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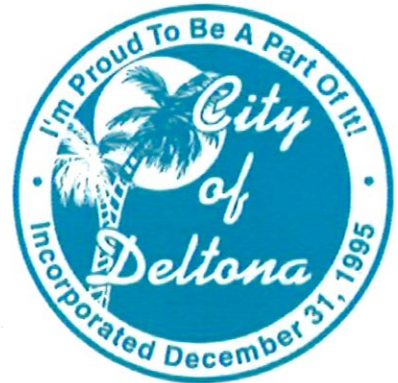
## Professional Services Proposal for City of Deltona

Request for Proposal #25020  
Forensic Audit Services

October 13, 2025

### Proposer

CRI Advisors, LLC  
500 Grand Boulevard, Suite 210  
Miramar Beach, FL 32550  
Phone: 850.837.3141  
Fax: 850.654.4619



### Submitted by

Ben Kincaid, CPA, CFE, CVA, CFF  
Engagement Partner  
850.337.3235 | Direct  
BKincaid@CRIadv.com



†This is not a CPA firm.

\*Assurance, attest, and audit services provided by Carr, Riggs & Ingram, LLC.

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Dear Evaluation Committee:

Carr, Riggs & Ingram (CRI) appreciates the opportunity to propose on the forensic audit<sup>1</sup> services for the City of Deltona (City). We are genuinely excited about the prospect of serving you and establishing a long-term relationship. CRI is a national accounting and advisory firm and is **currently ranked among the top 25 accounting firms in the United States**. CRI has over 2,800 professionals across the United States, and we serve hundreds of government clients nationwide. This includes numerous state agencies, legislative bodies, school districts and municipalities. We pride ourselves on our governmental focus and providing innovative ideas and solutions to assist in identifying noncompliance, fraud risks, fraudulent activities and ways to prevent fraud, waste and abuse while promoting transparency in the process.

**CRI has a dedicated forensic accounting team that specializes in municipalities and governmental organizations. The team's credentials include Certified Public Accountants, Certified Fraud Examiners, Certified Information Systems Auditors, Certified Internal Auditors, Certified Construction Auditors and individuals Certified in Financial Forensics.**

Notably, members of the proposed team serve on various forensic accounting boards and committees for the American Institute of Certified Public Accountants and the Association of Certified Fraud Examiners. Members of the proposed team also speak regularly on the topic of internal controls, audit hot topics, and fraud for various governmental associations. CRI has the ability and resources to begin this project immediately upon award.

- **Large-Scale Forensic Investigation Experience** - CRI has successfully performed numerous large-scale forensic investigations for federal, state and local government agencies, including internal control assessments, complex procurement investigations, payroll investigations, grant compliance and special investigations on behalf of municipalities, auditor general offices, inspectors general offices and legislative bodies.
- **Specialized Local Government Experience** - CRI performs numerous external audits, internal audits and internal control evaluations for numerous municipalities throughout the country. As such, CRI has unique knowledge and resources related to this sector, which will be highly leveraged throughout this engagement. **Additionally, CRI has provided these services for numerous municipalities within the state of Florida, as noted within the forensic experience section of this proposal.**
- **Experienced/Credentialed Team** - The proposed team is highly experienced and is primarily responsible for all of CRI's forensic investigations across the United States. All team members including staff assigned to this project will be Certified Fraud Examiners, have similar forensic accounting credentials or will be specialized governmental auditors. This team has worked effectively and efficiently on numerous forensic investigations and internal control engagements.

**Forensic investigations require a high level of partner participation to ensure effective and reliable results.** Our hands-on, working partners commit to providing this high level of active participation at all stages of the forensic investigation. **CRI's forensic investigation reports are routinely relied upon by courts, federal and state law enforcement agencies, governmental organizations and attorneys, and members of our team have the ability and experience to serve as an expert witness to support the City.** Our extensive experience in performing a variety of fraud investigations, fraud risk assessments and internal audits for similar municipalities and other organizations will enable us to bring fresh insights and innovative methods to help identify and quantify any abnormal or irregular financial or non-financial activities, internal control deficiencies as well as the applicable fraud, waste, abuse and internal control risks and vulnerabilities.

We welcome the opportunity to demonstrate to you the same teamwork, expertise, innovation, and responsiveness that have made us one of the fastest growing accounting firms in the United States. Again, we appreciate your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ben Kincaid".

Ben Kincaid, CPA, CFE, CVA, CFF  
Engagement Partner

<sup>1</sup>AICPA and ACFE professional standards do not utilize the term "forensic audit" to avoid confusion with financial statement audits and the service/assurance that is provided. Instead, professional guidance utilizes the term "forensic investigation." For this RFP and throughout this proposal, CRI treats the term "forensic audit" to mean a "forensic investigation."



## CRI FIRM PROFILE

CRI is a national accounting firm and one of the fastest growing accounting firms in the United States.\* Firm-wide, we have been performing government audit/forensic accounting services since 1997 and are proud of our more than 300 professionals who dedicate their time to governmental audits. The graphic below further explains our operations overall.

**FOUNDED IN 1997** • **35+ MARKETS** across the United States & Mexico

Carr, Riggs & Ingram (CRI) is a top 25\* nationally-ranked accounting and advisory firm driven by relationships to cultivate growth. From traditional accounting services to leading-edge business support, technology resources, and assurance\* offerings, CRI's breadth and depth of expertise takes you from compliance to competitive advantage.



**2,000+**  
**PROFESSIONALS**



**TOP 25\***  
**FIRM**

(as ranked by  
Accounting Today)

**CRI FIRM  
VALUES:**

- **CLIENT SERVICE.**
- **RESPECT.**
- **INTEGRITY.**

**100,000+**  
**CLIENTS**



**25+ YEARS**  
**OF CONSISTENT GROWTH**  
**SINCE FORMATION**



### SERVICES

Advisory  
Audit & Attest\*  
Tax

Captive Insurance  
Commercial Real Estate  
Construction  
Financial Institutions  
Government & Public Sector

### INDUSTRY EXPERTISE

Hospitals & Health Systems  
Insurance  
Manufacturing & Distribution  
Nonprofits  
Physician Groups

Post-Acute Care  
Private Foundations  
Religious Organizations

### CRI FAMILY OF COMPANIES

At CRI, we know that the best results come from a fully integrated approach to your business, organization, or family's financial well-being. The CRI Family of Companies works collectively to parallel our clients' evolving needs beyond traditional accounting, cutting-edge business support, technology solutions, outsourcing, and assurance\*. By working side-by-side, our expansive suite of companies and their focused solutions provide more personalized, holistic advice that checks every box.



\* Assurance, attest, and audit services provided by Auditwerks, LLC and/or Carr, Riggs & Ingram, LLC.

\*Auditwerks and CRI are the brand names under which Auditwerks, LLC and Carr, Riggs & Ingram, LLC ("CRA Firms") and CRI Advisors, LLC ("CRA Advisors") and its subsidiary entities provide professional services. CRA Firms and CRA Advisors (and its subsidiary entities) practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CRA Firms are licensed independent CPA firms that provide attest services to their clients, and CRA Advisors and their subsidiary entities provide tax and business consulting services to their clients. CRA Advisors and its subsidiary entities are not licensed CPA firms.





## CRI FIRM SIZE & HISTORY

### CRI Firm History and Governance

Founded in 1997, Carr, Riggs & Ingram is a national accounting and consulting firm with roots going back to 1972. CRI is governed by a seven-member executive committee. The day-to-day governance is handled by our CEO, Chad Pinson, along with our corporate team based out of Enterprise, Alabama.

### CRI's Size and Client Base

CRI has over 2,800 professionals located in 80+ offices throughout the United States and Mexico. CRI provides auditing, tax, forensic accounting, compliance, consulting and other accounting related services to its broad client base. This client base includes over 100,000 clients located in all 50 states and abroad. These clients consist of governmental organizations (including numerous municipalities), not-for-profit organizations, private companies and publicly traded companies. CRI's governmental audit practice consist of 500+ governmental organizations with annual revenues in excess of \$26 billion. CRI's forensic accounting practice regularly includes governmental organizations, law enforcement agencies, attorneys and other parties.

