

**JD CPA PLLC**

**&**

**JAMES & ASSOCIATES, LLC**

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**Proposal for  
Professional Fiscal Oversight Services for Madison County**

**Bidder: JAMES & ASSOCIATES, LLC  
Certified Minority Business**

953 Hwy 51  
Madison, MS 39110

P. 601-316-1444  
F. 678-693-5338

Tyrone James, Principal  
Jonathan Dungan, Principal  
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June 14, 2024

Greg Higginbotham,  
County Administrator  
Madison County  
125 West North Street  
P.O. Box 608  
Canton, MS 39046

**Primary Point of Contact:**

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**Re: Project Fiscal Oversight Services for Madison County**

To whom it may concern,

We appreciate the opportunity to present this proposal to perform professional consulting services for fiscal oversight, compliance and fraud mitigation for Madison County roads, bridges and any other capital improvement projects.

In our proposal, we have made every effort to be responsive to the requirements and needs of the Madison County. If additional information is needed or desired, we will be happy to provide it.

Our firm is a local Mississippi firm staffed with team of fiscal oversight experts to properly perform the services required. In addition to the program/project management professional services staff assigned to the program, our team has significant experience in governmental, business consulting, tax, fraud-mitigation and forensic accounting that will be assigned to the program.

Mr. Tyrone James, will be the principals primarily responsible for the delivery of services during the project. Mr. James has approximately over seventeen (17) years of experience in program management, financial oversight compliance consulting, fraud mitigation and examination, forensic investigation and audit Services with both an International (Deloitte LLP) and Regional firm (Horne LLP).

Our philosophy of practice is to provide an experienced program services principal who will act as the primary contact between clients and the firm. It is our policy that the program principal be present to perform direct on-site participation during the performance of a significantly substantial portion of the program.

We have leveraged our team years of expertise in professional financials compliance and oversight and audit services and the use of technology to make your experience painless, efficient and effective and at a lower cost than a large firm without sacrificing superior quality of our work product and value added to your program. We have excellent relationships and track records with our clients that we serve.

With our personnel resources and our policy of assigning responsibilities, we will schedule our procedures and weekly sync conference so the dashboard reports will be delivered within a timely manner.

While we feel that our price is competitive, we are willing to negotiate the fee should price become the determining issue in awarding this professional consulting contract.

Again, we are grateful for the opportunity to present this proposal. If you have any questions, or if you require additional information, please do not hesitate to contact us.

Sincerely,

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Tyrone James, Principal

## FIRM PROFILE

JD CPA PLLC & James & Associates, LLC is an accounting and financial management consulting firm, formed by forensic accountants and auditors from Deloitte & Horne LLP with unique skill sets acquired in the wake of Hurricane Katrina, providing compliance under the FEMA Stafford Act. The founders worked with the state of Mississippi in providing program management services for the FEMA Public Assistance Program and the Community Development Block Grant Programs namely the Homeowners Assistance Program, Small Rental and Long-term housing Program administered by the Mississippi Development Authority's Disaster Recovery Division.

Our team has a combined staffing experience of over twenty-five years in managing and accounting for large multi-million-dollar projects for state and local government. Our staff has extensive experience and knowledge in providing program management, disaster recovery oversight, debris cleanup services accounting services. We also have experience in providing compliance and quality assurance and quality control and recovery administration that expedited millions of dollars to areas in their recovery efforts from natural disasters during Hurricane Katrina.

Our staff members have invaluable knowledge and past performance experience in recovering overpayments of federal and state dollars due to lack of oversight and compliance by state sub-contractor.

Our team of expert staff also assisted the state of Mississippi in their recovery, rebuilding and monitoring of a multi-million-dollar Community Development Block Grant Program (CDBG) Homeowners Assistance Project and FEMA Public Assistance Program in the aftermath of Hurricane Katrina. This included developing a work plan to ensure that policies and procedures were in place and being followed and that compliance requirements were being met and fraudulent claims were mitigated and detected and dealt with in an effective manner.

