



**Board of Trustees of the University of Oregon
Executive and Audit Committee Meeting
February 9, 2015**

3:00 pm – Public Meeting – Ford Alumni Center, Room 402

Convene

- Call to Order
 - Roll Call / Verification of a Quorum
1. Erb Memorial Union Food Service Vendor Leases (Tom Driscoll, Director of Food Services; Laurie Woodward, EMU Director) (Action)
 2. External Auditor Engagement Approval (Brenda Muirhead, Chief Auditor) (Action)
 3. University Softball Field & Associated Facilities (Chris Ramey, AVP for Campus Planning and Real Estate) (Action)
 4. Employee Contract Renewal (President Coltrane) (Action)

Adjourn



UNIVERSITY OF OREGON

Agenda Item #1

Erb Memorial Union Food Service Vendor Leases



Introduction

With the opening of the renovated Erb Memorial Union (EMU) scheduled for the summer of 2016, the University plans to execute lease agreements for selected EMU food court vendors. The following lease agreements include options that could extend the term to twenty years (or longer) and, thus, the Division of Student Life seeks prospective approval for these leases.

Overview

The EMU plans to lease space to seven various food vendors to provide a variety of local, regional and national brand food choices in the new facility. Vendors were identified and selected via standard university procurement processes. Four (4) of the lease terms will likely exceed the current length threshold requiring Board approval. We are seeking board approval for extended lease terms for Starbucks, Chipotle, Panda Express and Falling Sky Brewery as described below.

Chipotle: Potential lease length of 30 years

- Primary Term: 10 years, commencing on effective date
- Options for Extension: Four (4) options to extend by five (5) years each

Falling Sky Brewing: Potential lease length of 25 years

- Primary Term: Five (5) years
- Options for Extension: Four (4) options to extend by five (5) years each

Panda: Potential lease length of 20 years

- Primary Term: Approx. 10 years (expires June 30, 2025)
- Options for Extension: Two (2) options to extend by five (5) years each

Starbucks: Potential lease length of 30 years

- Primary Term: 10 years
- Options for Extension: Four (4) options to extend by five (5) years each

Related Materials

None.

**Executive and Audit Committee
Board of Trustees of the University of Oregon**

Resolution: Relating to Certain EMU Lease Agreements

Whereas ORS 352.107(j)-(k) authorizes the Board of Trustees of the University of Oregon (the Board) to lease space within its buildings;

Whereas the renovated Erb Memorial Union (EMU) will include a food court with spaced leased to various food service providers for terms that may be twenty years or longer in length;

Whereas, the Policy on the Retention and Delegation of Authority requires the Board to approve any lease or license of real property of twenty years or longer and the Policy on Committees authorizes the Executive and Audit Committee to act on behalf of the Board of Trustees;

Now, therefore, the Executive and Audit Committee of the Board of Trustees of the University of Oregon hereby ratifies and approves all prior actions taken on behalf of the University related to the EMU lease agreements with total possible term lengths of twenty or more years with the food service providers listed below. The EAC further authorizes the President to enter into the below lease agreements, so long as all lease agreements are executed in compliance with applicable contracting laws and regulations.

Chipotle: Potential lease length of 30 years

- Primary Term: 10 years, commencing on effective date
- Options for Extension: Four (4) options to extend by five (5) years each

Falling Sky Brewing: Potential lease length of 25 years

- Primary Term: Five (5) years
- Options for Extension: Four (4) options to extend by five (5) years each

Panda: Potential lease length of 20 years

- Primary Term: Approx. 10 years (expires June 30, 2025)
- Options for Extension: Two (2) options to extend by five (5) years each

Starbucks: Potential lease length of 30 years

- Primary Term: 10 years
- Options for Extension: Four (4) options to extend by five (5) years each

--Vote recorded on the following page--

Moved: _____

Seconded: _____

Trustee	Yes	No
Bragdon		
Ford		
Kari		
Lillis		
Ralph		
Wilcox		

Dated: _____ of _____, 2015.

Initials: _____



UNIVERSITY OF OREGON

Agenda Item #2

External Auditor Engagement Approval

**Introduction**

The University is requesting Board approval to enter into a contract with Moss Adams, LLP, (Moss Adams) to perform the annual audit of the University's Financial Statements, and compliance audits in accordance with the Federal OMB Circulars and NCAA Agreed upon Procedures.

Overview

The University followed a formal procurement process to identify a qualified vendor to perform required audits for the University. The procurement selection committee included:

- Jamie Moffitt, Vice President for Finance and Administration/CFO
- Kelly Wolf, Associate Vice President for Business Affairs/Controller
- Rob Freytag, Associate Director, Financial Services for Business Affairs
- Brenda Muirhead, Chief Auditor, Office of Internal Audit
- Trisha Burnett, Senior Auditor, Office of Internal Audit
- Will Hillebrand, Compliance Auditor, Office of Internal Audit

The selection committee scored six proposals based on complete and compliant proposal materials, qualifications, proposed approach, estimated hours, and timeline. Four proposals scored within the competitive range and were invited to present the firm's approach to the procurement committee. Presentations were evaluated based on quality of presentation, approach to new stand-alone A-133 audit, experience with peer higher education institutions, knowledge of applicable standards, number of estimated hours per audit and cost per project.

The selection committee selected Moss Adams based on best price, quality of presentation, experience in higher education, audit approach, and quality of service offered to the University. Moss Adams has an office in Eugene which allows the contractor to be more readily available with minimal travel cost that would benefit the University. The selection committee contacted Moss Adams' references and found no issues.

Terms of the contract have not been finalized through negotiations but will not exceed the following:

- Audit of Financial Statements for an estimated first year cost not to exceed \$125,000.
- A-133 audit, including both student financial aid and research and development for an estimated first year fixed cost not to exceed \$40,000.
- NCAA Agreed upon Procedures for an estimated first year fixed cost not to exceed \$17,000.
- No additional fees for travel and expense.
- An initial term ending June 30, 2016 and up to five additional one-year periods, ending June 30, 2021.

Related Materials (See Separate Packet)

Moss Adams presentation (one page brief)

Exhibit C of the RFP

Moss Adams' proposal materials

External Financial Audit Services

Summary

Page 1

**Executive and Audit Committee
Board of Trustees of the University of Oregon**

Resolution: Relating to an External Auditor

Whereas the University of Oregon (the University) is required to obtain audits of the University's Financial Statements and to conduct compliance audits in accordance with the Federal OMB Circulars and NCCA agreed-upon procedures;

Whereas the Office of Internal Audit followed a formal procurement process to identify a qualified vendor to perform required audits for the University and selected Moss Adams, LLP (Moss Adams) pursuant to that process;

Whereas, the Policy on the Retention and Delegation of Authority requires the Board to approve the appointment of external auditors and the Policy on Committees authorizes the Executive and Audit Committee to act on behalf of the Board of Trustees;

Now, therefore, the Executive and Audit Committee of the Board of Trustees of the University of Oregon hereby ratifies and approves all prior actions taken on behalf of the University related to the execution of an agreement for external audit and compliance services with Moss Adams, and further directs the President of the University or his designee to take all actions necessary and appropriate to execute such an agreement.

Moved: _____

Seconded: _____

Trustee	Yes	No
Bragdon		
Ford		
Kari		
Lillis		
Ralph		
Wilcox		

Dated: _____ of _____, 2015.

Initials: _____



UNIVERSITY OF OREGON

Agenda Item #3

University Softball Field and Associated Facilities

**Introduction**

Board of Trustees approval is sought for expenditure of funds for construction of the Jane Sanders Stadium. The new facility will be located in close proximity to the current Howe Field location at the corner of 18th Avenue and University Street. The new facility location will shift slightly southeast from the original Howe Field to accommodate a future academic building along University Street. The project is in early design stages and is currently being planned to cost between \$10,000,000 and \$16,500,000. Adjustments to the scope of the project and/or the amount of funds raised will dictate the final cost of the project. It is expected that the project will be completely donor funded. A lead gift of \$10 million has already been raised.

Project Overview

The new facility will have capacity for 1,500 permanent seats; approximately 500 of which will be covered. Accommodations for 1,000 temporary seats will also be included. The complex is also currently being planned to include a *Team Building* and a *Player Development Area*.

The softball field will consist of an artificial turf outfield with a dirt infield. The field will include TV compatible lighting, a scoreboard, home and visitor bull-pens, concessions, and a press box.

The *Team Building* contains lockers, team lounge, a meeting/video room, a training room, equipment room, laundry and other similar support functions vital to running the program. The *Player Development Area* is primarily used for warmup and conditioning for student-athletes as well as serving as an infield established for high-level training and practicing during inclement weather. This facility also includes several indoor batting cages with a netting system.

The softball program currently competes and practices on Howe Field, a facility converted from baseball to softball over 20 years ago. The Athletic Department has identified the need to replace or renovate the facility to enhance spectator amenities including bathrooms, permanent vending areas, and additional permanent seating. The Athletic Department has also identified the need to expand team training amenities and move locker rooms, which are currently located in MacArthur Court.

After careful review, the proposed site was chosen as the location of the stadium. Care has been taken to ensure there will be space for a future academic building along University Street. An involved and extensive search for a location for the new stadium was undertaken in the summer and fall of 2014. Eleven different sites in and around the campus and scattered throughout the Eugene/Springfield area were studied by a team of consultants who produced a comprehensive report detailing each site. Using this report, each of the potential sites was examined for its potential and one, the Howe Field site, was chosen for further study by an advisory group

consisting of the Provost, three Vice Presidents, a Dean, several faculty (one each from the architecture and landscape architecture departments), a trustee from the Board, a member of the University Senate, an external architect, a university architect from the University of California system, students and staff. The preferred site was studied by a team of planning professionals whose work was used by the Space Advisory Group and the Campus Planning Committee to make a final recommendation to the president. This process resulted in the president approving the Howe Field site.

The chosen site allows Athletics to retain an on-campus presence for Women's Softball while also increasing the amount of space available for academic uses along University Street. This is particularly important as the university considers the reuse or the redevelopment of McArthur Court.

SRG Partnership is the design team for the development of the JSS Facility and Howard S. Wright is the CM/GC contractor. Both of these firms have significant operations within the state of Oregon.

Cost and funding

Funding for the project is expected to be entirely from private donations and a significant lead donation of \$10,000,000 of the planned cost is already in hand.

Timeline

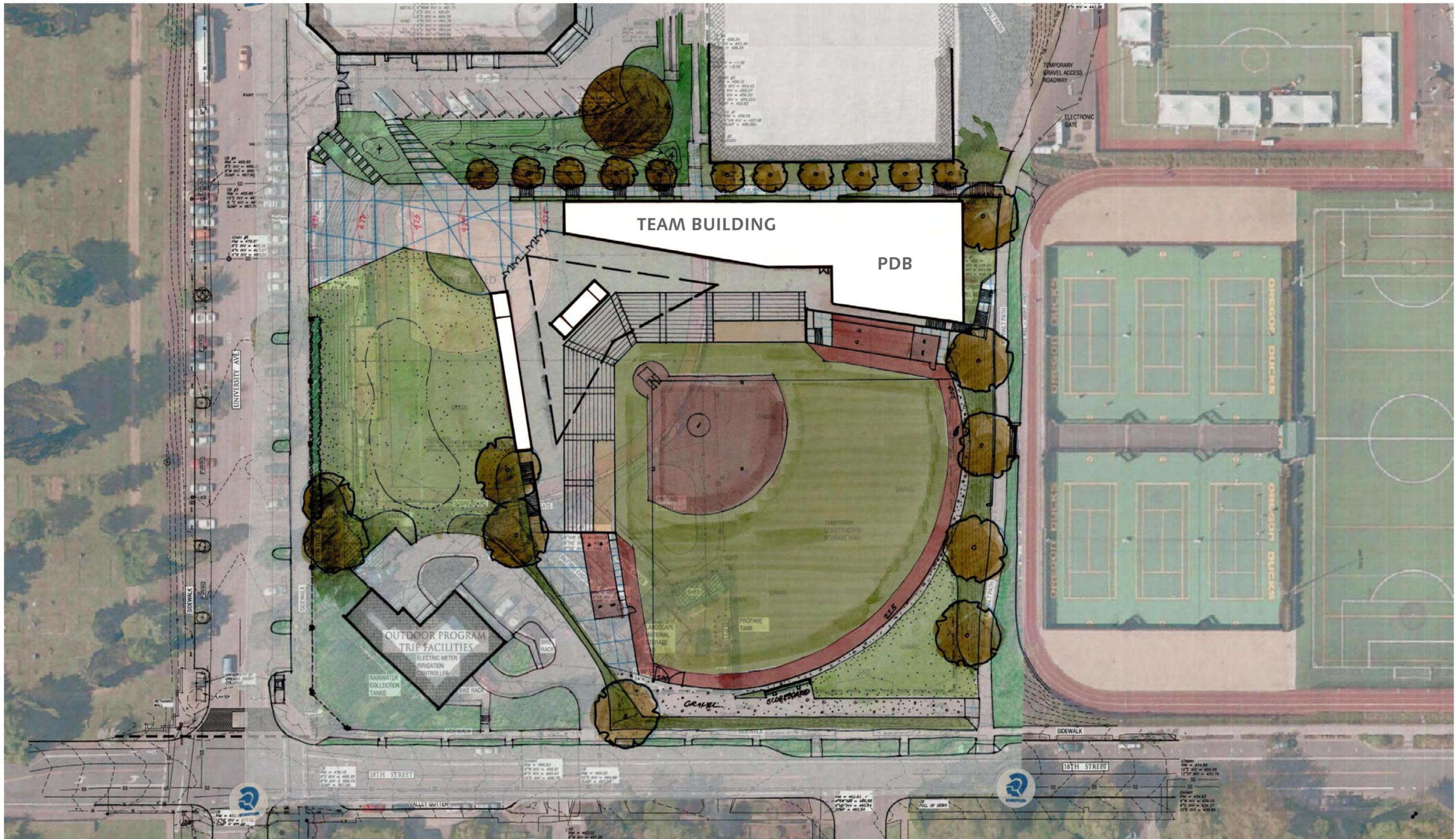
The project is currently in the early stages of the design process and is scheduled to open in time for the spring opener in March of 2016. With construction unable to begin until the end of this softball season, this is a very aggressive schedule.

Broad Impacts

Beyond facilities currently in use by Athletics, no other impacts are expected. The existing Outdoor Program facility at the corner of 18th and University will remain in operation during construction. The project currently anticipates relocating five existing parking spaces from University Street.

Neighborhood Considerations

Residential neighbors to the south were consulted during the process and raised concerns about noise, nighttime lighting, and spill over parking. These concerns are being considered during the design process. We do not anticipate any changes from the current parking situation



SITE PLAN

**Executive and Audit Committee
Board of Trustees of the University of Oregon**

Resolution: Approval for the Construction of Jane Sanders Stadium & Associated Facilities

Whereas, the University of Oregon (the University) softball program currently competes and practices on a field originally designed for baseball and converted to softball more than 20 years ago;

Whereas, the University seeks to upgrade the current field for athletes and spectators, including, but not limited to, locker rooms, appropriate seating, spectator restrooms, vending areas and training facilities;

Whereas, the University has developed a plan for a new softball stadium (to be known as Jane Sanders Stadium), team building and player development area, and desires to proceed with the planning, design and construction of that project;

Whereas, this donor-funded project is estimated to cost between \$10,000,000 and \$16,500,000 based on total philanthropic support, with a lead gift of \$10,000,000 already made;

Whereas, ORS 352.107(1)(j)-(k) grant the University of Oregon the authority to engage in the construction, development, furnishing, equipping, and other actions relating to buildings and structures; and,

Whereas, the Policy on the Retention and Delegation of Authority requires the Board of Trustees (the Board) to approve a capital project budget that is anticipated to exceed \$5,000,000, and the Policy on Committees authorizes the Executive and Audit Committee (EAC) to act on behalf of the Board;

Now, therefore, the Executive and Audit Committee of the Board of Trustees of the University of Oregon hereby ratifies and approves all prior actions taken on behalf of the University related to the planning, design and construction of Jane Sanders Stadium and the associated team building and player development center as described on the associated project summary. The EAC further authorizes the President of the University or his designee(s) to take all actions necessary and appropriate to execute this project.

--Vote recorded on the following page --

Moved: _____

Seconded: _____

Trustee	Yes	No
Bragdon		
Ford		
Kari		
Lillis		
Ralph		
Wilcox		

Dated: _____ of _____, 2015.

Initials: _____



Agenda Item #4

Employee Contract Renewal

Materials for this portion of the agenda are not yet complete.

They will be provided at the earliest opportunity.

The University of Oregon & Moss Adams

Meeting the University's Expectations: Moss Adams Differentiators

Extensive Industry Experience

EXPECTATION: The University of Oregon (University) is a multifaceted entity, requiring a service provider with multi-layered, higher education industry experience, to ensure a smooth, surprise-free audit.

MA ADVANTAGE: As a firm, Moss Adams serves over 125 higher education clients, affording us the experience and resources to serve the University. We are actively involved in NACUBO and have been a key presenter on GASB topics, the past several years. Through education on new trends and requirements, Moss Adams will bring this expertise into your audit and our relationship.

Effective Communication

EXPECTATION: The University recognizes the importance of timely and effective communication, in performing adequate and comprehensive audit services.

MA ADVANTAGE: Our focus on premier client service is proven through the strong relationship we develop and maintain with our clients. That service starts with excellent communication. Whether through industry trends, on-site training, or regular check ins, Moss Adams communicates throughout the entire year—not just during your audit.

Single Audit Expertise

EXPECTATION: The University's proposed service needs include a single audit.

MA ADVANTAGE: Moss Adams has performed over 2,835 single audits, since 1997. Your proposed engagement team includes Debbie Gregg, one of our firm's single audit technical experts. She has served as the in-charge auditor on numerous single audit engagements for state and local governments, private colleges, and public universities.

Buying Local

EXPECTATION: The University is invested in the welfare of the local community and for that reason, understands the importance of local business partnerships.

MA ADVANTAGE: Moss Adams has served the University from the Eugene office in the recent past, via the Oregon University System. We continue to provide audit services to the University of Oregon Foundation, and Duck Store, as well as AUP services to the University's Athletic Department. Moss Adams is a national firm with a local feel, able to optimize opportunities in local business environments, support the local market, and maintain a physical presence and relationship with our clients.

IT Specialists on Board

EXPECTATION: As a decentralized, complex institution of higher education, the University requires a team that can understand complex IT issues that are unique to the higher education industry, as well as a team familiar with your IT systems.

MA ADVANTAGE: Your proposed engagement team includes Kevin Villanueva, an IT expert with CISA, CRISC, and CISSP designations. Kevin has extensive experience working with Banner and prior experience with the University's systems. This expertise and familiarity provides insight into the risks associated with the University's technology systems. Through our IT work, we will provide business process improvements and methods which can be used to enhance IT controls.

