Request for Proposals (RFP) for Auditing Services

Finance, Audit, and Accountability
City Council Committee
June 12, 2006
Purpose

• To provide historical background of previous action regarding auditing services contract

• To brief the committee on the:
  – Proposal process
  – Solicitation efforts
  – Evaluation process
Background

• The City is required by Charter to have an independent audit of “the books of account, records and transactions of all the administrative departments of the City”
• A new contract for auditing services needs to be awarded for upcoming audit of FY 2005-06 financial statements
• In 2003, the Finance and Audit Committee expressed the desire to award this contract to eligible firms on a three year basis
• Further, if the current firm desires to propose again after three year term, they would be required to replace 2 of the 3 management tier personnel: Senior Auditor, Manager, or Partner
Background

- The last contract for auditing services was awarded to KPMG, LLP which has been the auditor for the past eight years.
- Despite significant solicitation efforts, the last RFP received limited response from firms solicited due to:
  - Large firms already have other contracts with the City that present conflict of interest issues.
  - Many larger firms do not pursue governmental business.
  - Smaller firms do not have required experience to compete.
Key Elements of the RFP

- Unlike most contracts, the Dallas City Council will typically evaluate and recommend award of the auditing services contract without review by City staff.
- The RFP will be issued immediately following approval by the Finance, Audit and Accountability Committee.
- The RFP (attached) outlines the requirements of the auditing service contract, and the criteria for evaluation.
Key Elements of the RFP

• All proposals will include:
  – Table of Contents
  – Scope of services
  – Detailed listing of audit staff
  – Audit approach
  – Identification of any potential audit problems, and firm’s approach to resolving these problems
  – Firm profile
  – List of any lawsuits, either pending or filed since January 2000 including subject matter and status
  – Governmental experience
  – Compliance with auditing standards generally accepted in the US
  – Any additional data including maintenance of insurance requirements, audit team including MWBE participation, involvement in local and governmental organizations
  – Audit Fees
Key Elements of the RFP

• Evaluation Criteria:
  – Prior government auditing experience 30%
  – Qualifications of staff assigned to contract 25%
  – Audit Approach 15%
  – Cost 30%

• Evaluation process
  – All proposals received will be forwarded to the members of the FA&A committee
  – Committee will review and select firms for oral interviews
  – Committee will select proposer deemed most qualified
  – Recommendation will be forwarded to full council for contract award
Solicitation Process

- RFP will be posted on City’s website, and e-mails sent to all audit service providers registered within the City’s vendor database
- Notice published in the Dallas Morning News twice over a two week period
- Two pre-proposal conferences will be held to solicit input from prospective firms
- Notice sent to all area Chambers of Commerce for distribution to their members
- Notice sent to the Dallas area CPA organizations
- Each of the top 20 firms in the DFW area, per Dallas Business Journal Book of Lists, will also receive phone calls to their managing partner or chief executive
- Follow-up calls will also be made to all firms attending either of the two pre-proposal conferences
Next Steps

• Issue RFP following approval by FA&A committee
• Begin solicitation efforts
• Receive proposals and forward to FA&A committee
• Schedule interviews of firms by FA&A committee
• Forward recommendation of most qualified firm to full City Council for contract award
REQUEST FOR PROPOSAL

Auditing Services

BJ0616
June 2006

Dear Certified Public Accountant:

Enclosed is a Request for Proposal for professional audit services required by the City of Dallas for fiscal year ending 9/30/06, with the option of auditing the City of Dallas' financial statements for the two subsequent fiscal years. If your firm desires to present a proposal, please submit by 10:00 a.m. July 7, 2006.

City of Dallas
 c/o Purchasing Agent
 1500 Marilla, Room 3FN
 Dallas, TX  75201
 (214) 670-3326

At a later date, we will schedule presentations before the Finance, Audit and Accountability Committee for the firms short-listed. A final selection will be made sometime after the presentations.

We look forward to your participation in this proposal process.