We pride ourselves in being a back-office support system for our client with the capabilities to provide a direct link to expediting payment processing. We understand the tremendous impact this program will have on our State.

## **Technical Proposal**

The objective of these fiscal oversight services will be to obtain a level of unrivaled competency and adherence in compliance with the ever-changing regulatory environment that is the state, local and federal government. We have provided years of expertise financial oversight and compliance reviews to some of the largest municipalities in the state of Mississippi. We will assist with the micro areas of the County by examining the internal controls and payment processes to ensure the amounts expended and recorded accurately and free of material misstatement whether arising from fraudulent financial reporting or fraudulent misappropriation of assets and scams. Management communications that detail process deficiencies which require management's attention will also be provided. Our engagement will include review of Allowable Cost as it relates to percentage completion of construction projects.

The management of the County is responsible for establishing and maintaining internal controls. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. We will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and we will assess control risk. Review of controls may be performed to assess the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud, waste, abuse and illegal acts and other noncompliance matters that have a direct and material effect on the financial statements.

However, we will inform management of any deficiencies involving internal controls and its operation that we consider a weakness that may cause fraud or waste and audit finding in upcoming audits by the County's external auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical inspections and interviews with selected individuals to identify areas and processes that need to be improved. We will establish a payment request system which will provide an additional layer of eyes looking at all project payments prior to payments that will provide comfort to the county's accounts payable and finance team. We will also inform you of any other illegal acts that come to our attention, unless clearly inconsequential.

The work products and analysis for this engagement will be the property of JD CPA, PLLC & James & Associates LLC and constitute confidential information.

## **OUR EXPERIENCE AND QUALIFICATION**

Below is a summarized list of services:

- Grant Management & Fiscal Oversight
- Intercept Mechanism for Outstanding Utility billings
- Electronic Claims Processing, Tracking & Reporting
- Abuse Tip Hotline Support & Management
- Research & Investigations
- Outlier Detection—Development & Monitoring
- Claims review
- Progress Assessment and Milestones Creation
- Dashboard reporting
- Electronic Information Management & Reporting
- Subcontractor/Vendor Management
- RFP Development & Pricing Assessment and Evaluation
- Environmental Damage Assessment and Documentation
- Disaster Claims & Federal Payment Processing
- Project Management and Program Management

## **SERVICES OFFERED**

### **Grant Management & Administration**

Every grant program or funding source is unique and comes with its own set of compliance requirements from the grantors or funders. What sets us apart is our years of experience as auditors and fraud examiners spending countless hours understanding the vast amount of compliance requirements established by the Office of Management and Budget and ensuring that they are met by our clients. Secondly, we don't just manage your grant dollars, our team knows where these grants are and we assist your team in applying for them. Based on the needs of our clients, we identify the exact grants that match those needs and pursue them vigorously. Finally, our oversight team ensures our clients stay in compliance, is audit ready and can receive those grants again in the future.

### **Project Fiscal Management & Oversight**

Our senior project management team is comprised of well-seasoned professionals with the proven ability to oversee numerous projects simultaneously. These individuals have worked together to provide accurate scheduling, subcontractor management, monitoring, pay request and control of each project.

We have significant experience in our staff through our discipline of planning, organizing, and managing resources to bring about the successful completion of specific project goals and objectives. It is often closely related to and sometimes conflated with program management.

### **Program Management Services**

Our professionals seamlessly work with clients through the entire life cycle of a project — from funding and financing, development and planning, milestone development, procurement and tendering to staging and sequencing, as well as operations and maintenance and monitoring.

We leverage our unparalleled depth and breadth of resources and experience to produce practical program management solutions that meet today's large project challenges.

We have staff members of all professional backgrounds, such as Project Managers, Certified Fraud Examiners (CFE), Engineers and Certified Public Accountants.

