing	Participant	7.0	6.0	7.0		
10/11/12	*Winning Business Challenge - Session 2 - Winning With Effective Winning Techniqu	157403-1402	Grp-Int Based	McGladrey LLP	Virtual	Communictn	Participant	1.0				
10/18/12	*Professional Ethics & Conduct	174545-1400	Group-Live	NC Assoc of CPAs	Raleigh, NC	Reg Ethics	Participant	2.0				
10/18/12	McGladrey's Annual Mid-Atlantic Clients, Alumni an Friends CPE Events	200650-1403	Group-Live	McGladrey LLP	Greensboro, N	Taxes	Participant	1.0				

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Schertzinger,William M E018144

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2012												
						Accounting	Participant	1.0		1.0		
						Economics	Participant	2.0				
10/24/12	Winning Business Challenge - Session 3 Winning wit Effective Differentiation Te	157403-1403	Grp-Int Based	McGladrey LLP	Virtual	Communictn	Participant	1.0				
10/24/12	*Q3 Current Audit and Accounting Topics Quarterly Update - 2012	45752-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
11/05/12	*2011 Revision - Government Auditing Standards (GAS) Update	62500-1401	Grp-Int Based	McGladrey LLP	Virtual	Audit Govt	Participant	2.0	2.0	2.0		
11/07/12	Winning Business Challenge -Session 4 -Winning wit Tax Services	157403-1404	Grp-Int Based	RSM McGladrey, Inc	Virtual	Taxes	Participant	1.0				
11/16/12	*Southeast Region - Professional Judgment in the Trenches	47331-1484	Group-Live	McGladrey LLP	Raleigh, NC	Auditing	Participant	6.5	3.0	6.5		
12/04/12	*Update & Tools for Auditors and Financial Manager of HUD Assisted Properties	176105-0000	Group-Live	Grubman Anand, P.C	Greensboro, N	Audit Govt	Participant	8.0	8.0	8.0		
12/13/12	*Independence Update - Use of the Investment Tracking System	48124-1410	SS QAS	McGladrey LLP	Self-Study	Reg Ethics	Participant	0.5	0.5			
12/13/12	*Audit Year End Alert Update - 2012	44074-1401	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0	1.0	2.0		
						Total CPE:		90.0	57.5	71.5		

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Schertzinger,William M E018144

McGladrey LLP is registered with the National Association of State Boards of Accountancy(NASBA) Registry as sponsors of continuing professional education.
In Accordance with NASBA standards, CPE credit has been granted based on a 50-minute hour.

SPONSORSHIP INFORMATION:

NASBA
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417

McGladrey LLP
McGladrey Plaza
801 Nicollet Mall, 11th Floor - West Tower
Minneapolis, MN 55402
Sponsor numbers for M&P CPE reporting Jurisdictions:
NASBA: 107766
New York: 000520
Texas: 04283
QAS: 064

AICPA / NASBA FIELDS OF STUDY:

Accounting = Accounting
Acctg Gov = Accounting(Governmental)
Auditing = Auditing
Audit Gov = Auditing(Governmental)
Admin Prac = Administrative Practice
Social Env = Social Environment of Business
Reg Ethics = Regulatory Ethics
Busn Law = Business Law
Busn Mgmt = Business Management & Organization
Finance = Finance
Mgmt Advis = Management Advisory Services
Marketing = Marketing
Behvr Ethc = Behavioral Ethics
Communictn = Communications
Pers Dev = Personal Development
Persn/HR = Personnel/HR
Comptr Sci = Computer Science
Economics = Economics
Math = Mathematics
Production = Production
Spec Know = Specialized Knowledge and Applications
Statistics = Statistics
Taxes = Taxes

NOTES:

1. An asterisk(*) preceding the course title identifies courses that were developed and delivered according to NASBA standards.
2. Office-sponsored programs have not been developed according to NASBA standards.
3. State Boards of Accountancy have the final authority in awarding CPE Credit.

Shelly Van Dyne
National Director of Independence and Regulatory Compliance

McGladrey LLP
Certificate of Completion

Employee ID Snyder,Mark L E005981

Location: McGladrey LLP
P.O. Box 2470 (27402-2470)
230 No Elm St Ste 1100
Greensboro, NC 27401-2436

Job Description: Assurance Partner Hire Date/Rehire Date: 02-01-84

CPA License Held: NC

Subject to: 20 credit hours per year / 120 credit hours per 3-year period
A&A for Assurance Services - 8 credits per year / 48 credits per 3-year period
Yellow Book - 24 YB credits each 2-year period / 80 CPE credit hours (2013-2014)
Employee Benefits Plan (EBP) - 3 credits per year - 8 credits in 3-year period (2012-2014).

Annual Independence Update(INUP) - 1 credit for live / 0 credits for recording

CPE Credit Totals

	2014 Total	2013 Total	2012 Total	3-Year Total
CPE Credit	67.5	84.5	73.5	225.5
A&A Credit	53.0	63.0	56.5	172.5
NASBA Credit				
Participant	67.5	80.5	68.5	216.5
Instructor	0.0	0.0	0.0	0.0
Developer	0.0	0.0	0.0	0.0

Per NASBA standards, maximum instructor/developer credit cannot exceed 50% of the total credit required in a reporting period.

			2-Year Total
Yellow Book (GAS)	12.0	25.0	37.0

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2014												
04/15/14	*Q1 Current Accounting Topics Quarterly Update - 2014	45758-1501	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
04/23/14	*Q1 Emerging Topics in Auditing - 2014	45109-1501	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
04/24/14	*Audits of Health and Welfare Plans	68153-1501	Grp-Int Based	McGladrey LLP	Virtual	Taxes	Participant	0.5	0.5			2.0
						Accounting	Participant	0.5		0.5		
						Auditing	Participant	0.5		0.5		
						Audit Govt	Participant	0.5		0.5		
04/30/14	*Audits of Employee Benefit Plans - 2014	67105-1502	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	1.0	0.5	1.0		3.0
						Auditing	Participant	0.5		0.5		
						Audit Govt	Participant	0.5		0.5		
						Spec Know	Participant	1.0				
05/07/14	*EBP - Considerations of Laws and Regulations	67182-1601	Grp-Int Based	McGladrey LLP	Virtual	Taxes	Participant	2.0				3.0
						Accounting	Participant	0.5		0.5		
						Auditing	Participant	0.5		0.5		
05/09/14	*Southeast Region - Employee Benefit Plan Unique Considerations	67104-1619	Group-Live	McGladrey LLP	Charlotte, NC	Accounting	Participant	2.0		2.0		4.0
						Auditing	Participant	2.0		2.0		
07/16/14	*Q2 Current Accounting Topics Quarterly Update - 2014	45759-1601	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
07/29/14	*Q2 Emerging Topics in Auditing - 2014	45110-1601	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
08/01/14	*EBP Tax Compliance	68098-1602	Grp-Int Based	McGladrey LLP	Virtual	Taxes	Participant	1.0				3.0
						Accounting	Participant	0.5		0.5		
						Auditing	Participant	1.5		1.5		

Continued on next page

McGladrey LLP
Certificate of Completion

mployee ID Snyder,Mark L E005981

ompleted	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
ALENDAR YEAR 2014												
8/25/14	*General Session - 2014 - ASAP	45452-1601	Group-Live	McGladrey LLP	Rosemont, IL	Reg Ethics	Participant	1.0				
						Mgt	Participant	2.0				
						Spec Know	Participant	1.0				
8/25/14	*Accounting Estimates and the McGladrey Professional Judgment Framework - ASAP	47337-1606	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	2.0	2.0	2.0		
						Audit Govt	Participant	2.0		2.0		
8/26/14	*Recent Accounting Developments and Practice Issue - 2014 - ASAP	48123-1601	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	4.5		4.5		
8/26/14	*Compliance Audit Update - 2014 - ASAP	62094-1601	Group-Live	McGladrey LLP	Rosemont, IL	Audit Govt	Participant	4.0	4.0	4.0		
8/27/14	*Audit Update - 2014 - ASAP	48122-1602	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	2.0	2.0	2.0		
						Audit Govt	Participant	2.0		2.0		
8/27/14	SEC Update Test - 2014 - ASAP	45423-1602	Other	McGladrey LLP		Acct & Aud	Participant	0.0		0.0		
8/27/14	*SEC Update - 2014 - ASAP	45422-1602	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	1.0		1.0	2.0	
						Auditing	Participant	3.5		3.5		
8/28/14	*Auditing Under PCAOB Standards - ASAP	48118-1602	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	3.5		3.5		
8/28/14	*Internal Control Risk Assessment Procedures - ASAP	48116-1609	Group-Live	McGladrey LLP	Rosemont, IL	Audit Govt	Participant	2.0	2.0	2.0		
0/01/14	*Manufacturing and Distribution Summit	200980-0007	Group-Live	McGladrey LLP	Greensboro, N	Mgt	Participant	1.0				
						Mgmt Advis	Participant	1.0				
						Economics	Participant	1.0				
0/06/14	*Raleigh - Respectful Workplace Training by Seyfarth Shaw	58100-1645	Group-Live	McGladrey LLP	Raleigh, NC	Persnl/HR	Participant	2.0				
0/14/14	*Q3 Current Accounting Topics Quarterly Update - 2014	45763-1601	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
0/16/14	*Q3 Emerging Topics in Auditing - 2014	45111-1601	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
2/02/14	*SEC Engagement Team Meeting - 2014	42192-1602	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
2/09/14	*Independence Update - 2014	48127-1605	Grp-Int Based	McGladrey LLP	Virtual	Reg Ethics	Participant	1.0				
2/11/14	*Audit Year End Alert Update - 2014	44076-1601	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	1.0	1.0	1.0		
						Audit Govt	Participant	1.0		1.0		
2/13/14	McGladrey Security Awareness Training (MSAT)	58110-1611	Self Study	McGladrey LLP	Self-Study							
						Total CPE:		67.5	12.0	53.0	2.0	15.0
ALENDAR YEAR 2013												
1/07/13	*Q4 Current Accounting Topics Quarterly Update - 2012	45753-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
1/07/13	*What You Haven't Yet Heard About The Clarity Standards	48356-1402	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
4/05/13	*Full Scope Audits and Form 11-k Filers	67122-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	1.0		1.0		2.0
						Auditing	Participant	1.0		1.0		
4/17/13	*Q1 Emerging Topics in Auditing - 2013	45106-1402	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
4/18/13	*Q1 Current Accounting Topics Quarterly Update - 2013	45754-1404	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Snyder,Mark L E005981