### Forensic Investigations Team

CRI was established in Enterprise, Alabama and is the largest accounting firm in the South. CRI's forensic investigations team is directed from our Miramar Beach, Florida office. As outlined in this proposal, CRI's proposed forensic investigations team consists of members ranging from the staff level to the partner level. **All team members are employed directly, and no sub-contractors or alliances will be used to serve the City.**

**This team will be directed by Engagement Partner Ben Kincaid and Forensic Manager Donna Melillo, both of whom will interact with the City on a regular basis. These individuals hold both the Certified in Financial Forensics (CFF) and the Certified Fraud Examiner (CFE) credentials.** CRI has over 2,800 professionals and has the ability and expertise to add to the team's capacity should the need arise.

As described in other sections of this proposal, this team has successfully performed numerous forensic investigations for municipalities across Florida and throughout the United States.

## One Team, 21 Offices Across Florida

Bradenton	Niceville
Clearwater	Orlando
Crestview	Palatka
Destin	Palm Beach Gardens
Fort Pierce	Panama City
Fort Walton Beach	Panama City Beach
Gainesville	Sarasota
Jacksonville	Stuart
Marianna	Tallahassee
Melbourne	Tampa
Miami	



## CRI'S GOVERNMENT AUDIT EXPERIENCE



Our extensive government experience firm-wide is summarized below. This experience has given our team members an in-depth understanding of state and local government, the areas of concern, and areas in which these engagements differ from commercial or non-profit audit work.\*

### CRI'S GOVERNMENTAL EXPERTISE



Audit and Consulting Services for

**500+** governmental  
entities with annual revenues  
totaling **\$26 Billion**



**230+** single audits performed annually

Consulting and other agreed upon  
procedures engagements for

**150+** government entities



Single Audit Resource Center's  
Award for Excellence in Knowledge,  
Value, and Overall Client Satisfaction



Member of AICPA's Government  
Audit Quality Center



**Governmental  
Partner  
Designations**

Including: CPA, CGFM, CITP, CFE, CMA, CISA,  
CGEIT, CTGA, CFF, CGMA, and CGAP

**CLIENTS WITH ANNUAL  
REVENUES UP TO:**



80+ School Districts  
**\$1.1 Billion**



110+ Municipalities  
**\$1.8 Billion**



75+ Agencies/Authorities  
**\$3 Billion**

\*Assurance, attest and audit services are provided by Carr, Riggs & Ingram, LLC





## FIRM EXPERIENCE

### CRI Qualifications

One of CRI's industry focuses/specializations is municipalities and governmental related organizations. CRI is structured by industry line to allow for a deep bench of talent and expertise for our clients within these industries. This industry-line focus has allowed our teams to consistently meet and exceed the expectations of our clients and helps provide an additional measure of quality and reliability in our work, particularly in the governmental area. We are proud members of the following accounting/audit organizations:

- The American Institute of Certified Public Accountants (AICPA);
- The Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center of the AICPA;
- The Center for Audit Quality of the AICPA;
- Institute of Internal Auditors;
- Information Systems and Control Association (ISACA)
- National Association of Construction Auditors; and,
- The Public Company Accounting Oversight Board.

**Members of the above voluntary organizations are select accounting firms recognized in the profession to be of the highest caliber.** As a result, we are subject to stricter quality control standards than firms that choose not to take this voluntary step to improve the quality of their practices. Within CRI's industry lines, CRI has numerous experienced professionals that focus on governmental forensic investigations, governmental audits, etc.

As previously indicated, CRI's proposed team is primarily responsible for the forensic investigation engagements for CRI's governmental clients. **CRI's forensic investigation team is routinely consulted and retained to work on high-profile, litigious and/or confidential matters including those that are subject to a high-degree of public interest. These matters have included municipalities and various aspects of their operations including, but not limited to, reserve funds, grant management, purchase and sale of real estate, procurement processes, best management practices, use of procurement/credit cards, payroll oversight, etc.** Recent examples of CRI's forensic investigation engagements are highlighted throughout this proposal.

CRI delivers a depth of resources that ensures our understanding of the complexity and challenges of this engagement and innovative solutions for overcoming them. The commitment shown by our personnel to the governmental sector is impressive. CRI professionals serve as volunteer instructors at seminars conducted by various governmental associations/organizations and other meetings of government officials. In addition, we participate in the U.S. Chapter of the Government Finance Officers Association (GFOA), the American Institute of Certified Public Accountants (AICPA), and numerous state CPA societies.

**Top 25 Accounting Firm - #1 Accounting Firm in the Gulf Coast Region**





## FIRM EXPERIENCE

### CRI's Quality Control Process for Internal Control and Forensic Engagements

#### External Quality Control

CRI is enrolled in the AICPA Peer Review Program, through which our accounting and auditing practice is triennially reviewed by another independent public accounting firm. These reviews always include specific government engagements. The most recent review of our firm was performed in 2022 by Brown Edwards, whose report was the most favorable possible—"Pass." In addition, we are registered with the PCAOB, and our 2024 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified.

#### Internal Quality Control

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the previous paragraph and are performed on completed engagements.

- **Internal Inspection:** A permanent team of subject matter experts annually perform 150+ reviews of a risk-based sample of partners and engagements.
- **Single Audit Reviews:** CRI worked with our Southwest SPU in order to implement a multi-tier review process where all single audits, firm-wide, are subjected to an additional layer of review by our Single Audit Specialist.
- **Continuous Process Improvement Reviews:** In addition to the above, this ongoing process reviews each audit partner twice annually, representing 300+ reviews each year.



#### Forensic Investigation Quality Control

While forensic investigations are not subject to the peer review process, CRI has a rigorous internal review process that include in-depth partner reviews and independent partner cold reviews of the work performed as well as any issued reports. CRI plans and performs these types of engagements as if they will be involved in a litigation and/or criminal setting. **CRI's forensic investigation reports are routinely relied upon by federal and state law enforcement agencies, courts, governmental organizations and attorneys.** These defensible, written forensic investigation reports result in successful outcomes.

#### Continuing Education

Continuing education is a top priority for CRI and helps ensure the quality of our work. Each of our team members receives a wide variety of annual training and content updates from highly qualified instructors, ensuring that they remain on the forefront of issues that could potentially impact our clients. Each of CRI's professional staff's Continuing Professional Education (CPE) record is reviewed annually to ensure that they are in compliance with internal and external requirements regarding CPE. Key members of the proposed engagement team also regularly present CPE courses involving fraud, audit, internal controls and other matters to both internal and external audiences. **CRI's forensic team also regularly attends the AICPA's Forensic and Valuation Services Conference, and select team members serve on various committees that determine/offer forensic accounting CPE for CPAs throughout the country.**





