



Transmittal Letter

April 27, 2023

Lancaster County
Attn: Cathy McDaniel, Procurement Director
1228 Colonial Commons Ct, Suite 102
Lancaster, South Carolina 29720

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to Lancaster County, South Carolina (the "County"), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the County. The contract for such audit services will be for fiscal years ending June 30, 2023 through June 30, 2025 with annual options to extend through June 30, 2027.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the County and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will issue all of the deliverables and reports substantially prior to the required due dates.

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the County. We believe that **Mauldin & Jenkins is the leader in auditing state and local governments in the Southeast**. This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the County and management. Given the complexities of the County's financial operations and the ongoing significant changes in accounting standards, we feel that it is very important that you select an auditing firm that is **focused and experienced** in the governmental industry. We differentiate ourselves from our peers via:

❖ **Experience with Governments.** As auditors for more governments in the Southeast than any other firm, our professionals are thoroughly versed in the complex governmental arena, and have consistently provided the highest quality of service to our government clients. We serve:

- **650+ state and local governments across the Southeastern U.S.A.**
- **150+ cities and 65+ counties;**
- **110+ school districts and charter schools;**
- **55+ state agencies, authorities, commissions, colleges, and departments;**
- **70+ stand-alone business-type utility authorities (water/sewer, gas, electric, airports, transit)**
- **154 governments awarded the GFOA's and, or ASBO's Financial Reporting Certificates.**
- **225+ of Single Audits as required by the Uniform Guidance.**

Mauldin & Jenkins provides over 139,000 hours of service to over 650 governmental units in the Southeast on an annual basis utilizing over 140 professionals.

❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) Governmental Audit Quality Center's (GAQC) Executive Committee in 2022; the AICPA's State and Local Government Expert Panel in 2021; the AICPA's sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the board of the AICPA; and a board member of the International



Federation of Accountants (IFAC) in 2016. In 2020, our own Joel Black was appointed to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally.

- ❖ **Remote Audits and Suralink.** If management elects for a remote audit, Mauldin & Jenkins is very effective in working from a remote environment. We also utilize software, like Suralink, on all audits to add organization and transparency to the audit process.
- ❖ **Staff Continuity.** Our staff retention rates are considered to be among the best in the profession. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.
- ❖ **Education.** Mauldin & Jenkins' clients have the opportunity to register and receive approximately 30 hours of continuing education on an annual basis, free of charge. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients, both virtually and in-person. Sessions are limited to clients only.
- ❖ **Responsiveness and Large Firm Resources with Small Firm Sensitivity.** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.

This proposal represents a firm offer for 90 days from the date of the proposal. As a member of Mauldin & Jenkins, Grant Davis, *Partner*, is authorized to bind, and make representations for the Firm, and he will be the ultimate party responsible for the quality of the report and working papers.

We welcome the opportunity to meet with you to present our proposal and our qualifications. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to serve.

Sincerely,

MAULDIN & JENKINS, LLC



Grant Davis, CPA
Partner