Diversity at Moss Adams



MOSS ADAMS LLP

by the numbers - OREGON REGION

our local offices

8 years on the *Portland Business Journal's* 10 most admired list

269 professionals

38 partners **4.8** staff to partner ratio



MOSS ADAMS

by the numbers



221+
government
agency clients



1,300+
not-for-profit
clients



125+
higher education
clients



2,835
single audits
performed
since 1997

101

years in
business



4.8
staff to partner ratio



largest firm
headquartered
in the West



80%
staff
retention rate

Data as of 01/2014

Invested in the Higher Education Industry

Higher Education Clients	Team Members	Scope of Work Performed
University of Idaho	Scott Simpson, Jim Lanzarotta, Kevin Mullerleile, Debbie Gregg, Samantha Raschio, Jered Souder	Financial audit, A-133 compliance audits, and NCAA Agreed Upon Procedures audit
Boise State University	Scott Simpson, Kevin Mullerleile, Debbie Gregg	Financial audit, A-133 compliance audits, and NCAA Agreed Upon Procedures audit
University of Alaska	Scott Simpson	Financial audit, A-133 compliance audits, and NCAA Agreed Upon Procedures audit
New Mexico State University	Scott Simpson	Financial audit and A-133 compliance audits
University of New Mexico	Scott Simpson	Financial audit and A-133 compliance audits
Gonzaga University	Scott Simpson	Financial audit, A-133 compliance audits, and NCAA Agreed Upon Procedures audit
Claremont University Consortium	Scott Simpson, Debbie Gregg	Financial audit, A-133 compliance audits
University of Oregon Foundation	Scott Simpson, Jim Lanzarotta, Kelly Bosch	Financial audit
University of Oregon Bookstore	Scott Simpson, Samantha Raschio	Financial audit
Oregon University System*	Scott Simpson, Kevin Mullerleile, Jim Lanzarotta, Debbie Gregg, Kelly Bosch	Financial audit, A-133 compliance audits, and NCAA Agreed Upon Procedures audit
Nevada System of Higher Education**	Scott Simpson, Jim Lanzarotta, Kevin Mullerleile, Debbie Gregg	Financial audit, A-133 compliance audits

*Oregon University System (OUS) was a client of Moss Adams between 2002 and 2011. OUS is no longer a governing body but is relevant experience for the purpose of this table.

**Moss Adams provided services for the Nevada System of Higher Education between 2007 and 2010.

Keeping you Informed

Keeping you informed about changes in the financial landscape is one of our top priorities. We closely monitor regulatory agencies, participate in industry and technical forums, and write about a wide range of general as well as industry-specific accounting, tax, and business issues. The goal? To provide you with actionable information and guidance to help your organization succeed.

This information comes in three main forms:

Alert. Time-sensitive news about tax and regulatory changes e-mailed to you.

Insight. The big picture on accounting and business topics delivered to your inbox.

Moss Adams Insights. A roundup of articles, videos, and more on our free app for iOS and Android.



Your Dedicated Team



ENGAGEMENT PARTNER

Scott Simpson, CPA, Partner

Attended the University of Oregon for 2 years

(541) 225-6076 | scott.simpson@mossadams.com



CONCURRING REVIEWER

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University of Oregon Graduate

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AUDIT MANAGER/ON-SITE MANAGER

Kevin Mullerleile, CPA, Senior Manager

University of Oregon Graduate

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A-133 IN-CHARGE

Debbie Gregg, CPA, Senior Manager

(541) 225-6049 | debbie.gregg@mossadams.com



NCAA AUP AUDIT IN-CHARGE

Kelly Bosch, CPA, Senior Manager

University of Oregon Graduate

(541) 225-6077 | kelly.bosch@mossadams.com



IT SPECIALIST

Kevin Villanueva, IT Consulting, Senior Manager

(206) 302-6542 | kevin.villanueva@mossadams.com



ON-SITE AUDIT SENIOR

Samantha Raschio, CPA*, Senior Accountant

University of Oregon Graduate

(541) 225-6082 | samantha.raschio@mossadams.com



ON-SITE AUDIT SENIOR

Jered Souder, CPA*, Senior Accountant

University of Oregon Graduate

(541) 225-6063 | jered.souder@mossadams.com

*Individual has passed CPA exam and licensure is pending approval.

EXHIBIT C – SCOPE OF SERVICES

Scope of Services	Meet Requirement? (Y/N)	Response Attached and Labeled? (Y/N)	Please describe how you will provide this service.	Price Proposal
Mandatory Services				
<p>2.1 Audit of UO’s Annual Financial Statement. The audit of the University’s annual financial statements shall be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.</p>				
<ul style="list-style-type: none"> An opinion as to whether the financial statements are presented in all material respects in conformity with the generally accepted accounting principles. 				
<ul style="list-style-type: none"> All work products relating to the financial statement audit must be delivered before November 1st of each year or within three (3) weeks of receipt of the completed financial statements from University, upon which an opinion can be expressed, whichever is later. 				

<ul style="list-style-type: none"> • A comprehensive management letter summarizing the auditor's findings and recommendations relative to the issues identified in the above audit, including but not limited to internal control structure, compliance with applicable laws and regulations, adherence to generally accepted accounting principles and other material findings. 				
<p>2.2 Compliance Audit in accordance with Federal OMB Circulars. Conduct an independent audit of the University in accordance with OMB Circular A-133 or applicable federal OMB Circulars at time of engagement. The reports and schedules listed below will be required and may be consolidated, and reports of significant findings relative to internal controls and compliance shall be identified.</p>				
<ul style="list-style-type: none"> • A report expressing an opinion (or disclaimer of opinion) as to whether the schedule of federal financial awards is presented fairly in all material respects in relation to the financial statements taken as a whole. 				
<ul style="list-style-type: none"> • A report on the internal controls related to the financial statements and major programs. This report must identify the organization's significant internal accounting controls and those controls designed to provide reasonable assurance the federal programs are being managed in 				

<p>compliance with laws and regulations. This report must also identify the controls which were not evaluated, and the material weaknesses identified as a result of the evaluation. The report shall refer, where applicable, to the separate schedule of findings and questioned costs.</p>				
<ul style="list-style-type: none"> • A report on compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements. The report shall include an opinion (or disclaimer of opinion) regarding compliance with laws, regulations, and the provisions of contracts or grant agreements which could have a direct and material effect on each major program, and, where applicable, refer to the separate schedule of findings and questioned costs. 				
<ul style="list-style-type: none"> • A schedule of findings and questioned costs related to the financial statements and to federal awards. 				
<ul style="list-style-type: none"> • A comprehensive management letter summarizing the auditor's findings and recommendations relative to the issues identified in the above reports, including but not limited to internal control structure, compliance with applicable laws and regulations, 				

<p>adherence to generally accepted accounting principles and other material findings. The auditor shall request written responses from University for each recommendation and shall include such responses in the report or management letter. The auditor shall also report on progress in implementing prior audit recommendations.</p>				
<ul style="list-style-type: none"> In addition, all work products relating to the federal compliance audit, must be delivered by December 31st of each year. 				
<p>Optional Services</p>				
<p>2.3 NCAA Agreed Upon Procedures. Perform agreed upon procedures in accordance with Section 3.2.4.1.16 of the National Collegiate Athletic Association (NCAA) Constitution. If requested, the agreed upon procedures will be completed annually between July 1st and November 30th, with a final report issued by December 15th of each year.</p>				
<ul style="list-style-type: none"> Section 3.2.4.1.16 of the NCAA Constitution requires each participating institution to report financial data to the NCAA on an annual basis; this data details operating revenues, expenses and capital related to each intercollegiate athletics program. Section 3.2.4.16.1 stipulates that that reports will be subject annually to agreed upon procedures approved by the 				

<p>NCAA membership. These agreed upon procedures are updated annually, detailed in the “NCAA Agreed-Upon Procedures”, and provide the campus executive officer with the discretion to request additional procedures.</p>				
<ul style="list-style-type: none"> • Provide independent accounting services to perform agreed upon procedures in accordance with the NCAA Constitution Section 3.2.4.1.16 and as detailed in the “NCAA Agreed Upon Procedures”. The Agreed-Upon Procedures shall be conducted annually for University. Services provided must be in accordance with standards established by the American Institute of Certified Public Accountants and the NCAA Financial Guidelines. 				
<ul style="list-style-type: none"> • Prepare and provide an independent accountant’s report on the application of agreed upon procedures. The format of this report shall comply with the format specified in the “NCAA Agreed-Upon Procedures”. 				

MOSS ADAMS_{LLP}

PROPOSAL FOR
University of Oregon

Prepared by:
Scott Simpson, Partner in Charge

Moss Adams LLP
975 Oak Street
Suite #500
Eugene, OR 97401
(541) 686-1040



December 1, 2014

Purchasing and Contracting Services
University of Oregon
720 East 13th Avenue, Suite 302
Eugene, OR 97401

Re: Request for Proposal PCS# 410000-0005-RFP, Audit Services

Dear Ms. Muirhead:

We're excited about the opportunity to once again provide audit services to the University of Oregon ("University"). We welcome the opportunity to propose and assist the University in meeting its financial audit and compliance obligations, consisting of the annual audits of the University's financial statements, compliance audits in accordance with the Federal OMB Circulars, and potentially the NCAA Agreed Upon Procedures.

Our firm seeks out clients that share our high standards for quality and ethics in the workplace. From our previous 10-year experience with you, via the Oregon University Systems, University of Oregon Foundation and Duck Store audit, we know that the University of Oregon is just that type of institution.

Outlined below, and throughout our proposal, we will demonstrate why Moss Adams is the right choice for you based off the following credentials:

- **High-Level of Partner Attention.** Our firm has a high staff-to-partner ratio so you will have significant attention and interaction with your engagement partner, Scott Simpson. Scott is located in Eugene, Oregon and for almost ten year led the Moss Adams Higher Education practice.
- **Higher Education Expertise.** We've been helping clients make smart, informed decisions for more than 100 years. Like you, we have a passion for higher education. Our firm currently serves over 150 higher education institutions and related organizations. Your proposed team, collectively, serves more than 35 of these entities.
- **Public Sector Commitment.** Our Government, Not-for-Profit & Regulated Entities group is a firm-wide team of over 200 professionals, including your proposed team. This team specializes primarily – if not exclusively – in serving tax-exempt entities. Our firm currently serves 1,300 public sector clients and has provided more than 2.5 million hours of service to this sector over the past 15 years.

MOSS ADAMS_{LLP}

December 1, 2014

- **Keeping It Local.** Your engagement will be staffed from our Eugene office, which specializes in higher education. Currently your team is serving public universities in three states on the West Coast. We are available to attend impromptu meetings on the spur of a moment and can respond to any spontaneous demands, quickly and efficiently.
- **Values.** Like the University of Oregon, we encourage staff to make a positive difference in their lives and the lives of others. We value an absolute commitment to integrity in all that we do. We support this philosophy by offering ongoing education and training, at all staff levels.
- **Smooth Transition.** We've put a lot of effort in to designing a transition process that will minimize the impact on you and your staff. We take responsibility for setting meetings, getting to know your operations, and being accountable for making accommodations so you can focus on your business.
- **Current Relationship.** Moss Adams is fortunate to have a current relationship with the University of Oregon and many of your supporting organizations. We currently perform the University of Oregon's NCAA Agreed Upon Procedures work as well as perform audit, tax and consulting work for both the University of Oregon Foundation and the Duck Store. These relationships will only assist in building stronger professional ties with your auditing services.

That's the difference you'll see with Moss Adams and we look forward to working with you to demonstrate this differences.

The University of Oregon will be an important and valued client to us. You'll find that Moss Adams is a firm capable of handling everything for you regarding your financial compliance and consulting needs. The best part is while we have extensive capabilities, your service is delivered in a personal manner that you might associate more with a local or boutique provider. We will work collaboratively to meet and, hopefully, exceed your expectations. Your service team is committed to providing the University with the best service possible. It's our hope that you are just as excited about the prospect of continuing our relationship as we are.

Sincerely,



Scott Simpson, CPA
Partner in Charge
Moss Adams LLP
(541) 225-6076
scott.simpson@mossadams.com

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COMPLIANCE MATRIX

The matrix below illustrates graphically how our information in this proposal is organized to match up with the key requirements outlined in your request for proposal.

RFP Label	Question/Requirement	Page
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EXECUTIVE SUMMARY

WHY CHOOSE MOSS ADAMS

University of Oregon (“University”) needs an auditor that understands its mission, knows the history, has a strong relationship with the audit committee, and, most importantly—has provided services that not only meet minimum audit requirements—but exceed expectations, transcend the engagements, and provide a variety of extra benefits.

For almost ten years, between 2002 and 2011, Moss Adams proudly served as the auditor for the Oregon University Systems (OUS), which included the University. Over this time, we formed an in-depth knowledge of the University; your team, your structure, and your financials. In addition to the years spent with OUS, we have served, and continue to serve, a number of other institutions of higher education.

We understand the University is seeking a firm to conduct an independent audit of the financial statements, A-133 Single Audit services and the NCAA Agreed Upon Procedures for an initial term ending June 30, 2106 with the possibility of extension through June 30, 2021. Moss Adams has the knowledge and expertise to meet your needs. Below, we briefly summarize some of the key reasons why our firm is *still* an excellent choice for you.

Buy Local

- Moss Adams, a nationally recognized firm, is less than a mile from the University of Oregon. The EMX runs directly from our front door to yours.
- Local means we are available at a moment’s notice to meet with the University team face to face – not just over the phone.
- Your engagement team members are involved in local service organizations along with members of your management and boards including Rotary, Oregon Club and other social service organizations.
- Moss Adams also supports the University through season tickets, donations to schools within the University and attending events.
- Moss Adams is knowledgeable about the University. We understand your newest goal to raise funds for academics, your progress with your RAIN program, your plan for competitive excellence and much because we live here, have relationships with your professors and students and because we generally care about our community.

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A Knowledgeable Engagement Team

- Scott Simpson, the Engagement partner, has 17 years' experience conducting audits in Higher Education audits in accordance with Government Audit Standards and the Single Audit Act.
- Your other engagement team members are all well experienced in higher education and A-133 single audits.

For the Right Experience with Higher Education Institutions

- Your engagement team consists of audit and tax professionals who focus exclusively on serving the higher education and public sector industry.
- Your Eugene-based team provides an average of over 22,000 hours of service annually to clients in the government, higher education, not-for-profit and regulated entity industry.
- Moss Adams has conducted over 2,300 A-133 single audits over the past 15 years.

For Premier Client Service

- You will receive communication from us throughout the year. During the audit we prefer to meet as often as required and then outside of the audit we will establish a monthly meeting of management to ensure communication is consistent.
- Your audit committees are kept in the loop throughout the audit.
- We have a long history of low turnover and work hard to ensure a consistent team each year.
- Your engagement team consists of extensively-trained professionals in the higher education and public sector arena including deep involvement NACUBO.
- You will receive highly-relevant tax support when you need it.

For the Risk-Based Audits with Clear Benefits to Your Organization

- Effective quality control and strong client confidentiality safeguards.
- High amount of partner/senior manager attention.
- The audit plan will focus on your highest-risk areas in order to uncover vulnerabilities.
- Disruptions to your daily activities during the audit will be minimized.

For Our Commitment

- The University and Moss Adams already have had a successful relationship in the past and we would welcome the opportunity to continue that relationship.

FIRM QUALIFICATIONS

PROFILE AND QUALIFICATIONS

Firm History: Over a Century of Service

It begins in 1913, the year President Woodrow Wilson signed the federal income tax into law. That same year, John G. McIntosh, CPA, set up a small Seattle practice to serve a booming Pacific Northwest timber industry. Through good times and bad, through two world wars and 17 US presidents, that practice, which would become Moss Adams, steadily extended its reach—first regionally, then nationally—to serve the businesses and industries that built this country.

Today, we're one of the largest accounting and business consulting firms in the nation, serving clients that do business in all 50 states and over 80 countries and territories around the world. But our principles remain the same as they were when we opened our doors more than a century ago: consistently hire talented people, work hard to make a difference in our communities, and provide our clients with insight and expertise integral to their success.

Moss Adams has 22 locations in Washington, Oregon, California, Arizona, New Mexico, and Kansas, with a staff of more than 2,000. The Firm is organized as a limited liability partnership with more than 250 active partners. Firm business is conducted under the leadership of our chairman, Chris Schmidt; our president, Dick Fohn; an elected executive committee; regional and office managing partners; and many industry chairpersons.

There are several additional committees which convene to handle specific issues and needs of the firm's business such as accounting and auditing standards, tax practice, firm training, industry business development, and information services.

The national office, located in Seattle, Washington, provides certain centralized support services for the firm. Otherwise, the practice offices operate in a decentralized fashion, to best optimize opportunities in their local business environment.

Miscellaneous Firm Information

Moss Adams LLP has been in business for approximately 101 years.

In the following table, we have provided a numerical break down of employees, by functional area:



Functional Area	Number of Employees	Percentage
Assurance	771	36%
Tax	650	31%
Consulting	186	9%
Administrative/Other	506	24%
Total	2,113	100%

**This figure is based on active employees and Moss Adams Partners. This data was last updated on 9/15/14.*

Of the clientele that Moss Adams serves, we currently provide audit services to over 5,750 clients.

Moss Adams is actively involved with the academic community through our professional participation in associations and with standard setting entities, including the American Institute of Certified Public Accountants (AICPA), the Financial Accounting Standards Board (FASB), the Governmental Accounting Standards Board (GASB), and the National Association of College and University Business Officers (NACUBO). For these and other national and regional entities, our professionals attend annual meetings, trade shows, lectures, and industry-specific events as guests, speakers, and trainers. A selection of our affiliations is noted on the following chart and all of your engagement team management members have spoken at these events.

Type	Our Industry Involvement
Association Affiliations	<ul style="list-style-type: none"> • Association of Governing Boards (AGB) of Universities and Colleges • Association of Independent Research Institutes (AIRI) • Association of Jesuit Colleges and Universities (AJCU) • National Association of College and University Business Officers (NACUBO) • Western Association of College and University Business Officers (WACUBO) • Western Association of Schools & Colleges (WASC)
Speaking Engagements	<ul style="list-style-type: none"> • AGB National Conference on Trusteeship • AICPA Governmental and Not-for-Profit Training Program • AICPA Governmental Auditing and Accounting Conferences • AICPA National Not-for-Profit Industry Conference • AICPA Not-for-Profit Financial Executives Forum • Association of College and University Auditors (ACUA) • Association of Independent Technical Universities (AITU)

Type	Our Industry Involvement
	<ul style="list-style-type: none"> • California Society of CPAs NFP Conference • NACUBO Global Operations Forum • NACUBO Higher Education Accounting Forum • NACUBO Tax Forum / NACUBO UBIT Forum • National Association of College and University Attorneys (NACUA) • National Association of College and University Business Officers (NACUBO) Webcasts • Northwest Independent Colleges Business Officers Association (NICBOA) • Oregon Society of CPAs NFP Conference • Pacific Consortium (PAC-CON) of West Coast Small College Business Officers • Washington Society of CPAs NFP Conference • West Coast Comprehensive Institutions (WCCI) Conference • Western Association of College and University Business Officers (WACUBO) Annual Conference
<p>Professional Groups</p>	<ul style="list-style-type: none"> • Mary Case (national practice leader, higher education) is on the steering committee for the Bay Area Business Officers Group (BABOG). BABOG is a regional, self-managed peer network created to foster information exchange among controllers and CFOs at higher education institutions. • Since May 2010, Laura Roos (partner) was appointed to the FASB Not-for-Profit Advisory Committee. • Since 2006, Moss Adams professionals have been selected to be a member of the AICPA's Government Audit Quality Center (GAQC) Executive Committee. Erica Forhan (partner) currently holds the position once filled by Scott Simpson (partner) and Mary Case (partner), respectively. • Jim Lanzarotta (national practice leader, government) served on the AICPA State and Local Government Expert Panel for six years, the last three as the chair. Jim will continue to serve on the AICPA pension task force and in 2013, will begin a two-year term as the AICPA representative on the Governmental Accounting Standards Advisory Council (GASAC). • Jeff Bridgens (senior manager) has recently returned from a two-year term with the GASB as a Practice Fellow and serves on the AICPA State & Local Government Expert Panel. • Kory Hoggan (senior manager) will join Jim Lanzarotta to serve a two-year term on the AICPA pension task force. • Bertha Minnihhan (employee benefit services chair) has served on the AICPA's Technical Standards Subcommittee which assists with the Department of Labor's review of ERISA audits and auditors.