## PROPOSED ORGANIZATIONAL CHART

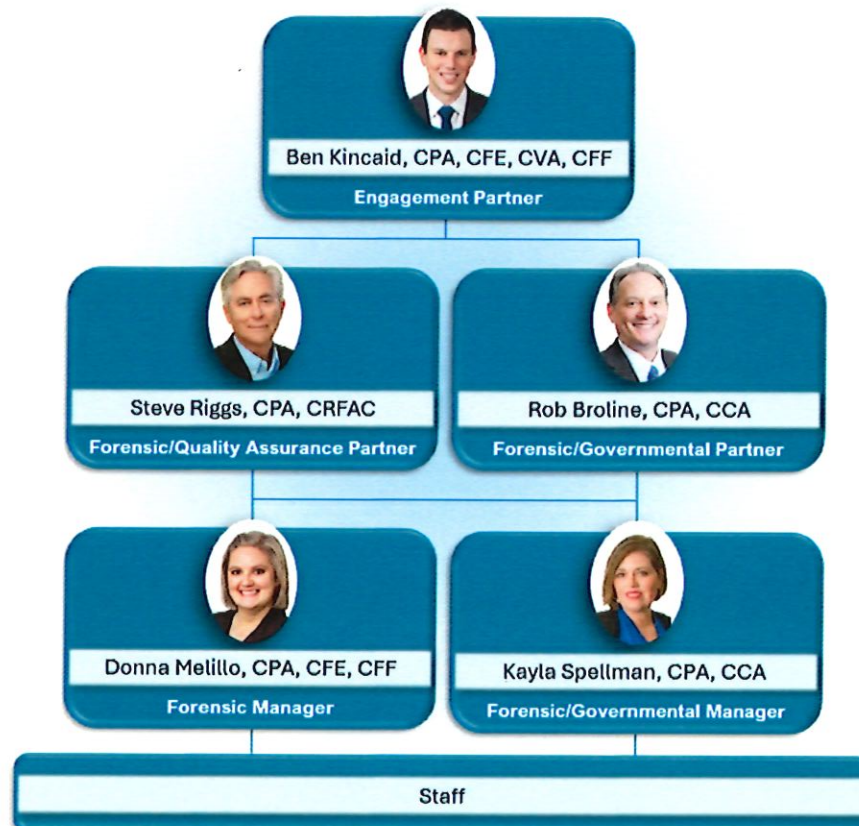
CRI's proposed engagement team has been designed to provide highly capable and experienced personnel to the City of Deltona and accomplish the forensic accounting services in an efficient and reliable manner. Our central priority in assembling this team is to ensure the quality (not quantity) of the professionals, the experience of the professionals and the availability of these professionals. The proposed team is cross-functional and has provided these cross-functional forensic and governmental auditing services on a regular basis. We have the capacity to begin work on this project immediately.

As demonstrated throughout this proposal, the proposed team has conducted numerous small, medium and large-scale forensic investigations, compliance and audit engagements for municipalities and government organizations throughout the United States for over 25+ years. The proposed engagement team's national expertise, combined with extensive forensic accounting expertise with municipalities, reflects that no other firm can match our level of governmental audit and forensic accounting expertise.

The overall CRI team will be led by the engagement partner, Ben Kincaid, who will assume overall responsibility for this project. Each of the proposed key team members have five or more years of experience providing similar services to municipalities throughout the United States and has the applicable forensic credentials or specialized governmental experience. Key team members also serve on the boards and committees of the various professional organizations that issue these forensic credentials.

Our team will be supplemented by various experienced staff members as needed throughout the engagement, ranging from staff level to partner level. Below is an overview of the key engagement partners and managers on the proposed team. Resumes for each professional are presented on the subsequent pages of this proposal. CRI has the capabilities and resources to add additional highly qualified team members to this project if necessary. Each proposed team member receives a wide variety of annual continuing education, and each proposed team member is in compliance with both the internal and external continuing education requirements. These continuing education courses include governmental auditing topics as well as forensic accounting topics.

Due to the nature and confidentiality of CRI's forensic investigations, we are unable to provide the current workload and job assignments for the engagement team. As requested, CRI has identified the percentage of dedication for each key team member. CRI has the capacity to provide the requested services for the City and looks forward to the opportunity to work with you.







## PROPOSED FORENSIC TEAM

### Ben Kincaid, CPA, CFE, CVA, CFF

Engagement Partner  
CRI Advisors, LLC

BKincaid@CRIadv.com  
850.337.3235 | Direct

Assigned to the City: 15%  
Years with CRI: 13  
Total Years Experience: 13



#### Key Representative Clients

- City of Port St. Lucie, FL
- City of Fort Lauderdale, FL
- City of Fort Walton Beach, FL
- City of Homewood, AL
- City of Unadilla, GA
- City of Enigma, GA
- City of Madeira Beach, FL
- City of Mount Dora, FL
- City of DeFuniak Springs, FL
- Escambia County, FL
- Bay County, FL
- Alachua County, FL
- Martin County, FL
- Nueces County, TX
- Broward County School District
- Okaloosa County School District
- Gadsden County School District
- Walton County School District
- South Carolina Office of State Auditor
- Florida House of Representatives
- Florida Department of Economic Opportunity
- Florida Department of Elder Affairs
- Florida Department of Children and Families
- Florida Agricultural & Mechanical University
- Office of State Attorney, 1st, 5th and 17th Judicial Circuits
- Broward County Sheriff's Office
- Okaloosa County Sheriff's Office
- Walton County Sheriff's Office
- St. Johns County Sheriff's Office

#### Experience

Known for his data analytics and translating the data into defensible, investigative results, Ben Kincaid has over 13 years of experience in providing forensic accounting services throughout the United States. Ben specializes in conducting forensic investigations of governmental organizations and leads CRI's forensic accounting and dispute practice. **Ben serves as the engagement partner or the quality control partner on the majority of CRI's governmental forensic investigations (including municipalities). Ben will serve as the engagement partner and lead forensic investigation partner on this engagement.**

Ben speaks regularly on the topics of fraud prevention and detection particularly for governmental organizations, and provides thought leadership on these topics regularly. Ben has worked with various law firms and law enforcement on civil and criminal matters and presented findings to numerous federal, state and local law enforcement agencies. Ben also provides expert witness services and has qualified as an expert witness in various state courts. Ben serves as a forensic accounting expert for various district/state attorney offices as well as the Maryland Judiciary.

#### Education, Licenses & Certifications

- BS, Business, Pensacola Christian College
- Certified Public Accountant (CPA) - Indiana and Florida
- Certified Fraud Examiner (CFE)
- Certified Valuation Analyst (CVA)
- Certified in Financial Forensics (CFF)

#### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Association of Certified Fraud Examiners (ACFE)
- National Association of Certified Valuators and Analysts (NACVA)

#### Professional Committees/Achievements

- **2021 AICPA Forensic and Valuation Services Standing Ovation**
- **AICPA Forensic and Litigation Services Committee, Member**
- **AICPA Fraud Task Force, Chair**
- **AICPA Emerging Forensic Accountants Task Force, Member**
- **AICPA Forensic and Litigation Services Education Task Force, Member**
- **Florida Institute of Certified Public Accountants, Former Valuation, Forensic Accounting, and Litigation Committee Member**





## PROPOSED FORENSIC TEAM

### Steve Riggs, CPA, CRFAC

Forensic/Quality Assurance Partner  
CRI Advisors, LLC

SRiggs@CRLadv.com  
850.337.3200 | Direct

Assigned to the City: 5%  
Years with CRI: 28  
Total Years Experience: 40+



#### Representative Clients

- City of Fort Lauderdale, FL
- City of Fort Walton Beach, FL
- Florida House of Representatives
- Florida Department of Children and Families
- Office of State Attorney, First Judicial Circuit of Florida
- Broward County School District
- Okaloosa County School District
- Broward County Sheriff's Office
- Okaloosa County Sheriff's Office
- St. John's County Sheriff's Office

#### Experience

Steve Riggs has over 40 years of experience in public accounting and consulting services. He specializes in taxation, representation before the Internal Revenue Service (IRS), divorce settlements and litigation, forensic accounting, mergers and acquisitions, and court appointed corporate/trustee engagements. In January 2009, Steve was appointed to the Florida Board of Accountancy. Steve also served as Chairman of the Florida Board of Accountancy in 2014.

Steve is a founding partner of one of the top 25 accounting firms in the country, Carr, Riggs & Ingram (CRI). CRI employs more than 2,800 professionals in over 80 offices across Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Tennessee, New Mexico and Texas. Prior to co-founding Carr, Riggs & Ingram, Steve worked for the IRS as a field agent for four years in Jacksonville, Florida.

Steve has been appointed by various Courts as a corporate trustee or custodian and has managed and sold businesses under the supervision of the Court. Steve has also been appointed by the Courts as an expert witness and as an executor. He has extensive experience in Bankruptcy Chapter 7, 11, 12 and 13. **Steve frequently serves as a quality assurance partner for forensic investigations throughout the United States and will serve as the Forensic/Quality Assurance Partner for this engagement.**

Steve is a graduate from the University of West Florida in Pensacola with a Bachelor of Science Degree in Accounting.