Sincerely,

David Cook
Chief Financial Officer
REQUEST FOR PROPOSAL
Auditing Services

I. Introduction

The City of Dallas is soliciting proposals from qualified certified public accounting firms for the City's annual audit requirements beginning with the fiscal year ending September 30, 2006, with one-year contract renewals for each of two subsequent fiscal years. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial auditing committees in the Government Auditing Standards (1994) issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of states, local governments and non-profit organizations. After reviewing all proposals submitted, the City will notify those firms it wishes to consider further and will schedule oral presentations before the Council's Finance, Audit and Accountability Committee.

The successful firm will be selected using the criteria identified in Section X and audit fees negotiated. The City reserves the right to reject any and all proposals submitted and to request additional information. It should be noted that the use of the auditor's opinion and audited financial statements is at the discretion of the City. The successful firm will be required, in the contract, to consent to the use by the City of the auditor's opinion and the City's audited financial statements in connection with City debt offering documents. For the past 8 years, KPMG, LLP has been the City's auditor with, currently, Marilou Martinez Stevens & Associates, Hopkins & Associates and Logan & Associates, P.C. through joint venture partnerships. The City's Comprehensive Annual Financial Reports (CAFRs) have been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada for the past twenty three fiscal years. The FY05 audit is nearing completion and the FY05 CAFR will be submitted for review by GFOA in anticipation of twenty-fourth Certificate award. Special assistance may be required by the
auditors to meet the requirements of this program in submission of future CAFRS.

II. Minority Participation

The City of Dallas is committed to providing women- and minority-owned business enterprises with all available opportunities possible under the law. Compliance with the City's Good Faith Effort Plan is essential. Please see Attachment. We, therefore, encourage the prime contractor to extend an opportunity to qualified women and/or minority firms to participate in a joint venture agreement or as a subcontractor(s) in the engagement. A list of Minority Business Enterprise firms, or other information or assistance can be obtained from:

Business Development & Procurement Services
City Hall
1500 Marilla, Room 3FN
Dallas, TX 75201
(214) 671-9814

III. Description of the City

The City of Dallas, incorporated in 1856, adopted the City Charter in 1907 and has had a Council-Manager form of government since 1931. The City's 2006 budget provides for $1.69 billion in operating expenditures and $529 million in capital improvements to furnish the full array of municipal services to its citizens.

IV. Audit Requirements

A. The City Council is required by the City Charter to have an independent audit of "the books of account, records and transactions of all the administrative departments of the City". The City maintains numerous individual funds and groups of accounts to record these transactions. "Exhibit A" lists the reporting entities to be audited, by fund type, that comprise the City's Comprehensive Annual Financial Report and the present number of funds maintained for each type.
B. "Exhibit B" lists the City's several pension plans, which are reported and audited separately, with their respective report dates. Audits of the Pension Trust Funds are not included as part of this request for proposal, but the funds are considered component units of the City.

C. "Exhibit C" includes those funds requiring compliance audits as prescribed by other governmental agencies or revenue bond ordinances.

D. Dallas Water Utilities (DWU) and Aviation (AVI) require separate audited financial statements and a certificate of adequate net revenue coverage for each bond sale. Verification of arithmetical computation of adequacy of escrowed securities and interest will be required for DWU bond refunding as well as infrequent comfort letter(s) (last required in 1988). All such fees (except audit fees) should be separately stated.

E. Auditor's review of the City's "Performance Report" is required within the normal course of the City's audit. The Performance Report contains consolidated financial statements prepared on the accrual basis of accounting. Separate fund and account group financial statements are not presented and all significant interfund transactions and balances are eliminated.

F. A compliance audit is required of management controls on investments and adherence to the City's established investment policy and the Public Funds Investment Act.

G. A Management Recommendation Letter setting forth any weaknesses or opportunities for improvement in the City's operations and procedures must be provided as a result of the auditor's study and evaluation of the City's system of internal accounting control. A written report of all irregularities and illegal, or indications of illegal, acts must be immediately given to the City Manager, Chief Financial Officer, Director of the Office of Financial Services, the City Controller and the City Attorney.
H. The City also requires the performance of a Single Audit (Schedule of Grant Expenditures) of federal, state and local grant funds as prescribed by the "Single Audit Act of 1984" as amended and the U.S. Office of Management and Budget (OMB) Circular A-133 and the State of Texas Single Audit Circular (the Circular) in accordance with the State Uniform Grant Management Standards. "Exhibit D" lists various federal, state and local agencies that currently provide grant funds to the City.