Type	Our Industry Involvement
	<p>She has also been the past Chair and on the steering committee for the AICPA's Annual National Benefit Plan Conference.</p>
<p>Conference Committees</p>	<ul style="list-style-type: none"> • Mary Case (partner) serves on the WACUBO Industry Advisory Committee. The Industry Advisory Committee advises the leadership of WACUBO on program goals and content. • Tracy Paglia (partner) was selected for the AICPA National Not-for-Profit Industry Conference planning committee for the conference years 2011 - 2016 and for the CalCPA Education Foundation's 2013 and 2014 Not-for-Profit Organizations Conference planning committee. • In 2012, Melissa Harman (partner, NFP/GOV) was selected for the AICPA National Not-for-Profit Financial Executive Forum planning committee.

Engagement Partner Audit Experience

Scott Simpson, CPA, Engagement Partner. Scott has more than 17 years' experience in public accounting during all of which he has included serving the public section and higher education industries. Scott spent four years at a Big Four firm and the rest of his tenure at Moss Adams. In 2013, Scott became the Partner in Charge of the Eugene office of Moss Adams. Scott has performed audits in accordance with OMB Circular A-133 as well as program audits as required by the Department of Education. He has prepared financial statements under GASB, FASB, and Statutory Basis Accounting. He has vast experience assessing, observing, and testing internal control environments and compliance with laws, regulations, and grant requirements. Scott currently, or has previously, served the following higher education institutions (serving as the engagement partner on more than two): Oregon University System (University of Oregon, Oregon State University, Portland State University, Western Oregon State University), Idaho Colleges and Universities (University of Idaho, Boise State University, Idaho State University) Nevada System of Higher Education (University of Nevada, Reno, and University of Nevada, Las Vegas), University of Alaska, University of New Mexico, New Mexico State University, University of Vermont, Vermont State Colleges, University of Maine System, Claremont University Consortium, University of Portland, Loma Linda University, Gonzaga University, University of San Diego, and Northwest Christian University.

Audit Manager Audit Experience

Kevin Mullerleile, CPA, Audit Senior Manager. Kevin will serve as the audit manager and on-site audit manager for the University. Kevin has practiced public accounting since 1998 and is currently a member of the firm's Government, Not-for-Profit & Regulated Entities group. His experience includes entities such as public colleges, universities, and their foundations; cities, counties, ports, research organizations, state agencies, and other special purpose districts. Kevin



has significant experience in reviewing the financial statements of GASB reporting entities, as well as conducting governmental audits in accordance with Government Auditing Standards and OMB Circular A-133. He is also currently on the OSCP Government Accounting and Auditing Strategic Interest Team. Kevin has served as the Audit Manager for the University of Idaho since 2005; he also has served the following clients: University of Oregon, Portland State University, Oregon State University, Eastern Oregon University, Oregon Institute of Technology, Southern Oregon University, Western Oregon University, University of Idaho, Boise State University, Idaho State University, Eastern Idaho Technical College, University of Nevada, Las Vegas; University of Nevada, Reno; College of Southern Nevada, Nevada State College, Clatsop Community College, and Clatsop Community College Foundation.

Engagement Partner's Experience Auditing Similar Clients

Client Name	Services Provided	Team Members
University of Oregon	NCAA Agreed Upon Procedures	Scott Simpson, Kelly Bosch
University of Idaho	Financial Statements and A-133 Compliance Audits and NCAA Agreed Upon Procedures	Scott Simpson, Kevin Mullerleile, Jim Lanzarotta, Debbie Gregg
Boise State University	Financial Statements and A-133 Compliance Audits and NCAA Agreed Upon Procedures	Scott Simpson, Jim Lanzarotta, Debbie Gregg
Oregon University System	Financial Statements and A-133 Compliance Audits and NCAA Agreed Upon Procedures	Scott Simpson, Kevin Mullerleile, Jim Lanzarotta, Debbie Gregg, Kelly Bosch
University of New Mexico	Financial Statements and A-133 Compliance Audits	Scott Simpson
New Mexico State University	Financial Statements and A-133 Compliance Audits	Scott Simpson
Nevada System of Higher Education	Financial Statements and A-133 Compliance Audits	Scott Simpson, Kevin Mullerleile, Jim Lanzarotta, Debbie Gregg
University of Oregon Foundation	Financial Statement Audit	Scott Simpson, Kelly Bosch
University of Oregon Bookstore	Financial Statement Audit	Scott Simpson



Audit Manager's Experience Auditing Similar Clients

Client Name	Services Provided	Team Members
University of Idaho	Financial Statements and A-133 Compliance Audits, NCAA Agree Upon Procedures, Risk Assessment Standards Training.	Kevin Mullerleile, Scott Simpson, Samantha McClanahan, Jered Souder
University of Nevada Las Vegas	Financial Statements and A-133 Compliance Audits, Risk Assessment Standards Training.	Kevin Mullerleile, Stephen Sharpe
Boise State University	Financial Statements and A-133 Compliance Audits and NCAA Agreed Upon Procedures	Kevin Mullerleile, Scott Simpson
Oregon University System	Financial Statements and A-133 Compliance Audits and NCAA Agreed Upon Procedures	Kevin Mullerleile, Scott Simpson

On-site Manager's Experience Auditing Similar Clients

Kevin Mullerleile, the Audit Manager, will also serve as the On-Site Manager for the audit of the University of Oregon. Please refer to the table in 3.6.12 for Kevin's experience auditing clients similar in size and complexity to the University.

Public College and University Clients

Below is a representative sampling of our public college and university clients:

Public College and University Clients	
Boise State University, ID	Luna Community College, NM
Clark College, WA	New Mexico Highlands University, NM
Clovis Community College, NM	New Mexico State University, NM
Eastern Idaho Technical College, ID	Northern New Mexico College, NM
Eastern New Mexico University, NM	Santa Fe Community College, NM
El Paso Community College, TX	University of Alaska Fairbanks, AK
Idaho State University, ID	University of Idaho, ID
Lewis and Clark State College, ID	University of New Mexico, NM

Private College and University Clients

Below is a representative sampling of our private college and university audit clients:

Private College and University Clients	
Alliant International University, CA	Northwest Christian University, OR
Art Center College of Design, CA	Otis College of Art and Design, CA
California Institute of the Arts, CA	Pacific Lutheran University, WA
California Lutheran University, CA	Pacific Northwest University of Health Sciences, WA
Claremont Graduate University*, CA	Pepperdine University, CA
Claremont McKenna College*, CA	Pitzer College*, CA
Concordia University, OR	Pomona College*, CA
Fuller Theological Seminary, CA	Saint Martin's University, WA
George Fox University, OR	Santa Clara University, CA
Gonzaga University, WA	Scripps College*, CA
Harvey Mudd College*, CA	Thomas Jefferson School of Law, CA
Heritage University, WA	University of LaVerne, CA
International Technological University, CA	University of Portland, OR
John F. Kennedy University, CA	University of Redlands, CA
Keck Graduate Institute*, CA	University of San Diego, CA
Lewis & Clark College, OR	University of San Francisco, CA
Loma Linda University, CA	University of Western States, OR
Mills College, CA	Vanguard University of Southern California, CA
Multnomah Bible College and Biblical Seminary, OR	Whitman College, WA
National University, CA	Woodbury University, CA

*A component of the Claremont University Consortium of Colleges

REFERENCES

Client	Contact Information	No. of Years Providing Audit Services
<p>Boise State University, ID (2004–Current)</p>	<p>REDACTED .</p>	<p>10 years</p>
<p><i>Audit Deliverables: Financial statement audit and compliance audit in accordance with GAS and the Single Audit Act, and NCAA AUP.</i> <i>Audit Start & End Dates: May 1–November 15</i> <i>Audit Staffing: 13</i> <i>Hours: 1,700</i></p>		
<p>University of Alaska (2013–Current)</p>	<p>REDACTED .</p>	<p>2 years</p>
<p><i>Audit Deliverables: Financial statement audit and compliance audit in accordance with GAS and the Single Audit Act, NCAA agreed upon procedures</i> <i>Audit Start & End Dates: May 1–November 15</i> <i>Audit Staffing: 12</i> <i>Hours: 1,500</i></p>		
<p>University of Idaho, ID (2004–Current)</p>	<p>REDACTED .</p>	<p>10 years</p>
<p><i>Audit Deliverables: Conduct financial statement audit and compliance audit in accordance with GAS and the Single Audit Act, and NCAA AUP.</i> <i>Audit Start & End Dates: April 1–September 30 (audit report date)</i> <i>Audit Staffing: Approximately 10</i> <i>Hours: 1,300</i></p>		

Client	Contact Information	No. of Years Providing Audit Services
<p>University of Oregon Foundation (2006-Current)</p>	<p>REDACTED.</p>	<p>8 years</p>
<p><i>Audit Deliverables: Audit of consolidated financial statements Audit Start & End Dates: May 1–September 21 Audit Staffing: 8 Hours: 650</i></p>		
<p>University of Oregon Bookstore (2010–Current)</p>	<p>REDACTED.</p>	<p>4 years</p>
<p><i>Audit Deliverables: Financial statement audit and 401(k) audit Audit Start & End Dates: August 1- September 30 401(k) Audit Start & End Dates: November 1-December 31 Audit Staffing: 4 Hours: 375</i></p>		

AUDIT PLAN

Audit Approach

Moss Adams will perform the audit of the University's annual financial statement in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the Government Auditing Standards issued by the Comptroller General of the United States. The result of the financial statement audit will be an opinion as to whether the financial statements are presented in all material respects in conformity with the generally accepted accounting principles. A comprehensive management letter summarizing our findings and recommendations relative to the issues identified in the financial statement audit will also be issued.

The University will benefit from our customized, risk-based audit approach that emphasizes a top-down approach, timely and effective communication, and coordination of audit activities. With dedicated and ongoing involvement from our partners and senior-level professionals, the audit will be planned and executed by an experienced team that understands your industry. During the audit, your Moss Adams audit partner will be in the field to review the work in progress and address any issues with management. This reduces time spent on post-audit procedures and wrap-up.

Our emphasis on tailoring an integrated audit to focus on the areas of significant risks allows us to complete the audit in an efficient and effective manner. Please see following sections addressing items specifically noted in the RFP and *Appendix A, B, and C*, describing the detailed audit procedures, objectives, and completion dates.

SCOPE OF WORK

Audit of the University's Annual Financial Statement

Transition – Statement on Auditing Standards AU-C sec. 510 requires certain communications with your predecessor auditor before formally accepting the audit engagement. Therefore, our proposal is contingent upon negotiating a mutually agreeable contract.

Once we have completed our client acceptance procedures, our transition efforts are directed toward gaining an intimate understanding of your accounting systems, your internal control environment, and a thorough understanding of your strategic direction. We can accomplish some of this through the review of the information that the University has included on their website, including organizational charts, the accounting manual, division of responsibilities matrices, and

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board minutes. In addition, rather than have you create numerous new documents for the audit, we will review what documents you already use for day-to-day operations and have established for internal control documentation. Through careful listening and learning, we can minimize the challenges of transition.

Risk Assessment – We will learn about how transactions are processed and how controls are implemented through interviews and walk-throughs with personnel directly responsible for control cycles. Walk-throughs include inquiry, observation, re-performance, and testing of systems.

Establishing Materiality – We apply both quantitative and qualitative judgments from a preliminary analysis of your financial statements, and evaluate relative levels of inherent risk and controls risk, and the potential risk of material misstatement resulting from error or fraud for each balance or transaction cycle. We reevaluate materiality throughout the engagement and at the conclusion of the audit

Determining Audit Approach for Each Transaction Cycle – We perform preliminary analytical procedures by developing expectations and performing comparisons of current and prior year results, actual and budgetary information, and, as appropriate, university-specific benchmarks to your results. We then reevaluate relative levels of inherent risk and control risk, based on results thus far. Tailoring audit programs incorporates our final decisions of audit evidence desired from a combination of internal control testing, analytical procedures, and substantive tests of detailed transactions.

Assessing Your Internal Controls – After determining if controls are designed and implemented, we design and perform tests to determine whether controls are operational throughout the audit period. This includes utilizing our IT specialists familiar with Banner software to test key controls, such as access to student accounts. We primarily intend to place reliance on your financial internal controls over grants and contracts, payroll, procurement, and tuition and fees.

Substantive Analytical Procedures Encompass the Following – Once the University closes its fiscal year-end, we will analyze changes to certain accounts, such as accrued liability accounts. We also perform predictive analytical tests for accounts such as student tuition and fees, payroll, depreciation, and interest expense. At the conclusion of the audit, we take a holistic review of your financial statements and re-perform analytical procedures used in the planning phase to assure we have tested all critical accounts.

Test of Details May be Applied to Your Transactions or Balances – This is often applied to “balance sheet” accounts such as cash and cash equivalents, accounts and notes receivable, capital assets, accounts payable, long-term liabilities, and net position. It is also applied to revenue and expense accounts when a substantive analytic is not practical. The types of procedures performed

include: confirmation of account balances with third parties; testing/re-computation of support schedules, inspection of support documentation for individually recorded transactions, or tracing transactions into a bank statement. Additional procedures are performed over journal entry transactions, particularly entries to sensitive accounts or entries made for period closing.

We have provided a copy of our Audit Preparation Schedule, provided to the University prior to the start of our work. This schedule is referenced in *Appendix E*.

Expected Utilization of Computer-Assisted Audit Techniques and Technology – Moss Adams utilizes several software applications in the performance of audit procedures:

- ProSystems Engagement (Pfx) – provides an electronic depository of all audit documentation. This platform also includes a trial balance feature that enables dynamic linking of account balances or grouping balances.
- MS Office / Adobe PDF – client-provided support documentation is often provided in these common formats, and sample requests are provided to clients in these formats.
- Proprietary Templates – Moss Adams has developed proprietary audit programs and testing templates designed for specific industries. These templates are further tailored to the unique requirements of each audit engagement.
- ACL – a data mining software application used to analyze large amounts of data (even if provided in different formats), select samples, and project error rates to populations.
- Other – several other applications are available for use as needed, for instance: depreciation applications and valuation applications.

These applications are available as resources to ensure staff assigned to the engagement are equipped with the tools necessary to be productive and efficient. All applicable license numbers are included in the table in Section 3.6.14.

A Firm Highly Experienced With A-133 Audits

Moss Adams is an experienced firm in conducting compliance audits under the Office of Management and Budget (OMB) Circular A-133 (A-133). According to the US Census Bureau's single audit database, our firm has conducted over 2,300 such audits since 1997 (the year single audit data started to be collected); as you can see in the following table.

Fiscal Year	Single Audits Conducted	Total Federal Expenditures Audited
1997- 2004	1,149	\$14.4 billion
2005	146	\$2.6 billion
2006	154	\$5.5 billion
2007	146	\$5.7 billion
2008	141	\$8.9 billion
2009	143	\$9.5 billion
2010	161	\$11.6 billion
2011	174	\$12.1 billion
2012	171	\$7.1 billion
16 Year Total	2,385	\$77.5 billion

**The Federal Audit Clearinghouse has not yet provided full 2013 data due to system issues. Moss Adams expects to have conducted approximately the same number of fiscal year 2013 single audits, as fiscal year 2012.*

<http://harvester.census.gov/fac>

Compliance Audit in Accordance with Federal OMB Circulars

Given our vast experience in this area, and our sizable government and not-for-profit practice, we have a deep understanding of the challenges involved in adhering to grant requirements at all levels: federal, state, and local. We understand the audit standards and compliance requirements contained in OMB Circular A-133. We maintain relationships with GAO, OMB, and several federal and state agency personnel. This allows us to communicate with them directly to determine their specific needs and requirements from the audit process.

Our general audit approach follows the guidelines and framework in Government Auditing Standards (GAS) and A-133. This approach is risk-based, beginning with the identification of major programs for audit, and the related applicable compliance requirements described in the A-133 Compliance Supplement, grants, and contract agreements.

Planning for the A-133 Audit – The process begins with a review of your schedule of expenditures of federal awards and consideration of the requirements of OMB Circular A-133, your grants and contract agreements, and Government Auditing Standards. This is followed by an assessment of each federal program and the associated audit risks to determine major programs for audit. We believe that the University's major programs will include the Research & Development Cluster and

the Student Financial Aid Cluster at a minimum for the 2015 audit and since the University has not had a stand-alone A-133 audit in the past, you will not be able to be considered a low risk auditee.

Determining Applicable Laws and Regulations – We review the OMB Circular A-133 Compliance Supplement, grant agreements, contracts, and related publications to determine the applicable compliance requirements for each major program. Through inquiries of University management, reviews of communications from regulators, and instruction from pass-through agencies and existing regulatory guidance, we hone in on compliance requirements direct and material to you.

Drawing Audit Samples for Testing – Specific tests of internal controls and of compliance are designed and may include audit sampling. Appropriate sampling techniques are determined and tailored to the particular test based on frequency and size of the population. Whenever possible, data extraction software, such as ACL, is used to efficiently mine the University's data.

Reporting Noncompliance and Findings – We use a tiered approach that assesses the significance of an observed error, potential lack of effective control mechanism, or instance of non-compliance. An assessment is used including the materiality of the issue to each university major program and an analysis of the pervasiveness of the issue. Major and systemic problems that put the University at risk or constitute significant noncompliance are reported as required by professional standards. Isolated instances and administrative errors that are not required to be reported are usually reported only to management.

At the conclusion of our audit of the University in accordance with OMB Circular A-133 or applicable federal OMB Circulars at the time of the engagement, we will issue a report expressing an opinion (or disclaimer of opinion) as to whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole, a report on internal controls related to the financial statements and major programs, a report on compliance with laws, regulations, and the provisions of contracts or grant agreements (including an opinion, or disclaimer of opinion, regarding compliance), a schedule of findings and questioned costs, and a comprehensive management letter summarizing the auditor's findings and recommendations relative to the issues identified in the reports listed above. We will also assess the University's progress in implementing prior audit recommendations.

