



CUSTOMIZED SERVICES FOR GOVERNMENTAL ENTITIES

Warren Averett has been a trusted advisor and external auditor for state and local governmental entities for over 50 years and is one of the largest providers of audit, accounting and consulting services for governmental entities and nonprofit organizations in the Southeast. Our client base includes counties, cities, water and sewer systems, special districts, state agencies and departments and other agencies that receive state or federal funding whose audits fall under *Government Auditing Standards*.

60 governmental
auditors firm-wide

From revenue shortfalls and tax revenue fluctuations to rising healthcare costs and managing deficit spending, many governmental entities are facing mounting financial challenges. Warren Averett understands these challenges and has the specialized knowledge and experience to assist governmental clients. Our seasoned government-focused professionals have an impressive track record with government agencies at every level, no matter how complex.

We apply various strategies and business-consulting services tailored to your specific needs, including:

- Fraud prevention and internal controls
- Governmental accounting assistance
- Compliance requirements related to grants and cooperative agreements
- General accounting, budget and reconciliation assistance
- Operational policies and procedures analysis
- Grant advisory assistance
- Financial statement preparation for non-attest clients
- Assistance in implementation of new Governmental Accounting Standards Board (GASB) Standards
- Technology consulting and outsourcing
- HR consulting
- Staffing and recruiting
- Retirement plan design and administration
- Government Finance Officers Associate (GFOA) Certificate of Achievement in Financial Reporting (ACFR) publication
- Governmental audits in accordance with Uniform Guidance and the Government Accountability Office's (GAO) *Government Auditing Standards* (also known as Yellow Book)

ENSURING ON-POINT KNOWLEDGE

Our memberships and active participation in the following professional groups solidify our relationships with governmental entities and ensure clients will be served by Warren Averett professionals who are extremely knowledgeable in governmental accounting, financial reporting, auditing and Uniform Guidance matters.

(continued)

- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)
- Government Finance Officers Association of Alabama (GFOAA)
- American Institute of Certified Public Accountants Governmental Audit Quality Center
- National Association of College and University Business Officers (NACUBO)
- Association of Certified Fraud Examiners (ACFE)
- Southern Association of College and University Business Officers (SACUBO)

Our clients benefit from having a team of full-time auditors who have been trained as experts in governmental audits. By working one-on-one with client leadership and employees, Warren Averett will help the client save money, stay in compliance with laws and regulations and plan for the future.

GRANT EXPERIENCE

We know that federal and state grants are crucial to many of our clients' successes. Ensuring continued compliance is essential when seeking to maintain or increase the level of government funding that clients receive. Our firm uses diversified experience in planning and conducting federal and state Single Audits to help our clients better understand and maintain compliance with current and future grant programs. As a large firm, we also believe in the benefits of specialization, and our team members belong to dedicated industry groups within the firm. All team members are trained to become experts within their assigned specialty, allowing us to assemble a team of Yellow-Book-qualified auditors who are well versed on the Uniform Guidance.



ACFR EXPERIENCE AND MORE

Our team has vast experience helping clients obtain the GFOA ACFR. We welcome the opportunity to assist clients with reporting and/or presentation matters that enhance their ability to continue receiving the ACFR each year. Our clients benefit from our membership in the AICPA Government Audit Quality Center, especially when they encounter unusual or complex matters related to ACFR.

We also have experience with the management of investments, including recordkeeping for endowments.

OUR PROFESSIONALS/YOUR TEAM

All of our professionals who work with governmental entities are experienced in audits in accordance with *Government Auditing Standards*, the provisions of the Single Audit Act and Uniform Guidance. The professionals who serve the firm's public sector clients receive special continuing education directly related to the nonprofit/governmental environment.