#### Education, Licenses & Certifications

- BS, Accounting, University of West Florida
- Certified Public Accountant (CPA)
- Certified Forensic Accountant (CRFAC)

#### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- American Board of Forensic Accounting



## PROPOSED FORENSIC TEAM

### Rob Broline, CPA, CCA

Forensic/Governmental Partner

CRI Advisors, LLC and Carr, Riggs & Ingram, L.L.C.

RBroline@CRIadv.com  
321.426.3026 | Direct

Assigned to the City: 15%  
Years with CRI: 28  
Total Years Experience: 25+



#### Key Representative Clients

- City of Fort Lauderdale, FL
- City of Orlando, FL
- City of Daytona Beach, FL
- City of Tarpon Springs, FL
- Brevard County, FL
- Martin County, FL
- Monroe County, FL
- Atlanta Public Schools
- Brevard County School District
- Broward County School District
- Manatee County School District
- Sarasota County School District
- Osceola County School District
- Lake County School District
- Greater Orlando Aviation Authority
- Los Angeles World Airports
- Jacksonville Port Authority

#### Experience

Rob has over 25 years of proven skills and experience in public accounting and focuses on governmental organizations including public schools. Rob will serve as the lead partner for the internal control attestation on this engagement as well as the engagement partner. Rob specializes in entity-wide risk assessments, process risk / controls testing and assessments, internal audits, operational audits, construction cost audits and forensic investigations.

**Rob serves as the engagement and/or quality control partner for a wide variety of public school system audits throughout the country.** These public school systems include some of the largest school districts in the nation. Rob has also conducted forensic investigations related to these public school systems. **Rob will serve as a Forensic/Governmental Partner for the City.**

#### Education, Licenses & Certifications

- BA, Accounting, Cedarville University
- Certified Public Accountant (CPA) - Florida
- Certified Construction Auditor (CCA)

#### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Institute of Internal Auditors (IIA)
- Florida Institute of Certified Public Accountants (FICPA)
- National Association of Construction Auditors (NACA)
- Florida Government Finance Officers Association Conference (FGFOA), Speaker
- Government Finance Officers Association National Conference (GFOA), Speaker
- Florida Association of School Business Officials Conference (FASBO), Speaker

#### Professional & Civic Leadership

- New Life Mission (Nonprofit Organization), Board of Directors, Treasurer,
- Leadership Brevard, Class of 2019





## PROPOSED FORENSIC TEAM

### Donna Melillo, CPA, CFE, CFF

Forensic Manager

DMelillo@CRLadv.com  
850.337.3207 | Direct

Assigned to the City: 30%  
Years with CRI: 5.5  
Total Years Experience: 8



#### Key Representative Clients

- City of DeFuniak Springs, FL
- City of Fort Walton Beach, FL
- City of Port St. Lucie, FL
- City of Enigma, GA
- City of Unadilla, GA
- Bay County, FL
- Escambia County, FL
- Manatee County, FL
- Nueces County, TX
- Florida Department of Children and Families
- South Carolina Office of State Auditor
- Office of State Attorney, First Judicial Circuit of Florida
- Office of State Attorney, Fifth Judicial Circuit of Florida
- Okaloosa County School District
- Gadsden County School District
- Broward County School District
- Broward County Sheriff's Office
- Central Basin Municipal Water District
- Holley-Navarre Water System, Inc.

#### Experience

Donna has over eight years of experience in accounting and forensic accounting services. She leads complex forensic and consulting engagements across the country, managing multidisciplinary teams and ensuring the accuracy, integrity and clarity of all deliverables. Her forensic experience includes investigations involving employee malfeasance, payroll fraud, breach of contract claims, grant compliance and digital forensics. **She has worked extensively with state agencies, county governments, school districts and municipalities throughout the United States.**

Donna specializes in forensic accounting, fraud detection and fraud prevention. She has also provided internal control consulting to clients and has testified as an expert witness. Donna is a Certified Public Accountant (CPA), a Certified Fraud Examiner (CFE), and is Certified in Financial Forensics (CFF). She also serves on multiple committees and task forces for the AICPA and FICPA and sits on the board of the Northwest Florida Chapter of the ACFE, contributing to the advancement of forensic accounting standards and ethics. **Donna will serve as the lead Forensic Manager for this engagement.**

#### Education, Licenses & Certifications

- BS, Accounting, University of West Florida
- BS, Mathematics Education, Pensacola Christian College
- BS, Business Education, Pensacola Christian College
- Certified Public Accountant (CPA) - Florida
- Certified Fraud Examiner (CFE)
- Certified in Financial Forensics (CFF)

#### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Association of Certified Fraud Examiners (ACFE)

#### Professional Committees

- AICPA - CFF Credential Committee Member
- AICPA - Forensic and Valuation Services Conference Planning Committee Member
- AICPA - Volunteer for various task forces including the CFF Study Program and Emerging Forensic Accountants
- ACFE - Current Treasurer for the Northwest Florida Chapter
- FICPA - Valuation, Forensic Accounting, and Litigation Services Knowledge Resource Group Member





## PROPOSED FORENSIC TEAM

### Kayla Spellman, CPA, CCA

Forensic/Governmental Manager

KSpellman@CRLadv.com

321.426.3013 | Direct

Assigned to the City: 25%

Years with CRI: 7

Total Years Experience: 20



#### Key Representative Clients

- City of Fort Lauderdale, FL
- City of Tarpon Springs, FL
- City of Clearwater, FL
- City of Daytona Beach, FL
- City of Groveland, FL
- City of Melbourne, FL
- City of Orlando, FL
- City of New Smyrna Beach, FL
- City of Parker, FL
- City of Port St. Lucie, FL
- City of Rockledge, FL
- City of West Melbourne, FL
- Martin County, FL
- Monroe County, FL
- Brevard County, FL
- Broward County School District
- Lake County School District
- Volusia County School District
- St. Lucie Public School
- Duval County School District
- Florida Gulf Coast University
- University of Florida
- University of Florida Athletic Association
- University of Florida Foundation
- University of Florida Student Government
- Melbourne Airport Authority
- Titusville-Cocoa Airport Authority
- Space Florida

#### Experience

Kayla has over two decades of proven skills and experience in audit and consulting. Prior to joining CRI, Kayla worked as an internal auditor at the University of Florida, as well as working at the University of Florida Athletic Association and the University of Florida Foundation. Industries served include K-12, Higher Education, State and Local government, and Healthcare.

Kayla specializes in risk and controls assessments, internal audits, operational audits, IT audits, business process design, data analytics, and investigations. Internal and operational audits performed include, but are not limited to, the following departments/functions: accounts payable, motor pool services, asset management, purchasing card, gasoline card programs, timekeeping and overtime, purchasing/procurement, information technology, contract compliance, system implementations, facilities. **Kayla will serve as a Forensic/Governmental Manager for the City.**

#### Education, Licenses & Certifications

- MS, Decision Information Science, University of Florida
- MAcc, University of Florida
- BBA, Accounting, University of North Florida
- Certified Public Accountant (CPA) - Florida
- Certified Construction Auditor (CCA)

#### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Institute of Internal Auditors (IIA)



# FORENSIC QUALIFICATIONS



## Forensic Investigation Experience

CRI maintains a dedicated, credentialed forensic investigation team that provides a spectrum of forensic accounting services ranging from prevention to detection in response to fraud. Our team members hold designations from the top forensic accounting associations and routinely work with government agencies, investigative bodies, law firms and law enforcement agencies on a variety of civil and criminal matters. **Members of our proposed team also regularly speak on the topic of fraud, including holding a *White Collar Crime: Investigation and Prosecution* workshop for law enforcement and inspector general personnel.** Select members of the proposed engagement team are proud members of the following forensic accounting organizations:

- Forensic and Valuation Services Section of the AICPA;
- Forensic and Valuation Services Sections for various State CPA Societies;
- Association of Certified Fraud Examiners;
- American Board of Forensic Accounting;
- Sponsoring organization of International Fraud Awareness Week by the ACFE; and,
- National Association of Certified Valuators and Analysts.