Our talented professionals understand the importance of cost-effective solutions and efficient management. Our extensive experience in efficiency, compliance management, quality assurance and quality control, payment/reimbursement request review, project management and construction management mean that we can manage projects in several market sectors, including transportation, environmental, buildings, and energy. Our talented professionals offer an extensive portfolio of skills and abilities associated with program management services. Our goal is to share all that we have and know with our clients.

Our approach in combining these projects with other deliverables, experience and change control allows the programs to deliver increased income from a new plant or factory, shorter waiting lists at the hospital or reduced operating costs due to improved technology. One of the values we add through our cost segregation process to exploit economies of scale and to reduce coordination costs and risks. Our understanding of all of the functions and responsibilities required during all phases of a capital program's life cycle enables us to implement and deliver successful projects.

### **Monitoring**

Our philosophy is that progress and process monitoring and reporting should be done regularly and often. This helps identify potential issues early and ensures that targets are met and exceeded. We will assist the County in monitoring the high-risk areas, metrics and benchmarks established by the County to ensure that projects stay on track. As a result, we will create a comprehensive monitoring system that involves a continuous process of planning, implementation, communication and follow-up.

We will be available to assist the County by conducting site visits and limited scope sampling and testing for documentation, eligibility, compliance, etc. Telephone interviews and email correspondence will be



used to stay abreast of project progress. We will provide feedback to recipients informing them of what they have done well and helping in areas where they may need improvement. We feel it is imperative to have open and continuous communication with our clients and all other parties to ensure a thorough monitoring program.

We can also evaluate the internal controls of our clients, as necessary, to ensure that ineligible individuals and questionable firms do not gain access to funds. It is essential that preventive controls are put in place to identify potential fraud on the front-end because once the funds are disbursed, recovery is difficult. It is a lot cheaper to prevent fraud than to detect and recover damage and loss after the fact.

## TEAM MEMBERS

### **Tyrone James, Principal**

#### **\$4 BILLION+ (Fiscal Fraud Oversight & Administration)**

Tyrone began his career at international firm Deloitte & Touché LLP in Tennessee. In his career he has performed financial audits, consulting and fraud reviews for litigation support services and financial compliance oversight on local and state agencies. Some of his prior clients include private and publicly traded fortune 500 corporations such as International Paper, Harrah Entertainment, Service Master, City of Jackson, Pearl River Resort Hotel & Casino and Memphis Grizzlies.

He was one of the main architects of the financial oversight team in the aftermath of hurricane Katrina process while at Horne LLP. He has several years of experience in the governmental sector in program management and disaster recovery, he most recently worked as a project manager performing claims and payment requests reviews on Homeowners Assistance Program application for Mississippi Development Authority and designing internal controls systems and processes, he also was responsible for monitoring of over \$5.5 billion disaster relief and CDBG funds granted by the Federal Government and administered by Mississippi Emergency Management Agency to ensure funds were spent appropriately and in compliance. In the wake of Hurricane Katrina, he worked extensively with MEMA Public Assistance project providing fiscal compliance and oversight under the U.S. Stafford Act for several counties and municipalities in expediting the funding disbursement and large construction projects (bridges, water and sewer, schools etc) close out process and reducing review backlogs, fraud and waste. Most recently his team was selected by the City of Jackson to provide administrative oversight for Public Assistance and over \$40 Million in American Rescue Plan Act (ARPA) grant fiscal oversight management services. Projects includes the 2022 Water Crisis Disaster; 2021 Winter Storm; Covid-19 Disaster and 2020 Flooding. His firm work allowed the City of Jackson to receive its largest FEMA Obligation in its history in 2022 according to MEMA.