NCAA Agreed Upon Procedures

Moss Adams has extensive experience in performing NCAA Agreed Upon Procedures (NCAA AUP) engagements for Division I institutions. For the past decade, Moss Adams has been performing these procedures for both large and small Division I and II schools, including several that are in the PAC 12, WAC, WCC, Mountain West and former members of the Big West.

Our approach starts with reviewing the basic procedures as outlined by NCAA Constitution 6.2.3.1. We will discuss what procedures are applicable and what procedures do not apply to the

University. Often we find that some procedures apply some years and don't apply other years; severance payment is a good example of one of those procedures. Based on the applicable procedures, we will discuss timing and availability of the athletic finance staff to determine appropriate dates to conduct the NCAA AUP engagement.

The engagement will be conducted in accordance with standards established by the AICPA and NCAA Financial Guidelines. Due to the extensive number of NCAA AUP engagements we perform each year, including the University of Oregon, we have well developed work papers and templates that allow us to do our job with a high degree of efficiency and effectiveness. The Audit Preparation Schedule (*Appendix E*), to be provided to you at the start of the engagement, is tailored to the University, providing a roadmap for AUP preparation. At the conclusion of the engagement we will issue an independent accountant's report on the application of Agreed-Upon-Procedures, which will comply with the format specified in the NCAA AUP guidance.

PROPOSED TIMELINE

Audit Timeline

Please see the proposed timeline for the first year audit of the University of Oregon, below. Specific dates and weeks of fieldwork will be finalized with management during our audit planning phase.

Engagement Timeline	Proposed Timing
Auditor Transition (first year only)	
Meet with your prior auditor to review their working papers.	April 2015
Audit Planning	
Meet with Finance & Administration management and Internal Audit for pre-audit planning, establish on campus dates, and obtain an understanding of systems, internal controls and current year issues. Meet with audit committee.	April 2015
Provide management with a detailed listing of items needed to perform the audit, including the timing of when items are needed.	May 2015
On-Campus Work	
Perform interim audit work and tests of internal controls for the financial statements, including IT systems evaluation.	May 2015
Conduct A-133 compliance testing and test of internal controls over compliance.	May 2015
Perform substantive audit fieldwork for the financial statement audit.	September 2015
At conclusion of final on-campus audit work, meet with management to discuss all remaining open items and plan to complete audit.	Last day of final fieldwork (Sept 2015)
Perform NCAA Agreed Upon Procedures.	October 2015
Report Preparation	
Present draft audit reports and management letter to senior management, Audit Committee, and County Commissioners.	No later than one week prior to report issuance.
Issue financial statement audit report.	By November 1, 2015
Issue report on applying NCAA Agreed Upon Procedures.	By December 15, 2015
Issue all required federal award audit reports, comprehensive management letter, and required communications to the audit committee.	By December 31, 2015
Board Communications	
Present final audit results to audit committee.	By December 31, 2015

Who Will Serve You: Primary Compliance Team



Who Will Serve You: NCAA Lead, Specialists, and Technical Resources



The detailed resumes of all team members can be located in *Appendix D*.

FEE QUOTE

Year 1: Description of Services	Year 1: Hours	Cost
Financial Statement Audit	1,100	\$125,000
A-133 Audit with two major program (SFA and R&D)*	350	\$40,000
NCAA Agreed Upon Procedures	120	\$17,000

The above fee quote does include a discount as we value our current relationship with the University and look forward to strengthening it. We would also like you to know that Moss Adams is committed to working with the University and building a long-term relationship. If you believe after reading our proposal that Moss Adams would be a great fit but our fee quote is higher than another firm, we would request that you get in touch with us to discuss how to reduce our fee even further so as to be competitive and win your business. We have lost too many proposals over the past few years where we “won” the technical component of the proposal only to lose to a low-cost CPA firm. We would much rather work with you to negotiate a fee quote that is acceptable and in the best interest of the University. If this happens, please consider this request.

*The A-133 fee quote above is for 2 major programs. If the University has more than two major programs in a given year, an additional \$10,000 will be added for each additional major program.

Detailed below are our hourly charge rates, by level, for those assigned to your engagement team. Any additional work needed will be charged at these rates and is described in the second table.

REDACTED .

Subject	The Details
<p>Cost Overruns</p>	<p>During the course of the audit, we will measure our progress against our planned budget. If situations arise that are significantly different than our expectations, we will bring them to your attention immediately and discuss various options before we proceed. We meet weekly during the course of fieldwork, with the appropriate parties to ensure there are open lines of communication between our organizations.</p>
<p>Progress Billing</p>	<p>Progress billings are based on hours and expenses completed at the time of billing. Bills are due upon receipt. We reserve the right to charge interest on accounts over 30 days past due.</p>
<p>Routine Phone Calls and E-mails</p>	<p>Our policy is to not charge for short telephone calls seeking miscellaneous advice, unless those consultations require significant additional work or research. If a matter requires follow-up and is outside of the audit scope, we will discuss a fee estimate with you before incurring significant time.</p>

ADDITIONAL REQUIRED INFORMATION

ENTITY VERIFICATION

Certificate of Authorization

Please see *Appendix G* for notarized certification, recognizing Scott Simpson as authorized to act for and bind Moss Adams in all matters relating to the Proposal and possible subsequent contract.

Entity Verification Documents

Please see *Appendix H* for a copy of the search performed of Washington Secretary of State's online database, verifying that Moss Adams is in good standing in its state of organization. We have also provided a Certificate of Formation for Moss Adams, also located in *Appendix H*.

FINANCIAL CAPABILITY

Moss Adams is in a solid financial position with sufficient working capital to meet its existing and future liabilities. We typically have very little, if any, obligations due to outside parties, other than normal trade payables. Our firm's Executive Committee and partners have a long track record of sound financial management, and are dedicated to ensuring the financial integrity of the business. Annual revenues are supported by more than 265 partners and more than 2,000 personnel. As a private partnership, we do not disclose specific financial data. That being said, we are able to provide a copy of the Dun & Bradstreet report on Moss Adams; please find this in *Appendix I*.

Statement of Ownership

In the past five years, Moss Adams has not had any ownership changes, other than normal changes in individual partners such as through promotion to partner, retirement, etc.

Audit Services

Please see Section 3.8 of this proposal for all information relating to the audit services that Moss Adams is prepared to deliver to the University (as requested by Section 2 in Exhibit C).

Statement of Legal Capacity in Oregon

Moss Adams is registered with the Secretary of State Corporation Division. Our Division Business Registry number is 712938-81. Moss Adams is legally capable to do business in the State of Oregon.

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Registration With Oregon Board of Accountancy

Moss Adams is registered with the Oregon Board of Accountancy (firm number 352). Moss Adams has approximately 180 CPAs, registered in the State of Oregon.

Applicable Licenses

License Description	License #
Oregon Board of Accountancy	352
Federal Tax Identification Number	91-0189318
Secretary of State Corporation Division Business Registry Number	712938-81
Scott Simpson, OR CPA	10017
Kevin Mullerleile, OR CPA	10837
Debbie Gregg, OR CPA	10782

OTHER PROPOSER REQUIREMENTS

According to the RFP, no written response is necessary for this Section.

REPRESENTATIONS, CERTIFICATIONS, AND ACKNOWLEDGMENTS

Please see *Appendix F* for a copy of Exhibit A, as required by the University's RFP.

ACKNOWLEDGMENT OF ADDENDA

Moss Adams has received, reviewed, and agrees to all of the terms and conditions added to this RFP via any and all Addenda that are posted on the University's Purchasing and Contracting (PCS) website.

Moss Adams did submit suggested changes to the standard contract. We did not hear back from the University regarding submitted changes by the time this proposal was submitted.

APPENDICES

APPENDIX A: FINANCIAL AUDIT PROCEDURES

Audit Procedures	Audit Objectives	Projected Completion Dates
Meet with prior auditor	Fulfill requirements of professional standards Establish baseline for beginning balances	April 2015
Preliminary meeting with the audit committee	Fulfill communication requirements under professional standards (purpose of audit, nature of audit, auditor responsibilities, auditee responsibilities) Inquiry regarding specific areas of concern	April 2015
Interim Procedures (Internal Control Procedures) Obtain sample populations Select samples Test samples Evaluate results	Obtain an understanding of internal controls to appropriately plan and execute the audit Obtain assurance from key internal controls for audit evidence Communicate deficiencies in internal controls to management	May 2015
Final Procedures (Substantive Testing) Perform analytical procedures Obtain sample populations Select samples Test samples Evaluate results Perform journal entry testing	Obtain substantive audit evidence to support amounts reported in the financial statements and note disclosures Perform general fraud related procedures	September 2015

Audit Procedures	Audit Objectives	Projected Completion Dates
Financial Statement Technical Review	Perform a technical review of the financial statements, offer comments	October 2015
Wrap Up / Draft Reports Finish audit procedures Review of audit file Draft reports, review with management Obtain management representation letter Obtain legal letters	Complete audit file documentation Ensure audit file has been reviewed to ensure professional and firm standards have been met Draft reports and review with management to ensure open communication	October 2015
Issue Audit Reports	Issue audit reports	By November 1, 2015
Final meeting with the audit committee	Final communications required under professional standards regarding results and observations obtained during the audit	By December 31, 2015

APPENDIX B: A-133 AUDIT PROCEDURES

Audit Procedures	Audit Objectives	Projected Completion Dates
Obtain SEFA (preliminary or final) <ul style="list-style-type: none"> • Evaluate for appropriate determination of clusters • Determine major programs to test based upon OMB Circular A-133 requirements 	Perform analysis of SEFA Determine major programs	May 2015
Early test known Major Programs <ul style="list-style-type: none"> • Examine grant award documents • Evaluate compliance requirements for each major program • Determine direct and material compliance requirements for each major program • Test internal controls and compliance for each major program 	Perform audit procedures over selected major programs in accordance with OMB Circular A-133 requirements	May 2015
Final fieldwork – testing of remaining major programs <ul style="list-style-type: none"> • Examine grant award documents • Evaluate compliance requirements for each major program • Determine direct and material compliance requirements for each major program • Test internal controls and compliance for each major program 	Perform audit procedures over selected major programs in accordance with OMB Circular A-133 requirements	September 2015
Wrap Up / Draft Reports <ul style="list-style-type: none"> • Finish audit procedures • Review of audit file • Draft reports, review with management • Obtain management representation letter • Perform A-133 Technical Review 	Complete audit file documentation Ensure audit file has been reviewed to ensure professional and firm standards have been met Draft reports and review with management to ensure open communication	November 2015
Issue Audit Reports	Issue audit reports	December 2015

APPENDIX C: NCAA AUP PROCEDURES

Below is a partially completed list of procedures required by NCAA Constitution 3.2.4. Although this list is not all-inclusive, we will obtain a list of procedures for 2015 from the NCAA and tailor those procedures to the University of Oregon, once published.

Schedule of Agreed-Upon Procedures

The minimum financial agreed upon procedures to be performed in accordance with National Collegiate Athletic Association (“NCAA”) Constitution 3.2.4 and as requested by the University of Oregon, are as follows:

1. Internal Control: Policies and Procedures Related to the Department of Intercollegiate Athletics (Department) – Agreed-Upon Procedures:
 - We will haphazardly select a sample of four team travel expense reimbursements forms, from four different sports, that include team per diem meal reimbursements. We will inspect the reimbursement forms to determine if there is documented evidence that financial management is monitoring expenses for compliance with established allowable expense guidelines.
 - We will haphazardly select a sample of two travel card statements. We will inspect the travel card statements to determine if there is documented evidence that financial management is monitoring expenses for compliance with established allowable expense guidelines.

Note: Constitution 6.2.4 requires the University to identify the internal controls unique to intercollegiate athletics departments. This will be a key piece of information in conducting the above agreed-upon procedures as the internal controls identified by the University will be the baseline of comparison.

2. External Organizations
 - We will obtain from the University a listing of outside organizations that made contributions directly to the University’s Athletic Department (“Department”).
 - We will obtain from each outside organization on this listing whose contributions exceed 10% of total contributions reported by the Department for the year ended June 30, 2015, the amount of its contributions and compare these to revenues recorded by the Department in the general ledger.
 - We will obtain the audited financial statements and any reports to management regarding matters related to the internal control structure for outside organizations that contributed directly to the Department for the year ended June 30, 2015 to determine if there are material weaknesses identified which would need to be disclosed in the notes to the Schedule of Revenues and Expenses.
 - We will obtain from the University a listing of expenditures paid by an outside organization on behalf of the Department and compare the amounts to the revenues recorded by the Department.

3. Capital Assets, Additions and Improvements of Facilities

- We will obtain from the University a listing of total intercollegiate athletics capitalized assets, additions and improvements of facilities by type. We will agree the dollar amount of total capitalized assets on this listing to the University's general ledger and the Schedule of Revenues and Expenses.
- We will obtain the University's policies and procedures for acquiring, approving, depreciating and disposing of intercollegiate athletics related assets and compare significant aspects to the notes to the Schedule of Revenues and Expenses.
- We will select significant capitalized additions made by the University during the reporting period (greater than 10% of total capital additions) and agree the recorded cost of each selection to supporting documentation provided by the University.

4. Schedule of Revenues and Expenses

- We will obtain the Schedule of Revenues and Expenses for intercollegiate athletics for the year ended June 30, 2015. We will prove the arithmetic accuracy of the Schedule and compare the amounts in the Schedule to applicable accounts in the Department's general ledger.
- We will compare total revenues and total expenses in the Schedule for the year ended June 30, 2015 to total revenues and total expenses in the Schedule of Revenues and Expenses for the year ended June 30, 2014. We will obtain documented explanations from the University of any significant variance.
- We will compare revenues and expenses in the Schedule to budgeted amounts for the year ended June 30, 2015. We will obtain documented explanations from the University of any significant variance.

5. Minimum Procedures for Revenues and Expenses:

If a specific reporting category is less than 0.50% of the total revenues or expenses, no procedures will be performed for the specific category.

- We will compare and agree each operating revenue category reported in the Schedule of Revenues and Expenses during the reporting period to supporting schedules provided by the University.
- We will haphazardly select a sample of 5 operating revenue receipts from the operating revenue supporting schedules and will compare and agree the selected operating revenue receipts to supporting documentation provided by the University.
- We will compare each major revenue account to prior period amounts and budget estimates. We will obtain documented explanations from the University for any significant variance.
- We will compare revenue from tickets sold during the reporting period, complimentary tickets provided during the reporting period and unsold tickets to the related revenue reported by the University in the Schedule of Revenues and Expenses and the related attendance figures.

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- We will recalculate totals for tickets sold.
- We will compare and agree student headcount derived from student fees reported by the University in the Schedule of Revenues and Expenses to student enrollments during the same reporting period.
- We will obtain a description of the University's methodology for allocating student fees to intercollegiate athletics programs. We will report if the methodology was consistently applied to the Schedule of Revenues and Expenses.
- We will recalculate totals for Student Fees.
- We will compare direct state or other governmental support recorded by the University on the Schedule of Revenues and Expenses during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation provided by the University.
- We will recalculate direct state or other governmental support totals.
- We will compare direct institutional support recorded by the University on the Schedule of Revenues and Expenses during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation provided by the University.
- We will recalculate direct institutional support totals.
- We will compare transfers back to the University with permanent transfers back to the University from the Department.
- We will recalculate support totals for transfers back to the University and permanent transfers back to the University from the Department.
- We will compare the indirect facilities and administrative support totals recorded by the University on the Schedule of Revenues and Expenses during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation provided by the University.
- We will recalculate indirect facilities and administrative support totals.
- We will haphazardly select a sample of 5 settlement reports for away games during the reporting period and agree each selection to the University's general ledger and the Schedule of Revenues and Expenses.
- We haphazardly will select a sample of students (no less than 10% of the total student athletes for the University, if the University has used the NCAA's compliance assistant software to prepare athletic aid detail, or no less than 20% of total student athletes for the University, if the University has not used the NCAA's compliance assistant software to prepare athletic aid detail) from the listing of University student aid recipients during the reporting period.
- We will obtain individual student-account detail for each selection and compare total aid allocated from the related aid award letter to the student's account.

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- We will perform a check of each student selected to ensure their information was reported accurately in either NCAA's compliance assistance software or entered directly into the NCAA's financial reporting system and the following criteria was met:
 - The equivalency value for each student-athlete in all sports, including head-count sports, need to be converted to a full-time equivalency value. The full-time equivalency is calculated using the total countable aid reported on the squad list as the numerator and the full grant amount which is the total cost for tuition, fees, books, room and board as the denominator. If using the NCAA Compliance Assistant software, this equivalency value should already be calculated on the squad list labeled "Equivalent Award".
 - If an athlete participates in more than one sport, the athletics grant equivalency can only be included in one sports.
 - All equivalency calculations should be rounded to two decimal places. The NCAA Compliance Assistance software and the on-line summary form will automatically round two decimal places.
 - If a grant is awarded for a semester, use the full year's cost of attendance as the denominator.
 - If a sport is discounted and the grant(s) are still being honored by the University, the grant(s) may be included in the total.
 - Student-athletes receiving athletic aid who have exhausted their athletics eligibility or are inactive due to medical reasons, also should be included in the grants-in-aid calculation, within the squad list and the "Exh Elig Med" column of the Grants-in-Aid submission form.
 - Only athletic grants awarded in sports in which the NCAA conducts championships and emerging sports for women (refer to NCAA Bylaw 20.02.5) should be included in the calculations.
- We will recalculate University student aid recipient support totals.
- We will haphazardly select a sample of 5 contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period to compare and agree each selection to the University's general ledger and/or the Schedule of Revenues and Expenses.
- We will recalculate totals for away game sales and guarantees.
- We will compare the in-kind recorded by the University during the reporting period with the in-kind donations supporting schedules.
- We will recalculate totals for in-kind donations.
- We will obtain a listing of revenues from affiliated and outside organizations and haphazardly select a sample of 5 funds and agree each selection to supporting documentation and the University's general ledger.
- We will recalculate totals for revenues from affiliated and outside organizations.

