



Dear Clients:

We would like to take this opportunity to make you aware that Cassells & Associates, CPA, P.A. has joined the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center. As part of our Center membership requirements and our commitment to quality, Annette Cassells-Wilson, CPA has been named the firm's designated partner in charge of ensuring the quality of our governmental and not-for-profit organizations (NPO) audit services, particularly our services performed under:

- *Government Auditing Standards*
- OMB Circular A-133
- HUD Audit Guide.
- AASHTO Architectural and Engineering Uniform Audit Guide (Department of Transportation Audit)
- U.S. Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Program at Participating Institutions and Institution Servicers.*

At Cassells & Associates, CPA, P.A., we are committed to achieving the highest quality and most efficient audits possible with our specialized team of auditors. We have over 40 years of combined experience in performing audits and we presently audit in the following areas:

- Non-profit Organizations, OMB Circular A-133 and the Single Audit Act
- For Profit Colleges which administer Student Financial Aid (SFA) Funds
- For Profit Architectural & Engineering Consulting Firms Overhead Reimbursement Rate Audit for The Department of Transportation.
- FHA Supervised Mortgagees audit under HUD Audit Guide (HUD Handbook)

We have joined the Governmental Audit Quality Center to gain access to comprehensive resources that will assist us in further enhancing the quality of your audit. The Center membership will provide us timely information on a variety of technical, legislative and regulatory subjects that we can in turn apply to your audit to help ensure compliance with the appropriate standards and changes in regulations.

By joining the Center, we are committing to adhere to the highest quality standards by voluntarily agreeing to the Center membership requirements, which include designating a partner responsible for the quality of our governmental audit practice, establishing quality control programs, performing annual internal inspection procedures, and making our peer review report findings publicly available.

Governmental Audit Quality Center membership allows us to continue our quality initiatives within our governmental audit practice and demonstrates our continued commitment to deliver the most efficient quality audit possible.

For more information visit the Governmental Audit Quality Center at <http://www.aicpa.org/InterestAreas/GovernmentalAuditQuality>.

Please feel free to contact me at 954-362-1811 ext 122 or e-mail me at Annette@cassellsandassociates.com with any questions that you may have.

We appreciate your business and look forward to sharing the benefits of our Center membership with you.

Sincerely,

Annette Cassells-Wilson, CPA