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2013												
04/19/13	*Audits of Employee Benefit Plans - 2013	67103-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	1.5	0.5	1.5		3.0
						Auditing	Participant	1.5		1.5		
04/24/13	*Overview of the COSO Framework Updates	48365-1402	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	1.0		1.0	1.0	
04/30/13	PCAOB Auditing Standards Update Recording	48359-1497	Int-Rec	McGladrey LLP	Recorded Virt	Auditing	Participant	0.0		0.0		
04/30/13	SEC Engagement Team Meeting Recording	42190-1497	Int-Rec	McGladrey LLP	Recorded Virt	Auditing	Participant	0.0		0.0		
05/03/13	*2013 Local Government Conference	181081-0000	Group-Live	ncaCPA	Morrisville,	Audit Govt	Participant	8.0	8.0	8.0		
05/07/13	EB Update, Efficiency & Effectiveness	400197-0000	Office Study	McGladrey LLP	Greensboro/Ra	Auditing	Participant	4.0		4.0		4.0
05/07/13	*Audits of Health and Welfare Plans	68152-1501	Grp-Int Based	McGladrey LLP	Virtual	Taxes	Participant	0.5	0.5			2.0
						Accounting	Participant	0.5		0.5		
						Auditing	Participant	1.0		1.0		
06/24/13	*Owning Our Future - Business Simulation	24013-1501	Group-Live	McGladrey LLP		Busn Mgmt	Participant	7.5				
06/25/13	*Power Questions, Build Relationships, Win New Business and Influence Others	24014-1501	Group-Live	McGladrey LLP		Busn Mgmt	Participant	1.0				
07/16/13	*Q2 Current Accounting Topics Quarterly Update - 2013	45755-1501	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
08/26/13	*General Session - 2013 - ASAP	45451-1501	Group-Live	McGladrey LLP	Rosemont, IL	Reg Ethics	Participant	1.0	1.0			
						Mgt	Participant	3.0				
08/26/13	*Fraud and the McGladrey Professional Judgment Framework - ASAP	47334-1508	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	4.5	4.5	4.5		
08/27/13	*SEC Engagement Audit Issues Update - ASAP	45413-1501	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	4.0	2.0	4.0		
08/27/13	*SEC Update - 2013 - ASAP	45412-1501	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	1.0	1.5	1.0	2.0	
						Auditing	Participant	3.0		3.0		
08/28/13	*Audit Update - 2013 - ASAP	48112-1504	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	9.0	4.5	9.0		
08/29/13	*Recent Accounting Developments and Practice Issue - 2013 - ASAP	48113-1505	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	2.5		2.5		
10/16/13	*Q3 Current Accounting Topics Quarterly Update - 2013	45756-1502	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
10/24/13	*Clients, Alumni & Friends	200954-0000	Group-Live	McGladrey LLP	Greensboro, N	Taxes	Participant	1.0				
						Accounting	Participant	1.0		1.0		
						Mgmt Advis	Participant	1.0				
						Communictn	Participant	1.5				
						Economics	Participant	2.0				
11/01/13	*Independence Update - 2013	48125-1502	Grp-Int Based	McGladrey LLP	Virtual	Reg Ethics	Participant	1.0				
11/26/13	*Own the Road Refresher	52211-0004	Group-Live	McGladrey LLP	Greensboro, N	Marketing	Participant	1.0				
12/03/13	*SEC Engagement Team Meeting - 2013	42191-1501	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.5		2.5		
12/09/13	*Getting to the Whiteboard	52220-0007	Group-Live	McGladrey LLP	Greensboro, N	Marketing	Participant	1.0				
12/12/13	*Audit Year End Alert Update - 2013	44075-1501	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0	1.0	2.0		
12/13/13	*Attestation Engagements - 2013 Updates and Coming Events	48370-1501	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	0.5	1.5	0.5		
						Audit Govt	Participant	1.5		1.5		
						Total CPE:		84.5	25.0	63.0	3.0	11.0

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Snyder,Mark L E005981

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2012												
01/09/12	Q4 Current Accounting Topics Quarterly Update - 2011	45743-1301		McGladrey & Pullen	V	Accounting	Participant	2.0		2.0		
04/20/12	*Audits of Employee Benefit Plans - 2012	67102-1301	Grp-Int Based	McGladrey & Pullen	Virtual	Accounting	Participant	1.5	1.5	1.5		3.0
						Auditing	Participant	1.5		1.5		
04/26/12	*Southeast Region - Update on Firm Employee Benefi Tools and Methods	60033-1305	Group-Live	McGladrey & Pullen	Raleigh, NC	Spec Know	Participant	5.0				5.0
05/24/12	*Audits of Health and Welfare Plans - 2012	68152-1403	Grp-Int Based	McGladrey LLP	Virtual	Taxes	Participant	0.5	1.0			2.0
						Accounting	Participant	0.5		0.5		
						Auditing	Participant	1.0		1.0		
06/06/12	*Auditing and Reporting on Employee Stock Ownershi Plans	64016-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	1.0		1.0		2.0
						Auditing	Participant	1.0		1.0		
08/20/12	*General Session - 2012 - ASAP	45440-1402	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	4.0		4.0		
						Auditing	Participant	4.0		4.0		
08/21/12	*PEG Industry Issues - ASAP	45056-1403	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	1.0	0.5	1.0		
						Auditing	Participant	1.0		1.0		
08/21/12	*SEC Update - 2012 - ASAP	45411-1403	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	1.0	1.5	1.0	2.0	
						Auditing	Participant	3.0		3.0		
08/22/12	*Managing International Assurance Engagements - ASAP	44142-1404	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	1.0		1.0		
						Spec Know	Participant	3.0				
08/22/12	*IFRS - Selected Topics Update - 2012 - ASAP	48679-1404	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	3.5		3.5		
08/23/12	*A&A Update - 2012 - ASAP	48111-1406	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	3.0	2.5	3.0		
						Auditing	Participant	1.0		1.0		
08/29/12	*Manufacturing & Distribution Executive Summit	200643-1400	Group-Live	McGladrey LLP	Greensboro, N	Busn Mgmt	Participant	5.0				
09/19/12	Winning Business Challenge - Everyone Can Win	157403-1401	Grp-Int Based	RSM McGladrey, Inc	Virtual	Accounting	Participant	1.0		1.0		
10/10/12	*Southeast Region - Introduction to Group Audits	48211-1404	Group-Live	McGladrey LLP	Durham, NC	Auditing	Participant	7.0	6.0	7.0		
10/11/12	*Winning Business Challenge - Session 2 - Winning With Effective Winning Techniqu	157403-1402	Grp-Int Based	McGladrey LLP	Virtual	Communictn	Participant	1.0				
10/24/12	Winning Business Challenge - Session 3 Winning wit Effective Differentiation Te	157403-1403	Grp-Int Based	McGladrey LLP	Virtual	Communictn	Participant	1.0				
10/25/12	*Q3 Current Audit and Accounting Topics Quarterly Update - 2012	45752-1402	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
11/02/12	*PCAOB Auditing Standards Update	48359-1401	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
11/05/12	*2011 Revision - Government Auditing Standards (GAS) Update	62500-1401	Grp-Int Based	McGladrey LLP	Virtual	Audit Govt	Participant	2.0	2.0	2.0		
11/07/12	Winning Business Challenge -Session 4 -Winning wit Tax Services	157403-1404	Grp-Int Based	RSM McGladrey, Inc	Virtual	Taxes	Participant	1.0				
11/09/12	*Leases - The Proposed New Accounting Standard on Leases	27133-1402	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
11/30/12	*Southeast Region - Professional Judgment in the Trenches	47331-1485	Group-Live	McGladrey LLP	Greensboro, N	Auditing	Participant	6.5	3.0	6.5		

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Snyder,Mark L E005981

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2012												
12/13/12	*SEC Year-End Update - 2012	44094-1402	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	1.0		1.0	1.0	
12/17/12	*Audit Year End Alert Update - 2012	44074-1402	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0	1.0	2.0		
12/18/12	*Independence Update - Use of the Investment Tracking System	48124-1410	SS QAS	McGladrey LLP	Self-Study	Reg Ethics	Participant	0.5	0.5			
						Total CPE:		73.5	19.5	56.5	3.0	12.0

Continued on next page

McGladrey LLP
Certificate of Completion

nployee ID Snyder,Mark L E005981

cGladrey LLP is registered with the National Association of State Boards of Accountancy(NASBA) Registry as sponsors of continuing professional education.
n Accordance with NASBA standards, CPE credit has been granted based on a 50-minute hour.

PONSORSHIP INFORMATION:

NASBA
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417

McGladrey LLP
McGladrey Plaza
801 Nicollet Mall, 11th Floor - West Tower
Minneapolis, MN 55402
Sponsor numbers for M&P CPE reporting Jurisdictions:
NASBA: 107766
New York: 000520
Texas: 04283
QAS: 064

ICPA / NASBA FIELDS OF STUDY:

Accounting = Accounting
Acctg Gov = Accounting(Governmental)
Auditing = Auditing
Audit Gov = Auditing(Governmental)
Admin Prac = Administrative Practice
Social Env = Social Environment of Business
Reg Ethics = Regulatory Ethics
Busn Law = Business Law
Busn Mgmt = Business Management & Organization
Finance = Finance
Mgmt Advis = Management Advisory Services
Marketing = Marketing
Behvr Ethc = Behavioral Ethics
Communictn = Communications
Pers Dev = Personal Development
Persn/HR = Personnel/HR
Comptr Sci = Computer Science
Economics = Economics
Math = Mathematics
Production = Production
Spec Know = Specialized Knowledge and Applications
Statistics = Statistics
Taxes = Taxes

OTES:

1. An asterisk(*) preceding the course title identifies courses that were developed and delivered according to NASBA standards.
2. Office-sponsored programs have not been developed according to NASBA standards.
3. State Boards of Accountancy have the final authority in awarding CPE Credit.