V. Accounting Information

A. The modified accrual basis of accounting is used for all governmental fund types; revenues are recorded when measurable and available.

B. Expenditures are recorded when incurred as fund liabilities according to generally accepted accounting principles.

C. All proprietary fund types use the accrual basis of accounting, and economic resources measurement flows.

D. All funds are restated to the accrual basis of accounting and economic resources measurement focus for the government-wide financial statements. The City budget represents departmental appropriations authorized by the annual appropriation ordinance and as revised by the City Council during the fiscal year. Appropriations, estimated revenues and encumbrances are recorded in the accounting records.

E. Financial System

1. The City uses the integrated accounting system Advantage version 3.5, a product of CGI-AMS, Inc., Fairfax, Virginia. Advantage is a financial management system which provides general ledger functions including
encumbrance and budget controls, and modules for purchasing, fixed assets, inventory management, and job cost.

The Lawson Human Resources Information System interfaces with Advantage and is not part of the integrated system. Various other billing and cash receipts systems also interface with Advantage.

2. Approximately 25,000 journal vouchers are entered annually by approximately 1,000 data entry personnel and general system users. Another 50,000 transactions annually are input as interface files from 'feeder' systems such as payroll, water utilities customer information and accounting, equipment services billing, data processing billing, telephone billing, interest distribution, and inventory systems.

3. The accounting structure of Advantage includes approximately:
   a) 1,000 Funds
   b) 6,600 Units
   c) 900 Balance Sheet Accounts
   d) 600 Expenditure Object Categories
   e) 900 Revenue Source Categories

4. The City processes about 105,000 payment vouchers annually resulting in approximately 85,000 checks. (Multiple vouchers to the same vendor on the same day combine into a single check.) The City also processes approximately 9,400 wire transfers per year.

5. The Advantage Financial data base consists of four components, all of them Oracle tables:
   a) Document Catalog contains all documents which were
processed. Documents may be archived, but encumbrances which are still open will not be archived.

b) Tables contain chart of accounts, configuration options and various repositories of information, such as vendors.

c) Journals contain chronological accounting activity in detail.

d) Ledgers contain summary-level accounting data.

6. Documentation for the City's systems, policies, and procedures is provided by various manuals including:

   a) Administrative Directives Manual

   b) Advantage Information Guide

   c) Advantage Financial User Guides

   d) Human Resources Information System (HRIS) Manual

   e) Records Management Manual

   f) Personnel Rules

   g) Online help for pages and individual fields

   h) City Charter

F. Centralized Computer Center

The City of Dallas has a Centralized Computer Center. The Advantage financial system is supported, as follows:

   a) Four Sun V480 servers, Solaris 9: Database, Vendor Self-Service, Web/Application and Test.

   b) The application is written in Java. IBM Websphere serves HTML pages to standard web browsers on the Intranet.

   c) The database is Oracle 9i.
d) The data extraction tool is Oracle PL/SQL (SQL Plus), or other database utilities.

e) The end-user reporting tool is InfoAdvantage (a vendor-provided configuration of Business Objects), which runs on a Wintel platform.

f) A separate fleet management and inventory system runs on an ALPHA 4100.

VI. Assistance Available to Auditors

The City Controller’s Office staff will prepare workpapers, provide document search and make available training aids for orientation of the auditor’s staff.

VII. Proposal Requirements

Each firm should submit their proposal in twenty copies. Items to be included are:

A. Table of Contents

Include a clear identification of the material submitted by section and by page number.

B. Scope of Service Section

Clearly describe the scope of the required services to be provided defined in terms of both financial statement audit and compliance audit.