He has vast experience in designing and implementing risk management procedures, monitoring, and dashboard reporting to ensure funds are spent appropriately during the life of the project. He has assisted several government agencies during their disaster recovery efforts such as: Mississippi Development Authority – Disaster Recovery Division (MDA) and MEMA in the Public Assistance Program where he provided compliance reviews and oversight that facilitated the speedy recovery after hurricane Katrina with an level of transparency and accountability that reduced fraud, the state of Mississippi along with the team of which he was lauded in the 2008 and 2009 GAO report as a best practice. Mr. James also possess knowledge in the banking industry in developing and implementing system triggers to prevent money laundering, structuring, kiting and other banking fraud. Through his tenure in the Bank Secrecy Administration and Anti-Money Laundering Division of Trustmark bank where he worked hand in hand with the Federal Bureau of Investigation (FBI) and other taskforce to identify and deter money laundering and terrorism funding in various parts of the world. As a requirement of our quality control procedures, he will assist in ensuring the quality of the final products delivered.

### **Specific Areas of Expertise:**

- **Program/Project Management & Fiscal Oversight**
  - Project organization, coordination, policies, administration, planning and oversight
  - Quality Assurance and post-implementation operations assessment
  - Program accountability system designs and implementation
  - Project cost and budget oversight and monitoring
  - Project reporting
  - Change management and issue control
  - Risk identification and mitigation
  - Work plan, staffing model, and performance measure development

### **Professional Affiliations**

- Institute of Internal Auditors
- Member of Mississippi Society of Certified Public Accountants
- Information Systems Audit and Control Association
- Member, Association of Certified Fraud Examiners
- Member, National Emergency Management Association

### **Jonathan Dungan, Principal**

Jonathan Dungan began his career at a national firm located in Mississippi, where he performed numerous financial audits, internal audits, fraud reviews and financial compliance oversight on several state and federal agencies and financial institutions.

Jonathan has over 10 years of combined experience in the areas of audit and compliance, fraud prevention and detection, revenue assurance, quality control/quality assurance, and project management. He has vast experience in designing and implementing risk management procedures, monitoring, and dashboard reporting to ensure funds are spent appropriately during reimbursement process. Additionally, Jonathan has provided professional Audit Services to several government agencies and municipalities where he provided compliance Audit Services, reviews and oversight that facilitated a high level of transparency and accountability.

### **Specific Areas of Expertise:**

- **Project Management**
  - Project organization, coordination, policies, administration, planning and oversight
  - Quality Assurance and post-implementation operations assessment

- Project cost and budget oversight and monitoring
- Project reporting
- Change management and issue control
- Risk identification and mitigation
- Work plan, staffing model, and performance measure development

#### Professional Affiliations

- American Institute of Certified Public Accountants
- Mississippi Society of Certified Public Accountants

#### **Michael Thompson – Consulting Manager**

Michael began his career at international firm KPMG LLP in Tennessee, where he performed financial audits and fraud reviews on false claims litigation support services and financial compliance oversight on several state and federal agencies. With over fifteen years of experience, Michael's practice is concentrated in project management, governmental and not for profit audit services and accounting and data processing for small government and not for profit agencies.

As a senior staff, Michael will be responsible for providing a high-level consulting and analysis during the program.

#### **Specific Areas of Expertise:**

- Project Management
  - Quality Assurance and post-implementation operations assessment
  - Project cost and budget oversight and monitoring
  - Project reporting
  - Risk identification and mitigation

#### Professional Affiliations

- Certified Financial Forensics
- Member, Mississippi Society of Certified Public Accountants
- Bachelor of Science in Accounting, Rhodes College

## **CLIF HINSON – Consulting Manager**

With over six years of experience, Clif's practice is concentrated in consulting, audit, individual and corporate taxation, governmental and not for profit accounting and data processing for small government and not for profit agencies. Clif worked with Horne LLP in their government services department prior to him working with us.

As a consultant, I will be responsible for providing a high-level consulting and analysis during the program. As a requirement of our quality control procedures, I will assist in ensuring the quality of the final products delivered.

### Professional Affiliations:

- Member, American Institute of Certified Public Accountants
- Member, Mississippi Society of Certified Public Accountants Education

### Education

- Bachelor of Science in Accounting, Mississippi College

## **Nigel Weatherspoon – Senior Associate**

Nigel Weatherspoon began his career as a summer intern in 2019. Upon graduating college, he joined as an associate performing accounting, external audits and government advisory. He concentrates on rendering audit services to multiple non-profit agencies, school districts, and health care organizations. Nigel has gained experience in analyzing clients' financial reports and statements as well as performing various audit test-work on federal grants compliance under section 2 CFR Part 200 of the Uniform Guidance. He possesses a Bachelor's Degree in Economics from Tougaloo College.

