



Grow Forward.

City of Roanoke, Virginia

Audit Plan

June 8, 2016

Prepared by:

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1. The City of Roanoke, Virginia

The City's Background

Roanoke (the "City"), the largest city in the Commonwealth of Virginia ("Commonwealth") west of Richmond, is located at the southern end of the Shenandoah Valley, approximately 170 miles west of Richmond and 235 miles southwest of Washington, DC. Its position in the southeastern United States gives the City ready access, within a day's drive, to nearly one-half of the total population of the United States. In addition, the City lies at the region's crossroads of major rail and highway systems, making it the principal trade, industrial, transportation, medical, and cultural center of western Virginia.

Chartered by the Commonwealth of Virginia as a city in 1884, Roanoke encompasses a land area of forty-three square miles and operates under a council-manager form of government. The City's 2015 estimated population of 99,320 accounts for 31% of the population in its Metropolitan Statistical Area ("MSA"), which includes the neighboring City of Salem, Town of Vinton, and the Counties of Roanoke, Botetourt, Craig, and Franklin.

The Primary Government provides a full range of services including general government administration, public safety, public works, recreational activities, judicial administration, health and welfare activities, and community development activities. The City also owns and operates a civic center and several parking facilities including both garages and surface lots. Annually, the City adopts a budget which provides the basis for financial planning and control, the purpose of which is to ensure compliance with the legal provisions established by the City Council approved and appropriated budget.

FINANCIAL REPORTING

The City is a municipal corporation organized under the laws of the Commonwealth and governed by seven elected City Council members. The City's reporting entity consists of the Primary Government, as well as its component units, which are legally separate organizations for which the elected officials of the Primary Government are financially accountable. *Financially accountable* is defined as appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the Primary Government, or (b) the possibility that the component unit will provide a financial benefit or impose a financial burden on the Primary Government. The City's reporting entity includes two discretely presented component units, which are presented in separate columns in the government-wide financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position and results of operations from that of the primary government.

Discretely Presented Component Units of the City of Roanoke

School Board of the City of Roanoke, Virginia

The School Board of the City of Roanoke, Virginia ("School Board") is a legally separate entity which operates seventeen elementary schools, five middle schools, and two high schools for students residing in the City. School Board members are appointed by City Council. City Council also provides fiscal guidance because it levies taxes to fund the School Board's operations and issues debt for its capital projects.

Greater Roanoke Transit Company (“GRTC”)

GRTC is a public service bus company organized to provide mass transportation services to the Roanoke Valley. GRTC, known locally as Valley Metro, is a private, non-profit, public service organization wholly owned by the City of Roanoke. Operations began in 1975 when the privately owned transit system, the Roanoke City Lines, went public.

Related Organizations of the City of Roanoke

Economic Development Authority

Issues low-interest, tax-free industrial revenue bonds in its name for the construction or renovation of properties sold or leased to enterprises locating to or remaining in the City.

Roanoke Redevelopment and Housing Authority

Political subdivision of the Commonwealth created to provide low income and subsidized housing, promote self-sufficiency, and foster economic development. Commissioners of the Housing Authority are appointed by the City Council. The Housing Authority is financially independent of the City and has administrative control of its operations, but its overall housing plans require the approval of the City Council.

Joint Ventures of the City of Roanoke

Hotel Roanoke Conference Center Commission (“HRCCC”)

The City participated with Virginia Tech to establish and operate a publicly-owned Conference Center in the City of Roanoke in conjunction with the Hotel Roanoke, which is adjacent to the Conference Center. The HRCCC is composed of six members, three of whom are appointed by the City Council and three of whom are appointed by Virginia Tech.

Roanoke Valley Regional Fire-EMS Training Center

Along with the County of Roanoke, City of Salem, and Town of Vinton, the City jointly operates a Fire-EMS training center governed by a committee of eight members, designated by the participating jurisdictions.

Jointly Governed Organizations of the City of Roanoke

Roanoke Valley Resource Authority

The City, the County of Roanoke, and the Town of Vinton jointly participate to operate the regional sanitary landfill, waste collection and transfer station, and related treatment facilities. The Authority is governed by a board composed of seven members, two of whom are appointed by the City.

Roanoke Regional Airport Commission

The City and County formed the Airport Commission in 1987 to own and operate the Roanoke Blacksburg Regional Airport. The Airport Commission is composed of five members, three of whom are appointed by the City.

