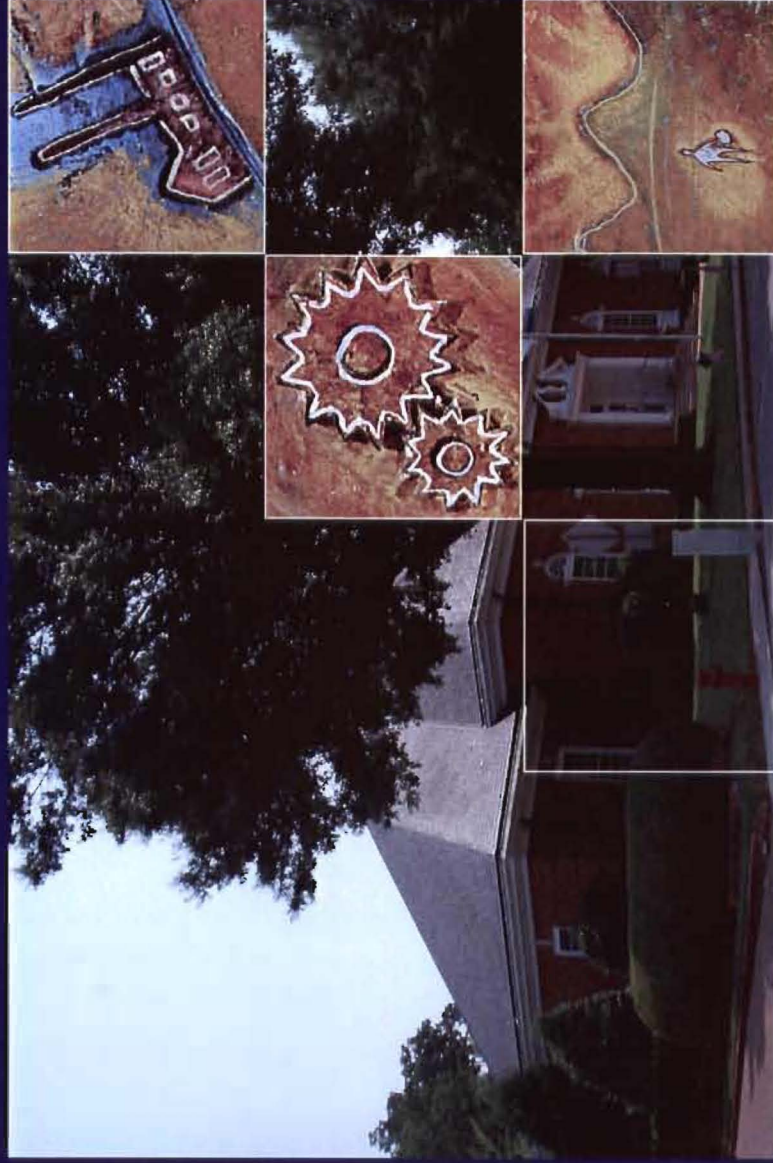


The Unique Alternative to the Big Four®



City of Jonesboro

Response to Request for Qualifications to Provide  
Agreed Upon Procedures  
Legislative File Number RES-07:2377 (version 1)

