

March 14, 2017



Jonathan Cushman, CPA LLC Testimonial

Elizabeth D. Kipp
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Candice Cushman has been part of our team since 2015, working with us to obtain an unmodified audit opinion. Specific services Candice has provided to our organization include:

- Compliance with 2 CFR 200.313 – Bi-annual asset inventory: Candice works with our team to identify, locate, and record within our accounting system all fixed assets. The result is a fixed asset listing that reconciles to the trial balance and complies with grant requirements. The system we set up is easily manageable and the year-end closing process takes less time.
- Account Reconciliations: Candice works with our team to prepare for the audit by helping reconcile our complete trial balance to the underlying support including (but not limited to) the Schedule of Expenditures of Federal Awards (SEFA), interfund receivables, transfers, equity, assets, and liabilities. Additionally, Candice has leveraged her public accounting experience as an auditor to participate with the audit including assistance in posting the necessary audit adjustments and reconciling to the auditor's trial balance.
- Developing policies and procedures: Candice worked with us to streamline and simplify our accounting and payroll processes. She assisted in drafting the record retention policy to allow us to free up storage space. She assisted in updating our accounting policies to comply with the 2 CFR 200 Uniform Guidance standards. Candice also assisted in drafting an ACH policy to reduce the lag time between billing our customers and receiving payment.
- Indirect Cost Rate Proposal Preparation: Candice assists in timely preparation of indirect cost proposals and completion of the negotiation process.

Sincerely,

Leann Anguiano
Finance Supervisor
Big Sandy Rancheria
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