Regional Center for Animal Care and Protection (“RCACP”)

The City, along with the Counties of Roanoke and Botetourt, and the Town of Vinton jointly participate on the Advisory Board, which is responsible for the general fiscal and management policies for the RCACP. The regional care center is comprised of an animal control and an animal education facility that are adjacent to each other and are owned and operated by the Roanoke Valley Society for the Prevention of Cruelty to Animals, Inc.

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<p>Roanoke Valley Regional Board</p>	<p>The Counties of Botetourt, Craig, and Franklin, and the Cities of Roanoke and Salem jointly participate in a regional education program for severely disabled students operated by the Regional Board, which is composed of five members, one from each participating locality.</p>
<p>Roanoke Valley Detention Commission</p>	<p>The Counties of Botetourt, Franklin, and Roanoke, and the Cities of Roanoke and Salem formed the Roanoke Valley Detention Commission in 1998 to renovate, expand, and operate a detention facility for juveniles. The Commission is governed by a six-member board, of which two are appointed by the City.</p>
<p>Blue Ridge Behavioral Health Care (“BRBH”)</p>	<p>The Counties of Botetourt, Craig, and Roanoke, and the Cities of Roanoke and Salem formed BRBH, a community services board, to provide a system of comprehensive community mental health, intellectual disability, and substance abuse services. BRBH is governed by a 16-member board, of which three are appointed by the City.</p>
<p>Western Virginia Water Authority (“WVWA”)</p>	<p>The City and the County combined its water and water pollution control functions to form the WVWA, which is responsible for the supply, treatment, distribution, and transmission of water and the collection and treatment of wastewater. The WVWA is governed by a seven-member board, of which three are appointed by the City.</p>
<p>Virginia’s First Regional Industrial Facility Authority (the “Authority”)</p>	<p>The Cities of Radford, Roanoke, and Salem; the Counties of Bland, Craig, Giles, Montgomery, Pulaski, Roanoke, and Wythe; and the Towns of Christiansburg, Dublin, Narrows, Pearisburg, and Pulaski all participate in the Authority with the purpose to enhance the member localities economic base in Virginia’s First Region. The Authority is governed by a board composed of twenty-nine members, two of whom are appointed by the City.</p>
<p>Roanoke Valley Broadband Authority (“Broadband Authority”)</p>	<p>In October 2013, the Cities of Roanoke and Salem, and the Counties of Botetourt and Roanoke created the Broadband Authority, which was formed to provide quality affordable access to broadband technologies. The Board of the Broadband Authority consists of five members of whom the City appoints one for a four-year term.</p>

2. Timing of Audit

Our team is committed to expediting the audit to meet all City deadlines. Accordingly, we will work with management to establish the timing of our audit procedures. An estimated timeline is depicted in the schedule that follows and is based on our understanding from preliminary discussions with City staff.

Task	Occurring on or before
Single Audit, Virginia compliance and interim work substantially complete and final fieldwork information requests provided to the City	May 23 – June 17
Audit Committee briefing on the audit plan	June 8
Audit status meetings	Throughout the audit period
Recommendations for GFOA Certificates	July 1
Review of 2015 CAFR for suggestions and new disclosures	July 30
Opinion on VRS Census Data	September 15
Report on Sheriff’s Internal Controls	October 31
Opinion on the Greater Roanoke Transit Company	October 31
Draft Management Letter	November 14
Final Opinions and Management Letter	November 23
Required communications and presentations of audit reports and letters to Audit Committee	December
Submission of Data Collection Form	Following CAFR issuance, no later than December 30

3. Audit Approach

Our Approach to the Engagement

We recognize the demanding business environment in which the City operates; therefore, our goal is to make the audit uneventful by beginning with a detailed plan for the audit executed by the right people with the right experience – evidenced by our assigning of an experienced and committed Engagement Team with the skills necessary to execute the audit. Our team’s initial time investment in the prior year, which was designed to understand your operations, enhances our ability to serve you effectively on a long-term basis while minimizing the burden on your management, employees, and systems.

We have met with key personnel to discuss expectations of the audit process and have begun creating a schedule detailing documents needed for review and a critical date profile. Time-critical events, such as ending dates for fieldwork, have been established along with benchmark dates for meeting to discuss engagement progress.