Shelly Van Dyne
National Director of Independence and Regulatory Compliance

McGladrey LLP
Certificate of Completion

Employee ID Cannon,Wm Louis E006113

Location: McGladrey LLP
3120 Wellons Boulevard
P.O. Box 15409 (28561-5409)
New Bern, NC 28562-5247

Job Description: Assurance Partner Hire Date/Rehire Date: 02-01-84

CPA License Held: NC

Subject to: 20 credit hours per year / 120 credit hours per 3-year period
A&A for Assurance Services - 8 credits per year / 48 credits per 3-year period
Yellow Book - 24 YB credits each 2-year period / 80 CPE credit hours (2013-2014)
Annual Independence Update(INUP) - 1 credit for live / 0 credits for recording
Audit and Accounting Year-End Alert

CPE Credit Totals

	2014 Total	2013 Total	2012 Total	3-Year Total
CPE Credit	73.0	54.5	40.0	167.5
A&A Credit	54.8	19.5	24.0	98.3
NASBA Credit				
Participant	56.5	37.0	21.5	115.0
Instructor	0.0	0.0	0.0	0.0
Developer	0.0	0.0	0.0	0.0

Per NASBA standards, maximum instructor/developer credit cannot exceed 50% of the total credit required in a reporting period.

			2-Year Total
Yellow Book (GAS)	39.8	15.5	55.3

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2014												
01/06/14	*NFP Audit Efficiencies	126324-1501	Group-Live	McGladrey LLP	New Orleans,	Audit Govt	Participant	1.0	1.0	1.0		
01/06/14	*NFP Compliance Audit Update	126325-1501	Group-Live	McGladrey LLP	New Orleans,	Audit Govt	Participant	1.0	1.0	1.0		
01/06/14	*NFP McGladrey Audit Update	126326-1501	Group-Live	McGladrey LLP	New Orleans,	Audit Govt	Participant	2.0	2.0	2.0		
01/06/14	*Not-For-Profit Conference	29172-1501	Group-Live	McGladrey LLP	New Orleans,	Taxes	Participant	1.0				
						Mgt	Participant	5.0				
						Spec Know	Participant	1.0				
01/07/14	*NFP Fraud Professional Judgment Framework	126331-1501	Group-Live	McGladrey LLP	New Orleans,	Audit Govt	Participant	1.0	1.0	1.0		
01/07/14	*NFP FASB Update	126332-1501	Group-Live	McGladrey LLP	New Orleans,	Acctg Govt	Participant	2.0	2.0	2.0		
01/07/14	*NFP AICPA Audit Risk Alert	126333-1501	Group-Live	McGladrey LLP	New Orleans,	Audit Govt	Participant	1.0	1.0	1.0		
01/08/14	*Health Care Forum	29174-1501	Group-Live	McGladrey LLP	New Orleans,	Taxes	Participant	1.0	2.0			
						Audit Govt	Participant	2.0		2.0		
						Reg Ethics	Participant	1.0				
						Mgt	Participant	0.5				
						Spec Know	Participant	3.5				
05/08/14	*2014 Local Government Conference	180664-0000	Group-Live	North Carolina Ass	Greensboro, N	Acctg Govt	Participant	5.8	5.8	5.8		
						Economics	Participant	1.2				
05/15/14	13th Annual NC State Treasurer's Accounting/Auditing/Financial Mgmt Conference	180709-0000	Group-Live	UNC - School of Go	Winton-Salem,	Audit Govt	Participant	8.0	8.0	8.0		
05/28/14	2014 Spring Conference	180847-0000	Group-Live	VGFOA	Virginia Beac	Audit Govt	Participant	8.5	8.5	8.5		
08/25/14	*General Session - 2014 - ASAP	45452-1601	Group-Live	McGladrey LLP	Rosemont, IL	Reg Ethics	Participant	1.0				
						Mgt	Participant	2.0				
						Spec Know	Participant	1.0				
08/25/14	*Accounting Estimates and the McGladrey Professional Judgment Framework - ASAP	47337-1601	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	2.0	2.0	2.0		
						Audit Govt	Participant	2.0		2.0		

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Cannon,Wm Louis E006113

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2014												
08/26/14	*Performing Attest Engagements - ASAP	48114-1602	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	1.0	1.0	1.0		
						Audit Govt	Participant	1.0		1.0		
08/26/14	*Compliance Audit Update - 2014 - ASAP	62094-1601	Group-Live	McGladrey LLP	Rosemont, IL	Audit Govt	Participant	4.0		4.0		
08/26/14	*PEG Industry Issues Update - 2014 - ASAP	45058-1602	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	1.0		1.0		
						Auditing	Participant	1.0		1.0		
08/27/14	*Audit Update - 2014 - ASAP	48122-1603	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	1.5	1.0	1.5		
						Audit Govt	Participant	1.0		1.0		
08/27/14												
	*Recent Accounting Developments and Practice Issue - 2014 - ASAP	48123-1602	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	4.5		4.5		
08/28/14	*Testing Internal Controls - ASAP	48115-1603	Group-Live	McGladrey LLP	Rosemont, IL	Audit Govt	Participant	1.5	1.5	1.5		
08/28/14	*Internal Control Risk Assessment Procedures - ASAP	48116-1607	Group-Live	McGladrey LLP	Rosemont, IL	Audit Govt	Participant	2.0	2.0	2.0		
						Total CPE:		73.0	39.8	54.8		
CALENDAR YEAR 2013												
01/04/13	*What You Haven't Yet Heard About The Clarity Standards	48356-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
01/07/13	*NFP FASB Update	126283-1401	Group-Live	McGladrey LLP	Fort Myers, F	Accounting	Participant	2.0	2.0	2.0		
01/07/13	*NFP GAQC	126284-1401	Group-Live	McGladrey LLP	Fort Myers, F	Auditing	Participant	1.0	1.0	1.0		
01/07/13	*Not-For-Profit Conference	29166-1401	Group-Live	McGladrey LLP	Fort Myers, F	Taxes	Participant	1.0	1.0			
						Auditing	Participant	1.0		1.0		
						Busn Mgmt	Participant	2.0				
						Spec Know	Participant	2.5				
						Comptr Sci	Participant	2.0				
01/07/13	*NFP OMB Circular A-122	126287-1401	Group-Live	McGladrey LLP	Fort Myers, F	Auditing	Participant	1.0	1.0	1.0		
01/08/13	*NFP Policies and Procedures Update	126288-1401	Group-Live	McGladrey LLP	Fort Myers, F	Auditing	Participant	1.0	1.0	1.0		
01/08/13	*NFP GAS	126285-1401	Group-Live	McGladrey LLP	Fort Myers, F	Auditing	Participant	1.0	1.0	1.0		
01/08/13	*NFP Audit Risk Alert	126286-1401	Group-Live	McGladrey LLP	Fort Myers, F	Auditing	Participant	1.0	1.0	1.0		
01/09/13	*Healthcare Forum	29168-1401	Group-Live	McGladrey LLP	Fort Myers, F	Taxes	Participant	1.0	1.0			
						Accounting	Participant	1.0		1.0		
						Busn Mgmt	Participant	1.0				
						Spec Know	Participant	4.0				
03/05/13	NC Healthcare Financial Management Association	177427-0000	Group-Live	HFMA	Pinehurst, NC	Spec Know	Participant	11.0				
05/22/13	2013 Spring Conference	178416-0000	Group-Live	Virginia Govt Finc	Virginia Beac	Audit Govt	Participant	6.5	6.5	6.5		
06/24/13	*Owning Our Future - Business Simulation	24013-1501	Group-Live	McGladrey LLP		Busn Mgmt	Participant	7.5				
10/24/13	*Q3 Current Accounting Topics Quarterly Update - 2013	45756-1501	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
12/04/13	*Independence Update - 2013	48125-1506	Grp-Int Based	McGladrey LLP	Virtual	Reg Ethics	Participant	1.0				
12/04/13	*2013 Professional Ethics & Conduct	178910-0000	Grp-Int Based	NCACPA	Virtual	Reg Ethics	Participant	2.0				

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Cannon,Wm Louis E006113

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2013												
						Total CPE:		54.5	15.5	19.5		
CALENDAR YEAR 2012												
01/16/12	*NFP GAS Update	126261-1301	Group-Live	McGladrey & Pullen	Las Vegas, NV	Auditing	Participant	1.0	1.0	1.0		
01/16/12	*NFP COSO	126262-1301	Group-Live	McGladrey & Pullen	Las Vegas, NV	Auditing	Participant	1.0	1.0	1.0		
01/16/12	*NFP Policies and Procedures Update	126263-1301	Group-Live	McGladrey & Pullen	Las Vegas, NV	Auditing	Participant	1.0	1.0	1.0		
01/16/12	*NFP International Standards	126264-1301	Group-Live	McGladrey & Pullen	Las Vegas, NV	Auditing	Participant	1.0		1.0		
01/16/12	Not-For-Profit Conference	29160-1301		RSM McGladrey, Inc	L	Taxes	Participant	2.0	1.0			
						Accounting	Participant	1.0		1.0		
						Busn Mgmt	Participant	1.0				
						Marketing	Participant	2.0				
						Spec Know	Participant	3.0				
01/17/12	*NFP GAQC Update	126265-1301	Group-Live	McGladrey & Pullen	Las Vegas, NV	Auditing	Participant	1.0	1.0	1.0		
01/17/12	*NFP BAM for NFP	126266-1301	Group-Live	McGladrey & Pullen	Las Vegas, NV	Auditing	Participant	0.5	0.5	0.5		
01/17/12	*NFP FASB Update	126267-1301	Group-Live	McGladrey & Pullen	Las Vegas, NV	Accounting	Participant	1.5	0.5	1.5		
01/18/12	Healthcare Forum	29161-1301		McGladrey & Pullen	L	Taxes	Participant	1.0	2.0			
						Auditing	Participant	2.0		2.0		
						Busn Mgmt	Participant	1.5				
						Spec Know	Participant	2.0				
						Comptr Sci	Participant	1.0				
01/31/12	Independence Update - 2011 Recording	48024-1397	Int-Rec	McGladrey & Pullen	Recorded Virt	Reg Ethics	Participant	0.0				
07/24/12	2012 Professional Ethics and Conduct	173274-1400	Group-Live	NC Assoc of CPAs	Raleigh, NC	Reg Ethics	Participant	2.0				
07/31/12	*Q2 Current Accounting Topics Quarterly Update - 2012	45751-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	1.0		1.0		
09/05/12	*Introductory Accounting for Income Taxes - ASC 740	27116-1403	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
10/10/12	*Southeast Region - Introduction to Group Audits	48211-1404	Group-Live	McGladrey LLP	Durham, NC	Auditing	Participant	7.0	6.0	7.0		
10/25/12	*Q3 Current Audit and Accounting Topics Quarterly Update - 2012	45752-1402	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
12/13/12	*Audit Year End Alert Update - 2012	44074-1401	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0	1.0	2.0		
12/31/12	*Independence Update - Use of the Investment Tracking System	48124-1410	SS QAS	McGladrey LLP	Self-Study	Reg Ethics	Participant	0.5	0.5			
						Total CPE:		40.0	15.5	24.0		

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Cannon,Wm Louis E006113

McGladrey LLP is registered with the National Association of State Boards of Accountancy(NASBA) Registry as sponsors of continuing professional education.
In Accordance with NASBA standards, CPE credit has been granted based on a 50-minute hour.