C. Audit Staff

Identify the responsible partner(s) and appropriate partner, manager, and other supervisors who will work on the audit, including staff from other than the local office. Resumes for each should be included, including specific governmental experience and whether they are licensed to practice as a Certified Public Accountant in the State of
Texas. The depth of the staff available should be included and the firm’s intent regarding continuity of assigned staff during future years. Also indicate any joint venture or subcontractor participation by other audit firms and staff profiles as appropriate. State whether the proposed staff have received continuing professional education in governmental accounting and auditing during the last two years.

D. Audit Approach

Clearly describe your firm’s approach to conducting the audit. Include in this description your proposed utilization of City staff, methodology for accomplishing the varied audit requirements in a timely and efficient manner and any special techniques you may employ to facilitate the first year engagement. Also include proposed segmentation of the engagement, level of staff assigned to each segment, approach to determining sample sizes, approach to determining compliance with laws and regulation, and the approach to be used in gaining an understanding of the internal control structure. It is the City’s goal to issue audited financial statements within 120 days after the fiscal year end. Therefore, indicate procedures and/or work schedules that would be used to facilitate the completion of the audit within this time frame in the first and subsequent two years.

E. Identify any potential audit problems, the firm’s approach to resolving these problems, and any special assistance that will be requested from the City.

F. Profile of the Firm

State whether your firm is local, national or international. State whether your firm is independent as defined by applicable auditing standards. Give the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors and other professional staff employed at that office and your proposed billing
rates for each.

If a firm holding a three-year contract with the City, present or future, desires to propose again, that firm would be required to replace two of the following three management level personnel: Senior Auditor, Manager, Partner.

G. List of all lawsuits, either pending as of June 2006 or filed since that date, including subject matter and status. Disclose any disciplinary action brought against your firm or employees by state regulators, bodies, or professional organizations during the past five years.

H. Governmental Experience

Describe recent experience in governmental auditing, pension fund auditing, Single Audit, and grant auditing similar to the type requested and emphasize any local office engagements. Include whether those clients received the GFOA certificate for excellence in financial reporting for each of the years the client was served by your firm. Provide as references the names and telephone numbers of client officials responsible for those audits.

I. Compliance with Auditing Standards Generally Accepted in the United States of America.

State whether your firm intends to comply with auditing standards generally accepted in the United States of America and the standards applicable to financial auditing committees in the Government Auditing Standards (1994) issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of states, local governments and non-profit organizations, auditing standards generally accepted in the United States of America and the standards applicable to financial auditing committees in the Government Auditing Standards (1994) issued by the Comptroller General of the
United States, and OMB Circular A-133, Audits of states, local governments and non-profit organizations, including special reporting on internal controls and on compliance with applicable laws and regulations. State whether your firm has complied with applicable requirements for external quality control review and continuing professional education. Include a copy of the report on the firm's most recent external quality control review with a statement whether that review included a review of specific government engagements. State also whether your firm has complied with continuing professional education in governmental accounting and auditing as specified by the GAO.

J. Additional Data

The successful proposer will be required to purchase, and maintain during the term of the contract, insurance as described in "Exhibit F". Give any additional information considered essential to this proposal, including involvement in state and local government organizations, seminars, etc. Indicate any planned participation by certified women- or minority-owned firms. Indicate your availability in providing a minimum of 16 hours of continuing professional education annually for the City's professional accounting staff. Indicate your firm's availability for providing year round accounting, financial management systems, and pension/actuarial consultation. Indicate the degree of significance your firm attaches to the "management letter" provided after each audit regarding the City's procedural operations.

K. Audit Fees

Provide a fee estimate for the City's requirements which indicates:

1) the fee and estimated hours for the audit of the Comprehensive Annual Financial Report (CAFR) only.
2) a combined fee and estimated hours for the simultaneous audit of the CAFR and Schedule of Grant Activity (Single Audit).

3) the fee and estimated hours for past audit review of the City’s official statement in conjunction with its bond offerings.

4) the fee and estimated hours for verification of arithmetical computation of adequacy of escrowed securities and interest for DWU bond refunding and infrequent comfort letter(s) (last required in 1988).