Audit Approach

Cherry Bekaert employs an efficient, effective, compliant, and time-tested audit process utilizing an audit methodology that facilitates audit quality and delivers a comprehensive and timely audit. Our audit approach focuses on a targeted examination of your financial statements by addressing the risks related to the fair presentation of the statements in accordance with accounting principles generally accepted in the United States of America.

In order to effectively implement our audit plan, we employ the resources needed, comprised of government industry experienced personnel, to analyze the routine and unique processes and transactions accumulated and assimilated into the entity’s financial statements. Cherry Bekaert’s service team resources will also be augmented by subject matter professionals within our firm to assure that all the resources of Cherry Bekaert are brought forward to provide the City the level of service it expects and deserves.

Our approach will focus on addressing accounting and auditing issues early and assisting the City to provide a smooth audit at year-end. In addition to planning communications previously described, we will communicate results of our interim procedures and reassess our audit plan to ensure issues have been addressed timely, staffing is appropriate, and our fieldwork is performed in a high-quality manner.

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The following table highlights key procedures applied during each of the defined segments of the audit:

Segment	Key Procedures
Segment I: Planning	<ul style="list-style-type: none"> ▶ Conduct entrance conference with key members of City management to introduce personnel and discuss key strategies, audit approach, timing, communications, deliverables, and process initiatives ▶ Obtain an updated understanding of the City’s accounting policies and procedures, including the financial and other management information systems utilized ▶ Document understanding of the control environment, accounting systems, control procedures, and assess the risk of fraud related to financial reporting, as required by the audit standards ▶ Develop, with City management, a draft work plan utilizing the City’s extensive Comprehensive Annual Financial Report (“CAFR”) work plan
Segment II: Risk Assessment Procedures	<ul style="list-style-type: none"> ▶ Acquire in-depth knowledge of the information systems equipment, software, and systems and perform testing of general information technology controls ▶ Through inquiry, observation, and inspection, trace transactions through the information systems (i.e., walkthroughs) to enhance understanding of internal controls ▶ Perform test of controls over significant transaction cycles and compliance requirements (e.g., Single Audit and Virginia specifications) ▶ In accordance with the auditing standards, perform engagement team discussions and inquiries of management and others ▶ Analytically review current year results and current year’s budget; review organization chart, investment and other fiscal policies and procedures, leases, debt documents, and covenants, etc.
Segment III: Audit Procedures	<ul style="list-style-type: none"> ▶ Annual audit procedures include: <ul style="list-style-type: none"> ▪ Tailor audit programs based on our customized risk assessment developed in Segment II. ▪ Perform risk-based substantive testing, including substantive analytics and tests of details utilizing statistical and non-statistical sampling ▶ Complete compliance and Single Audit testing
Segment IV: Reporting	<ul style="list-style-type: none"> ▶ Reporting procedures consist of: <ul style="list-style-type: none"> ▪ Detailed review of all audit documentation and deliverables by the engagement partner and the concurring review partner ▪ Review the CAFR in comparison to our governmental reporting checklist, the

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Segment	Key Procedures
	<p>GFOA reporting checklist, and any comments received on the City's 2015 submission to ensure all matters are addressed appropriately and the CAFR is in compliance with the certificate programs' requirements</p> <ul style="list-style-type: none"> ▪ Have an exit conference with appropriate City personnel to review draft of financial statement audit opinion, compliance and internal control reports, management letter, and any other pertinent matters ▪ Presentation of required communications to the Audit Committee <p>▶ Reports to be issued for the City:</p> <ul style="list-style-type: none"> ▪ Report of Independent Auditor on the fair presentation of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as presented in the basic financial statements, with an "in relation to" opinion on the supplementary information and disclaimer opinion on the required supplementary information and introductory and statistical sections ▪ Report of Independent Auditor for use with Official Statements ("Liftable") ▪ Report of Independent Auditor on the fair presentation of the Pension Plan's financial statements ▪ Report of Independent Auditor on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> ▪ Report of Independent Auditor on Compliance for Each Major Program and on Internal Control Over Compliance ("Single Audit") ▪ Report of Independent Auditor on Compliance with Virginia specifications ▪ Report of Independent Accountant on Applying Agreed-Upon Procedures over the Comparative Cost Transmittal form's compliance with the <i>Uniform Financial Reporting Manual</i> as required by the Auditor of Public Accounts ▪ Report of Independent Accountant on Applying Agreed-Upon Procedures on compliance with maintaining internal controls in accordance with <i>Virginia Sherriff's Accounting Manual</i> requirements ▪ Report required by the Auditor of Public Accounts ("APA") regarding the City's participation in the Virginia Retirement System ▪ Management Letter detailing any operational observations noted