### Professional Membership:

- Member of National Emergency Management Association – NEMA

Other staffing can be added based on experience and project requirements.

#### **PAST PROJECTS AND REFERENCES:**

- **CITY OF JACKSON - \$42 MILLION AMERICAN RESCUE PLAN ACT (ARPA) – FISCAL OVERSIGHT AND COMPLIANCE REPORTING AND ADMINISTRATION**
- **CITY OF JACKSON –2021 WINTER ICE STORM DISASTER - PUBLIC ASSISTANCE & GRANTS MANAGER (CATEGORIES A; B; E; D & Z)**
- **MADISON COUNTY OF JACKSON – 2022 WATER CRISIS DISASTER - PUBLIC ASSISTANCE & GRANTS MANAGER- CAT B**
- **MADISON COUNTY OF JACKSON – 2020 COVID-19 BIOLOGICAL DISASTER - PUBLIC ASSISTANCE- CAT B**
- **MADISON COUNTY OF JACKSON – AMERICAN RESCUE PLAN ACT – ARPA GRANT MANAGEMENT SERVICES-GENERAL ADMINISTRATION AND REPORTING**
- **HOMEOWNERS ASSISTANCE PROGRAM (H.A.P) - HENRY RIGGINS, MDA DISASTER RECOVERY DIVISION**
- **MISSISSIPPI PUBLIC ASSISTANCE PROGRAM – CHRIS FIELDS, MISSISSIPPI EMERGENCY MANAGEMENT ADMINISTRATION**
- **MISSISSIPPI DEVELOPMENT AUTHORITY-DISASTER RECOVERY DIVISION – JOHN MABRY, CEO**
- **MISSISSIPPI DEVELOPMENT AUTHORITY-DISASTER RECOVERY DIVISION – STACEY MCEHERY, CFO**
- **PROGRAM ACCOUNTABILITY OVERSIGHT, TRAINING, SYSTEM DESIGN & IMPLEMENTATION- MISSISSIPPI ACTION FOR PROGRESS, INC (STATE OF MISSISSIPPI LARGEST HEADSTART PROGRAM) – DR. BOBBY BROWN, CHIEF EXECUTIVE OFFICER**
- **TOWN OF SCOوبا – MAYOR MARION SMOOT**

## **QUOTED PRICE AGREEMENT**

June 14, 2024

Greg Higginbotham  
County Administrator  
Madison County  
125 West North Street  
P.O. Box 608  
Canton, MS 39046

In order to document the understanding between us as to the scope of the work that JD CPA, PLLC & James & Associates LLC, will perform, we are entering into this **Quoted Price Agreement** with Madison County. To avoid any misunderstandings, this Agreement defines the services we will perform for you as well as your responsibilities under this Agreement.

### **Professional Services for the County,**

We will perform those procedures we outlined as part of the technical approach detailed above and in the contract.

Fees proposes for the County are as follows:

Fees totaling \$30,000 for fiscal year one. This is a blended rate of \$100 per hour for 300 hours for the first year.

We are more than happy to discuss pricing if this is the deciding factor in your decision.

### **Unanticipated Services**

The parties agree that if an unanticipated need arises, we hereby agree to perform the additional work at a mutually agreed upon price before the service is provided.

If you agree that the above adequately sets forth your organization's understanding of our mutual responsibilities, please authorize the Agreement and return it to our office. A copy is provided for your records.

We would like to take this opportunity to express our appreciation for the opportunity to serve you.

Very truly yours,

By: \_\_\_\_\_, Principal

Agreed to and authorized:

By: \_\_\_\_\_ Date: \_\_\_\_\_