Select members of the proposed forensic team also serve on various boards and committees of the above forensic accounting organizations. The lead forensic partner, Ben Kincaid, and Senior Forensic Manager, Donna Melillo, serve on various AICPA committees and task forces related to forensic accounting, the development of emerging forensic accounting professionals and the offering of quality continuing education for forensic accounting practitioners. Other team members serve on the boards of various chapters of the Association of Certified Fraud Examiners.

This team is primarily responsible for all of CRI's forensic accounting engagements and is significantly involved in CRI's forensic accounting endeavors across the United States. Thus, CRI's proposed team has extensive experience in providing these services as compared to other accounting and consulting firms.

On the following pages, we share *select* engagements related to some of our most recent forensic accounting endeavors as well as other relevant forensic engagements for local governmental entities. These forensic investigations included analysis of internal controls, failures of the internal control systems, payroll, procurement, leadership failures, fraud, waste, abuse and much more. Unlike other firms, the engagements highlighted here were solely performed by the proposed team, not other team members that are not part of this engagement team. These select engagements demonstrate the following:

- Extensive experience conducting large-scale forensic investigations of governmental entities and municipalities;
- Defensible, written forensic investigation reports that clearly communicate findings, effects and any recommendations;
- Experience in deploying computer forensic software and techniques as deemed necessary;
- Experience in dealing with matters involving a high degree of public interest; and,
- Experience in providing expert witness testimony.





# FORENSIC QUALIFICATIONS



## Central Basin Municipal Water District

**Municipal Government**  
**Commerce, California**  
**November 2023 - October 2024**

**Victor Ponto, Contract Manager**  
**951.801.6614**  
**VPonto@bwsllaw.com**

- Conflict of Interest Analysis
- Procurement Analysis
- Payroll Analysis
- Public Record Analysis
- Compliance Analysis
- Internal Control Analysis

CRI was engaged directly by the Central Basin Municipal Water District in Commerce, California to perform an investigation related to the District's contracts and payments with a certain vendor, as well as a forensic investigation of the District. The forensic investigation included a review of the District's expenditures, conflicts of interest, analysis of purchasing policies and procedures, payroll expenditure, review of procurement card usage, analysis of equipment, land and building purchases, etc. CRI determined that District policies and procedures were overrode, public records were deleted, the vendor did not comply with the terms of the contract, and the District potentially overpaid for services rendered to the District. CRI also determined that the District's internal controls were ineffective, contracts were improperly procured, unauthorized payroll was disbursed, and the District had misused and/or wasted public funds. These publicly available reports are located on their website at: <https://d3n9y02raazwpg.cloudfront.net/centralbasin/7f0c9fcf-9ba5-11ef-ab4b-005056a89546-912fc79d-c229-4980-ac12-187ace5402fa-1731447564.pdf#page=102>

CRI's reports and supporting documentation were provided to the Los Angeles District Attorney's Office. The Los Angeles District Attorney's Office subsequently issued a felony complaint related in part to CRI's findings.

The engagement was led by Ben Kincaid and Donna Melillo. These individuals corresponded regularly with the District's legal counsel Victor Ponto, who also served as the Contract Manager for both investigations. CRI provided regular updates both in writing and through virtual meetings to the Contract Manager throughout the investigation and provided one in-person update to the Board approximately halfway through the investigation. CRI subsequently presented findings to the Board in closed session as well as to the Board and public in open session. Despite various delays in receiving documentation from the District, CRI completed both investigations in approximately 11 months, with two reports dated June 8, 2024 and September 30, 2024.

## Legal Services Corporation

**Federal Agency**  
**Albany, New York**  
**December 2023 - June 2024**

**Stuart Axenfeld, Contract Manager**  
**202.295.1539**  
**AxenfeldS@lsc.gov**

- Internal Control Analysis
- Grant Analysis
- Financial Records Analysis
- Payroll Analysis
- Compliance Analysis

CRI was engaged by the Legal Services Corporation in collaboration with its Inspector General's office to perform a forensic investigation into the Legal Aid Society of Northeastern New York for a 10+ year review period. This forensic investigation included analyzing large volumes of data, specifically procurement cards, and comparing bank statement data to the grantee's general ledger accounts and audited financial statements. This forensic investigation also included determining the sources and uses of the grantee's funds, which were held in pooled accounts. CRI identified numerous findings including material misstatements to the grantee's audited financial statements.

The engagement was led by Ben Kincaid and Donna Melillo. These individuals regularly corresponded with both the Legal Services Corporation as well as the grantee to provide updates. CRI was engaged in December 2023 to provide the requested forensic accounting services and subsequently issued a report dated May 1, 2024.

## South Carolina, Office of State Auditor

**Municipal Government**  
**Calhoun Falls, South Carolina**  
**September 2024 - April 2025**

**Sue Moss, Interim State Auditor**  
**803.832.8249**  
**SMoss@osa.sc.gov**

- Internal Control Analysis
- Procurement Analysis
- Payroll Analysis
- Compliance Analysis

CRI was engaged by the South Carolina Office of the State Auditor to conduct a forensic investigation of the Town of Calhoun Falls to determine the sources of financial difficulties experienced by the Town. CRI determined there was inaccurate and inadequate financial reporting, waste and abuse of Town funds, degradation of internal controls, and operational and financial mismanagement. CRI also determined the town deficits were a result of a lack of increase in utility rates, malfunctioning/inoperable utility meters, significant water loss due to a deteriorating water system, and underbilling various utility customers. A copy of our written report is publicly available at:

[https://oig.sc.gov/sites/oig/files/Documents/Reports/2025/ISSUED\\_Forensic\\_Examination\\_Report-Town\\_of\\_Calhoun\\_Falls\\_South\\_Carolina.pdf](https://oig.sc.gov/sites/oig/files/Documents/Reports/2025/ISSUED_Forensic_Examination_Report-Town_of_Calhoun_Falls_South_Carolina.pdf)

Ben Kincaid and Donna Melillo led the forensic investigation and met bi-weekly with individuals from the South Carolina Office of the State Auditor as well as the South Carolina State Inspector General to provide updates. CRI was engaged in September 2024 to provide the requested forensic services and issued a report dated April 12, 2025.



# FORENSIC QUALIFICATIONS



## Florida Department of Children and Families

### State Government 09/2022 - Current

- Internal Control Analysis
- Payroll Analysis
- Procurement Analysis
- Reporting Analysis
- Related Party Analysis
- Compliance Analysis

We performed multiple, successive forensic investigations related to community-based care organizations responsible for child welfare services. These investigations included the analysis of large volumes of data, analysis of complex transactions and related party relationships. CRI determined that several of the auditees did not comply with federal and state competitive solicitation requirements with the aggregate contracts exceeding over \$100 million, did not fully disclose related party relationships/contracts, and allocated management compensation in excess of federal salary caps.

CRI prepared detailed forensic investigation reports that identified multiple areas of noncompliance, overbillings and unallowable related party transactions. These reports were presented to the state legislature and resulted in various new statutes being adopted by the state legislature. Examples of these publicly available reports are available on their website:

<https://www.myfifamilies.com/sites/default/files/2025-03/Embrace%20Families%20Community%20Based%20Care%20Audit%202023.pdf>

## Florida Legislature

### State Legislature 10/2020 - 04/2021; ongoing

- Payroll Analysis
- Reporting Analysis
- Conflict of Interest Analysis
- Internal Control Analysis
- Compliance Analysis

CRI assisted the Florida Legislature and various inspector general offices in investigating the Florida Coalition Against Domestic Violence Inc. (FCADV). CRI performed complex forensic analyses of FCADV's voluminous records and audited financial statements to help determine whether there was misuse of public funds by FCADV.