Information Technology (“IT”) Specialists

On all audit engagements, Firm-designated IT Audit Group ITAG consultants are fully integrated within the engagement team working with other audit team members to identify key system areas and controls for review. This review will include the City’s information systems environment and will incorporate use of IT Audit programs tailored to the City’s specific environment and the inner workings of specific software packages.

ITAG will work with the City to assess the effect of systems processing on operations and will assess the reliability of systems processing. Our professionals will focus on providing constructive service suggestions intended to enhance the quality of information and system controls. The results of this assessment will be integrated into our audit approach to improve audit efficiency and to further define the way in which we address identified risk factors. Cherry Bekaert has developed an integrated financial statement audit approach to ensure that IT controls are evaluated when determining the amount of reliance that can be placed upon internal controls for financial reporting and compliance with laws and regulations. Our review procedures of general controls are categorized as follows:

Entity-Wide Security Program Planning and Management	Provide a framework and continuing cycle of activity for managing risk, developing security policies, assigning responsibilities, and monitoring the adequacy and effectiveness of controls
Access Controls	Limit or detect access to computer resources (data, programs, equipment, and facilities), thereby protecting these resources against unauthorized modifications, loss, and disclosure
System Development and Program Change Controls	Prevent implementation of unauthorized programs or modifications to existing programs that may alter financial data, modify or destroy application audit trails, or introduce processing errors
System Software Controls	Limit and monitor access to programs and utilities and sensitive files that control computer hardware, secure applications supported by the system, and monitor and record activities
Segregation-of-Duty Controls	Provide policies, procedures, and an organizational structure to prevent one individual from controlling key aspects of computer-related operations and thereby conducting unauthorized actions or gain unauthorized access to assets or financial records
Service Continuity Controls	Ensure that when unexpected events occur, critical operations continue without interruption or are promptly resumed to minimize the impact of the disruption on an entity’s critical mission and to protect sensitive data from destruction

4. Significant Audit Areas

Based on our preliminary risk assessment, we have identified the following significant audit areas and our audit test work will include the following example procedures:

City

Revenues and Receivables

- ▶ The audit team will meet with applicable personnel and review internally prepared narratives describing the tax assessment and collection process, in addition to revenues provided by the Commonwealth and other grantors
- ▶ Once an updated understanding of procedures has been established, we will perform procedures and tests of controls over significant revenue streams in addition to performing detailed analytics comparing auditor expectations to actual activity
- ▶ Through journal entry and APA procedures, we will review exoneration and abatement entries during the year, as well as select and test other adjustments that were entered during the year
- ▶ We will test the reconciliation of funds provided by the Commonwealth to the City's records

Expenditures and Payables

- ▶ The audit team will meet with applicable personnel and review internally prepared narratives describing purchasing procedures and thresholds
- ▶ Once an updated understanding of procedures has been established, we will perform procedures and tests of controls over disbursements in addition to performing detailed analytics comparing auditor expectations to actual activity
- ▶ We will perform a search for unrecorded liabilities to verify proper cutoff and completeness as of June 30

Payroll and Related Liabilities

- ▶ The audit team will meet with applicable personnel and review internally prepared narratives describing the employee on-boarding process, pay rate adjustments, termination procedures, and general payroll cycle procedures
- ▶ Once an updated understanding of procedures has been established, we will perform procedures and tests of controls over the payroll process
- ▶ We will analytically examine payroll expenditure detail as of year-end, as well as test the accuracy and valuation of year-end salary and compensated absence accruals
- ▶ For actuarial valuations, we will test underlying support and assumptions used to calculate the actuarial valuation and review the results of the valuations for consistency over the years

Grant and Similar Programs (“Virginia Compliance”)

- ▶ We will conduct tests of compliance in accordance with the Auditor of Public Accounts’ *Specifications for Audits of Counties, Cities and Towns*