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- We will inquire if the third party was audited by independent auditors, and ask to obtain the related independent auditor's report.
- We will compare and agree revenues from NCAA and Conference Distributions, including all tournament revenues, reported on the Schedule of Revenues and Expenses, to the University's general ledger.
- We will recalculate NCAA conference distributions (including all tournament revenues) totals.
- We will haphazardly select a sample of 5 broadcast, television, radio and internet rights revenues transactions recorded on the University's general ledger and compare and agree each selection to support provided by University and to the Schedule of Revenue and Expenses.
- We will recalculate broadcast, television, radio and internet rights totals.
- We will haphazardly select a sample of 5 program sales, concessions, novelty sales and parking revenue transactions recorded on the University's general ledger, and compare and agree each selection to support provided by the University and to the Schedule of Revenues and Expenses.
- We will recalculate program sales, concessions, novelty sales, and parking totals.
- We will haphazardly select a sample of 5 royalties, advertisements and sponsorships revenues transactions recorded on the University's general ledger and compare and agree each selection to support provided by the University and to the Schedule of Revenue and Expenses.
- We will recalculate royalties, advertisements, and sponsorships totals.
- We will obtain a listing of sports camp participants and haphazardly select a sample of 5 individual camp participant cash receipts and agree each selection to the University's general ledger.
- We will recalculate sports-camp revenue totals.
- We will compare and agree the classification and use of endowment and investment income reported in the Schedule during the reporting period to the uses of income defined within the related endowment agreement.
- We will recalculate endowment and investment income totals.
- We will compare and agree each operating expense category reported in the Schedule of Revenues and Expenses during the reporting period to supporting schedules provided by the University.
- We will haphazardly select a sample of 5 operating expense receipts obtained from the operating expense supporting schedules and compare to supporting documentation provided by the University.
- We will compare each major expense account to prior period amounts and budget estimates. We will obtain documented explanations from the University of any significant variances.
- We will recalculate totals for each major expense account.

- We will haphazardly select a sample of 5 settlement reports for away games during the reporting period and agree each selection to the University's general ledger and the Schedule of Revenues and Expenses.
- We will haphazardly select a sample of 5 contractual agreements pertaining to expenses recorded by the University from guaranteed contests during the reporting period. We will compare and agree related amounts expensed by the University for Contest Guarantees to the University's general ledger and the Schedule of Revenues and Expenses.
- We will recalculate totals for away game sales and guarantees.
- We will obtain a listing of coaches employed by the University and related entities during the reporting period. We will haphazardly select a sample of 5 coaches' contracts that must include football, and men's and women's basketball.
- We will compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the University and related entities in the Schedule of Revenues and Expenses during the reporting period.
- We will compare and agree related W-2's, 1099's, or similar IRS reporting forms to the related coaching salaries, benefits and bonuses paid by the University and related entities expense recorded by the University in the Schedule of Revenues and Expenses during the reporting period.
- We will recalculate totals for coaching salaries, benefits, and bonuses paid by the University.
- We will obtain a listing of coaches employed by a third-party during the reporting period. We will haphazardly select a sample of 5 coaches' contracts.
- We will compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses paid by a third-party and recorded by the University and related entities in the Schedule of Revenues and Expenses during the reporting period.
- We will compare and agree related W-2's, 1099's, or similar IRS reporting forms to the related coaching salaries, benefits and bonuses paid by a third-party and recorded by the University in the Schedule of Revenues and Expenses during the reporting period.
- We will recalculate coaching compensation and benefits paid by a third party.
- We will haphazardly select a sample of 5 support staff/administrative personnel employed by the University and related parties during the reporting period. We will compare and agree related W-2s', 1099s', etc. to the related support staff/administrative salaries, benefits and bonuses paid by the University and recorded as an expense by the University in the Schedule of Revenues and Expenses during the reporting period.
- We will recalculate support staff/administrative salaries, benefits and bonuses paid by the University and related entities.
- We will haphazardly select a sample of 5 support staff/administrative personnel employed by third-parties during the reporting period. We will compare and agree related W-2s', 1099s', etc. to the related support staff/administrative salaries, benefits and bonuses paid by the third-

parties and recorded as an expense by the University in the Schedule of Revenues and Expenses during the reporting period.

- We will recalculate support staff/administrative salaries, benefits and bonuses paid by the third-parties.
- We will haphazardly select a sample of 5 employees receiving severance payments during the reporting period and agree each severance payment to the related termination letter or employment contract provided by the University.
- We will recalculate severance payment totals.
- We will compare and agree the University's recruiting expense policies with the NCAA related policies and report significant differences.
- We will agree the listing of University recruiting expenses from the general ledger to recruiting expenses reported in the University's Schedule.
- We will agree the listing of University team travel expenses from the general ledger to team travel expenses reported in the University's Schedule.
- We will haphazardly select a sample of 5 equipment, uniform, and supplies expenses and agree each expense to supporting documentation provided by the University.
- We will recalculate totals for equipment, uniforms and supplies.
- We will haphazardly select a sample of 5 game related expenses and agree each expense to supporting documentation provided by the University.
- We will recalculate totals for game expenses.
- We will haphazardly select a sample of 5 fund raising, marketing, or promotion expenses and agree to supporting documentation provided by the University.
- We will recalculate totals for fundraising, marketing, and promotion expenses.
- We will haphazardly select a sample of 5 sports camp expenses and agree to supporting documentation provided by the University.
- We will recalculate totals for sports camp expenses.
- We will haphazardly select a sample of 5 spirit group expenses and agree to supporting documentation provided by the University.
- We will recalculate totals for spirit group expenses.
- We will haphazardly select a sample of 5 spirit group expenses and agree to supporting documentation provided by the University.
- We will recalculate totals for spirit group expenses.
- We will select the two highest facility payments and 3 other haphazardly selected facility payments from the listing of debt service schedules, least payments and rental fees for athletics facilities, agree each expense to supporting documentation provided by the University, and agree each to general ledger detail

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- We will recalculate totals for athletic facility debt services, leases and rental fees.
- We will haphazardly select a sample of 5 direct facilities, maintenance and rental expenses and agree to supporting documentation provided by the University.
- We will recalculate totals for direct facilities, maintenance and rental expenses.
- We will compare and agree indirect facilities and administrative support reported by the University in the Schedule of Revenue and Expenses to the corresponding revenue category reported in the Schedule.
- We will recalculate indirect facilities and administrative expenses.
- We will haphazardly select a sample of 5 medical expenses, including medical insurance expenses, and agree to supporting documentation provided by the University, as well as the general ledger.
- We will recalculate totals for medical expenses and medical insurance.
- We will haphazardly select a sample of 5 memberships and dues expenses, and agree to supporting documentation provided by the University, and the general ledger.
- We will recalculate totals for memberships and dues expenses.
- We will haphazardly select a sample of 5 other operating expenses and transfers to the University, and agree to supporting documentation provided by the University.
- We will compare and agree other operating expenses and transfers to the University reported in the general ledger with those reported in the Schedule.
- We will recalculate totals for other operating expenses and transfers to the University.

Note: Independent accountant reports for agreed-upon procedures engagements are in the form of procedures and findings. Throughout the procedures identified above there are references to terms such as “compare” and “agree”. If items tested do not agree or compare, the discrepancies will be identified in our report. In addition, terms such as “major revenue”, “major expense”, and “significant variance” are referred to in the above procedures and may be included in our final report. For purposes of the above procedures “major revenue” and “major expense” are defined as \$1,000,000 or 10% of total revenues or expenses. A “significant variance” is defined as over \$1,000,000 and/or 10% (+) or (-) of the specific expense or revenue line item on the Schedule of Revenues and Expenses.

APPENDIX D: TEAM MEMBER RESUMES

**Scott Simpson, CPA**

PARTNER IN CHARGE / ENGAGEMENT PARTNER

License: OR CPA License #10017**Education:** BS, Business Administration with Accounting Emphasis, Norwich University**Role:** Scott will serve as the engagement partner for the University audit, A-133 and NCAA Agreed-Upon Procedures audit.

Commitment to Higher Education: *“Since my first day in public accounting in 1997, I have been committed to the higher education industry. I have spent countless hours attending NACUBO, WACUBO, NACUA, and ACUA conferences and webcasts. In the past decade, I have been a presenter for a number of these organizations and was the leader of the firm’s Higher Education Industry Practice for almost 10 years. I have been a special attendee at NACUBO’s Accounting Counsel to discuss technical topics and have worked with the AICPA and the GASB to address issues significant to higher education. My passion for this industry runs deep and is demonstrated through my involvement and commitment noted above.”*

Qualifications: Scott is the partner in charge of the Moss Adams Eugene office. His focus is on audits of higher education institutions and research institutions. Scott has been in public accounting since 1997, including four years at a Big Four firm.

Scott has performed audits in accordance with OMB Circular A-133 as well as program audits as required by the Department of Education. He has prepared financial statements under GASB, FASB, and Statutory Basis Accounting. He has vast experience assessing, observing, and testing internal control environments and compliance with laws, regulations, and grant requirements.

Scott has also conducted National Collegiate Athletic Association agreed-upon procedures engagements for over 10 years and has issued over 100 individual NCAA agreed-upon procedures reports. During that time he has worked with many colleges and universities to help educate them on the requirements of the NCAA Constitution, and he has worked with the NCAA to revise its procedures to help the organization comply with AICPA Attestation Standards.

In addition to serving his clients, Scott has taught sessions at trainings related to higher education, A-133 audits, and Government Auditing Standards. He is also involved in the firm’s college recruiting program.

Related Experience: Oregon University System (University of Oregon, Oregon State University, Portland State University, Western Oregon State University), Idaho Colleges and Universities (University of Idaho, Boise State University, Idaho State University) Nevada System of Higher Education (University of Nevada, Reno and University of Nevada, Las Vegas), University of Alaska, University of New Mexico, New Mexico State University, University of Vermont, Vermont State Colleges, University of Maine System, Claremont University Consortium, University of Portland, Loma Linda University, Gonzaga University, University of San Diego, and Northwest Christian University.

Professional Affiliations:

- [American Institute of Certified Public Accountants](#)
- [Oregon Society of Certified Public Accountants](#)
- [Licensed in States of Oregon, Washington, Idaho, Nevada, and California.](#)
- [Licensed Municipal Auditor in State of Oregon.](#)



Jim Lanzarotta, CPA

PARTNER / CONCURRING REVIEWER / DELEGATED TECHNICAL
GASB REVIEWER

License: OR CPA License #5435; Municipal License #1116

Education: BBA, Accounting, University of Oregon

Role: Jim will serve as the concurring reviewer partner for the University audit, A-133 and NCAA Agreed-Upon Procedures audit.

Jim will also serve as a GASB technical reviewer on your engagement. He will be responsible for assisting the team in their review of the financial statements for compliance with the professional accounting standards as applied to public universities, working with management on the implementation of new accounting standards, as well as providing other technical assistance. He will assist our audit team, and the University management, with the implementation of GASB 68 on the accounting and reporting for public pensions.

Commitment to Higher Education: *"I am humbled by the national recognition I have received as a result of my experience as a speaker for organizations including the AICPA, GFOA, NACUBO, NASPL, as well as several State Society of CPAs including Oregon and California. Frequently I attend NACUBO's Accounting Principle's Council where I am able to provide financial accounting, reporting, and auditing feedback to NACUBO, with regard to public colleges and universities. I have also had the pleasure of being involved in NACUBO's feedback process for its proposed financial reporting model, which was designed to bring more symmetry to the reporting of private FASB-reporting and public GASB-reporting universities."*

Qualifications: Jim has focused on performing governmental financial and compliance audits for 30 years. He has served on a national level for the past seven years on shaping governmental accounting and auditing standards through his work with the AICPA. Jim's experience comes from auditing numerous governments including: colleges, universities, and their foundations; state agencies; counties; cities; housing authorities, ports; water, sewer, and lighting districts; and many other special purpose districts. He is the State and Local Government National Practice Leader for the firm.

Related Experience: Technical assistance in our professional services to the Oregon University System; Idaho University System; Nevada University System; Clemson University; Oregon State University Foundation; Partner responsible for our audits of the University of Oregon, San Francisco State, and Sonoma State University Foundations; Partner responsible for our audits of the State of Oregon Secretary of State, California Legislature, California Department of Veterans Affairs; Partner in charge of many local governments including Multnomah County, Clackamas County, Jackson County, Curry County, City of Portland, Portland Development Commission, METRO, TriMet.

State and Local Government Experience: 2014 marks Jim's second year of service as the AICPA representative to the Governmental Accounting Standards Advisory Council responsible for working

with the GASB on setting their work agenda, reviewing staff papers on proposed accounting standards, and providing feedback to the GASB on behalf of the AICPA. He completed six years of service on the AICPA State and Local Government Expert Panel (SLGEP), with the last three years as its chair, in 2012. SLGEP is responsible for reviewing all proposed governmental accounting, financial and compliance auditing standards; addressing governmental practice issues; and preparing updates to several AICPA publications such as the State and Local Government Audit Guide, Audit Risk Alerts, and practitioner practice aids. Jim has been involved with the new pension reporting standards since GASB first began deliberations representing the AICPA in public hearings, writing responses on behalf of the AICPA to the GASB, providing training at AICPA, NACUBO, OMFOA, and OSCP conferences on the accounting and auditing issues inherent in the new standards, and working specifically with Oregon PERS and OMFOA on unique Oregon issues with the implementation of the new standards specific to Oregon State and Local Government entities.

Professional Affiliations:

- [American Institute of Certified Public Accountants](#)
- [Government Accounting Standards Advisory Committee, AICPA representative](#)
- [AICPA State and Local Government Expert Panel, past-chair](#)
- [Oregon Board of Accountancy CPE Committee, past-chair](#)
- [Government Finance Officers Association, associate member](#)
- [Oregon Society of Certified Public Accountants](#)
- [Oregon Municipal Finance Officers Association, associate member](#)
- [NACUBO Higher Education Accounting Forum, speaker](#)



Kevin Mullerleile, CPA

BUSINESS ASSURANCE SENIOR MANAGER

License: OR CPA License #10837; Municipal License #1394; CFE License #554731

Education: BS, Accounting, University of Oregon

Role: On-Site Senior Manager; Kevin will lead the financial statement team for the audit of University of Oregon.

Commitment to Higher Education: *"I provide GAAP update trainings to GASB reporting entities, both at governmental conferences and Moss Adams events. Currently I am working on evaluating a GASB exposure draft, the codification of the Comprehensive Implementation Guide, to provide the GASB with feedback during the comment period. I have also spoken on various accounting and auditing topics to Beta Alpha Psi students at campus events."*

Qualifications: Kevin has practiced public accounting since 1998 and is currently a member of the firm's Government, Not-for-Profit & Regulated Entities Group. His experience includes entities such as public colleges, universities, and their foundations, cities, counties, ports, research organizations, state agencies, and other special purpose districts. Kevin has significant experience in reviewing the financial statements of GASB reporting entities, as well as conducting governmental audits in accordance with Government Auditing Standards and OMB Circular A-133. Currently on the OSCPA Government Accounting and Auditing Strategic Interest Team, Kevin is responsible for addressing practice issues and assisting the Oregon Audits Division with statutes governing Oregon municipal audits. His Certified Fraud Examiner license was achieved in January 2011 and he has performed investigations for commercial and tax-exempt entities.

Related Experience: University of Oregon, Oregon State University, Portland State University, Eastern Oregon University, Oregon Institute of Technology, Southern Oregon University, Western Oregon University, University of Idaho, Boise State University, Idaho State University, Eastern Idaho Technical College, University of Nevada-Las Vegas, University of Nevada-Reno, College of Southern Nevada, Nevada State College, Clatsop Community College, Clatsop Community College Foundation.

Professional Affiliations:

- [American Institute of Certified Public Accountants](#)
- [Association of Certified Fraud Examiners](#)
- [Government Finance Officers Association](#)
- [Oregon Society of Certified Public Accountants](#)
- [Oregon Municipal Finance Officers Association](#)



Debbie Gregg, CPA

BUSINESS ASSURANCE SENIOR MANAGER

License Number: OR CPA License #10782

Education: BS, Accounting, Oregon State University

Role: A-133 Lead Auditor; Debbie will be responsible for directly overseeing the audit of the Schedule of Expenditures of Federal Awards (SEFA), major program determination, audit of the major programs, including documentation and testing of internal controls over each major program, as well as testing the direct and material compliance requirements. Debbie will also be responsible for the Report on Compliance for Each Major Program; Report on Internal Control over Compliance; Report on the Schedule of Expenditures of Federal Awards; and the Schedule of Findings and Questioned Costs as required by OMB Circular A-133. She will also assist in the preparation of the Data Collection Form that is due to the Federal Audit Clearinghouse.

Commitment to Higher Education: *“I have worked directly on higher education audit engagements for over half of my career. Specifically, I have been the lead auditor for several university’s financial statement and single audits. Over the past few years, I have been in charge of developing and updating the firm’s A-133 templates used for compliance testing for Student Financial Assistance (SFA) Cluster and Research & Development (R&D) Cluster.”*

Qualifications: Debbie has devoted almost 100 percent of her time over the past 15 years to performing governmental and not-for-profit financial and compliance audits. She is a leader in the firm’s A-133 Single Audit Technical compliance. Debbie oversees the development of the A-133 templates and work papers that are used by all single audits within the firm. Debbie also oversees the annual review of the OMB A-133 Circular Draft Compliance Supplement and provides feedback directly to AICPA on behalf of the firm. Debbie currently serves on the firm’s A-133 Technical Review Committee, which oversees the quality control monitoring process over OMB Circular A-133 audits by reviewing the firm’s single audits for technical compliance. Debbie also serves on the firm’s Government, Not-For-Profit & Regulated Entities (GNR) Technical Committee, which reviews the latest GASB, FASB and A-133 technical guidance and assists in communicating that information to the firm. Debbie has also taught Single Audit training for several organizations (OSCPA, WSCPA), leads A-133 single audit training for several offices within the firm, as well as presents single audit training and updates to the firm’s annual GNR conference.

Related Experience: Oregon University System (University of Oregon, Oregon State University, Portland State University, Southern Oregon University, Western Oregon University, Oregon Institute of Technology, Eastern Oregon University), Idaho University System (Boise State University, University of Idaho), Nevada System of Higher Education (University of Nevada, Reno and University of Nevada, Las Vegas), Claremont University Consortium (Claremont Graduate University, Scripps College, Harvey



Mudd College, Keck Graduate Institute, Pitzer College, Claremont McKenna), Northwest Christian University, and Oregon Travel Experience Agreed Upon Procedures.

Professional Affiliations:

- American Institute of Certified Public Accountants (AICPA)
- AICPA Government Audit Quality Center
- Oregon Society of Certified Public Accountants
- Washington Society of Certified Public Accountants

**Samantha McClanahan**

BUSINESS ASSURANCE SENIOR

License: Samantha has passed the CPA Exam and is currently awaiting license approval from the Oregon Board of Accountancy.

Education: BS, Accounting, **University of Oregon**

Role: Audit Senior

Qualifications: Samantha has been practicing public accounting since January, 2012 with Moss Adams, LLP in Eugene, Oregon. She graduated from the University of Oregon in 2011 with her Bachelor of Science in Accounting. In her time at Moss Adams, Samantha has participated in the annual financial statement and A-133 audits for various universities, government, and corporations.

For the 2014 calendar year, Samantha is in her third year auditing public universities. Her experience includes internal control testing of tuition revenue, expenses, payroll as well as the budget process and financial close and reporting process. She has tested all major asset accounts as well as liability accounts including bond covenant compliance and deferred revenue. She has worked on A-133 audits of universities and is familiar with the Student Financial Aid Cluster and the Research and Development Cluster. Samantha has experience with decentralized universities and has worked with business units within those universities as well as the centralized accounting and financial reporting function. Due to the numerous public university audits Samantha has worked on, she is familiar with the applicable GASB standards and financial reporting framework.