CRI determined that FCADV's management utilized noncompliant payroll allocation methodologies for its federal and state grants to help provide significant compensation for FCADV's management. CRI also determined that FCADV's management manipulated its open positions to secure more funding that was utilized to fund management's significant compensation. **CRI presented the results of its findings to multiple state and federal law enforcement agencies as well as legislative delegations.**

## City of Fort Walton Beach, Florida

### Municipal Government 02/2020 - 08/2020

- Compliance Analysis
- Procurement Analysis
- Payroll Analysis
- Asset Misappropriation Analysis

CRI was engaged to perform an investigation into alleged misappropriation by the City's Finance Director. CRI performed various investigative procedures that identified the total misappropriation that was concealed by fictitious invoices, fictitious receipts, fictitious accounting entries, etc. CRI utilized computer forensic accounting tools to help identify these fictitious records. CRI provided expert witness testimony for the City as well. A copy of our written report is publicly available on their website at:

<https://fortwaltonbeachcityfl.iqm2.com/Citizens/FileOpen.aspx?Type=1&ID=1868&Inline=True>

## Central Oklahoma Workforce Investment Board, Inc.

### Municipal Government 12/2023 - 07/2024

- Internal Control Analysis
- Reporting Analysis
- Payroll Analysis
- Grant Analysis

At the request of a federal agency and the Oklahoma Employment Security Commission, CRI was engaged to conduct a forensic investigation of a workforce development board's grant revenues and grant expenditures to determine the uses of the funds as well as the residual grant balance. CRI determined that the grantee had numerous sets of books during the review period, which were all inaccurate. CRI performed certain procedures to confirm the accuracy and receipt of the grantee's revenues, the allowability of its expenditures and the residual grant balances. CRI also determined that certain board members did not follow federal and state requirements related to disclosures of conflicts of interest and recusals. CRI presented its report, recommendations and effects to the local board as well as the Oklahoma Employment Security Commission staff.



# FORENSIC QUALIFICATIONS



## City of Port St. Lucie, Florida

**Municipal Government**  
06/2021-10/2021

- Internal Control Analysis
- Procurement Analysis
- Compliance Analysis

CRI was engaged to perform certain procedures related to the City's internal controls for certain contracts due to the arrest of a City vendor. During CRI's investigation, we determined that the vendor had fraudulently billed the City over \$300,000. The vendor accomplished this fraud by submitting fictitious documentation and inflating its prices. CRI provided various recommendations to the City to improve its internal controls.

## Broward County School District

**County Government**  
07/2022 - 04/2024

- Vendor Analysis
- Procurement Analysis
- Digital Forensic Investigation
- Conflict of Interest Analysis
- Successive Forensic Investigations

Due to a whistleblower complaint, the District was required by the state department of education's inspector general office to conduct a forensic investigation of the whistleblower complaint, the applicable contract at issue, board member relationships with the vendor, employee and management relationships with the vendor, procurement compliance, etc. CRI also inspected board member and employee's electronic communications related to the vendor. CRI identified various findings based on our work and conducted follow-up forensic investigations. CRI's written report was submitted and accepted by the state inspector general office.

CRI was separately engaged to investigate complaints that certain vendors were overcharging the district and parents. There were also allegations of conflicts of interest. During the investigation, CRI determined that the subject vendors overcharged the District and parents by \$500k+. These overcharges were unaddressed due in part to the District ineffectively managing the vendor contracts and CRI provided 20+ findings and recommendations related to various internal control and process failures. A copy of our written reports are publicly available at:

<https://resources.finalsite.net/images/v1730332240/browardschoolscom/ecvdhncilkkubvhkbbd3/2023-0126-cri-16-052n-report.pdf>

<https://resources.finalsite.net/images/v1730332237/browardschoolscom/tn42kcwgqzbhfe2nvulm/2023-0126-cri-fy22-001-report.pdf>

## Broward County Sheriff's Office

**County Government**  
06/2021 - 03/2022

- Payroll Analysis
- Internal Control Analysis
- Compliance with Collective Bargaining Agreements
- Successive Forensic Investigations

BSO is one of the largest public safety agencies in the country. CRI has been engaged on multiple, successive forensic investigation engagements by BSO. One engagement included determining compliance with the use of approximately \$40 million in federal, state and local asset forfeiture funds over a 10-year scope. As part of our procedures, CRI conducted various interviews, reviewed various grant agreements, analyzed usage of grant funds and performed conflict of interest analyses. CRI determined that there were areas of noncompliance during prior Sheriff administrations. CRI also provided recommendations to improve compliance and transparency. A copy of our written report is publicly available at:

<https://www.sheriff.org/CS/Documents/CRI%20REPORT.pdf>

In another engagement, CRI was engaged to determine a department's compliance with its bargaining agreements and its policies and procedures for payroll expenditures. CRI determined that there was ineffective oversight for this department's payroll expenditures, which caused substantial overpayments to its employees. CRI provided various recommendations for the department to improve its oversight of the payroll expenditures.

## City of Fort Lauderdale, Florida

**Municipal Government**  
08/2021 - 01/2022

- Internal Control Analysis
- Procurement Analysis
- Compliance Analysis

We performed certain procedures for the City in relation to allegations that its internal controls were not followed for a construction project. CRI determined that a City Commissioner did not comply with the City Charter, and the Public Works Director had knowingly overrode City policies and procedures. This resulted in substantial unapproved additions and unauthorized costs to the construction project. A copy of our written report is publicly available here:

<https://www.fortlauderdale.gov/home/showpublisheddocument/64125/637745543153270000>





## PROPOSED FORENSIC INVESTIGATION FEES

As a valued potential client, **CRI has discounted our standard hourly rates for forensic accounting services.** The included hourly rates contain all direct and overhead expenses. CRI believes that forensic investigations require us to be flexible with the engagement needs/goals. This includes being flexible in the number of onsite visits or in-person meetings that may be necessary. As such, **CRI does not charge technology or travel costs.** This helps us avoid potential budget concerns/constraints related to onsite visits/meetings and ensure quality over costs.

Because of efficiencies gained by performing work for successive years, CRI has broken down our estimated fees by the number of years the City wishes to engage CRI to provide forensic accounting services, rather than by fiscal years. In other words, if the City were to engage CRI to perform forensic accounting services for one year, regardless of which fiscal year the City chooses, certain tasks would have to be performed in order to evaluate the City's policies and procedures, internal controls, etc. The remaining three years would be more cost-efficient to add to the engagement, as CRI would already have established a basic understanding of the City's internal controls, etc.

NUMBER OF YEARS TO INVESTIGATE	TOTAL PROPOSED FEES
<b>One Year</b> (ex. FY ending September 30, 2024)	<b>\$250,000</b>
<b>Two Years</b> (ex. FY ending September 30, 2023 and 2024)	<b>\$315,000</b>
<b>Three Years</b> (ex. FY ending September 30, 2022 through 2024)	<b>\$360,000</b>
<b>Four Years</b> (full analysis period of September 30, 2020 through September 30, 2024)	<b>\$400,000</b>

**We would welcome the opportunity to discuss any potential fine-tuning of CRI's fee estimates, or the areas to be included, to ensure that CRI is meeting the City's needs within any reasonable budget constraints.** CRI will work closely with you to ensure that this engagement is performed in an efficient and cost-effective manner.

These estimated fees were determined based upon our understanding of this project, the requested scope outlined in the RFP and the project's complexity. Additional or unanticipated investigative work not outlined in the RFP will be mutually agreed upon by the City Manager and CRI prior to commencing work and will be charged at the below rates times the necessary hours taken to complete the additional investigative work or to provide expert witness testimony.