SPONSORSHIP INFORMATION:

NASBA
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417

McGladrey LLP
McGladrey Plaza
801 Nicollet Mall, 11th Floor - West Tower
Minneapolis, MN 55402
Sponsor numbers for M&P CPE reporting Jurisdictions:
NASBA: 107766
New York: 000520
Texas: 04283
QAS: 064

AICPA / NASBA FIELDS OF STUDY:

Accounting = Accounting
Acctg Gov = Accounting(Governmental)
Auditing = Auditing
Audit Gov = Auditing(Governmental)
Admin Prac = Administrative Practice
Social Env = Social Environment of Business
Reg Ethics = Regulatory Ethics
Busn Law = Business Law
Busn Mgmt = Business Management & Organization
Finance = Finance
Mgmt Advis = Management Advisory Services
Marketing = Marketing
Behvr Ethc = Behavioral Ethics
Communictn = Communications
Pers Dev = Personal Development
Persn/HR = Personnel/HR
Comptr Sci = Computer Science
Economics = Economics
Math = Mathematics
Production = Production
Spec Know = Specialized Knowledge and Applications
Statistics = Statistics
Taxes = Taxes

NOTES:

1. An asterisk(*) preceding the course title identifies courses that were developed and delivered according to NASBA standards.
2. Office-sponsored programs have not been developed according to NASBA standards.
3. State Boards of Accountancy have the final authority in awarding CPE Credit.

Shelly Van Dyne
National Director of Independence and Regulatory Compliance

McGladrey LLP
Certificate of Completion

Employee ID Cook Jr,James L E033203

Location: McGladrey LLP
1861 International Drive
Suite 400
McLean, VA 22102

Job Description: RAS CS Svc Org Assur Dir Hire Date/Rehire Date: 03-28-05

Merger Date: 10/01/2005

CPA License Held:

Subject to: 20 credit hours per year / 120 credit hours per 3-year period
Annual Independence Update(INUP) - 1 credit for live / 0 credits for recording
Integration Training

CPE Credit Totals

	2014 Total	2013 Total	2012 Total	3-Year Total
CPE Credit	22.0	25.5	61.0	108.5
A&A Credit	0.0	0.0	17.5	17.5
NASBA Credit				
Participant	22.0	25.5	30.0	77.5
Instructor	0.0	0.0	0.0	0.0
Developer	0.0	0.0	0.0	0.0

Per NASBA standards, maximum instructor/developer credit cannot exceed 50% of the total credit required in a reporting period.

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	A&A	FI	EBP
CALENDAR YEAR 2014											
06/02/14	*Risk Advisory Services Conference Opening Session - 2014 - RAS	72302-1601	Group-Live	McGladrey LLP	Rosemont, IL	Spec Know	Participant	3.0			
06/03/14	*Service Organization Assurance (SOA) - Advanced Topics - RAS	72312-1602	Group-Live	McGladrey LLP	Rosemont, IL	Spec Know	Participant	2.0			
06/03/14	*IT Audit: Advanced Topics - RAS	72308-1601	Group-Live	McGladrey LLP	Rosemont, IL	Spec Know	Participant	4.0			
06/03/14	*Controlling & Monitoring Sensitive Data Primer: DLP & SIEM - RAS	72310-1601	Group-Live	McGladrey LLP	Rosemont, IL	Spec Know	Participant	2.0			
06/04/14	*Power Plays: Leading with Power and Purpose	71438-1601	Group-Live	McGladrey LLP	Rosemont, IL	Pers Dev	Participant	2.0			
06/04/14	*CSC / Account Management - RAS	72335-1601	Group-Live	McGladrey LLP	Rosemont, IL	Spec Know	Participant	2.0			
06/04/14	*ERP/SAP and Approva - RAS	72322-1601	Group-Live	McGladrey LLP	Rosemont, IL	Spec Know	Participant	2.0			
06/04/14	*Independence & Contracting Issues	71436-1602	Group-Live	McGladrey LLP	Rosemont, IL	Spec Know	Participant	2.0			
06/05/14	*Effectively Engaging the MDC - RAS	72336-1602	Group-Live	McGladrey LLP	Rosemont, IL	Spec Know	Participant	2.0			
06/05/14	*Risk Advisory Services Conference Closing Session - 2014 - RAS	72304-1601	Group-Live	McGladrey LLP	Rosemont, IL	Spec Know	Participant	1.0			
						Total CPE:		22.0			
CALENDAR YEAR 2013											
04/03/13	*Consulting Services Policy Update and MRAM User Training	77140-1404	Grp-Int Based	McGladrey LLP	Virtual	Spec Know	Participant	2.0			
06/03/13	*Introduction to Project Management	71201-1501	Group-Live	McGladrey LLP	Chicago, IL	Mgmt Advis	Participant	2.0			
06/03/13	RAS Business Update	71200-1501	Group-Live	McGladrey LLP	Chicago, IL	Spec Know	Participant	0.0			
06/04/13	*Service Organization Assurance (SOA) Update	71217-1501	Group-Live	McGladrey LLP	Chicago, IL	Spec Know	Participant	8.0			
06/05/13	*Senior Leader Workshop: Project Management	71413-1502	Group-Live	McGladrey LLP	Chicago, IL	Mgmt Advis	Participant	2.5			
06/05/13	*Advanced Quality Workshop	71400-1502	Group-Live	McGladrey LLP	Chicago, IL	Spec Know	Participant	2.0			

Continued on next page

McGladrey LLP
Certificate of Completion

ployee ID Cook Jr,James L E033203

mpleted	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	A&A	FI	EBP
LENDAR YEAR 2013											
/05/13	*Listening Beyond the Words	71410-1502	Group-Live	McGladrey LLP	Chicago, IL	Busn Mgmt	Participant	4.5			
/06/13	*Security and Privacy Services - Lab Elective	71221-1501	Group-Live	McGladrey LLP	Chicago, IL	Spec Know	Participant	4.5			
/31/13	Independence Update - 2013 RECORDING	48125-1598	Int-Rec	McGladrey LLP	Recorded Virt	Reg Ethics	Participant	0.0			
						Total CPE:		25.5			
LENDAR YEAR 2012											
/24/12	Information Protection and Authentication	160355-1307	Self Study	ISACA	Self-Study	Auditing	Participant	3.0	3.0		
/03/12	*Sharing our Expertise. Building our Future.	73845-1401	Group-Live	McGladrey LLP	Schaumburg, I	Busn Mgmt	Participant	1.5			
/04/12	*Management Team Meeting	73860-1401	Group-Live	McGladrey LLP	Schaumburg, I	Busn Mgmt	Participant	2.0			
/04/12	*SOA Fundamentals and Updates	73720-1401	Group-Live	McGladrey LLP	Schaumburg, I	Auditing	Participant	7.5	7.5		
/04/12	*Test Strategies and Documentation for Leaders and Managers	73825-1401	Group-Live	McGladrey LLP	Schaumburg, I	Auditing	Participant	1.0	1.0		
/05/12	*Engagement Management for Leaders and Managers	73815-1401	Group-Live	McGladrey LLP	Schaumburg, I	Auditing	Participant	2.0	2.0		
/05/12	*MDC Case Study	73705-1401	Group-Live	McGladrey LLP	Schaumburg, I	Busn Mgmt	Participant	2.0			
/05/12	*Contracting for Quality	73810-1401	Group-Live	McGladrey LLP	Schaumburg, I	Spec Know	Participant	4.5			
/06/12	*Negotiating Skills: Refuse to Lose	73770-1402	Group-Live	McGladrey LLP	Schaumburg, I	Communictn	Participant	4.0			
/06/12	*IT Controls for SOX-based Engagements	73795-1401	Group-Live	McGladrey LLP	Schaumburg, I	Auditing	Participant	4.0	4.0		
/06/12	RAS Training(New Hire Training - Internal Audit Methodology Overview	160638-1400	Office Study	McGladrey LLP	Charlotte, NC	Busn Mgmt	Participant	0.0			
							Instructor	9.0			
/07/12	New Hire Training	176621-0000	Group-Live	McGladrey LLP		Spec Know	Participant	6.0			
/11/12	*Winning Business Challenge - Session 2 - Winning With Effective Winning Techniqu	157403-1402	Grp-Int Based	McGladrey LLP	Virtual	Communictn	Participant	1.0			
/07/12	Winning Business Challenge -Session 4 -Winning wit Tax Services	157403-1404	Grp-Int Based	RSM McGladrey, Inc	Virtual	Taxes	Participant	1.0			
/28/12	Certificate for Completion of Quiz #134 - Volume 5 2010	176364-0000	Self Study	ISACA	Self-Study	Spec Know	Participant	1.0			
/28/12	Certificate for completion of Quiz #140 - Volume 5, 2011	176365-0000	Self Study	ISACA	Self-Study	Spec Know	Participant	1.0			
/28/12	Certificate for completion of Quiz # 143 - Volume 2, 2012	176366-0000	Self Study	ISACA	Self-Study	Spec Know	Participant	1.0			
/28/12	Certicate for Completionof Quiz #137 - Volume 2, 2011	176367-0000	Self Study	ISACA	Self-Study	Spec Know	Participant	1.0			
/28/12	Certificate for completion of Quiz # 135 - Volume 6, 2010	176368-0000	Self Study	ISACA	Self-Study	Spec Know	Participant	1.0			
/28/12	Certificate for completion of Quiz # 138 - Volume 3, 2011	176369-0000	Self Study	ISACA	Self-Study	Spec Know	Participant	1.0			

