

EXHIBIT "A"
FUND / DATA SUMMARY
And
F.A.Q. (Frequently Asked Questions)

Major Governmental Funds

- General Fund
- Capital Improvements Program Fund
- Stormwater Fund
- Debt Service Fund
- Hospitality Tax

Non-Major Governmental Funds
Special Revenue Funds

- State Accommodations Tax
- Local Accommodations Tax
- Boat Ramp Fund
- Seized and Forfeited Assets

Component Units

- The Don Ryan Center for Innovation

Account Groups

- General Fixed Assets
- General Long Term Debt

Other Information

- Checking Accounts: 8
- Other Cash Deposit Accounts: 13
- Number of Accounts Payable Checks for FY 2017: 2311
- Number of Purchasing Card Transactions for FY 2017: 3656

Payroll

- Number of Town Employees (FTEs): 130
- Mayor and Council: 5
- Number of Town Payroll Direct Deposit Vouchers for FY 2017: 3172

Frequency of Payroll

- Town Council monthly
- Town Staff bi-weekly

Frequently Asked Questions

Departmental:

1. Does the Town have an internal audit department? **No**
2. Are all accounting functions performed at one location? **Yes**
3. Have there been significant changes in personnel within the Town's Finance department? **No.**
All current staff members within the Finance Department have been in their current position for more than 12 mos. No additional changes are planned at this time.
4. Provide qualifications of current finance department (e.g., years in current position, years in governmental accounting, CPA, Degreed accountant?).
 - a. Trisha Greathouse – Director of Finance (11 years, 11 years, CGFO, Yes)
 - b. Donna Brownell – Accounts Payable and Risk Manager (1 year, 30 years, No, Yes)
 - c. Natalie Major – Treasury Manager (1 year, 17 years, No, Yes)
 - d. Vickie Isaacs – Budget Administrator (4 years, 10 years, no, 2/year)
 - e. Terrie Green – Revenue / Payroll Coordinator (1 year, 2 years, no, Yes)
 - f. Angie Douglas – Finance Support Specialists (4 years, 4 years, no, 2/year)
 - g. Brian Boehs – Purchasing and Grant Administrator (3 years, 16 years, no, no)

Previous audits:

5. How much were last year's audit fees? **Contracted fee was \$27,550 (fee included Single Audit Procedures which were not required)**
6. Were there any audit adjustments recorded in the prior year? If so, how many were recorded? **None.**
7. Were there any audit adjustments that were not recorded in the prior year? If so, how many were not recorded? **No**
8. Is the Town involved in any significant legal matters that we should be aware of? **We do not anticipate any necessary note disclosures at this time.**
9. Has any fraud occurred in recent years? **No**
10. Were there any disagreements with the predecessor auditors? **none**
11. Were there any additional services provided by the predecessor auditors that were outside the scope of the audit? If so, please describe. **No**
12. How many years has the predecessor auditor performed the audit? **7**
13. How many hours were the auditors on-site in the past? **7-9 days between interim and year-end**
14. Did (will) the client enter into any new debt agreements during year? Are any expected during the term of the audit engagement? **None are planned for FY18; Capital Leases are anticipated in FY19; No anticipated new Bond Issues at this time.**
15. Has there been a change in accounting software during year? **No**
16. Is a change in accounting software expected during the term of the audit contract? **No**
17. Any component units audited by another CPA firm? **No, not at this time. The DRCI is expected to be included within this response.**
18. Status of corrections of significant deficiencies and material weaknesses, if any? **none**