PERSONNEL LEVEL	STANDARD HOURLY RATE	DISCOUNTED HOURLY RATE
Forensic Partners	\$450	\$415
Forensic Managers	\$325	\$285
Senior Forensic Accountants	\$250	\$210
Forensic Accountants	\$175	\$160
Administrative Assistants	\$125	\$115





## REFERENCES

### Florida Department of Children and Families 09/2022 - 04/2025

2415 North Monroe St., Suite 400 Tallahassee, FL 32303  <b>Chad Barrett</b> 850.717.4756 Chad.Barrett@myflfamilies.com	Ben Kincaid, <i>Lead Forensic Partner</i> Steve Riggs, <i>Quality Control Partner</i> Donna Melillo, <i>Forensic Manager</i>	<ul style="list-style-type: none"> <li>• Large scale forensic projects</li> <li>• Successive investigations</li> <li>• Complex analysis</li> <li>• Investigations related to community-based care organizations for child welfare services</li> </ul>
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We performed multiple successive forensic investigations related to community-based care organizations responsible for child welfare services. These investigations included analysis of large volumes of data, analysis of complex transactions and related party relationships. CRI determined that several of the auditees did not comply with federal and state solicitation requirements with the aggregate contracts exceeding over \$100 million, did not fully disclose related party relationships and/or contracts and allocated management compensation in excess of federal salary caps. CRI prepared detailed forensic investigation reports that identified multiple areas of noncompliance, overbillings and unallowable related party transactions. These reports were presented to the state legislature and resulted in various new statutes being adopted by the state. Additionally, CRI presented findings for each investigation to DCF leadership. The ending date for each investigation is included in the previously provided links.

### Broward County Public Schools 07/2022 - 01/2025

600 SE 3rd Avenue, 8th Floor Fort Lauderdale, FL 33301  <b>Jennifer Harpalani</b> 754.321.2419 Jennifer.Harpalani@browardschools.com	Ben Kincaid, <i>Lead Forensic Partner</i> Steve Riggs, <i>Quality Partner</i> Rob Broline, <i>Audit Partner</i> Donna Melillo, <i>Forensic Manager</i>	<ul style="list-style-type: none"> <li>• Vendor Analysis</li> <li>• Procurement Analysis</li> <li>• Digital Forensic Investigation</li> <li>• Conflict of Interest Analysis</li> <li>• Successive Forensic Investigations</li> </ul>
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Due to a whistleblower allegation, the District was required by the state department of education's inspector general office to conduct a forensic investigation of the contract at issue, board member relationships with the vendor, employee and management relationships with the vendor, procurement compliance, etc. CRI also examined board member and employee's electronic communications related to the vendor. CRI identified various findings based on our work and conducted follow-up forensic investigations. CRI's written report was submitted and accepted by the state inspector general office.

CRI was separately engaged to investigate complaints that certain vendors were overcharging the district and parents. There were also allegations of conflicts of interest. During the investigation, CRI determined that the subject vendors overcharged the District and parents by \$500k+. These overcharges were unaddressed due in part to the District ineffectively managing the vendor contracts and CRI provided 20+ findings and recommendations related to various internal control and process failures. We performed multiple investigations for the District, and each investigation period and ending date is available in our reports

:  
<https://resources.finalsite.net/images/v1730332240/browardschoolscom/ecvdhncilkkubvhkbbd3/2023-0126-cri-16-052n-report.pdf>  
<https://resources.finalsite.net/images/v1730332237/browardschoolscom/tn42kcwgqgbzhfe2nvulm/2023-0126-cri-fy22-001-report.pdf>

CRI presented the findings for each investigation to the District's audit committee and subsequently to the District's Board of Education.

### Martin County Clerk & Comptroller 08/2021 - 01/2022

100 SE Ocean Blvd. Stuart, FL 34994  <b>Carolyn Timmann</b> 772.288.5576 clerk@martinclerk.com	Ben Kincaid, <i>Lead Forensic Partner</i> Steve Riggs, <i>Quality Partner</i>	<ul style="list-style-type: none"> <li>• Procurement Analysis</li> <li>• Compliance Analysis</li> </ul>
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CRI was engaged to investigate Martin County's internal controls over its procurement cards after the arrest of a County employee for fraud. CRI determined that the employee fraudulently purchased numerous goods utilizing various County procurement cards. The employee took multiple steps to conceal the fraudulent purchases by creating and manipulating various financial records. CRI also determined that there were various areas of noncompliance with the County procurement card policies and procedures throughout the County. CRI presented these findings to the County. The investigation ending date is available in the following report: <https://www.martinclerk.com/DocumentCenter/View/1083/Procurement-Card-Forensic-Examination-PDF>





# FORENSIC INVESTIGATION APPROACH

## Scope of Work

CRI understands that the City of Deltona is seeking a comprehensive forensic investigation of all City Departments to include City Manager, The Center, Deltona Water, Permitting, Fleet, Fire Department, Finance Operations, Parks and Recreation, Planning and Development, Human Resources and Information Technology. The investigation will emphasize examining existing controls and compliance with those controls, as well as identifying areas of risk of fraud and misconduct. Additionally, the City is seeking recommendations for improvement and best practices related to the control environment. CRI's understanding of the broad services to be performed for the City for September 30, 2020 through September 30, 2024 (analysis period) include, but are not necessarily limited to, the following:

- Examining current controls the City has in place and evaluate the effectiveness of and compliance with those controls;
- Identifying and investigating areas that present a risk of fraud and misconduct; and,
- Preparing a detailed report that summarizes the findings provides recommendations for strengthening internal controls and implements industry best practices.

As part of the requested scope of work, CRI understands that the City of Deltona has identified specific objectives and areas of focus including reserve funds, grants, real estate transactions and various processes. Services to be performed for the City for these items include, but are not necessarily limited to, the following:

- Examining all money movement in the designated City departments including all main/sub classifications within the reserve accounts (General Fund & Enterprise), to assess if funds were properly received, processed and accounted for;
- Determining whether expenditures in the designated City departments are supported by formal approvals, as well as assessing whether the transactions comply with approval and signature policies;
- Analyzing the receipt, classification and use of grant funding, as well as determining compliance to any grant stipulations or requirements;
- Analyzing proceeds from the sale of real estate, as well as determining whether the acquisition or sale of real estate complied with relevant City policies, laws, rules, regulations, etc., determining whether real estate was transacted at market rate, and determining the net loss/gain for each transaction;
- Identifying and quantifying any abnormal contractual or financial activity for the City during the analysis period;
- Assessing controls, documentation, segregation of duties, and reconciliation for all revenue sources and cycles as it relates to cash receipts, the revenue cycle, accounts payable, budgetary compliance, and procurement compliance;
- Providing a written report and a verbal presentation of the findings; and,
- Providing expert witness testimony as needed.

## Approach

Our general approach to similar engagements is risk-based, specifically tailoring our procedures to the engagement's unique circumstances. Forensic investigations often involve unforeseen issues/problems that need unique solutions. CRI is known to develop and provide these unique solutions to governments, corporations, attorneys and law enforcement. We never underestimate those who have access to public funds and find creative ways to misuse, abuse or misappropriate public funds.

CRI plans and performs all of its forensic investigation engagements as if they will be involved in a litigation and/or criminal setting, which further enhances the reliability of CRI's work. **Our team has the capacity and the specialized experience that is necessary to perform the requested services and provide expert witness testimony.** CRI's general approach to this engagement is presented in the graphic below.





# FORENSIC INVESTIGATION APPROACH



## Approach (Continued)

### Phase 1: Start-up Execution and Project Entrance Conference

As indicated throughout this proposal, CRI has significant experience providing audit and forensic investigative services for municipalities and other governmental organizations. Due to this experience, **CRI has proven internal processes and methodologies that allow us to rapidly deploy, establish an entrance conference, and prepare initial documentation request lists immediately upon award of a contract.** This also includes disseminating documentation preservation letters if needed.

During this phase, CRI will collaborate with the City to obtain a more detailed understanding of the relevant background information and further understand the engagement scope. Our team is familiar with the historical issues with public concern and allegations of financial mismanagement and lack of financial transparency, which has provided us with a better understanding of the concerns, risks and other factors. These initial discussions with the City will allow us to do the following:

- Introduce key engagement staff to City personnel;
- Further understand specific areas of concern to the City;
- Finalize a mutually acceptable investigation plan and timeline to adequately address the concerns; and,
- Design the nature, timing and extent of our procedures based on a comprehensive planning process that includes evaluation of internal control and known issues/risks, inquiries with relevant personnel, and internal strategy sessions.