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Cook Jr,James L E033203

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	A&A	FI	EBP
CALENDAR YEAR 2012											
12/28/12											
	Certificte for completion of Quiz # 141 - Volume 6 2011	176370-0000	Self Study	ISACA	Self-Study	Spec Know	Participant	1.0			
12/28/12	Certificate for completion of Quiz # 144 - Volume 3, 2012	176371-0000	Self Study	ISACA	Self-Study	Spec Know	Participant	1.0			
12/28/12	Certificate for completion of Quiz # 136 - Volume 1, 2011	176372-0000	Self Study	ISACA	Self-Study	Spec Know	Participant	1.0			
12/28/12	Certificate for completion of Quiz # 139 - Volume 4, 2011	176373-0000	Self Study	ISACA	Self-Study	Spec Know	Participant	1.0			
12/28/12	Certificate for completion of Quiz # 142 - Volume 1, 2012	176374-0000	Self Study	ISACA	Self-Study	Spec Know	Participant	1.0			
12/28/12	Certificate for completion of Quiz #145 - Volume 4,2012	176375-0000	Self Study	ISACA	Self-Study	Spec Know	Participant	1.0			
12/28/12	*Independence Update - Use of the Investment Tracking System	48124-1410	SS QAS	McGladrey LLP	Self-Study	Reg Ethics	Participant	0.5			
						Total CPE:		61.0	17.5		

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Cook Jr,James L E033203

McGladrey LLP is registered with the National Association of State Boards of Accountancy(NASBA) Registry as sponsors of continuing professional education.
In Accordance with NASBA standards, CPE credit has been granted based on a 50-minute hour.

SPONSORSHIP INFORMATION:

NASBA
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417

McGladrey LLP
McGladrey Plaza
801 Nicollet Mall, 11th Floor - West Tower
Minneapolis, MN 55402
Sponsor numbers for M&P CPE reporting Jurisdictions:
NASBA: 107766
New York: 000520
Texas: 04283
QAS: 064

AICPA / NASBA FIELDS OF STUDY:

Accounting = Accounting
Acctg Gov = Accounting(Governmental)
Auditing = Auditing
Audit Gov = Auditing(Governmental)
Admin Prac = Administrative Practice
Social Env = Social Environment of Business
Reg Ethics = Regulatory Ethics
Busn Law = Business Law
Busn Mgmt = Business Management & Organization
Finance = Finance
Mgmt Advis = Management Advisory Services
Marketing = Marketing
Behvr Ethc = Behavioral Ethics
Communictn = Communications
Pers Dev = Personal Development
Persn/HR = Personnel/HR
Comptr Sci = Computer Science
Economics = Economics
Math = Mathematics
Production = Production
Spec Know = Specialized Knowledge and Applications
Statistics = Statistics
Taxes = Taxes

NOTES:

1. An asterisk(*) preceding the course title identifies courses that were developed and delivered according to NASBA standards.
2. Office-sponsored programs have not been developed according to NASBA standards.
3. State Boards of Accountancy have the final authority in awarding CPE Credit.

Shelly Van Dyne
National Director of Independence and Regulatory Compliance

McGladrey LLP
Certificate of Completion

Employee ID Beelendorf,Douglas E011552

Location: McGladrey LLP
P.O. Box 2470 (27402-2470)
230 No Elm St Ste 1100
Greensboro, NC 27401-2436

Job Description: Assurance Partner Hire Date/Rehire Date: 09-01-90 / 06-28-04

CPA License Held: NC

Subject to: 20 credit hours per year / 120 credit hours per 3-year period
A&A for Assurance Services - 8 credits per year / 48 credits per 3-year period
Yellow Book - 24 YB credits each 2-year period / 80 CPE credit hours (2013-2014)
Employee Benefits Plan (EBP) - 3 credits per year - 8 credits in 3-year period (2012-2014).

Annual Independence Update(INUP) - 1 credit for live / 0 credits for recording
Audit and Accounting Year-End Alert

CPE Credit Totals

	2014 Total	2013 Total	2012 Total	3-Year Total
CPE Credit	53.5	68.5	75.5	197.5
A&A Credit	41.7	48.0	52.5	142.2
NASBA Credit				
Participant	34.0	50.0	66.5	150.5
Instructor	12.5	14.5	0.0	27.0
Developer	0.0	0.0	0.0	0.0

Per NASBA standards, maximum instructor/developer credit cannot exceed 50% of the total credit required in a reporting period.

			2-Year Total
Yellow Book (GAS)	16.0	15.0	31.0

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2014												
01/02/14	*2013 Professional Ethics and Conduct	178942-0000	Self Study	NCACPA	Self-Study	Reg Ethics	Participant	2.0				
01/09/14	*Q4 Current Accounting Topics Quarterly Update - 2013	45757-1501	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
04/21/14	*Q1 Current Accounting Topics Quarterly Update - 2014	45758-1503	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
04/30/14	SEC Engagement Team Meeting - 2013 Recording	42191-1598	Int-Rec	McGladrey LLP	Recorded Virt	Auditing	Participant	0.0		0.0		
04/30/14	Audits of Health and Welfare Plans - RECORDING	68152-1597	Int-Rec	McGladrey LLP	Recorded Virt		Participant	0.0				
05/08/14	*2014 Local Government Conference	180664-0000	Group-Live	North Carolina Ass	Greensboro, N	Acctg Govt	Participant	3.6	6.0	3.6		
						Audit Govt	Participant	1.1		1.1		
						Reg Ethics	Participant	2.0				
						Economics	Participant	1.3				
05/21/14	*Audits of Health and Welfare Plans	68153-1601	Grp-Int Based	McGladrey LLP	Virtual	Taxes	Participant	0.5	0.5			2.0
						Accounting	Participant	0.5		0.5		
						Auditing	Participant	0.5		0.5		
						Audit Govt	Participant	0.5		0.5		
05/28/14	2014 Spring Conference	180847-0000	Group-Live	VGFOA	Virginia Beac	Acctg Govt	Participant	1.0	1.0	1.0		
						Acctg Govt	Instructor	6.0	6.0	6.0		
05/29/14	*Audits of Employee Benefit Plans - 2014	67105-1602	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	1.0	0.5	1.0		3.0
						Auditing	Participant	0.5		0.5		
						Audit Govt	Participant	0.5		0.5		
						Spec Know	Participant	1.0				
07/16/14	*Q2 Current Accounting Topics Quarterly Update - 2014	45759-1601	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Beelendorf,Douglas E011552

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2014												
07/30/14	*Q2 Emerging Topics in Auditing - 2014	45110-1602	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
08/01/14	*EBP Tax Compliance	68098-1602	Grp-Int Based	McGladrey LLP	Virtual	Taxes	Participant	1.0				3.0
						Accounting	Participant	0.5		0.5		
						Auditing	Participant	1.5		1.5		
08/20/14	*Introduction to Stock Compensation - EICC	41220-1601	Group-Live	McGladrey LLP	St. Charles,	Accounting	Instructor	12.5		12.5		
09/15/14	*General Session - 2014 - ASAP	45452-1602	Group-Live	McGladrey LLP	Rosemont, IL	Reg Ethics	Participant	1.0				
						Mgt	Participant	2.0				
						Spec Know	Participant	1.0				
09/15/14	*Accounting Estimates and the McGladrey Professional Judgment Framework - ASAP	47337-1609	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	2.0	2.0	2.0		
						Audit Govt	Participant	2.0		2.0		
						Total CPE:		53.5	16.0	41.7		8.0
CALENDAR YEAR 2013												
01/02/13	*Independence Update - Use of the Investment Tracking System	48124-1410	SS QAS	McGladrey LLP	Self-Study	Reg Ethics	Participant	0.5	0.5			
01/04/13	*What You Haven't Yet Heard About The Clarity Standards	48356-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
01/10/13	*Q4 Current Accounting Topics Quarterly Update - 2012	45753-1403	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
04/16/13	*Q1 Emerging Topics in Auditing - 2013	45106-1401	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
04/18/13	*Q1 Current Accounting Topics Quarterly Update - 2013	45754-1404	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
04/19/13	*Audits of Employee Benefit Plans - 2013	67103-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	1.5	0.5	1.5		3.0
						Auditing	Participant	1.5		1.5		
05/03/13	*2013 Local Government Conference	177777-0000	Group-Live	North Carolina Ass	Research Tria	Acctg Govt	Participant	3.0	6.0	3.0		
						Audit Govt	Participant	3.0		3.0		
05/07/13	EB Update, Efficiency & Effectiveness	400197-0000	Office Study	McGladrey LLP	Greensboro/Ra	Auditing	Participant	4.0		4.0		4.0
06/24/13	*Owning Our Future - Business Simulation	24013-1501	Group-Live	McGladrey LLP		Busn Mgmt	Participant	7.5				
06/25/13	*Power Questions, Build Relationships, Win New Business and Influence Others	24014-1501	Group-Live	McGladrey LLP		Busn Mgmt	Participant	1.0				
07/16/13	*Q2 Current Accounting Topics Quarterly Update - 2013	45755-1501	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
07/23/13	*Q2 Emerging Topics in Auditing - 2013	45107-1501	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
08/23/13	*Business Combinations - ASC 805 and 810 - EICC	41211-1501	Group-Live	McGladrey LLP	St. Charles,	Accounting	Instructor	11.0	1.5	11.0		
						Auditing	Instructor	3.5		3.5		
08/28/13	*Carolinas Manufacturing Summit	200836-0000	Group-Live	McGladrey LLP	Greensboro, N	Mgt	Participant	5.0				
						Mgmt Advis	Participant	1.5				
09/09/13	*General Session - 2013 - ASAP	45451-1502	Group-Live	McGladrey LLP	Rosemont, IL	Reg Ethics	Participant	1.0	1.0			
						Mgt	Participant	3.0				
09/09/13	*Fraud and the McGladrey Professional Judgment Framework - ASAP	47334-1511	Group-Live	McGladrey LLP	Rosemont, IL	Auditing	Participant	4.5	4.5	4.5		