Grant and Similar Programs (the “Uniform Guidance”)

- ▶ We will perform an audit of the City’s major federal programs in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (“CFR”) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.
- ▶ We will identify major federal grant programs and their respective compliance requirements based upon a risk-based analysis
- ▶ We will test the administrative control systems in place to ensure compliance and test for conformance with the grants’ requirements (e.g., cash management, federal financial reports, allowable costs, and sub-recipient monitoring)
- ▶ If noted, we will summarize findings and assist in the review of the corrective action plan

City Pension Plan

Investment and Derivative Instruments

- ▶ The audit team will meet with applicable personnel and review internally prepared narratives describing the investment policies and reporting process
- ▶ Once an updated understanding of procedures has been established, we will perform tests of controls to verify they are in place and working
- ▶ We will test significant investment reconciliations and classifications of investments and we will analytically review year to year activity and account balances
- ▶ We will confirm significant investment account balances

Benefits Payments

- ▶ The audit team will meet with applicable personnel and review internally prepared narratives describing the benefit policies and reporting process
- ▶ Once an updated understanding of procedures has been established, we will perform procedures over controls to verify they are in place and working
- ▶ We will test payments made and analytically review year to year activity

5. Accounting Requirements Update

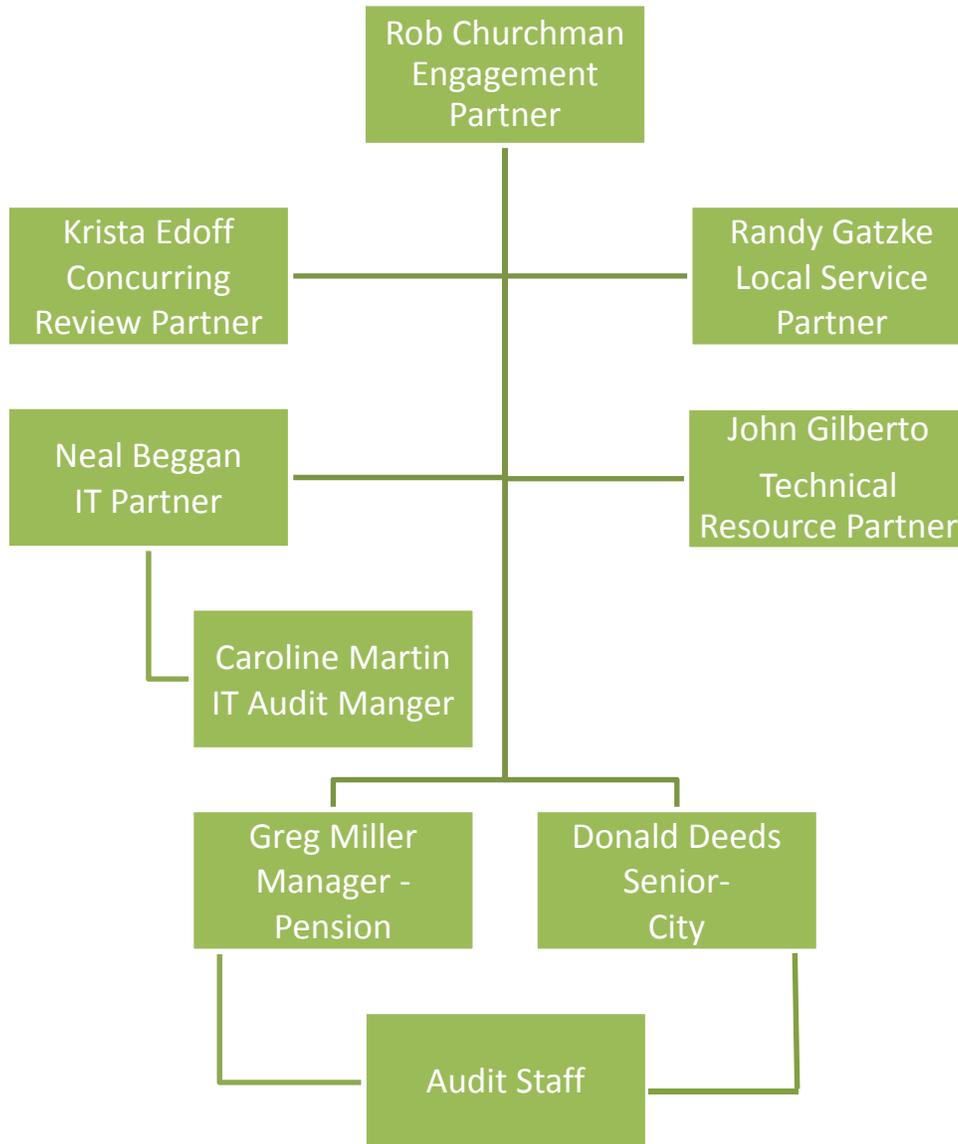
Applicable for the fiscal year ending June 30, 2016:

- ▶ GASB Statement No. 72 – *Fair Value Measurement and Application*
 - The new standard will require detailed disclosures for investments held by the City. Detail will include an investment description and balance in relation to the fair value hierarchy level

Applicable for the fiscal year ending June 30, 2017, and thereafter:

- ▶ GASB Statement No. 77 – *Tax Abatement Disclosures* (early implementation is allowed)
 - The new standard will require detailed disclosure related to taxes that were abated during the year, including type of tax being abated, a description of abatements, amount of abatements, eligibility criteria, and provisions for recapturing abated taxes
- ▶ GASB Statement No. 73 – *Pension Reporting*
 - Provides updates and amendments to GASB 67 and 68, and extends the reporting requirements to pension plans not under the scope of GASB 68
 - Effective for employers in fiscal years beginning after June 15, 2016
- ▶ GASB Statements No. 74 and 75 – *OPEB Reporting Requirements*
 - Similar to pension standards from the prior year, in that the new standard will recognize the fair value of the future liability related to other post-employment benefits
 - Effective for employers in fiscal years beginning after June 15, 2017, with early implementation being allowed

6. Core Engagement Team



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Rob Churchman, CPA Engagement Partner

Rob has over 25 years of experience serving state and local governments and not-for-profit entities providing clients with a full range of audit and accounting services, including single audits. As Engagement Partner, Rob will have final authority in the conduct of the engagement and full responsibility for the work performed, including final review of the audit report and all deliverables. He also will help ensure that the correct resources are available and assigned to the audit and that deliverables are complete, accurate, responsive to the City's requirements, and delivered in a timely manner.

He is a member of the American Institute of Certified Public Accountants ("AICPA"), the Virginia Society of Certified Public Accountants ("VSCPA"), the National and Virginia chapters of the GFOA, and the Association of Government Accountants. Throughout his career, Rob has served these public sector organizations as a teacher and as a subject matter expert while also serving as a member of several related teams such as the AICPA Other Postemployment Benefits task force and the Commonwealth of Virginia's Auditor of Public Accounts' GASB #34 and #45 task forces and the VSCPA government issues task force.

Rob is an approved peer reviewer for the AICPA Peer Review Program, which is dedicated to enhancing the quality of accounting, auditing, and attestation services performed by AICPA members in public practice. Rob is also a GFOA *Certificate of Excellence in Financial Reporting* program reviewer.

Rob received his Bachelors of Business Administration from James Madison University.

Relevant Experience:

- ▶ City and Schools:
 - ▶ Roanoke
 - ▶ Charlottesville
 - ▶ Norfolk
 - ▶ Portsmouth
 - ▶ Richmond
 - ▶ Suffolk
- ▶ County and Schools:
 - ▶ Roanoke
 - ▶ Chesterfield
 - ▶ Spotsylvania
 - ▶ Fairfax
 - ▶ Goochland
 - ▶ Hanover
 - ▶ Henrico
 - ▶ Isle of Wight
 - ▶ York
- ▶ District of Columbia
- ▶ Virginia Resources Authority
- ▶ Newport News Early Retirement Fund
- ▶ Richmond Retirement System

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Randy Gatzke, CPA **Local Service Partner**

Randy is an Audit Partner with Cherry Bekaert based in our Roanoke Office, and will serve as the local service partner for the City. In his role, he will assure you of prompt and proper response to all of your service needs.

Randy has over 30 years of experience helping clients in a variety of industries. He regularly assists organizations with audit and employee benefit plan audit services, consulting services, and accounting and financial reporting assistance.