January 8, 2008



## With You Today

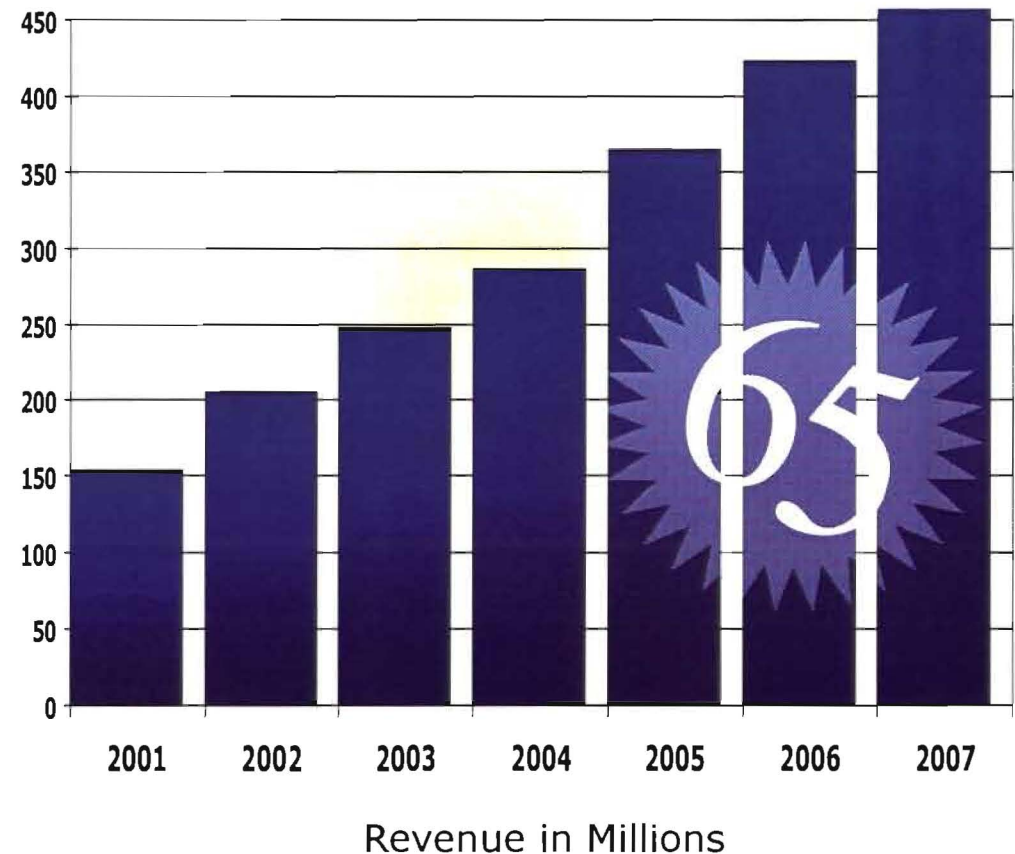
---

- Bert Nuehring
  - More than 22 years experience in public sector accounting and consulting.
  - Federal, state and local compliance auditing specialist.
  - Frequent speaker on accounting, auditing and financial issues affecting municipal governments.
- Michael Claytor
  - More than 30 years experience in public sector auditing and consulting including direct experience with the Indiana State Board of Accounts.
  - In-depth understanding of legal and regulatory requirements of state and local governments.
- Emy Neuman-Javornik
  - Joined Crowe's Litigation Support Group in 2004.
  - Prior to joining Crowe, Ms. Neuman-Javornik spent over twelve years with the State of Montana auditing and investigating fraud within state agencies. She has extensive experience and training in financial compliance, internal auditing, and white collar crime detection and prevention.

## Firm Background

- Founded in 1942, Crowe is celebrating 65 years of stability, growth, and innovation.
- We are one of the fastest growing firms with an average annual growth rate of 17 percent over the past 40 years.
- Talent breeds talent – Crowe employs more than 2,300 people throughout the United States.
- Crowe operates out of 23 offices in the United States. We are committed to a national expansion program that aligns with serving the needs of our clients.

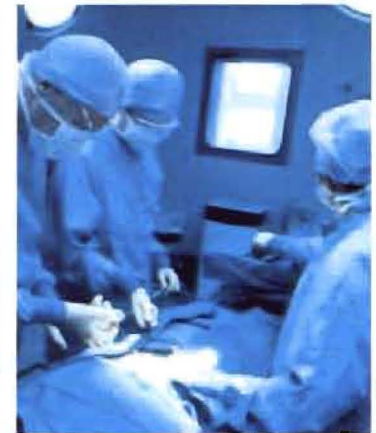
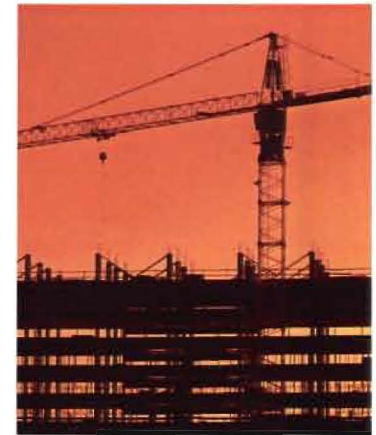
Crowe's Double-digit Growth





## Crowe's Industry Specialization

- Clients tell us industry knowledge and expertise are often the primary reasons for choosing Crowe:
  - **State and Local Government**
  - **Construction**
  - Financial Institutions
  - Diversified Financial Services
  - Manufacturing and Distribution
  - Healthcare
  - Private Equity Groups
  - Retail Dealerships
  - Food and Agribusiness
  - Not-for-profit
  - Higher Education
- Our client roster includes many nationally and internationally recognized names in these industries.



## Thought Leadership Knowledge Sharing

- Crowe publishes timely information and offers learning events on critical topics such as accounting issues, regulatory compliance, and industry updates.
- In the spirit of sharing, we offer you online access to white papers, newsletters, technical updates, and e-communications.



Register online to receive Crowe's e-communications at [www.crowechizek.com/signup](http://www.crowechizek.com/signup).





## Crowe: Unique Organization and Growth

- With a centralized organizational structure, we have no geographic constraints to use only local resources.
  - We are able to pull specialized talent and experienced people from anywhere in the firm to meet the exact needs of our clients.
  - We are organized by service lines of business, so we maintain a consistently high level of technical quality regardless of location.
  - We have a national office structure for technical quality oversight, and allow our practice leaders to be accessible and responsive to client needs.
- We have grown through developing strong relationships with satisfied clients, audit users, and referral sources, not as a result of a high percentage of mergers.