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Beelendorf,Douglas E011552

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2013												
10/24/13	*Q3 Current Accounting Topics Quarterly Update - 2013	45756-1501	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
12/04/13	*Independence Update - 2013	48125-1506	Grp-Int Based	McGladrey LLP	Virtual	Reg Ethics	Participant	1.0				
12/12/13	*Audit Year End Alert Update - 2013	44075-1501	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0	1.0	2.0		
12/31/13	Sample Sizes for Tests of Controls- Recording	45210-1598	Int-Rec	McGladrey LLP	Recorded Virt	Auditing	Participant	0.0		0.0		
12/31/13	Q3 Emerging Topics in Auditing - 2013 - RECORDNG	45108-1598	Int-Rec	McGladrey LLP	Recorded Virt	Auditing	Participant	0.0		0.0		
						Total CPE:		68.5	15.0	48.0		7.0
CALENDAR YEAR 2012												
01/12/12	Q4 Current Accounting Topics Quarterly Update - 2011	45743-1303		McGladrey & Pullen	V	Accounting	Participant	2.0		2.0		
01/25/12	*Revised Revenue Recognition Exposure Draft - What Does it Mean for You?	200582-1300	Grp-Int Based	McGladrey & Pullen	Virtual	Accounting	Participant	1.0		1.0		
04/19/12	*Q1 Current Accounting Topics Quarterly Update - 2012	45750-1301	Grp-Int Based	McGladrey & Pullen	Virtual	Accounting	Participant	2.0		2.0		
04/20/12	*Audits of Employee Benefit Plans - 2012	67102-1301	Grp-Int Based	McGladrey & Pullen	Virtual	Accounting	Participant	1.5	1.5	1.5		3.0
						Auditing	Participant	1.5		1.5		
04/26/12												
	*Southeast Region - Update on Firm Employee Benefi Tools and Methods	60033-1305	Group-Live	McGladrey & Pullen	Raleigh, NC	Spec Know	Participant	5.0				5.0
05/01/12	Facilitating Interactive Learning [EXEMPT]	52057-1400	Group-Live	McGladrey LLP		Communictn	Participant	0.0				
06/06/12												
	*Auditing and Reporting on Employee Stock Ownershi Plans	64016-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	1.0		1.0		2.0
						Auditing	Participant	1.0		1.0		
07/09/12	*General Session - 2012 - ASAP	45440-1401	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	2.5		2.5		
						Auditing	Participant	2.5		2.5		
07/10/12	*Compliance Audit Update - 2012 - ASAP	62092-1401	Group-Live	McGladrey LLP	Rosemont, IL	Audit Govt	Participant	4.0	4.0	4.0		
07/10/12	*Effective Negotiations - ASAP	54029-1402	Group-Live	McGladrey LLP	Rosemont, IL	Marketing	Participant	4.0				
07/11/12	*Fair Value Commercial Industry - ASAP	45002-1402	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	2.0	0.5	2.0		
						Auditing	Participant	1.5		1.5		
07/11/12	*Accounting for Goodwill & Other Long-Lived Asset Impairments - ASAP	45331-1401	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	3.0		3.0		
						Auditing	Participant	1.0		1.0		
07/12/12	*A&A Update - 2012 - ASAP	48111-1403	Group-Live	McGladrey LLP	Rosemont, IL	Accounting	Participant	1.0	2.5	1.0		
						Auditing	Participant	2.5		2.5		
08/29/12	*Manufacturing & Distribution Executive Summit	200643-1400	Group-Live	McGladrey LLP	Greensboro, N	Busn Mgmt	Participant	5.0				
09/06/12	*Introduction to Clarity	48357-1401	Grp-Int Based	McGladrey & Pullen	Virtual	Auditing	Participant	2.0	2.0	2.0		
10/10/12	*Southeast Region - Introduction to Group Audits	48211-1404	Group-Live	McGladrey LLP	Durham, NC	Auditing	Participant	7.0	6.0	7.0		

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Beelendorf,Douglas E011552

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2012												
10/11/12	*Winning Business Challenge - Session 2 - Winning With Effective Winning Techniqu	157403-1402	Grp-Int Based	McGladrey LLP	Virtual	Communictn	Participant	1.0				
10/18/12	*Professional Ethics & Conduct	174573-1400	Group-Live	NC Assoc of CPAs	Raleigh, NC	Reg Ethics	Participant	2.0				
10/18/12	McGladrey's Annual Mid-Atlantic Clients, Alumni an Friends CPE Events	200650-1403	Group-Live	McGladrey LLP	Greensboro, N	Taxes	Participant	1.0				
						Accounting	Participant	1.0		1.0		
						Economics	Participant	2.0				
10/23/12	*Noncontrolling Interests in Consolidated Financia Statements	44989-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
10/31/12	*Q3 Current Audit and Accounting Topics Quarterly Update - 2012	45752-1403	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
11/16/12	Winning Business Challenge - Winning with Social Media Techniques	157403-1405	Grp-Int Based	McGladrey LLP	Virtual	Spec Know	Participant	1.0				
11/30/12	*Southeast Region - Professional Judgment in the Trenches	47331-1485	Group-Live	McGladrey LLP	Greensboro, N	Auditing	Participant	6.5	3.0	6.5		
12/13/12	*Audit Year End Alert Update - 2012	44074-1401	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0	1.0	2.0		
						Total CPE:		75.5	20.5	52.5		10.0

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Beelendorf,Douglas E011552

McGladrey LLP is registered with the National Association of State Boards of Accountancy(NASBA) Registry as sponsors of continuing professional education.
In Accordance with NASBA standards, CPE credit has been granted based on a 50-minute hour.

SPONSORSHIP INFORMATION:

NASBA
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417

McGladrey LLP
McGladrey Plaza
801 Nicollet Mall, 11th Floor - West Tower
Minneapolis, MN 55402
Sponsor numbers for M&P CPE reporting Jurisdictions:
NASBA: 107766
New York: 000520
Texas: 04283
QAS: 064

AICPA / NASBA FIELDS OF STUDY:

Accounting = Accounting
Acctg Gov = Accounting(Governmental)
Auditing = Auditing
Audit Gov = Auditing(Governmental)
Admin Prac = Administrative Practice
Social Env = Social Environment of Business
Reg Ethics = Regulatory Ethics
Busn Law = Business Law
Busn Mgmt = Business Management & Organization
Finance = Finance
Mgmt Advis = Management Advisory Services
Marketing = Marketing
Behvr Ethc = Behavioral Ethics
Communictn = Communications
Pers Dev = Personal Development
Persn/HR = Personnel/HR
Comptr Sci = Computer Science
Economics = Economics
Math = Mathematics
Production = Production
Spec Know = Specialized Knowledge and Applications
Statistics = Statistics
Taxes = Taxes

NOTES:

1. An asterisk(*) preceding the course title identifies courses that were developed and delivered according to NASBA standards.
2. Office-sponsored programs have not been developed according to NASBA standards.
3. State Boards of Accountancy have the final authority in awarding CPE Credit.

Shelly Van Dyne
National Director of Independence and Regulatory Compliance

McGladrey LLP
Certificate of Completion

:mployee ID Johnson,Crystal Slate E042635

:ocation: McGladrey LLP
P.O. Box 2470 (27402-2470)
230 No Elm St Ste 1100
Greensboro, NC 27401-2436

'ob Description: Assurance Supervisor Hire Date/Rehire Date: 02-28-08

:PA License Held: NC

:ubject to: 20 credit hours per year / 120 credit hours per 3-year period
A&A for Assurance Services - 8 credits per year / 48 credits per 3-year period
Yellow Book - 24 YB credits each 2-year period / 80 CPE credit hours (2013-2014)

CPE Credit Totals

	2014 Total	2013 Total	2012 Total	3-Year Total
CPE Credit	40.0	59.5	45.5	145.0
A&A Credit	32.8	42.5	32.5	107.8
NASBA Credit				
Participant	24.5	55.5	35.5	115.5
Instructor	15.5	0.0	0.0	15.5
Developer	0.0	0.0	0.0	0.0

Per NASBA standards, maximum instructor/developer credit cannot exceed 50% of the total credit required in a reporting period.

			2-Year Total
Yellow Book (GAS)	5.3	21.5	26.8

:ompleted	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FJ	EBP
:ALENDAR YEAR 2014												
'4/21/14	*Q1 Current Accounting Topics Quarterly Update - 2014	45758-1503	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	1.5		1.5		
'4/23/14	*Q1 Emerging Topics in Auditing - 2014	45109-1501	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
'4/30/14	*Audits of Employee Benefit Plans - 2014	67105-1502	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	1.0	0.5	1.0		3.0
						Auditing	Participant	0.5		0.5		
						Audit Govt	Participant	0.5		0.5		
						Spec Know	Participant	1.0				
5/07/14	*EBP - Considerations of Laws and Regulations	67182-1601	Grp-Int Based	McGladrey LLP	Virtual	Taxes	Participant	2.0				3.0
						Accounting	Participant	0.5		0.5		
						Auditing	Participant	0.5		0.5		
5/08/14	*2014 Local Government Conference	180664-0000	Group-Live	North Carolina Ass	Greensboro, N	Acctg Govt	Participant	4.8	4.8	4.8		
						Reg Ethics	Participant	2.0				
						Economics	Participant	1.2				
5/12/14	*Southeast Region - Employee Benefit Plan Unique Considerations	67104-1618	Group-Live	McGladrey LLP	New Bern, NC	Accounting	Participant	2.0		2.0		4.0
						Auditing	Participant	2.0		2.0		
5/19/14	*Southeast Region - Performing an Employee Benefit Plan Engagement	60029-1628	Group-Live	McGladrey LLP	Greensboro, N	Auditing	Instructor	15.5		15.5		15.5
5/30/14	*EBP Tax Compliance	68098-1601	Grp-Int Based	McGladrey LLP	Virtual	Taxes	Participant	1.0				3.0
						Accounting	Participant	0.5		0.5		
						Auditing	Participant	1.5		1.5		
						Total CPE:		40.0	5.3	32.8		28.5

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Johnson,Crystal Slate E042635