Relevant Experience:

- ▶ County of Roanoke and Schools
- ▶ Roanoke County Public Schools Education Foundation



Krista N. Edoff, CPA **Concurring Review Partner**

Krista has more than thirteen years of experience providing audit and accounting services to public sector clients. As the City's concurring review partner, Krista will be responsible for assisting with the preliminary planning and

risk assessment and for a second review of the financial statements and audit files. She will provide support to the City's engagement team and will review the status of the work being performed.

Krista specializes in performing attestation services for the governmental industry. These services include financial and performance audits, agreed-upon procedures, single audits, and compliance audits. Her duties encompass all aspects of these services from planning, performing, supervising, reporting and wrapping-up the engagement, direct communication with the client and their board, and other value-added services.

Krista is an approved peer reviewer for the AICPA Peer Review Program, which is dedicated to enhancing the quality of accounting, auditing, and attestation services performed by AICPA members in public practice.

Krista received her Bachelors and Masters of Accounting from Florida State University. She is a member of the AICPA, the VSCPA, the National and Virginia chapters of the GFOA, and the Affordance Housing Association of Certified Public Accountants. She is also a member of the AICPA's Peer Review program, where her focus is governmental audits.

Relevant Experience:

- ▶ City and Schools:
 - ▶ Newport News
 - ▶ Chesapeake
 - ▶ Hampton
 - ▶ Norfolk
 - ▶ Portsmouth
 - ▶ Poquoson
 - ▶ Virginia Beach
 - ▶ Suffolk
- ▶ County and Schools:
 - ▶ Roanoke
 - ▶ Prince William
 - ▶ Loudoun
 - ▶ York
 - ▶ Isle of Wight

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John Gilberto, CPA Technical Resource Partner

John has over 24 years of public accounting experience providing audit and accounting services for state and local government entities. As Technical Resource Partner, John will be actively involved with key technical issues that may

arise for the City.

John is the Director of Cherry Bekaert's Government Services Group and has extensive experience providing audit and accounting services to government organizations throughout Virginia, Florida, and North Carolina.

John has authored government industry articles and is a frequent speaker and instructor at industry conferences. He is a member of the AICPA state and local government expert panel and the Florida Government Finance Officers Association ("FGFOA") technical resource committee.

John received his Bachelors of Business Administration in Accounting from Guilford College and his Masters in Business Administration from the University of North Carolina Chapel Hill. He is a member of the AICPA, Florida Institute of Certified Public Accountants, and the FGFOA.

Relevant Experience:

- ▶ Virginia:
 - ▶ Prince William County
 - ▶ City of Norfolk
- ▶ North Carolina:
 - ▶ City of Durham
 - ▶ City of High Point
 - ▶ City of Jacksonville
 - ▶ City of Kinston
 - ▶ City of Sanford
- ▶ Florida:
 - ▶ Hillsborough County
 - ▶ Lee County and Schools
 - ▶ City of Pinellas Park
 - ▶ City of St. Petersburg
 - ▶ Onslow, Orange and Neuse Water and Sewer Authorities
 - ▶ Sarasota County District School Board
 - ▶ Sarasota Manatee Airport Authority



Neal Beggan, CISA
IT Partner – Risk Advisory Services

Neal is a Partner in the Information Technology Audit Group (“ITAG”) of Cherry Bekaert. With the professional designation as a Certified Information Systems Auditor (“CISA”), he has approximately fifteen years of IT audit, consulting, and compliance experience, including planning, managing, and performing information technology reviews for compliance with Sarbanes-Oxley (“SOX”) 404, FISCAM, FFMIA, JFMIP, OMB A-123, OMB A-130, and SAS 70 requirements to federal, state, and local governments, as well as toll industry information systems.

Neal will be responsible for leading the performance and direct review of information services technology services provided in connection with our audits and for consultation regarding information technology matters. He currently leads our firm’s services involving audits of information technology systems.

Prior to joining Cherry Bekaert, Neal worked at an international accounting and management firm as an IT manager where he was responsible for managing Sarbanes-Oxley Act assistance projects for accelerated and non-accelerated filers across numerous industries. He provided end-to-end project management for clients to ensure compliance with Sarbanes-Oxley 404 requirements; performed walkthroughs, testing, and remediation for IT entity level controls, IT general controls, and IT application controls; assisted in the design and implementation of baseline IT processes and controls; and streamlined IT control processes, reducing the number of key controls, and improving the efficiency of testing the controls.