Related Experience: Idaho Colleges and Universities (University of Idaho, Boise State University, Idaho State University, Eastern Idaho Technical College).



Jered Souder

BUSINESS ASSURANCE SENIOR

License: Jered has passed the CPA Exam and is currently awaiting license approval from the Oregon Board of Accountancy.

Education: MA of Accountancy, University of Oregon; BS, Economics, University of Oregon

Role: Audit Senior

Qualifications: Jered has been practicing public accounting since September 2012 with Moss Adams, LLP in Eugene, Oregon. He graduated from The University of Oregon in 2012 with his Masters in Accounting.

Currently, Jered focuses his time on the audit side of the practice within the government and not for profit industry groups (to include universities). Since he started with Moss Adams, Jered has been working on several public universities and at the time of this proposal was most recently (one week ago) out at a public land grant university working on the A-133 audit. He has experience performing testing of internal control cycles for revenue, expenses, payroll, grant expenditures as well as the financial close and reporting process. Jered has audited many of the balances in the Statement of Net Position as well as operating revenues and expenditures in the Statement of Revenues, Expenses and Changes in Net Position. Jered understands the relationship between the financial statements and footnotes and is able to perform audit procedures over footnote disclosures not included in the basic financial statements.

Related Experience: Idaho Colleges and Universities (University of Idaho, Boise State University, Idaho State University, Eastern Idaho Technical College).

MOSS ADAMS_{LLP}

Audit Staff

At the time of this proposal, it is difficult to determine which staff accountants will be assigned to the University of Oregon audit team. Thus, we have detailed the appropriate information, applicable to our new staff accountants, to give the reader of a snap shot of the role and qualifications of Moss Adams staff accountants.

Education: All of our staff accountants have the minimum of a bachelor's degree; so may also have a master's degree as well. The most important aspect of our hiring process is to hire staff accountants that have the ability to sit for the CPA exam in Oregon. Oregon requires that CPA applicants complete at least 150 semester hours prior to sitting for the CPA exam. Our hiring practices incorporate this.

Training: Moss Adams has a formal training program that each staff accountant goes through. In addition, the majority of the training takes place while on the job and at the direction and supervision of senior accountants, managers, senior managers, and partners. Our annual hiring practices bring new staff into our office between the months of January and September.

Experience: The Eugene office of Moss Adams staffs six different university audits each year, and assists numerous other offices with their university audit staffing. This significant amount of work means that at least half of our new hires each year will work on a university audit, within months of their start date. By the time that these staff have completed their first year with the firm, many will have worked on multiple university audits. Generally, our staff auditors have anywhere from a few months to two years of experience before they are promoted to senior auditors.



Tammy Erickson, CPA

PARTNER / TECHNICAL RESOURCE

License: WA CPA License #17231

Education: BA, Business Administration, Gonzaga University

Role: Technical Resource

Commitment to Higher Education: *“Staying informed about higher education is important to me so I can serve my clients in the best way possible and help to be a strategic partner to them. Both my professional time and personal time significantly revolve around the college and university atmosphere, from leading campus recruiting, to serving on an accounting advisory board for a local university, to attending college sporting events; not a week goes by that I am not involved in higher education one way or another.”*

Qualifications: Tammy has been in public accounting since 1993. Her focus is providing accounting, auditing, and consulting services to higher education, quasi-governmental, health care, and other not-for-profit organizations. Tammy coordinates and supervises audits, provides consultation related to internal controls, and provides continuing education classes internally as well as externally to various organizations.

Tammy serves as the lead partner for the University of Alaska as well as Idaho State University and Eastern Idaho Technical College. She has over fifteen years of experience serving institutions of higher education and is a regular attendant of NACUBO and WACUBO conferences. Tammy has experience with both public and private universities and regularly consults with her clients on issues specific to higher education.

Related Experience: University of Alaska, Idaho Colleges and Universities (University of Idaho, Boise State University, Idaho State University, Lewis-Clark State College, Eastern Idaho Technical College), Claremont University Consortium, Gonzaga University, Clark College Foundation, Concordia University, George Fox University, Heritage University, Lewis and Clark College, Multnomah Bible College and Seminary, Otis College of Art and Design, and University of Portland.

Professional Affiliations

- [American Institute of Certified Public Accountants](#)
- [Washington Society of Certified Public Accountants](#)



Stephen Sharpe, CPA

BUSINESS ASSURANCE SENIOR MANAGER,

License: OR CPA License #12216; OR Municipal License #1482

Education: BS, Business Administration with Accounting Option and Economics Minor, Oregon State University

Role: Technical Resource.

Commitment to Higher Education: *“Lifetime Learning is a key value within Moss Adams, which is applicable both internally and externally. Since graduating from Oregon State University in 2006, I have sponsored an annual accounting scholarship through the Moss Adams Foundation for a student in the College of Business at Oregon State University. Having been a recipient of these scholarships while a student at OSU, I know first-hand the benefit this assistance provides and consider myself fortunate to be in a position to support those following behind me.”*

Qualifications: Steve has been in public accounting since 2007. He has audited colleges and universities, not-for-profit and governmental organizations, as well as conducted Single Audits in accordance with OMB Circular A-133. Steve has extensive experience auditing clients with funding from federal, state, and local governments. Steve graduated from Oregon State University with a BS in business administration. He serves on the GFOA Special Review Committee as a reviewer of CAFRs for entities participating in the GFOA’s Certificate of Excellence in Financial Reporting Program.

Steve has the requisite experience to lead the financial statement audit of University of Oregon and his extensive experience auditing other public universities. He also has a deep understanding of higher education, federal funding (including SFA and research and development), and GASB.

Related Experience: Oregon University System (University of Oregon, Oregon State University, Portland State University, Western Oregon State University), Northwest Christian University, Nevada System of Higher Education (University of Nevada, Reno and University of Nevada, Las Vegas), Idaho Colleges and Universities (University of Idaho, Idaho State University, Boise State University).

Professional Affiliations:

- [American Institute of Certified Public Accountants](#)
- [Government Finance Officers Association](#)
- [Oregon Society of Certified Public Accountants](#)
- [Oregon Municipal Finance Officers Association](#)



Kelly Bosch, CPA

BUSINESS ASSURANCE SENIOR MANAGER

License: OR CPA License #9905

Education: BS, Accounting, University of Oregon

Role: NCAA Audit Lead

Commitment to Higher Education: *“I have been fortunate to be involved with higher education both professionally and personally throughout my career. I enjoy being involved with higher education beyond merely a compliance level with my participation in campus recruiting, training and networking with Beta Alpha Psi, along with facilitating financial literacy training to incoming freshmen with my involvement as the Chair of the Oregon Society of CPA’s Emerald Empire Chapter. My passion for working with higher education institutions on their compliance with NCAA requirements is driven from my love of college sports as I regularly attend many events including football, basketball, track and others.”*

Qualifications: Kelly has been in public accounting since 1998. Her focus is providing audit and accounting services for not-for-profit organizations and governmental entities, as well as conducting Single Audits in accordance with OMB Circular A-133. She has managed audits of various nonprofit entities with a charitable focus, affordable housing organizations, foundations, commercial entities, special purpose governments, city governments, and higher education institutions.

Kelly also spent two years as an internal audit manager for an independent, nonprofit health plan that serves the Pacific Northwest, operating in Oregon and Idaho with over 160,000 members, 500,000 providers and over \$450 million in annual revenue.

Kelly has experience with multiple assurance engagements; planning, fieldwork, report preparation; staff supervision, board presentations, and special projects. She works specifically with applying audit and accounting skills for clients with commercial & residential construction projects, nonprofit grant & donation concerns, and closely-held businesses with multiple entities.

Kelly has taught sections at various firm-wide and external trainings and has served on the boards of local not-for-profit organizations including Girl Scouts of Western Rivers Council and Committed Partners for Youth. She has also served as the Audit Committee Chair for Girl Scouts of Oregon and SW Washington and is currently on the board of Downtown Eugene Inc., Junior League of Eugene, and the Chair of the Emerald Empire Chapter of the OSCPA. Recently, Kelly was a recipient of Blue Chip’s 20 Under 40 award, which recognizes professionals active in their careers and communities

Professional Affiliations:

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

**Chris Kradjan, CPA, CITP, CRISC**

PARTNER / INFORMATION TECHNOLOGY AUDITOR

Engagement Role: Information Technology General Controls Audit

Background: Chris works regularly with higher education clients and is responsible for the quality assurance involved on all SSAE 16 audits performed by Moss Adams. Chris is a partner with Moss Adams and the Practice Leader of our Information Technology Auditing and Consulting practice. He has been with Moss Adams since 1994 and has been consulting and auditing since 1992. Chris has over 18 years of experience in IT internal audit, IT co-sourcing, HIPAA security and privacy auditing, security auditing, HITRUST audits, strategic technology planning, system selection and implementation, IT governance, policies and procedures development, internal controls analyses, and organizational and performance measurement assessments. His consulting engagements involve the latest technologies standards based on HIPAA, COBIT, ITIL, and PCI DSS. In addition, Chris serves as our firm's National Practice Leader for SSAE 16 audit services. Chris has extensive experience in providing advice and counsel in areas of SSAE 16, technology, and security audits; internal controls; and IT internal audits.

Representative Experience:

- University of Oregon
- Oregon State University
- Portland State University
- Western Oregon State University
- University of Idaho
- Boise State University
- Idaho State University
- Claremont University Consortium
- Nevada System of Higher Education
- University of Alaska System
- Loma Linda University
- University of Portland
- Gonzaga University
- University of San Diego



Kevin Villanueva, CISSP, CISM, CISA, PCI-QSA

SENIOR MANAGER / INFORMATION TECHNOLOGY AUDITOR

Engagement Role: Information Technology General Controls Audit

Background: Kevin has been consulting since 2002. Kevin is responsible for the IT Security Team within our firm's Information Technology Practice. He has over 15 years of industry specialization with private and public businesses, including those in not-for-profit and government, publicly traded companies, financial institutions, tribal government, and health care. His areas of practice include: IT security audits and assessments, IT general controls audits, MICS IT audits, SSAE16/SAS 70 audits, Sarbanes-Oxley 404 IT compliance services, vulnerability analysis, penetration testing, technology assessments, infrastructure planning and design, disaster recovery, contingency planning, and documentation development. Kevin has expertise with reviewing and maintaining the confidentiality, integrity and availability of local and wide area networks based on years of direct LAN network and WAN administration and management experience. In addition, he has designed and conducted technology assessments based on the internationally recognized COBIT, ITIL, ISO 27002, NIST SP 800-53, PCI-DSS, and SysTrust standards and has served as technical counsel on dozens of technology redesign projects. Kevin will ensure that all information technology project needs are met and that the COBIT integrated framework is properly analyzed, developed, implemented and maintained.

Kevin is a Certified Information System Security Professional (CISSP); Certified Information Systems Manager (CISM); Certified Information Systems Auditor (CISA); Payment Card Industry Qualified Security Assessor (PCI-QSA); and a member of Information Systems Audit and Control Association (ISACA). Kevin is a member of the Not-for-Profit and Government Group Executive Committee.

Representative Experience:

- University of Oregon
- Oregon State University
- Portland State University
- Western Oregon State University
- University of Idaho
- Boise State University
- Idaho State University
- University of Nevada, Reno
- University of Nevada, Las Vegas
- Whitman College



APPENDIX E: AUDIT PREPARATION SCHEDULE

UNIVERSITY OF OREGON - FINANCIAL STATEMENT AUDIT FINAL FIELDWORK - CLIENT AUDIT PREPARATION SCHEDULE						Hide Instructions View Instructions
<p>Please provide the following schedules and information to assist with the audit. These requests will allow us to complete the audit of your financial statements in a timely and efficient manner. We will be bringing our audit plan on the assumption that all schedules listed below will be available for our use on the dates indicated. As items are completed, please complete the column below as a tool for both you and us to monitor the completion of the</p> <p>(When possible, please upload schedules electronically using the Moss Adams Secure Portal (located on the Portal User Guide) sheet, especially the naming convention discussed on the instructions. Microsoft Office 2003 Excel and Word formats are preferred, but Adobe and scanned hard copy reports are also helpful. If you have any questions on any of the schedules or if there are areas where we may be of assistance, please feel free to contact us.)</p>				<p>Important Audit Dates</p> <p>Period under audit: 7/1/2014 - 6/30/2015 Proposed start date for final: 7/1/2015 Final fieldwork: 7/14/2015 - 9/25/2015</p> <p>Dates above are for quick reference. See due dates below.</p>		
PLEASE COMPLETE						
Ref	Section	Requested Item	Due Date	Responsibility/ Completed By	Date Provided to Moss Adams	Electronic File Name
A1	Trial Balance	Please provide year end trial balance in electronic format that would include all general ledgers accounts, ending balances and descriptions at June 30, 2015.	9/11/15			
A2	General Ledger	Download of general ledgers detail for July 1, 2014 - June 30, 2015 for the period under audit as well as the first month subsequent to year end in Excel.	9/11/15			
A3	Journal Entries	Journal entries included in the June 30, 2015 financial statements, which were not recorded in the general ledger for FYE June 30, 2015.	9/11/15			
A5	Legal	Schedule of litigation, commitments and contingent liabilities, including facts describing the issue and management's assessment of the institution's exposure.	9/11/15			
A6	Component Unit	Management's analysis of component units based on GASBS 14 and 61.	9/11/15			
FS1	Financial Statements	University of Oregon draft financial statements and footnotes.	9/11/15			
FS2	Financial Statements	Please provide access to year-end financial close binder that includes support for each footnote and financial statement. (We have not separately listed the support needed for each footnote disclosure).	9/11/15			
FS4	Financial Statements	Schedule supporting statement of cash flow reported figures.	9/11/15			
B1	Cash	Bank reconciliations for all significant accounts as of June 30, 2015. Include detailed schedules of all reconciling items.	9/11/15			
B2	Cash	Access to June and July 2015 bank statements for all significant cash accounts.	9/11/15			
B3	Cash	Restricted cash, by fund.	9/11/15			
C1	Investments	Roll forward schedule of investments at year-end. Schedule should include the market value for each investment. Please sort this schedule by investment account, so we can agree the account total to the investment confirmation (totaling amounts for each separate account). (Non-endowment fund investments, as endowment fund investments will be tested during endowment fund audit).	9/11/15			
C2	Investments	Schedule categorizing all investments (not including those categorized as deposits with financial institutions) in accordance with the provisions of GASB Statement No. 46 and the presentation format in the notes to the 2015 financial statements. Workpaper format will be similar to financial statement disclosure.	9/11/15			
C3	Investments	Interest income analysis for the year ended.	9/11/15			
C4	Investments	Endowment Distribution Calculation showing the estimated 2015-16 Distribution and the net amount of appreciation available for authorization for expenditure.	9/11/15			
C4	Investments	Schedule of Forward Contracts as of June 30, 2015.	9/11/15			
C5	Investments	Investment Agree Report by Maturity Date as of June 30, 2015.	9/11/15			
D1	Notes receivable	Detailed listing of loans receivable by loan program (land sales and/or student) at year-end. Listing should be aged and have loan status (i.e. in default, currently payable, etc.) if possible.	9/11/15			
D2	Notes receivable	Computation of allowance for doubtful loans.	9/11/15			
D3	Notes receivable	Listing of write-offs and recoveries recorded during the year.	9/11/15			
E1	AR	Aged schedule of accounts receivable by campus at year-end.	9/11/15			
E2	AR	Computation of allowance for doubtful accounts. Please include a brief description of the methodology for calculating the allowance.	9/11/15			
E3	AR	Listing of write-offs and recoveries recorded during the year.	9/11/15			
E4	AR	Detailed schedule of receipts collected on receivables for the period 7/1/15- 8/15/15. Note the payment date and provide access to cash receipt records and bank statements.	9/11/15			
F1	Inventory	Detailed listing of inventory that agrees to trial balance/lead sheet at 6/30/15.	9/11/15			
I1	Capital Assets	Roll forward schedule (beginning balance plus additions less disposals) of property plant and equipment grouped by categories used in financial statement footnotes. Workpaper format will be similar in financial statement disclosure.	9/11/15			
I2	Capital Assets	Detailed listing of assets, less, depreciation expense charged for current period and accumulated depreciation.	9/11/15			
I3	Capital Assets	Schedule of construction in progress by project. Should include detailed documentation supporting amount of funds required and source of such funds to complete construction.	9/11/15			
I4	Capital Assets	Detailed list of equipment disposals made during the fiscal year including description, purchase price, purchase date, disposal date and proceeds from sale/disposition.	9/11/15			
I5	Capital Assets	Detailed list of idle or obsolete property or assets held for sale.	9/11/15			
I6	Capital Assets	Detailed listing of amount capital asset additions that reconcile the capital asset roll forward schedule.	9/11/15			
I7	Capital Assets	Detailed listing of repairs & maintenance expense for the year ended 06/30/15.	9/11/15			