5) the maximum percentage increase in 1), 2), 3), and 4) that can be anticipated in subsequent years (see Section IX).

6) Hourly rates for services which may be requested outside the scope of the audits for each of the following: Partner, Manager, Senior Accountant, and Staff Accountants

VIII. **Selection Process**

The Finance, Audit and Accountability Committee of the City Council will review the proposals, choose the firms for oral presentations and select the firm it deems most qualified.

IX. **Contract**

The professional audit firm selected by the City to perform this service will be required to sign a contract prepared by the City Attorney’s Office (sample contracts are provided). Any modifications to the contract should be addressed in the proposer’s response to this RFP. Modifications to the contract are subject to review and approval by the City Attorney’s Office. The contract will be a one year contract with an option to renew the contract for up to two successive one year periods.
X. **Criteria for Evaluation**

The criteria for evaluation will include, but not be limited to, the following areas with the approximate weightings as noted:

A. **Prior governmental auditing experience**
   - current governmental clients
   - experience in comparable auditing/Single Audit
   - quality assurance review - unqualified opinion
   - participation in governmental organizations and agencies
     such as GFOA and state municipal leagues and associations

B. **Qualifications of staff to be assigned to the audit**
   - qualifications and experience in municipal auditing
   - extent of continuing education received by staff
   - size of local office
   - extent of on-site staff experienced and qualified in EDP auditing

C. **Audit approach**
   - extent of City staff utilization during engagement
   - reasonableness of audit timetable
   - reasonableness of audit hours
   - adequacy of sampling techniques and analytical procedures

D. **Fees**

If you have any questions prior to the pre-proposal conference, contact Ed Matthews (214) 670-3337.
EXHIBIT A

**Reporting Entities to be Audited**

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Entities</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Funds:</strong></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>26</td>
</tr>
<tr>
<td>Debt Service</td>
<td>4</td>
</tr>
<tr>
<td>Special Revenue Fund</td>
<td>555</td>
</tr>
<tr>
<td>Capital Project Fund</td>
<td>214</td>
</tr>
<tr>
<td>Permanent Fund</td>
<td>5</td>
</tr>
<tr>
<td><strong>Internal Service Funds:</strong></td>
<td></td>
</tr>
<tr>
<td>Equipment Services</td>
<td>1</td>
</tr>
<tr>
<td>Communication Services</td>
<td>2</td>
</tr>
<tr>
<td>Office Services</td>
<td>1</td>
</tr>
<tr>
<td>Information Systems</td>
<td>1</td>
</tr>
<tr>
<td>Risk Funds</td>
<td>16</td>
</tr>
<tr>
<td><strong>Enterprise Funds:</strong></td>
<td></td>
</tr>
<tr>
<td>Water Utilities</td>
<td>68</td>
</tr>
<tr>
<td>Convention Center</td>
<td>25</td>
</tr>
<tr>
<td>Airport</td>
<td>17</td>
</tr>
<tr>
<td>Municipal Radio</td>
<td>2</td>
</tr>
<tr>
<td>Building Inspection</td>
<td>1</td>
</tr>
<tr>
<td><strong>Fiduciary Funds</strong></td>
<td></td>
</tr>
<tr>
<td>Agency Fund</td>
<td>12</td>
</tr>
<tr>
<td>Pension Trust Fund</td>
<td>3</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td></td>
</tr>
<tr>
<td>General Fixed Assets</td>
<td>2</td>
</tr>
<tr>
<td>General Long-Term Debt</td>
<td>1</td>
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<tr>
<td><strong>Component Units</strong></td>
<td>2</td>
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* Separate audited financial statements are prepared for Dallas Water Utilities and Aviation Fund for financial disclosure in official statements relating to revenue bond sales.
City Retirement Funds to be Reported Separately

<table>
<thead>
<tr>
<th>Pension Plan</th>
<th>Report Date</th>
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<tbody>
<tr>
<td>Employees' Retirement Fund</td>
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</tr>
<tr>
<td>Dallas Police and Fire Pension System</td>
<td>12/31</td>
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<tr>
<td>Police &amp; Fire Supplemental Pension Fund</td>
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### Funds Requiring Compliance Audit