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2013												
01/04/13	*What You Haven't Yet Heard About The Clarity Standards	48356-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	2.0		2.0		
04/16/13	*Q1 Emerging Topics in Auditing - 2013	45106-1401	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
04/19/13	*Audits of Employee Benefit Plans - 2013	67103-1401	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	1.5	0.5	1.5		3.0
						Auditing	Participant	1.5		1.5		
05/03/13	*2013 Local Government Conference	181318-0000	Group-Live	ncaCPA	Morrisville,	Acctg Govt	Participant	3.0	6.0	3.0		
						Audit Govt	Participant	3.0		3.0		
						Reg Ethics	Participant	2.0				
05/07/13	EB Update, Efficiency & Effectiveness	400197-0000	Office Study	McGladrey LLP	Greensboro/Ra	Auditing	Participant	4.0		4.0		4.0
05/23/13	*2013 NC Accountancy Law - Ethics, Principles, and Professional Responsibilities	181203-0000	Self Study	ncaCPA	Self-Study	Reg Ethics	Participant	6.0				
						Behvr Ethc	Participant	2.0				
07/23/13	*Q2 Emerging Topics in Auditing - 2013	45107-1501	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.0		2.0		
09/23/13	*Auditing Management's Estimates - EICC	41316-1503	Group-Live	McGladrey LLP	St. Charles,	Auditing	Participant	4.0	2.0	4.0		
09/23/13	*General Session - Accounting and Auditing Update 2013 - EICC	41401-1502	Group-Live	McGladrey LLP	St. Charles,	Auditing	Participant	2.5	1.0	2.5		
						Mgt	Participant	2.0				
09/24/13	*Performing Analytical Procedures - EICC	41317-1513	Group-Live	McGladrey LLP	St. Charles,	Auditing	Participant	4.0	2.0	4.0		
09/24/13	*Fraud and the McGladrey Professional Judgment Framework - EICC	47335-1521	Group-Live	McGladrey LLP	St. Charles,	Auditing	Participant	4.5	4.5	4.5		
09/25/13	*Auditing with Technology - EICC	41315-1506	Group-Live	McGladrey LLP	St. Charles,	Auditing	Participant	2.5	2.0	2.5		
						Spec Know	Participant	2.0				
09/25/13	*Auditing An Entity's Internal Control at McGladre - EICC	41318-1510	Group-Live	McGladrey LLP	St. Charles,	Auditing	Participant	3.5	3.5	3.5	3.5	
09/26/13	*Enhancing Client Relationships - EICC	41406-1503	Group-Live	McGladrey LLP	St. Charles,	Marketing	Participant	3.0				
10/16/13	*Q3 Emerging Topics in Auditing - 2013	45108-1501	Grp-Int Based	McGladrey LLP	Virtual	Auditing	Participant	2.5		2.5		
						Total CPE:		59.5	21.5	42.5	3.5	7.0
CALENDAR YEAR 2012												
04/20/12	*Audits of Employee Benefit Plans - 2012	67102-1301	Grp-Int Based	McGladrey & Pullen	Virtual	Accounting	Participant	1.5	1.5	1.5		3.0
						Auditing	Participant	1.5		1.5		
04/26/12	*Southeast Region - Update on Firm Employee Benefi Tools and Methods	60033-1305	Group-Live	McGladrey & Pullen	Raleigh, NC	Spec Know	Participant	5.0				5.0
05/31/12	2012 Local Government Conference	172139-1400	Group-Live	ncaCPA	Morrisville,	Acctg Govt	Participant	4.0	6.0	4.0		
						Audit Govt	Participant	2.0		2.0		

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Johnson,Crystal Slate E042635

Completed	Course Title	Course/ Session#	Delivery Method	Provider	Location	Field of Study	Credit Type	CPE	YB	A&A	FI	EBP
CALENDAR YEAR 2012												
06/11/12	*General Session - 2012 - EICC	41300-1401	Group-Live	McGladrey LLP	Chicago, IL	Reg Ethics	Participant	2.0				
						Accounting	Participant	2.0	1.0	2.0		
06/11/12	*Performing a Manager Review - EICC	41206-1407	Group-Live	McGladrey LLP		Auditing	Participant	2.0		2.0		
06/12/12	*Public Sector - Compliance Audit Update - 2012 - EICC	64046-1401	Group-Live	McGladrey LLP	Chicago, IL	Auditing	Participant	4.0	2.0	4.0		
06/12/12	*Engagement Management - EICC	41207-1403	Group-Live	McGladrey LLP	Chicago, IL	Audit Govt	Participant	4.0	4.0	4.0		
09/06/12	*Introduction to Clarity	48357-1401	Grp-Int Based	McGladrey & Pullen	Virtual	Pers Dev	Participant	4.0				
09/19/12	Winning Business Challenge - Everyone Can Win	157403-1401	Grp-Int Based	RSM McGladrey, Inc	Virtual	Auditing	Participant	2.0	2.0	2.0		
10/11/12	*Winning Business Challenge - Session 2 - Winning With Effective Winning Techniqu	157403-1402	Grp-Int Based	McGladrey LLP	Virtual	Accounting	Participant	1.0		1.0		
11/05/12	*2011 Revision - Government Auditing Standards (GAS) Update	62500-1401	Grp-Int Based	McGladrey LLP	Virtual	Communictn	Participant	1.0				
11/16/12	Winning Business Challenge - Winning with Social Media Techniques	157403-1405	Grp-Int Based	McGladrey LLP	Virtual	Audit Govt	Participant	2.0	2.0	2.0		
11/30/12	*Southeast Region - Professional Judgment in the Trenches	47331-1485	Group-Live	McGladrey LLP	Greensboro, N	Comptr Sci	Participant	1.0				
						Auditing	Participant	6.5	3.0	6.5		
						Total CPE:		45.5	21.5	32.5		8.0

Continued on next page

McGladrey LLP
Certificate of Completion

Employee ID Johnson,Crystal Slate E042635

McGladrey LLP is registered with the National Association of State Boards of Accountancy(NASBA) Registry as sponsors of continuing professional education.
In Accordance with NASBA standards, CPE credit has been granted based on a 50-minute hour.

SPONSORSHIP INFORMATION:

NASBA
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417

McGladrey LLP
McGladrey Plaza
801 Nicollet Mall, 11th Floor - West Tower
Minneapolis, MN 55402
Sponsor numbers for M&P CPE reporting Jurisdictions:
NASBA: 107766
New York: 000520
Texas: 04283
QAS: 064

AICPA / NASBA FIELDS OF STUDY:

Accounting = Accounting
Acctg Gov = Accounting(Governmental)
Auditing = Auditing
Audit Gov = Auditing(Governmental)
Admin Prac = Administrative Practice
Social Env = Social Environment of Business
Reg Ethics = Regulatory Ethics
Busn Law = Business Law
Busn Mgmt = Business Management & Organization
Finance = Finance
Mgmt Advis = Management Advisory Services
Marketing = Marketing
Behvr Ethc = Behavioral Ethics
Communictn = Communications
Pers Dev = Personal Development
Persn/HR = Personnel/HR
Comptr Sci = Computer Science
Economics = Economics
Math = Mathematics
Production = Production
Spec Know = Specialized Knowledge and Applications
Statistics = Statistics
Taxes = Taxes

NOTES:

1. An asterisk(*) preceding the course title identifies courses that were developed and delivered according to NASBA standards.
2. Office-sponsored programs have not been developed according to NASBA standards.
3. State Boards of Accountancy have the final authority in awarding CPE Credit.

Shelly Van Dyne
National Director of Independence and Regulatory Compliance

Appendix D – Prepared By Client

City of ABC

Auditor Assistance Package

June 30, 20XX

	Work paper	Date to be Received	Date Received
Cash and Investments:			
1	Provide a copy of the June 30, 20XX bank reconciliation for all bank accounts held in the City's name that reconciles to the general ledger. Include a list of deposits in transit and outstanding checks for each reconciliation. If a bank account does not have a reconciliation prepared, prepare a list of all such accounts for us to tie in the bank confirmation amounts at year end.		
2	List and total all checks, by bank account, prepared before June 30, 20XX, but were not mailed out to the vendors until after June 30, 20XX.		
3	Prepare a list of all certificates of deposits and any other investments, which are held by the City at year end. The list should include the type of each security, yield of each investment, date purchase, date matured, purchase price and maturity value or current fair market value of each investment.		
4	Provide the July bank statement for all bank accounts in which a reconciliation was prepared for under item 1 above. From these statements, the auditor will prepare a list of cleared checks in which the City will need to print of the canceled check from their CD package. The photocopy will need to include the front and back of the canceled check.		
5	Prepare a list of all transfers between the City's bank accounts for the last five days of June and the first five days of July. This list should include the amount, date that it cleared the bank and the date that it was posted to the City's general ledger. List only those transfers over $100,000 between this time period.		
6	Prepare a work paper that shows the beginning and ending investment balances for each fund, along with the total amount of investment or interest income earned and recorded for each fund. Calculate the investment income per average investment balance to determine the yearly yield and compare this to the year end yield for investment held at year end for each fund. Be prepared to discuss any significant variations between the calculated yield and year end yield (i.e. interest rate, etc.).		
7	Prepare a list of all written or oral agreements for compensating balances for either the City or a related party a year end. Provide us with a copy of all such written agreements for our permanent file and a copy of all safekeeping agreements for third party holders of investment in the City's name.		
8	Prepare a work paper that shows each bank account balance per June 30, 20XX bank statement and the general ledger's balance as of June 30, 20XX This work paper should also show how much of each bank account is covered under the Federally insured coverage program and how much is covered under Option 2 of GASB #3. This information will be disclosed in the City's financial statement footnotes.		
9	Prepare a list of all new bank accounts and investment accounts opened since June 30, 20XX. We will need to prepare and send a confirmation for these accounts.		