PLEASE COMPLETE						
Ref	Section	Requested Item	Due Date	Responsibility/ Completed By	Date Provided to Moss Adams	Electronic File Name
I8	Capital Assets	Schedule of construction commitments at 06/30/15 that require disclosure in the footnotes	9/11/15			
N1	AP	Detailed aging of accounts payable by vendor at year-end with reconciliation	9/11/15			
N2	AP	Listing of checks issued (in numerical sequence) for all bank accounts from July 1, 2015 to August 15, 2015. Please include check date, check number, vendor name and check amount.	9/11/15			
N3	AP	Listing of electronic fund transfers (EFT) issued to vendors or other third parties (if any) listed in date sequence for all bank accounts from July 1, 2015 to August 15, 2015. Please include transfer date, transfer number, vendor name and amount. Also, include a list of individuals authorized to initiate EFTs.	9/11/15			
N4	AP	Wages from June 30, 2015 - July 1, 2015	9/11/15			
N5	AP	Search for unrecorded liabilities workpaper	9/11/15			
O1	Accruals	Calculation of accrued payroll liabilities by fund group at year-end	9/11/15			
O2	Accruals	Calculation of accrued leave balances due by fund group at year-end	9/11/15			
O3	Accruals	Supporting calculations for other significant accrued liabilities by fund group at year-end	9/11/15			
O4	Accruals	Support for projected pollution remediation obligations for fiscal year 2014-15 as well as analysis of CASES 49	9/11/15			
O5	Accruals	Actuarial valuation of University of Oregon - Tuition Value Guarantee for the Education Trust of University of Oregon Advanced College Tuition Portfolio	9/11/15			
O6	OPEB	Support for OPEB liability as of June 30, 2015, and related actuarial report	9/11/15			
O7	OPEB	OPEB covered payroll. Includes detail listing of employee ID and total gross earnings covered.	9/11/15			
O8	OPEB	Detail of all employee census data provided to actuary to develop the OPEB actuarial reports	9/11/15			
O9	OPEB	Support for current year OPEB contributions	9/11/15			
O10	PERS	Actual annual pension cost for FYE June 30, 2015. Includes detail listing of each employee's ER contributions to PERC, % PERS pickup, PERS subject wages and PERS ties	9/11/15			
O11	PERS	12/31/14 PERS actuarial valuation report for period 7/1/13 - 6/30/15	9/11/15			
O12	Unearned Revenue	Detailed listing by category (tuition, auxiliary, etc.) of unearned revenue balances. (Summer Session Unearned Income, Misc Unearned Income, Unearned Summer Session Graduate Tuition, Unearned Summer Session Undergraduate Tuition)	9/11/15			
R1	Debt	Roll-forward schedule (beginning balance plus new debt minus loan principal repayments) of all debt instruments (notes, bonds and capital leases)	9/11/15			
R2	Debt	Detailed schedule of interest expense and accrued interest payable on each debt instrument	9/11/15			
R3	Debt	Schedule of debt covenants by debt instrument and computation for compliance	9/11/15			
R4	Debt	Schedule of future principal maturities of notes and bonds payable for each of the first five subsequent years and five-year increments thereafter. Workpaper format will be similar to financial statement disclosure	9/11/15			
R5	Debt	Schedule of future gross payments required on capital leases for each of the first five subsequent years and the cumulative amount thereafter in five-year increments through extinguishment with the interest component deducted to reconcile to the carrying amount reflected in the financial statements. Workpaper format will be similar to financial statement disclosure	9/11/15			
R6	Debt	Schedule of debt considered extinguished through prior refunding. Schedule should include interest, current principal amount outstanding, and balance of assets in trust to be used to repay the principal and interest when due.	9/11/15			
R7	Debt	Summary of all significant capital lease agreements including date of issuance, terms of repayment, interest rate, maturity date, etc.	9/11/15			
R8	Debt	Most recent advance rebate summary	9/11/15			
S1	Net Position	Detailed schedule of changes in net position for fund	9/11/15			
S2	Net Position	Description of net position restrictions	9/11/15			
S3	Net Position	Calculation of net investment in capital assets	9/11/15			
X1	Revenue	Schedule of grants, contracts and gifts by grantor reconciled to financial statements	9/11/15			
X2	Revenue	Credit hours for the academic year by residency status by campus	9/11/15			
X3	Revenue	Approved tuition rates by term for 2014-2015	9/11/15			
X4	Revenue	Calculation of scholarship allowance	9/11/15			
X5	Revenue	Current unrestricted fund, Cycle 14, Fiscal Year 2014-15 - Student tuition and fees report	9/11/15			
X6	Revenue	State appropriated revenue detail	9/11/15			
Y1	Expense	Schedule of future payments required on operating leases for each of the first five subsequent years and the cumulative amount thereafter in five-year increments through expiration	9/11/15			
Y2	Expense	PTE and Payroll Expense data for FY2015 and FY2014 (average head count by type/location of employee)	9/11/15			
Y3	Expense	GL support and cross walk for Natural Classification and Functional Classification disclosure	9/11/15			

APPENDIX F: COPY OF COMPLETED EXHIBIT A

EXHIBIT A

RFP for Audit Services
PCS#410000-0004-RFP

(Must Complete, Sign and Submit with your Proposal by the Closing Date and Time)

REPRESENTATIONS, CERTIFICATIONS, AND ACKNOWLEDGEMENTS

By submitting this Proposal in response to this RFP, Proposer represents and warrants that:

1. Proposer has read all of the terms and conditions of this RFP; Proposer understands that by signing below and submitting a Proposal, if awarded the contract, Proposer will be bound by the terms and conditions of this RFP and its Proposal.
2. **Prices proposed shall be firm for three months after the Closing Date and Time;** and, if awarded the contract, Proposer must furnish any and all goods and/or services at the prices offered within the terms and time specified.
3. Proposer has the power and authority to enter into and perform the contract awarded as a result of this RFP.
4. The individual signing for Proposer is authorized to execute this Proposal on behalf of Proposer.
5. Proposer is an independent contractor and not an employee, partner, or agent of University.
6. Proposer's name, as it appears in this Proposal, is Proposer's legal name, as it will appear in the Proposer's W-9, and if Proposer is an entity rather than an individual that the entity named in this Proposal is validly-existing and in good standing.
7. Proposer has not discriminated against Historically Underrepresented Businesses (defined in OAR 580-061-0010) in obtaining any required subcontracts.
8. No officer, agent or employee of University has participated on behalf of University in preparation of the Proposal, that the Proposal is made in good faith, without fraud, collusion, or connection of any kind with any other proposer for the same work, and that the Proposer is competing solely on Proposer's own behalf without connection with, or obligation to any undisclosed person or firm.

Acknowledgment of Addenda

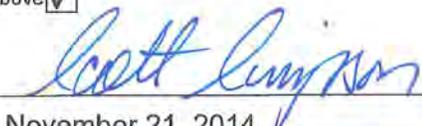
By checking this box, Proposer acknowledges Proposer has received, reviewed, and agrees to the all terms and conditions added to this RFP via any Addenda that were posted on the PCS website, under "Business Opportunities," accessible at: <http://pcs.uoregon.edu/content/business-opportunities>.

Business Designation (check one):

- Corporation Partnership Sole Proprietorship
- Governmental/Non-profit Limited Liability Company

Please indicate your Minority Women or Emerging Small Business (MWESB) Status:

- Women Owned Self Report State Certified #
- Minority Owned Self Report State Certified #
- Emerging Small Business Self Report State Certified #
- None of the Above

Signature: 

Dated: November 21, 2014

Name: Scott F. Simpson

Title: Managing Partner

Firm: Moss Adams LLP

Address: 975 Oak Street; Suite 500
Eugene, OR 97401

E-mail: scott.simpson@mossadams.com

Phone: (541) 686-1040

Above information must be provided prior to the Closing Date and Time for the Proposal to be considered responsive.

APPENDIX G: COPY OF THE SECRETARY CERTIFICATE

CERTIFICATION

I, Dick Fohn, as a President of Moss Adams LLP ("Moss Adams"), hereby certify that Scott Simpson, Moss Adams Partner, is authorized to act for and bind Moss Adams relating to Moss Adams' proposal to the University of Oregon in response to RFP number PCS#410000-0004-RFP, and any subsequent contract resulting from such proposal.

Dated this 30th day of October, 2014.

[Handwritten signature of Dick Fohn]
Dick Fohn

State of Washington)
County of King) ss.

On this 30th day of October, 2014, appeared before me, the undersigned, a Notary Public in and for the State of Washington, duly commissioned and sworn, Dick Fohn, to me known (or proved to me on the basis of satisfactory evidence) to be the individual described herein and who executed the within and foregoing Certification, and acknowledged to me that he signed the same as his free and voluntary act and deed, for the uses and purposes therein mentioned.

Witness my hand and official seal this 30th day of October, 2014.

By [Handwritten signature]
NOTARY PUBLIC in and for
the State of Washington, residing
at Seattle. My Commission
expires 3-1-16.





APPENDIX H: ENTITY VERIFICATION DOCUMENTS

Washington's Secretary of State Database Search Results

MOSS ADAMS LLP	
UBI Number	601680467
Category	LLP
Profit/Nonprofit	Profit
Active/Inactive	Active
State Of Incorporation	WA
WA Filing Date	01/04/1996
Expiration Date	01/31/2015
Inactive Date	
Duration	Perpetual
Registered Agent Information	
Agent Name	Scott Kallander
Address	999 THIRD AVE #3300
City	SEATTLE
State	WA
ZIP	98104
Special Address Information	
Address	
City	
State	
Zip	

Certificate of Formation

UNITED STATES OF AMERICA

The State of Washington

Secretary of State

I, **SAM REED**, Secretary of State of the State of Washington and custodian of its seal, hereby issue this

CERTIFICATE OF FORMATION

to

MOSS ADAMS LLP

a/an WA Limited Liability Partnership. Charter documents are effective on the date indicated below.

Date: 1/4/1996

UBI Number: 601-680-467

Given under my hand and the Seal of the State of Washington at Olympia, the State Capital


Sam Reed, Secretary of State



APPENDIX I: DUN & BRADSTREET REPORT

	Printed By: Natalie Sanchez Date Printed: July 14, 2014
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Live Report : MOSS ADAMS LLP

D-U-N-S® Number: 07-573-4889
 Endorsement/Billing Reference: SanchezNa@DNB.com

D&B Address		Endorsement :
Address 999 Third Ave Ste 3300 Seattle, WA - 98104 Phone 206 302-6500 Fax 206-652-2098	Location Type Headquarters Web www.mossadams.com	SanchezNa@DNB.com

Company Summary

Currency: Shown in USD unless otherwise indicated

Score Bar			
PAYDEX®	↑	77	Paying 5 days past due
Commercial Credit Score Class	↓	3	Moderate Risk of severe payment delinquency.
Financial Stress Score Class	↑	1	Low Risk of severe financial stress.
Credit Limit - D&B Conservative		100,000.00	Based on profiles of other similar companies.
D&B Rating		1R2	1R indicates 10 or more Employees, Credit appraisal of 2 is good

D&B 3-month PAYDEX®

3-month D&B PAYDEX®: 73 ↑
 Lowest Risk: 100; Highest Risk : 1

When weighted by amount, Payments to suppliers average 11 Days Beyond Terms

D&B Company Overview

This is a headquarters location	
Branch(es) or Division(s) exist	Y
Manager	CHRIS SCHMIDT, CEO
Year Started	1913
Employees	1215 (200 Here)
SIC	8721
Line of business	Accounting/ auditing/ bookkeeping
NAICS	541211
History Status	CLEAR

Commercial Credit Score Class

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Commercial Credit Score Class: 3
 Lowest Risk:1;Highest Risk :6

D&B PAYDEX®

D&B PAYDEX® 77
 Lowest Risk:100;Highest Risk :1

When weighted by amount, Payments to suppliers average 9 days beyond terms

Corporate Linkage

Branches (Domestic)

Company	City, State	D-U-N-S® NUMBER
MOSS ADAMS LLP	EVERETT , Washington	01-004-3409
MOSS ADAMS LLP	TACOMA , Washington	02-023-4464
MOSS ADAMS LLP	SAN FRANCISCO , California	02-176-5961
MOSS ADAMS LLP	LDS ANGELES , California	02-940-8650
MOSS ADAMS LLP	PORTLAND , Oregon	03-675-4286
MOSS ADAMS LLP	SPOKANE , Washington	04-951-8835
MOSS ADAMS LLP	BELLINGHAM , Washington	06-721-0831
MOSS ADAMS LLP	YAKIMA , Washington	09-364-6230
MOSS ADAMS LLP	IRVINE , California	10-921-9006
MOSS ADAMS LLP	SAN DIEGO , California	12-514-5776
MOSS ADAMS LLP	EUGENE , Oregon	13-687-9962
MOSS ADAMS LLP	SANTA ROSA , California	16-875-9561
MOSS ADAMS LLP	STOCKTON , California	79-825-0692
MOSS ADAMS LLP	PORTLAND , Oregon	80-221-0880
MOSS ADAMS LLP	SCOTTSDALE , Arizona	82-685-0385
MOSS ADAMS LLP	ALBUQUERQUE , New Mexico	82-709-0668
MOSS ADAMS LLP	SHAWNEE MISSION , Kansas	96-995-8797
MOSS ADAMS LLP	RANCHO CORDOVA , California	00-480-6534
MOSS ADAMS LLP	WOODLAND HILLS , California	01-418-4624
MOSS ADAMS LLP	NAPA , California	04-771-1243
MOSS ADAMS LLP	CAMPBELL , California	02-294-4432

Predictive Scores

Currency: Shown in USD unless otherwise indicated

D&B Viability Rating Summary

The D&B Viability Rating uses D&B's proprietary analytics to compare the most predictive business risk indicators and deliver a highly reliable assessment of the probability that a company will go out of business, become dormant/inactive, or file for bankruptcy within the next 12 months.



Compared to All US Businesses within the D&B Database:

- Level of Risk: **Low Risk**
- Businesses ranked 2 have a probability of becoming no longer viable: **2 %**
- Percentage of businesses ranked 2: **4 %**
- Across all US businesses, the average probability of becoming no longer viable: **14 %**

1	Portfolio Comparison	Lowest Risk:1	Highest Risk:9
---	-----------------------------	---------------	----------------

Compared to All US Businesses within the same MODEL SEGMENT:

- Model Segment : **Established Trade Payments**
- Level of Risk: **Low Risk**
- Businesses ranked 1 within this model segment have a probability of becoming no longer viable: **2 %**
- Percentage of businesses ranked 1 with this model segment: **11 %**
- Within this model segment, the average probability of becoming no longer viable: **5 %**

B	Data Depth Indicator	Predictive Data:A	Descriptive Data:G
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Data Depth Indicator:

- ✓ Rich Firmographics
- ✓ Extensive Commercial Trading Activity
- ✗ Basic Financial Attributes

Greater data depth can increase the precision of the D&B Viability Rating assessment.

G	Company Profile	Financial Data	Trade Payments	Company Size	Years in Business
		Not Available	Available (3+ Trade)	Large	Established

Company Profile Details:

- Financial Data: **Not Available**
- Trade Payments: **Available** (3+ Trade)
- Company Size: **Large** (Employees: 50+ or Sales: \$500K+)
- Years in Business: **Established** (5+)

Credit Capacity Summary

This credit rating was assigned because of D&B's assessment of the company's creditworthiness. For more information, see the D&B Rating Key

D&B Rating: **1R2**

Number of employees: **1R** indicates **10 or more employees**
 Composite credit appraisal: **2** is good

The 1R and 2R ratings categories reflect company size based on the total number of employees for the business. They are assigned to business files that do not contain a current financial statement. In 1R and 2R Ratings, the 2, 3, or 4 creditworthiness indicator is based on analysis by D&B of public filings, trade payments, business age and other important factors. 2 is the highest Composite Credit Appraisal a company not supplying D&B with current financial information can receive.

Below is an overview of the company's rating history since 11-07-1995

Number of Employees Total: 1,215 (200 here)

D&B Rating	Date Applied
1R2	12-14-2010

IR3	10-18-2010	Payment Activity: (based on 136 experiences) Average High Credit: 25,381 Highest Credit: 700,000 Total Highest Credit: 2,465,600
BA4	05-14-2010	
IR2	10-15-2007	
4A2	08-03-2006	
IR2	10-19-2004	
4A1	12-17-2002	
IR2	10-09-2002	
4A1	08-07-2001	
IR2	11-07-1995	

D&B Credit Limit Recommendation

Conservative credit Limit	100,000
Aggressive credit Limit:	400,000

Risk category for this business : MODERATE

The Credit Limit Recommendation (CLR) is intended to serve as a directional benchmark for all businesses within the same line of business or industry, and is not calculated based on any individual business. Thus, the CLR is intended to help guide the credit limit decision, and must be balanced in combination with other elements which reflect the individual company's size, financial strength, payment history, and credit worthiness, all of which can be derived from D&B reports. Risk is assessed using D&B's scoring methodology and is one factor used to create the recommended limits. See Help for details.

Financial Stress Class Summary

The Financial Stress Score predicts the likelihood of a firm ceasing business without paying all creditors in full, or reorganization or obtaining relief from creditors under state/federal law over the next 12 months. Scores were calculated using a statistically valid model derived from D&B's extensive data files. The Financial Stress Class of 1 for this company shows that firms with this class had a failure rate of 0.03% (3 per 10,000), which is lower than the average of businesses in D & B's database

Financial Stress Class : 1 (Lowest Risk:1; Highest Risk:5)

Lower than average risk of severe financial stress, such as a bankruptcy or going out of business with unpaid debt, over the next 12 months.

Probability of Failure:

Risk of Severe Financial Stress for Businesses with this Class: **0.03 %** (3 per 10,000)
 Financial Stress National Percentile : **99** (Highest Risk: 1; Lowest Risk: 100)
 Financial Stress Score : **1607** (Highest Risk: 1,001; Lowest Risk: 1,875)
 Average Risk of Severe Financial Stress for Businesses in D&B database: **0.48 %** (48 per 10,000)

The Financial Stress Class of this business is based on the following factors:

- High number of inquiries to D & B over last 12 months.
- High proportion of past due balances to total amount owing.

Notes:

The Financial Stress Class indicates that this firm shares some of the same business and financial characteristics of other companies with this classification. It does not mean the firm will necessarily experience financial stress.
 The Probability of Failure shows the percentage of firms in a given Class that discontinued operations over the past year with loss to creditors. The Probability of Failure - National Average represents the national failure rate and is provided for comparative purposes.
 The Financial Stress National Percentile reflects the relative ranking of a company among all scorable companies in D&B's file.
 The Financial Stress Score offers a more precise measure of the level of risk than the Class and Percentile. It is especially helpful to customers using a scorecard approach to determining overall business performance.

Norms	National %
This Business	99
Region: PACIFIC	52
Industry: BUSINESS, LEGAL AND ENGINEERING SERVICES	52
Employee range: 500+	61
Years in Business: 26+	77

This Business has a Financial Stress Percentile that shows:

- Lower risk than other companies in the same region.
- Lower risk than other companies in the same industry.
- Lower risk than other companies in the same employee size range.
- Lower risk than other companies with a comparable number of years in business.

Credit Score Summary

The Commercial Credit Score (CCS) predicts the likelihood of a business paying its bills in a severely delinquent manner (91 days or more past terms), obtaining legal relief from its creditors or ceasing operations without paying all creditors in full over the next 12 months. The Credit Score class of 3 for this company shows that 5.8% of firms with this class paid one or more bills severely delinquent, which is lower than the average of businesses in D & B's database.

Credit Score Class : 3 (Lowest Risk:1;Highest Risk :5)

Incidence of Delinquent Payment

Among Companies with this Classification: **5.80 %**
 Average compared to businesses in D&B's database: **10.20 %**
 Credit Score Percentile : **32** (Highest Risk: 1; Lowest Risk: 100)
 Credit Score : **482** (Highest Risk: 101; Lowest Risk:670)

The Credit Score Class of this business is based on the following factors:

- Increase in proportion of delinquent payments in recent payment experiences
- Proportion of past due balances to total amount owing
- Recent high balance past due
- Higher risk industry based on delinquency rates for this industry
- Proportion of slow payments in recent months

Notes:

The Commercial Credit Score Risk Class indicates that this firm shares some of the same business and financial characteristics of other companies with this classification. It does not mean the firm will necessarily experience severe delinquency.
 The Incidence of Delinquent Payment is the percentage of companies with this classification that were reported 91 days past due or more by creditors. The calculation of this value is based on D&B's trade payment database.
 The Commercial Credit Score percentile reflects the relative ranking of a firm among all scorable companies in D&B's file.
 The Commercial Credit Score offers a more precise measure of the level of risk than the Risk Class and Percentile. It is especially helpful to customers using a scorecard approach to determining overall business performance.

Norms	National %
This Business	32
Region: PACIFIC	50
Industry: BUSINESS, LEGAL AND ENGINEERING SERVICES	43

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Employee range: 500-38527	84
Years in Business: 26+	85

This business has a Credit Score Percentile that shows:

- Higher risk than other companies in the same region.
- Higher risk than other companies in the same industry.
- Higher risk than other companies in the same employee size range.
- Higher risk than other companies with a comparable number of years in business.