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<thead>
<tr>
<th>Fund</th>
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</thead>
<tbody>
<tr>
<td>Water Utilities</td>
<td>Revenue Bond Ordinance</td>
<td>9/30</td>
</tr>
<tr>
<td>Convention Center</td>
<td>Revenue Bond Ordinance</td>
<td>9/30</td>
</tr>
<tr>
<td>Airport Revenue</td>
<td>Revenue Bond Ordinance</td>
<td>9/30</td>
</tr>
</tbody>
</table>
Agencies Providing Grant Funds to City of Dallas

U.S. Department of Agriculture
U.S. Department of Commerce
U.S. Department of Education
U.S. Department of Health and Human Services
U.S. Department of Homeland Security
U.S. Department of Housing and Urban Development
U.S. Department of Interior, National Park Services
U.S. Department of Justice
U.S. Department of Transportation
U.S. Army Corps of Engineers
U.S. Environmental Protection Agency
Texas Department of Agriculture
Texas Department of Health
Texas Department of Transportation
Tax Allocation Section of State Comptroller's Office
Texas Automobile Theft Prevention Authority
Texas Commission on Alcohol and Drug Abuse
Texas Commission on Environmental Quality
Texas Commission on the Arts
Texas Engineering Extension Services
Texas Health and Human Services Commission
Texas State Library and Archives Commission
Texas Water Development Board
Texas Workforce Commission
State of Texas Comptroller of Public Accounts
State of Texas Office of the Attorney General
National Association of County and City Health Officials
National Endowment for the Arts
National Endowment for Humanities
National Highway and Traffic Safety Administration
North Central Texas Council of Government
Institute of Museum and Library Services
Federal Aviation Administration
Governor's Office of General Council and Criminal Justice
Telecommunications Infrastructure Fund Board
## Largest Metroplex ACCOUNTING FIRMS

Ranked by number of local professionals in 2003

<table>
<thead>
<tr>
<th>Rank</th>
<th>Name</th>
<th>Telephone</th>
<th>Local/total professionals</th>
<th>Local/total partners</th>
<th>Local/total employees</th>
<th>Local/total office</th>
<th>Billing</th>
<th>Management consulting</th>
<th>Tax services</th>
<th>Accounting services</th>
<th>Litigation support</th>
<th>Computer consulting</th>
<th>Corporate consulting</th>
<th>Business planning</th>
<th>Small business services</th>
<th>Managing partner/ year established</th>
<th>Location/ Web site address</th>
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<td>20</td>
<td>Stovall, Grandey &amp; Whately LLP</td>
<td>817-338-1112</td>
<td>20</td>
<td>10</td>
<td>3</td>
<td>31</td>
<td>1</td>
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<td>x</td>
<td>x</td>
<td>x</td>
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<td>x</td>
<td>x</td>
<td>x</td>
<td>David G. Stovall</td>
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<tr>
<td>21</td>
<td>BKR Cornwall Jackson</td>
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<td>31</td>
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<td>Les McClennan</td>
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<td>Pickens Sneedgrass Koch &amp; Co.</td>
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<td>x</td>
<td>Betsy Pickens</td>
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<td>23</td>
<td>Salmon, Beach &amp; Associates PLLC</td>
<td>972-302-1111</td>
<td>18</td>
<td>12</td>
<td>3</td>
<td>26</td>
<td>1</td>
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<td>x</td>
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<td>x</td>
<td>B. W. Salmon, J.C. Beach</td>
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<tr>
<td>24</td>
<td>Henry, Held &amp; Railey LLP</td>
<td>972-444-3535</td>
<td>18</td>
<td>12</td>
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<td>26</td>
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<td>x</td>
<td>x</td>
<td>Scott Henry</td>
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<td>25</td>
<td>Judd, Thomas, Smith &amp; Co.</td>
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<td>NA</td>
</tr>
</tbody>
</table>

NA: Not available
NR: Not ranked
Source: The accounting firms

Research: Jerry Gustafson and Pawan Lall