### What makes us different from other firms:

- High percentage of growth due to mergers;
- Distractions from high-profile litigation;
- Geographic organizational structures that dictate delivery team makeup;
- Financial incentives to build personal books of business.

## We Value the People Who Build Value for You

- Our Core Purpose: Building Value with Values®.
- Goal: To build a firm that is a great place to work, with an environment that fosters the development of the highest quality people who are strongly committed and engaged in making a difference and achieving their full potential.
- Compared with companies of similar size, Crowe is proud to rank among the best places to work in many of our geographic markets:
  - No. 1 Best Employer in Ohio
  - Ranked 4<sup>th</sup>: Best Places to Work in New Jersey
  - Ranked 5<sup>th</sup>: Best Places to Work in Illinois
  - Ranked 8<sup>th</sup>: Best Employers in Tennessee
  - Ranked 11<sup>th</sup>: Best Places to Work in Indiana
  - Ranked 21<sup>st</sup>: Best Places to Work in Kentucky



## Why Choose Crowe?

---

- **Independence**
  - We are independent of the City's normal audit process.
  - We offer a fresh view of the issues currently affecting the City.
- **Commitment to the Public Sector**
  - More than 125 individuals dedicated to providing services to the Public Sector
  - We serve more than 200 governmental organizations nationwide
  - Our Public Sector Services Group has a team focused on Justice and Public Safety.
  - Services offered by the Justice and Public Safety Practice include:
    - Justice system data collection and analysis,
    - Programmatic and diagnostic needs assessment,
    - System wide strategic and master planning,
    - Facility requirements definition and pre-architectural planning,
    - Operational and business process improvement/redesign,
    - Information technology and implementation,
    - Budget and financial analysis/advisory,
    - Human resource management/staffing analysis, and
    - Project and Program Management.



## Why Choose Crowe?

---

- **Government Audit Experience**

- More than 90 individuals dedicated to providing Assurance Services to the Public Sector
- We perform the audits of more than 70 local governments and State Agencies
- As part of our government assurance practice, we have performed federal or state single audits, which emphasize compliance with applicable federal, state and local laws.
- We have also worked with multiple different types of accounting software, including Springbrook.

- **Government Forensic Experience**

- We have 20 individuals dedicated to providing forensic accounting services to Public and Private Sector Clients.
- The Forensic Services practice has assisted multiple state and local governments by providing a factual analysis of the financial activity of the organization.
- Relevant engagements include:
  - Ohio Bureau of Workers' Compensation - \$50 million in investments.
  - Gary Urban Enterprise Association's Board of Directors and the Indiana State Urban Enterprise Zone Board - Mismanagement and misappropriation of funds.
  - Cook County Jail - Reconciliation of inmate accounts.
  - Indiana Public Employees Retirement Fund - Chief Benefit Officer investigation.
  - Illinois Department of Commerce and Economic Opportunity - Subgrantee review.

## Why Choose Crowe?

---

- **Capital Projects Assistance**
  - Crowe has experience in helping governmental entities sort through the issues related to their capital projects.
    - We assist with Capital Projects planning.
    - We assist with audits of specific criteria related to contract compliance and change order justification.
    - We assist with allocation and arbitrage rebate compliance issues in regard to bond financed construction funds and proceeds.
- **Commitment to the Construction Industry**
  - We audit more than 500 companies in the construction industry giving us a unique perspective of the issues related to both the owner and builder side of capital issues.

## Why Choose Crowe?

---

- **Agreed Upon Procedures Experience**
  - Arkansas Department of Information Services
  - Archdiocese of Chicago
  - Chicago Public Schools
  - University of Illinois at Chicago
  - Chicago Housing Authority
  - Northwestern University
  - Metropolitan Pier and Exposition Authority
  - West Aurora School District No. 129
  
- **Flexible/Value-Added Approach**
  - Our approach to your needs will be flexible and provide value added ideas, including recommendations and solutions to issues that are encountered during assigned engagements.
  - We will use the following approach:
    - Stage 1: Orientation and Preliminary Document Gathering
    - Stage 2: Interviews of Key Personnel
    - Stage 3: Assessment of Areas
    - Stage 4: Development of Recommendations and Strategy
    - Stage 5: Report of Findings, Recommendations and Strategy



## Crowe's Seven Client **SERVICE** Standards

- Crowe's client service standards set clear expectations for our service delivery teams' performance:
- **S**eek to identify needs and confirm expectations;
- **E**stablish and communicate our objectives;
- **R**equire proactive and responsive communication;
- **V**et service problems promptly and professionally;
- **I**nitiate a client assessment of our performance;
- **C**reate value through ongoing thought leadership;
- **E**ngender client confidence and trust.