Trade Payments

Currency: Shown in USD unless otherwise indicated 

D&B PAYDEX®

The D&B PAYDEX is a unique, weighted indicator of payment performance based on payment experiences as reported to D&B by trade references. [Learn more about the D&B PAYDEX](#).

Timeliness of historical payments for this company.

Current PAYDEX is	77	Equal to 5 days beyond terms (Pays more slowly than the average for its industry of 3 days beyond terms)
Industry Median is	78	Equal to 3 days beyond terms
Payment Trend currently is		Unchanged, compared to payments three months ago

Indications of slowness can be the result of dispute over merchandise, skipped invoices etc. Accounts are sometimes placed for collection even though the existence or amount of the debt is disputed.

Total payment Experiences in D&Bs File (HQ)	136
Payments Within Terms (not weighted)	87 %
Trade Experiences with Slow or Negative Payments(%)	13.97%
Total Placed For Collection	0
High Credit Average	25,381
Largest High Credit	700,000
Highest Now Owing	70,000
Highest Past Due	10,000

D&B PAYDEX® : 77  (Lowest Risk:100; Highest Risk:1)

When weighted by amount, payments to suppliers average 5 days beyond terms

3-Month D&B PAYDEX® : 73  (Lowest Risk:100; Highest Risk:1)

Based on payments collected over last 3 months.

When weighted by amount, payments to suppliers average 11 days beyond terms

D&B PAYDEX® Comparison

Current Year

PAYDEX® of this Business compared to the Primary Industry from each of the last four quarters. The Primary Industry is Accounting/auditing/bookkeeping , based on SIC code 8721 .

Shows the trend in D&B PAYDEX scoring over the past 12 months.

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	8/13	9/13	10/13	11/13	12/13	1/14	2/14	3/14	4/14	5/14	6/14	7/14
This Business	80	79	79	79	79	79	80	79	80	78	77	77
Industry Quartiles												
Upper	.	80	.	.	80	.	.	80	.	.	80	.
Median	.	78	.	.	78	.	.	78	.	.	78	.
Lower	.	74	.	.	74	.	.	73	.	.	73	.

Current PAYDEX for this Business is 77 , or equal to 5 days beyond terms
 The 12-month high is 80 , or equal to GENERALLY WITHIN terms
 The 12-month low is 77 , or equal to 5 DAYS BEYOND terms

Previous Year
 Shows PAYDEX of this Business compared to the Primary Industry from each of the last four quarters. The Primary Industry is Accounting/auditing/bookkeeping , based on SIC code 8721 .

Previous Year	09/12 Q3'12	12/12 Q4'12	03/13 Q1'13	06/13 Q2'13
This Business	79	76	77	79
Industry Quartiles				
Upper	80	80	80	80
Median	78	78	78	78
Lower	73	74	74	74

Based on payments collected over the last 4 quarters.
 Current PAYDEX for this Business is 77 , or equal to 5 days beyond terms
 The present industry median Score is 78 , or equal to 3 days beyond terms
 Industry upper quartile represents the performance of the payers in the 75th percentile
 Industry lower quartile represents the performance of the payers in the 25th percentile

Payment Habits

For all payment experiences within a given amount of credit extended, shows the percent that this Business paid within terms. Provides number of experiences to calculate the percentage, and the total credit value of the credit extended.

\$ Credit Extended	# Payment Experiences	Total Amount	% of Payments Within Terms
Over 100,000	6	1,700,000	91%
50,000-100,000	6	375,000	91%
15,000-49,999	8	235,000	93%
5,000-14,999	15	105,000	90%
1,000-4,999	22	35,500	90%
Under 1,000	40	11,500	78%

Based on payments collected over last 24 months.

All Payment experiences reflect how bills are paid in relation to the terms granted. In some instances, payment beyond terms can be the result of disputes over merchandise, skipped invoices etc.

Payment Summary

There are 136 payment experience(s) in D&B's file for the most recent 24 months, with 73 experience(s) reported during the last three month period.

The highest **Now Owes** on file is 70,000 . The highest **Past Due** on file is 10,000

Below is an overview of the companys currency-weighted payments, segmented by its suppliers primary industries:

	Total Revd (#)	Total Amts	Largest High Credit	Within Terms (%)	Days Slow <31 31-60 61-90 90> (%) (%) (%)
Top Industries					
Telephone communictns	14	21,300	5,000	97	3 0 0 0

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Nonclassified	10	177,750	75,000	100	0	0	0	0
Public finance	8	1,225,050	700,000	100	0	0	0	0
Short-trlm busn credit	5	235,050	100,000	100	0	0	0	0
Whol office equipment	5	205,800	100,000	100	0	0	0	0
Whol industrial suppl	5	5,750	2,500	100	0	0	0	0
Whol service paper	5	3,350	1,000	85	15	0	0	0
Help supply service	4	33,250	30,000	100	0	0	0	0
Radiotelephone commun	4	13,250	7,500	100	0	0	0	0
Misc business service	3	4,000	2,500	100	0	0	0	0
Lithographic printing	3	200	100	100	0	0	0	0
Whol computers/softwr	2	60,000	50,000	100	0	0	0	0
Trucking non-local	2	10,100	10,000	99	0	0	1	0
Mfg extracts/syrup	2	2,750	2,500	100	0	0	0	0
Newspaper-print/publ	2	3,500	2,500	64	0	36	0	0
Misc business credit	2	1,100	1,000	9	91	0	0	0
Mfg misc office eqpt	2	750	500	17	17	66	0	0
Misc publishing	2	50	50	100	0	0	0	0
Whol office supplies	1	300,000	300,000	50	0	50	0	0
Mfg computers	1	70,000	70,000	50	0	50	0	0
Mfg relays/controls	1	35,000	35,000	50	50	0	0	0
Data processing svcs	1	20,000	20,000	100	0	0	0	0
Executive office	1	10,000	10,000	100	0	0	0	0
Electric services	1	10,000	10,000	0	100	0	0	0
Misc equipment rental	1	5,000	5,000	100	0	0	0	0
Employment agency	1	5,000	5,000	100	0	0	0	0
Ret mail-order house	1	1,000	1,000	100	0	0	0	0
Real estate agent/mgr	1	750	750	100	0	0	0	0
Whol nondurable goods	1	750	750	0	50	50	0	0
Security broker/deal	1	500	500	100	0	0	0	0
Whol general grocery	1	250	250	50	50	0	0	0
Business consulting	1	250	250	0	100	0	0	0
Reg misc coml sector	1	100	100	100	0	0	0	0
Admin social programs	1	100	100	100	0	0	0	0
Air courier service	1	50	50	100	0	0	0	0
Whol farm/garden mach	1	250	0	100	0	0	0	0
Whol electrical equip	1	0	0	0	0	0	0	0
Other payment categories								
Cash experiences	37	3,600	1,000					
Payment record unknown	0	0	0					
Unfavorable comments	0	0	0					
Placed for collections	0	N/A	0					
Total in D&B's file	136	2,465,600	700,000					

Accounts are sometimes placed for collection even though the existence or amount of the debt is disputed.

Indications of slowness can be result of dispute over merchandise, skipped invoices etc.

Detailed payment history for this company

Date Reported (mm/yy)	Paying Record	High Credit	Now Owes	Past Due	Selling Terms	Last Sale Within (month)
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07/14	Ppt	50,000	0	0	2-3 mos
06/14	Ppt	100,000	2,500	0	1 mo
	Ppt	55,000	100	0	1 mo
	Ppt	50,000	35,000	0	1 mo
	Ppt	45,000	7,500	0	1 mo
	Ppt	20,000	10,000	0	1 mo
	Ppt	10,000	0	0	4-5 mos
	Ppt	5,000	2,500	0	1 mo
	Ppt	2,500	2,500	0	1 mo
	Ppt	2,500	0	0	6-12 mos
	Ppt	2,500	0	0	6-12 mos
	Ppt	1,000	0	0	2-3 mos
	Ppt	1,000	0	0	6-12 mos
	Ppt	1,000	0	0	2-3 mos
	Ppt	1,000	0	0	1 mo
	Ppt	1,000	0	0	2-3 mos
	Ppt	750	500	0	1 mo
	Ppt	500	0	0	6-12 mos
	Ppt	500	0	0 N30	6-12 mos
	Ppt	250	100	0	1 mo
	Ppt	100	0	0	6-12 mos
	Ppt	100	0	0	6-12 mos
	Ppt	50	0	0	4-5 mos
	Ppt	50	0	0	4-5 mos
	Ppt	50	50	0	1 mo
	Ppt-Slow 30	750	0	0	4-5 mos
	Ppt-Slow 60	300,000	5,000	5,000	1 mo
	Ppt-Slow 60	70,000	70,000	10,000	1 mo
	Slow 30	1,000	1,000	0	1 mo
	Slow 30	100	0	0	6-12 mos
	Slow 70	100	0	0	4-5 mos
	(032)	50	0	0 Cash account	6-12 mos
05/14	Ppt		250	0	1 mo
	Ppt	100,000	0	0	2-3 mos
	Ppt	45,000	1,000	0	1 mo
	Ppt	10,000	0	0	4-5 mos
	Ppt	7,500	5,000	0	1 mo
	Ppt	5,000	0	0	6-12 mos
	Ppt	2,500	2,500	0 PROX	1 mo
	Ppt	2,500	2,500	0	1 mo
	Ppt	2,500	0	0 Regular terms	6-12 mos
	Ppt	1,000	500	0	1 mo
	Ppt	1,000	500	0	1 mo
	Ppt	750	750	0	1 mo
	Ppt	500	250	0	1 mo
	Ppt	500	0	0	6-12 mos
	Ppt	250	0	0	6-12 mos
	Ppt	250	0	0	6-12 mos
	Ppt	250	0	0	4-5 mos
	Ppt	250	250	0 N30	1 mo
	Ppt-Slow 30	1,000	500	0	1 mo
	(052)	100		0 Cash account	1 mo

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04/14	Ppt	5,000	0	0	6-12 mos
	Ppt	2,500	2,500	0	1 mo
	Ppt	1,000	1,000	0	1 mo
	Ppt	750	0	0	6-12 mos
	Ppt	500	0	0	2-3 mos
	Ppt	500	500	0	1 mo
02/14	Slow 30	10,000	10,000	10,000	N30
	Slow 30	250	0	0	6-12 mos
	(061)				Sales COD 1 mo
12/13	Ppt	100			1 mo
	Ppt	100			1 mo
	Ppt	0	0	0	N30 6-12 mos
11/13	Ppt	100	100	0	1 mo
10/13	Ppt	7,500			1 mo
09/13	Ppt	50	0	0	6-12 mos
08/13	Ppt-Slow 30	250	0	0	N30 1 mo
	Ppt-Slow 60	2,500	0	0	6-12 mos
07/13	Ppt	5,000	0	0	N30 6-12 mos
05/13	Ppt	700,000			1 mo
	Ppt	50			1 mo
04/13	Ppt	10,000			1 mo
	Ppt	1,000	0	0	N30 6-12 mos
	Ppt	50	0	0	6-12 mos
03/13	Ppt	1,000	0	0	N30 6-12 mos
	Ppt	100			1 mo
	Ppt	50			1 mo
	Ppt	50			1 mo
06/12	Ppt	2,500	0	0	1 mo

Payments Detail Key: ■ 30 or more days beyond terms

Payment experiences reflect how bills are paid in relation to the terms granted. In some instances payment beyond terms can be the result of disputes over merchandise, skipped invoices, etc. Each experience shown is from a separate supplier. Updated trade experiences replace those previously reported.

Public Filings

Currency: Shown in USD unless otherwise indicated 

Summary

The following data includes both open and closed filings found in D&B's database on this company.

Record Type	# of Records	Most Recent Filing Date
Bankruptcy Proceedings	0	-
Judgments	0	-
Liens	1	12/10/12
Suits	0	-
UCCs	0	-

The following Public Filing data is for information purposes only and is not the official record. Certified copies can only be obtained from the official source.

Liens

A lien holder can file the same lien in more than one filing location. The appearance of multiple liens filed by the same lien holder against a debtor may be indicative of such an occurrence.

MOSS ADAMS LLP

Amount 89
Status Void
CASE NO. 12-1893256
Type County Tax
Filed By TAX COLLECTOR
Against MOSS ADAMS LLP, LOS ANGELES, CA
Where Filed LOS ANGELES COUNTY RECORDER OF DEEDS, NORWALK, CA
Date Status Attained 04/24/13
Date Filed 12/10/12
Latest Info Received 05/15/13

Government Activity

Activity summary

Borrower (Dir/Guar)	NO
Administrative Debt	NO
Contractor	YES
Grantee	NO
Party excluded from federal program(s)	NO

Possible candidate for socio-economic program consideration

Labour Surplus Area	N/A
Small Business	N/A
8(A) Firm	N/A

The details provided in the Government Activity section are as reported to Dun & Bradstreet by the federal government and other sources.

History & Operations

Currency: Shown in USD unless otherwise indicated 

Company Overview

Company Name:	MOSS ADAMS LLP
Street Address:	999 Third Ave Ste 3500 Seattle, WA 98104
Phone:	206 302-6500
Fax:	206-652-2098
URL:	http://www.mossadams.com
History	Is clear
Present management control	101 years

History

The following information was reported: **12/19/2013**

Officer(s): RICK ANDERSON, PARTNER
 CHRIS SCHMIDT, CEO
 DICK FOHN, COO-PRES
 TOM BOURNE, CFO

The Washington Secretary of State's business registrations file showed that Moss Adams LLP was registered as a Limited Liability Partnership on January 04, 1996.

MOSS ADAMS LLP

Ownership information provided verbally by Andrea Doll, Bus Mgr, on Jul 29 2010.
Business started 1913 by John Mac Intosh.

RECENT EVENTS :

On October 11, 2011, sources confirmed that Moss Adams LLP, Seattle, WA, completed the acquisition of Warinner Gesinger & Associates LLC, Shawnee Mission, KS, on September 1, 2011. With the acquisition, Warinner Gesinger & Associates LLC, will no longer be a legal operating entity and will now operate as a branch of Moss Adams LLP. Financial terms were not disclosed. Further details are not available.

RICK ANDERSON born 1958. 1975-present active here.

CHRIS SCHMIDT. Antecedents are unknown.

DICK FOHN. Antecedents are unknown.

TOM BOURNE. Antecedents are unknown.

Business Registration

CORPORATE AND BUSINESS REGISTRATIONS REPORTED BY THE SECRETARY OF STATE OR OTHER OFFICIAL SOURCE AS OF Jul 08 2014

Registered Name: MOSS ADAMS LLP
Business type: LIMITED LIABILITY PARTNERSHIP
State of incorporation: WASHINGTON
Filing date: Jan 04 1996
Registration ID: 601680467
Duration: PERPETUAL
Status: ACTIVE
Where filed: SECRETARY OF STATE/CORPORATIONS DIVISION , OLYMPIA , WA
Registered agent: Scott Kallander , 999 THIRD AVE #3300 , SEATTLE , WA , 981040000

Operations

12/19/2013

Description: Provides accounting, auditing and bookkeeping services, specializing in certified public accounting (100%).
 Has 23,000 account(s). Terms are undetermined. Sells to general public. Territory : undetermined.
 Nonseasonal.

Employees: 1,215 which includes partners. 200 employed here.

Facilities: Rents 31,000 sq. ft. in a multi story a building.

Location: Central business section on main street.

Branches: This business has multiple branches; detailed branch information is available in the D & B linkage or family tree products.
 This business has 3 subsidiaries.

Subsidiaries: Moss Adams LLC, New York, NY (100%) chartered 1998. Operates as certified public accountant.
 Entech Solutions LLC, Redmond, WA (51%) chartered 1998. Operates as certified public accountant.
 Moss Adams Consulting LLC (100%) chartered 1998. Operates as mergers and acquisitions consulting firm.

SIC & NAICS

SIC:

Based on information in our file, D&B has assigned this company an extended 8-digit SIC. D&B's use of 8-digit SICs enables us to be more specific about a company's operations than if we use the standard 4-digit code.

The 4-digit SIC numbers link to the description on the Occupational Safety & Health Administration (OSHA) Web site. Links open in a new browser window.

8721 0101 Certified public accountant

NAICS:

541211 Offices of Certified Public Accountants

Banking

MOSS ADAMS LLP

09/12 Account(s) averages medium 4 figures. Account open over 10 years.
 (Same bank)Account(s) averages moderate 4 figures. Account open over 10 years.
 (Same bank)Account(s) averages moderate 4 figures. Account open over 10 years.
 (Same bank)Account(s) averages medium 5 figures. Account open over 10 years.
 (Same bank)Account(s) averages low 6 figures. Account open over 10 years.

Financials

Currency: Shown in USD unless otherwise indicated 

Company Financials: D&B

Additional Financial Data

As of October 9, 2013, attempts to contact the management of this business have been unsuccessful. Outside sources confirmed operation and location.

Request Financial Statements

[Request Financial Statements](#)

Requested financials are provided by MOSS ADAMS LLP and are not DUNSRight certified.

Key Business Ratios

D & B has been unable to obtain sufficient financial information from this company to calculate business ratios. Our check of additional outside sources also found no information available on its financial performance.

To help you in this instance, ratios for other firms in the same industry are provided below to support your analysis of this business.

Based on this Number of Establishments 30

Industry Norms Based On 30 Establishments

	This Business	Industry Median	Industry Quartile
Profitability			
Return on Sales %	UN	7.1	UN
Return on Net Worth %	UN	41.3	UN
Short-Term Solvency			
Current Ratio	UN	2.6	UN
Quick Ratio	UN	1.7	UN
Efficiency			
Assets to Sales %	UN	33.3	UN
Sales / Net Working Capital	UN	5.6	UN
Utilization			
Total Liabilities / Net Worth (%)	UN	42.5	UN

UN = Unavailable

Detailed Trade Risk Insight™

Detailed Trade Risk Insight provides detailed updates on over 1.5 billion commercial trade experiences collected from more than 260 million unique supplier/purchaser relationships.

Days Beyond Terms - Past 3 & 12 Months

3 months from May 14 to Jul 14

4
Days

Dollar-weighted average of **76** payment experiences reported from **17** companies

12 months from Aug 13 to Jul 14

5
Days

Dollar-weighted average of **114** payment experiences reported from **29** companies

Derogatory Events Last 11 Months from Jul 13 to May 14

No Derogatory trade Event has been reported on this company for the past 13 Months

Total Amount Current and Past Due - 11 month trend from Jul 13 to May 14

Status	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14
Total	259,494	838,985	496,464	425,642	322,844	270,980	297,106	284,200	246,706	241,841	285,115
Current	227,479	829,151	480,843	425,585	285,380	266,515	272,304	278,492	238,842	167,462	226,735
1-30 Days Past Due	32,015	9,834	15,099	-	37,407	4,218	26,036	4,841	7,714	6,932	10,349
31-60 Days Past Due	-	-	522	57	-	190	-	867	150	1,255	280
61-90 Days Past Due	-	-	-	-	57	-	153	-	-	25,306	-
90+ Days Past Due	-	-	-	-	-	57	1,081	-	-	40,886	47,742

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