CRI will conduct the forensic investigation in accordance with the AICPA's Statement on Standards for Forensic Services No. 1 and the Association of Certified Fraud Examiners' Professional Standards. CRI involves partner and manager-level personnel in all phases of our engagement and uses our experience, technology and experienced staff to execute an effective and efficient work plan.

### Phase 2: Data Information Requests and Retrieval

CRI will collaborate with the City to obtain and/or acquire the necessary documentation to perform the requested scope of work. Throughout this phase, CRI will analyze and assess the City's internal controls, policies and procedures, specifically targeting the inherent risk areas related to data reliability/validity/completeness. In forensic engagements, CRI employs a number of specialized techniques and forensic software that allow us to obtain independent data and perform a variety of forensic analytics related to data reliability. CRI often utilizes open-source intelligence tools to obtain additional information and/or identify red flags that may exist.

CRI has extensive experience with forensic investigations that involve complex and potentially inaccurate data. CRI has the technology and skills to image physical devices, provide data analysis, data mining, data collection, textual analytics and implement digital forensics and digital analysis. In similar forensic investigations, CRI will typically request access to applicable electronic communications to aid in the forensic investigation. CRI utilizes the Smartsheet platform for documentation requests, secure file transfers, and request tracking. This enables CRI to compartmentalize certain sensitive data requests only to relevant, authorized the City personnel as well as prioritize certain documentation requests based on the approved work plan.

### Phase 3: Review and Analysis of Data and Documentation

Upon developing a mutually acceptable plan and obtaining relevant documents from the City, CRI will begin the testing of controls related to the various departments, processes and the associated City policies and procedures. This may include a forensic analysis of the City's bank statements, general ledgers, procurement documentation, vendors, invoices, etc., to investigate financial irregularities.

This process will also include reconciliation of the provided data to what CRI may consider the "best evidence," as applicable for the data. This may include reconciling the general ledgers to the applicable amounts reported on the City's annual financial reports. It may also include reconciling certain selected data to bank statements, etc., as well as observations of the City's procedures, controls, etc. These steps will occur throughout all phases of this engagement.

CRI will utilize specialized forensic software that will allow the rapid conversion and analysis of bank statements, procurement card statements, financial statements, etc. CRI's specialized forensic software also includes the ability to rapidly map and account for fund transfers. CRI will also utilize other specialized forensic and auditing software for the underlying data analysis including, but not limited to, IDEA, Active Data, Tableau, PowerBI, etc.





# FORENSIC INVESTIGATION APPROACH

## Approach (Continued)

### Phase 4: Interviews and Follow-up Documentation Requests

During this phase, CRI will also conduct interviews with relevant City personnel to gain an understanding of their perspective of the financial records, processes, controls, transactions, and City policies and procedures. CRI will also take the necessary steps to interview any relevant, former City employees/leadership if needed. Based on the interviews and our review of the initial documents, CRI will conduct follow-up documentation requests to ensure all relevant data has been provided for our analysis.

Upon further review and analysis of the documentation and interview results, CRI may conduct additional interviews. These additional interviews may be the result of identification of individuals with relevant information to the investigation. These additional interviews may also focus on those individuals with direct knowledge and/or control related to the activities of the programs, transactions and/or concerns identified by the District for further review/analysis.

CRI will work closely with the City of Deltona to provide updates as we complete this phase of the engagement. Should additional issues or concerns arise that were not previously identified during the planning phase, CRI will notify relevant City personnel to discuss whether additional steps need to be taken in our engagement.

### Phase 5: Reporting and Presentation

Throughout the engagement, CRI will provide regular communications with the City including immediate briefings on any issues requiring prompt attention. **We understand that time is of the essence, and CRI has assembled a strong team of experienced experts to meet the City's needs and deliver the highest quality report and service in a timely manner.** If unforeseen circumstances arise that requires additional time to complete the full scope of work, CRI will notify the City and agree on a mutually acceptable revised schedule.

CRI will prepare a written, detailed report that includes evaluations of internal accounting and operating controls, compliance with those controls, and areas that present risk of fraud and misconduct. The written report will also communicate any abnormal financial activity noted and its quantification as well as the findings, effects of these findings and related recommendations. CRI's written report will be prepared and presented clearly to assist the City in ensuring transparency and accountability.

CRI will provide the City Manager and Finance Director with a draft copy of the report for review prior to issuing a finalized report, allowing the City to ask for clarification or additional details if necessary. CRI will subsequently present these findings to the City Manager and the Commission, and/or other relevant stakeholders as requested. CRI will also collaborate with legal counsel and law enforcement, as deemed necessary by CRI and the City. Should the need arise, the proposed engagement team members include subject-matter experts who have vast experience providing expert witness services and have qualified as expert witnesses in various state courts.

As outlined under other sections of this proposal, CRI has successfully implemented this approach on numerous other forensic investigations. **Most recently, CRI was engaged by the Central Basin Municipal Water District to perform an investigation related to the District's contracts and payments with a certain vendor, as well as a forensic investigation of the District and its operations.**

*CRI conducted various interviews, reviewed procurement documentation, analyzed all contracts, tasks orders, invoices and other related documents related to the vendor. CRI also examined document retention policies and procedures. CRI determined that District policies and procedures were overrode, public records were deleted, the vendor did not comply with the terms of the contract, and the District potentially overpaid for services rendered to the District.*

*CRI also reviewed payroll documentation, evaluated vendor relationships, payment approval procedures, budget management/approvals, and human resources practices. CRI determined that the District's internal controls were ineffective, contracts were improperly procured, the bank reconciliations were unreliable, and the District had misused and/or wasted public funds.*





## PROPOSED PROJECT TIMELINE

STAGE #1: Client Acceptance & Pre-Planning	DATE
Appointment of Firm	December 2025
Meet with management and/or City Commission to discuss scope, risks and initial document requests	March 2026
Hold CRI engagement team planning meetings	March 2026

STAGE #2: Fieldwork	DATE
Documentation Gathering	March 2026 - April 2026
Review and Analysis of Initial Documentation	March 2026 - May 2026
Interviews with Relevant City Personnel	May 2026
Additional Documentation Request	June 2026 - July 2026
Review and Analysis of Additional Documentation	July 2026 - August 2026

STAGE #3: Reporting	DATE
Presentation of Preliminary Observations and Findings	August 2026
Review and Finalization of Draft Report	August 2026
Final Report Presentation to City Commission	August 2026

As noted above, CRI has the ability to meet the time schedule for completion of the work as set forth within the Request for Proposals and the associated addenda. CRI understands that the tentative schedule includes a start date of March 2026. Should CRI be engaged to provide the requested forensic investigation services for the City, we are flexible in beginning this project earlier if needed and can adjust the proposed schedule to reflect the needs of the City.

As previously delineated within this proposal, CRI will work closely with the City Manager throughout the engagement should additional concerns arise that would lead to an expanded scope of work. CRI will also work closely with the City Manager and/or Commission to agree on a mutually acceptable revised schedule should an additional scope of work be requested. The above schedule is highly dependent on the City's responsiveness to CRI's documentation and interview requests.

### Current and Projected Workload

As delineated throughout this proposal, CRI has the capacity to perform the requested forensic investigation services and can begin upon being awarded a contract or at the date specified within the RFP (March 2026). Additionally, CRI has a dedicated team of credentialed forensic accounting experts who will conduct a comprehensive assessment and deliver actionable insights that promote financial transparency and accountability.

We are committed to providing a thorough and transparent investigation to determine the risks of financial fraud, waste or abuse within the City, and we are confident that our expertise and tailored forensic investigation process will meet and exceed the City's expectations.



## SHARING CRI'S VALUES WITH YOU



We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



### CLIENT SERVICE

Defining our brand by meeting or exceeding the highest expectations of our clients

### RESPECT

Building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing

### INTEGRITY

Living with sincerity, transparency, and honesty