Neal obtained a Bachelor of Business Administration in Finance with a concentration in Computer Information Systems (“CIS”) from James Madison University. He is a member of the Information Systems Audit Control Association.

Relevant Experience:

- ▶ Virginia:
 - ▶ Roanoke County
 - ▶ Loudoun County
 - ▶ Prince William County
 - ▶ City of Richmond
 - ▶ City of Hampton
 - ▶ City of Newport News
 - ▶ City of Portsmouth
 - ▶ City of Charlottesville
 - ▶ City of Chesapeake
- ▶ Florida:
 - ▶ Hillsborough County
 - ▶ Lee County
 - ▶ Orange County
 - ▶ Orlando-Orange County Expressway Authority

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Greg Miller, CPA Manager

Greg is an Audit Manager and specializes in meeting the audit needs of entities in the public sector. Greg has over six years of audit experience, providing state and local government entities with financial statement audits in accordance with both GAAS, GAS, Single Audit, and APA's *Specifications for Audits of Counties, Cities and Towns*, and *Specifications for Audits of Authorities, Boards, and Commissions*.

As Manager, his duties will encompass all aspects of our services from planning, performing, supervising, reporting, and completing the engagement, as well as direct communication with the client and value-added services.

He is a member of the AICPA, the VSCPA, the Virginia Local Government Auditors Association, and the National and Virginia chapters of the GFOA. Greg graduated from The Citadel with a Bachelor of Science in Business Administration with a concentration in Accounting.

Relevant Experience:

- ▶ Roanoke County
- ▶ Richmond Retirement System
- ▶ City of Newport News:
 - ▶ Schools
 - ▶ Retirement System
 - ▶ Economic Development Authority
- ▶ Prince William County:
 - ▶ Schools
 - ▶ Self-Insurance Group
- ▶ Loudoun County and Schools
- ▶ Virginia Resources Authority
- ▶ Richmond Metropolitan Transportation Authority
- ▶ Capital Region Airport Commission ("RIC")



Donald Deeds, CPA Audit Senior

Donald is an Audit Senior in Cherry Bekaert's Roanoke Practice with over five years of experience serving state and local government entities including cities, counties, towns, and authorities in the Roanoke and Blue Ridge area.

Specifically, he has experience performing financial statement audits in accordance with both U.S. GAAS and GAS as well as compliance audits in accordance with the Single Audit and APA specifications.

Donald is a member of the AICPA and VSCPA, and is a graduate of Bridgewater College with a BA in Business Administration with concentrations in Accounting and Finance.

Relevant Experience

- ▶ Roanoke County
- ▶ Roanoke County Public Schools
- ▶ Roanoke County School Activity Funds
- ▶ City of Virginia Beach

Due to Donald's confidentiality agreement with his previous CPA firm, the specific identification of his previous clients is not allowed in this forum. However, prior to joining Cherry Bekaert Donald had over 5 years of experience serving Towns, Counties, Cities, and Schools

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Caroline Martin, CPA
IT Audit Manager – Risk Advisory Services

Caroline is an IT Audit Manager in the Risk Advisory Services Group of Cherry Bekaert LLP. She has over six years of IT auditing, risk advisory consulting, and compliance experience.

Caroline has served on SSAE 16 SOC 1 and SOC 2 audits, IT general control reviews, internal audits, IT risk assessments, FISMA and NIST compliance, and pre and post implementation reviews.

Caroline has experience as a financial statement auditor and has also assisted in 401k and indirect cost audits. She currently serves in the following industries: State and Local Government, Federal Government, Government Contracting, Not-For-Profit, Financial Services, and Technology.

Caroline obtained a Bachelor of Science in Business Administration with a concentration in Accounting and a Master's of Science in Accounting with a concentration in Accounting Information Systems from James Madison University. She is a member of the Information Systems Audit Control Association, the Institute of Internal Auditors, and the AICPA.

Relevant Experience:

- ▶ Roanoke County
- ▶ Loudoun County
- ▶ Prince William County
- ▶ City of Richmond
- ▶ City of Chesapeake
- ▶ City of Hampton
- ▶ City of Newport News
- ▶ City of Portsmouth
- ▶ City of Charlottesville

7. Team Contact Info

For your convenience, we have listed all engagement team contact information from which you can expect real-time responses.

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