	Work paper	Date Requested	Date Received
Receivable:			
1	Prepare an analysis summarizing the activities for the year for each of the following: • Property taxes receivable and vehicle taxes receivable by fund and by levy year (beginning balance, collections, new levies, adjustments and ending balance which reconciles to the City's general ledger). Reconcile new levies and adjustment columns to each funds property tax or vehicle tax revenue accounts. • For each fund, the current year's assessed value, levy rate and total levy that reconciles to the above analysis. • Deferred or prepaid property taxes or vehicle taxes revenues by fund.		
2	Prepare a reconciliation for each enterprise fund receivable account that agrees the detailed aged trial balance to their related receivable account on the City general ledger at June 30, 20XX. For those accounts with no detail aged trial balance, provide a detail list of items that make up the receivable balance along with supporting documentation.		
3	Provide a copy of each receivable account listed above a detailed aged trial balance as of June 30, 20XX.		
4	Prepare a summary, by property tax credit type (homestead, elderly, veterans, etc.), showing total amount of eligible credits by tax levying district and dates credits were billed to and collected from the state.		
5	Prepare a list of all exonerations, reversions, adjustment and abatements issued during the year and for the first month after year end.		
6	Prepare an analysis of all valuation allowance accounts for the year ending June 30, 20XX, along with a listing of significant write-offs during the		
7	Provide the following information for additional analysis of receivables and revenues accounts: • Number of Business Licenses issued during the year and last year • Number of Business Permits issued during the year and last year • Number of total Utility Accounts at the end of the year and last year		
8	Prepare an analysis of all other receivable accounts (loan receivables, due from other governmental agencies, etc.) as of June 30, 20XX. Attach supporting documentation for each analysis prepared.		
9	Prepare a list of all subsequent receipts for July and August.		
10	Prepare a list of all individual revenue sources with cumulative revenue over $200,000 for the year ending June 30, 20XX. We will use this list to determine which revenue sources will need to be confirmed for the		
Inter and Intra Fund Transfers and Account Balances:			
1	Prepare a schedule of all transfers between funds for the year along with account number of each transfer account.		
2	Prepare a schedule of all due to (due from) accounts by fund along with a brief description of the purpose of each due to (due from) account.		

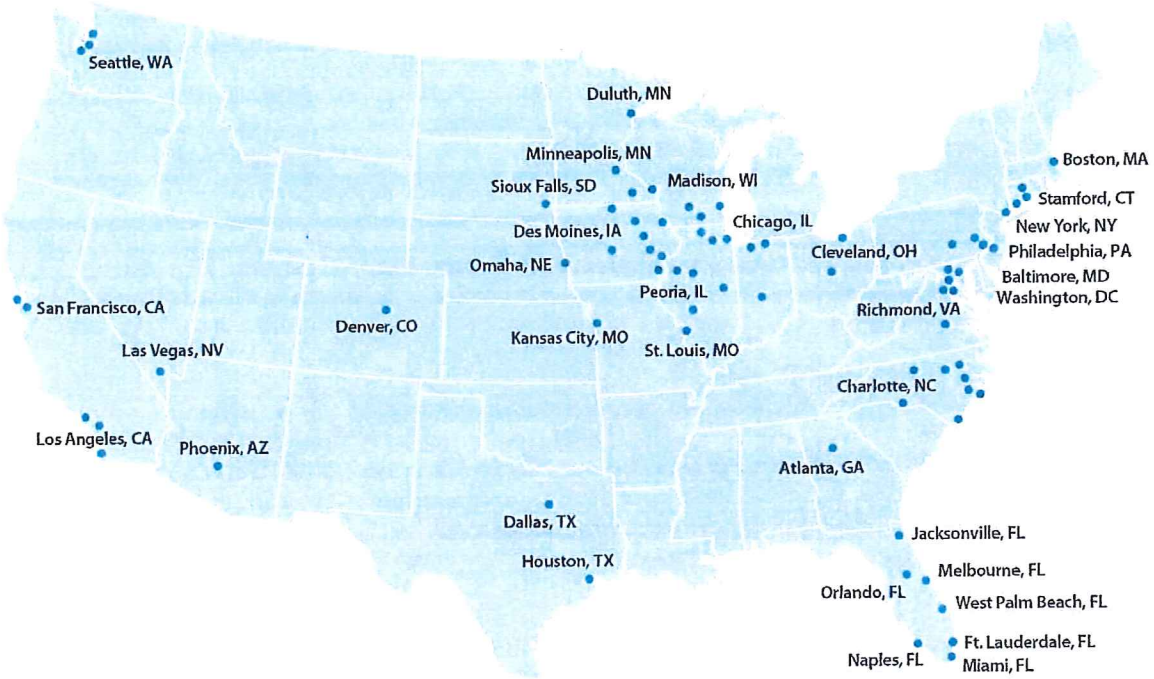
	Work paper	Date Requested	Date Received
Inventory:			
1	Provide a detail list of inventory items on hand at year end. The list should include a description of the items, number of items in stock, unit cost and extended value of each item.		
2	From these lists, we will select several inventory items and request the City to pull the last vendor invoice to support the unit cost of selected items.		
3	Prepare an analysis of each inventory account by fund and compare prior year's balance to current year's balance and discuss significant variances between the years.		
4	Prepare a list of all inventory amounts that are pledged or restricted as of June 30, 20XX.		
Capital Assets:			
1	Prepare a summary schedule of the capital assets for governmental activities and all proprietary funds showing the beginning balances, additions, retirements, other adjustments and ending balances that reconcile to supporting schedules (detail asset listing) as of the City's general ledger. Provide a copy of each fund's / governmental activities' detail asset listing as of June 30, 20XX.		
2	Provide with a copy of detail listing of additions, retirements and other adjustments for the year ending June 30, 20XX.		
3	Provide copies of all leases entered in to by the City, which have more than one year remaining as of June 30, 20XX.		
4	For the proprietary funds, provide a copy of the detail depreciation listing as of June 30, 20XX that reconcile to the City's general ledger.		
5	Prepare a list of all contributed capital assets that agree to the City's general ledger.		
6	Provide a list of all assets along with their related amounts, which are pledged or restricted at year end.		
7	Provide a copy of all project budget printouts that are not maintained on an annual budget basis for the audit report. The printouts need to reconcile to the project's current year capital expenditures.		
Long Term Debt:			
1	Prepare an analysis of all General Obligation bonds payable, revenue bonds payable and other outstanding debt showing the interest rates, maturity date, annual required payment, beginning balances, principal additions, principal payments and ending balance by fund. Analysis should also include a yearly summary of interest paid during the year and year end accrued interest that reconciles to the general ledger.		
2	Prepare a listing of all unissued bonds and notes that exist as of June 30, 20XX.		
3	Provide a copy of debt agreements and bond documents for new debt issued during the year ending June 30, 20XX.		
4	Prepare a schedule of annual debt service requirements to maturity for all outstanding debt at June 30, 20XX and the annual lease payments (both capital and operating) to expiration of lease term.		
5	Prepare an analysis of all bond issuance costs and deferred charges showing the beginning balance, additions, amortization and ending balance that reconcile to the City's general ledger.		
6	Provide a copy of the most recent OPEB actuarial report		
7	Provide a copy of the most recent LEO-SSA actuarial report		

	Work paper		
Accounts Payable and Accrued Expenses:			
1	Provide a copy of the City's June 30, 20XX detail accounts payables listing by fund that reconcile to the general ledger.		
2	Provide a copy of all subsequent disbursement registers for the month of July and August. For any single disbursement that exceeds $40K in July, please provide a copy of the check and respective invoice.		
3	Provide a list of all open encumbrances as of June 30, 20XX.		
4	Prepare a detail list of accrual accounts as of June 30, 20XX and include supporting documentation for each account. Accounts should include, but are not limited to, retainage contract payable, deposit accounts, payroll accrual, vacation accrual and deferred revenue.		
Operations:			
1	Prepare a work paper for the City's retirement system contributions for the year that shows the wages subject to retirement, employee's contribution, employer's contribution for regular employees of the City and police officers of the City. Reconcile the employer's contribution to the City's general ledger.		
2	Prepare a computer printout of all individual transactions over $1,000,000 during July 1, 2010 and June 30, 20XX.		
3	Provide a list of all attorneys used during the year and include a brief description of the types of cases they represented for the City during the year.		
4	Prepare an analysis of all budget amendments and original amendments made during the year that agrees to the City's general ledger.		
5	Provide the following for additional analysis on expense accounts: • Number of employees for current year and last year		
6	Provide a list of all general journal entries posted during the fiscal year		
CAFR Information:			
1	Provide a list of all infrastructure assets capitalized during the year and their related supporting documentation.		
2	For capital assets of the general government, provide a copy of their related depreciation schedules for testing.		
3	Review the City's current receipts to determine if the City has a long-term asset (receivable) related to those receipts that need to be captured in the government-wide financial statements.		
4	Provide a list of the following significant assets that will need to be reported on the government-wide financial statements: a. Unamortized issuance costs b. Inventories c. Prepaid expenses		
5	Review the City's current expenditures to determine if the City has a long-term payable related to those expenditures that need to be captured in the government-wide financial statements.		
6	Provide a work paper for accrued interest calculated in relation to the City's general government debt.		
7	Review the City's deferred revenue and determine if any revenue has been earned under the full accrual method of accounting.		
8	Review the City's governmental revenues and determine which reviews should be grouped against the City's governmental activities on the governmental-wide financial statements.		
9	Provide a work paper and support for the Reserve by State Statute calculation		

10	Provide a work paper and support for the Invested in Assets Net of Related Debt calculation		
11	Provide work papers and entries to convert from fund to government-wide statements		
12	Provide work papers to support Statement of Net Assets		
13	Provide work papers to support Statement of Activities		
14	Provide work papers and entries to support allocation of depreciation among functional areas		
15	Provide work papers and entries to support computation of additions and retirements of compensated absences		
16	Provide reconciliation of fund and government-wide statements		
17	Provide work paper for determination of major funds		
18	Provide work paper for combining statements of non-major funds		
Grant and Compliance Information:			
1	Provide the following information for each grant awarded, received and/or expended during the fiscal year: a. Grant agreement b. Budget c. All financial reports d. Correspondence with the grantor agency, including monitoring reports e. CFDA# and/or pass-through grant #		
2	Provide a preliminary Schedule of federal and State financial assistance		
3	Provide a final Schedule of federal and State financial assistance		

Appendix E —About McGladrey

McGladrey is a leading provider of assurance, tax and consulting services focused on the middle market. We guide our clients through complex business challenges by understanding their needs and bringing together the right team to address them.



With more than 7,000 people in 75 U.S. cities—and access to more than 32,000 people in over 110 countries through our membership in RSM International—we can handle your needs wherever in the world you do business.