

Audit Proposal
and
Commitment to Serve

Florida Health Maintenance Organization
Consumer Assistance Plan

September 20, 2010

By: Christopher H. Moran, CPA, LLC
Certified Public Accountant

1311 N. Paul Russell Road, Ste. B203
Tallahassee, FL 32301

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September 20, 2010

Mr. Bruce D. Platt, Plan Manager
Florida Health Maintenance Organization
Consumer Assistance Plan
106 East College Avenue, Suite 1200
Tallahassee, FL 32301

Dear Mr. Platt:

We appreciate the opportunity to present Christopher H. Moran, CPA, LLC to you. We would take great pride in being retained as CPAs for the Florida Health Maintenance Organization Consumer Assistance Plan (FLHMOCAP). We understand the scope of services to be provided and give you our commitment to meet the needs of the organization.

We believe that our experience in serving as your audit firm these past two years, as well as our experience with other not-for-profit corporations, provides us with the experience and ability to serve as your CPAs.

The most important components of our service to our clients are the professionals assigned to the engagement team. These individuals are highly experienced in the field of not-for-profit organizations. We are a small firm and this gives us the ability to assign a partner level CPA to your engagement. Christopher Moran takes great pride in his record of service to past and current clients and, if retained, we will provide this level of service in our relationship with FLHMOCAP.

Again, we appreciate the opportunity to present this commitment to serve you and look forward to continuing our relationship with FLHMOCAP if we are selected as your auditors. If we can provide you with additional information or discuss this commitment further with you, we will be available at your convenience.

Respectfully submitted,

Christopher H. Moran, CPA, LLC
Owner

Executive Summary

We understand the scope of services is to provide an audit for the fiscal years ending December 31, 2010 and 2011 as well as preparation of the annual 990 tax return for both years. It also includes any meetings with audit committee or board of directors, as necessary.

These requirements, plus the nature and function of the organization have been reviewed, understood and will be met.

Firm Background

Christopher H. Moran, CPA has been in business as a licensed CPA firm in Florida since June 30, 2004. The Firm was licensed as an LLC in November 2008. Prior to that Mr. Moran was a partner with Purvis Gray and Company. He was the audit partner in charge of the firm's Tallahassee office from 1996 until he left the firm in June 2004. He was with the firm as the manager of the Tallahassee location since joining the firm in July 1987. Before that Mr. Moran was a staff accountant with the firm of T. Michael Tucker, CPA.

Mr. Moran has over 25 years experience as a CPA, and has practiced almost exclusively in the areas of not-for-profits and governmental agencies. As the partner in charge of the Tallahassee office of Purvis Gray and Company, he was the partner in charge of all audits in the Tallahassee and North Florida area. These clients included many large trade associations in Tallahassee, as well as numerous other not-for-profits. Some of his clients included the Florida Institute of Certified Public Accountants, the Florida Home Builders Association, the Florida Health Maintenance Organization Consumer Assistance Plan, the Association of Outdoor Advertisers, and the Association of Hospital Pharmacists.

The firm of Christopher H. Moran, CPA, LLC currently has two other employees. One of the individuals has been working with the firm on a contractual basis since 2004, and is now a full time employee. We have opened an office on Paul Russell Road, Tallahassee.

Similar Audit Experience

Christopher H. Moran, CPA, LLC

The firm has completed the audit for the FLHMOCAP for 2008 and 2009.

The firm has performed numerous engagements for the following not for profit entities:

- Volusia County Home Builders Association
- Cape Coral Construction Industry
- Home Builders Association of Metro Orlando
- Manatee County Home Builders Association
- Liberty County Clerk of the Circuit Court

While a partner at Purvis Gray and Company, Mr. Moran was the partner in Charge of the Following Audits:

- Florida Health Maintenance Organization Consumer Assistance Plan
- Florida Small Employer/Individual Self Insurance Fund
- Florida Institute of Certified Public Accountants
- Florida Home Builders Association
- Florida Outdoor Advertisers Association
- Florida Rural Water Association
- Florida Association of Hospital Pharmacists
- Florida Rural Electric Association

Resumes

Name: Christopher H. Moran	Office Location: Tallahassee
Position in Firm: Owner	
Educational Credentials: Graduated Florida State University, 1981, BS	
Professional Credentials: Received CPA Certificate in 1985, Member AICPA and FICPA	
Years in Accounting: 25	Years With Firm:
	Purvis Gray and Company 16
	Christopher H. Moran, CPA, LLC 6

NOT-FOR-PROFIT EXPERIENCE

ENGAGEMENT	DATES	POSITION
Volusia County Home Builders Association	2004 to 2008	Partner
Florida Electric Cooperatives Association, Inc.	12/94 to 12/00	Partner
Florida Institute of Certified Public Accountants, Inc.	6/87 to 6/06	Partner
Florida Rural Electric Credit Union	1990 to 6/06	Partner
Gadsden Arms Apartments Partnership	12/93 to 6/06	Partner
Bates Realities Partnership	12/93 to 6/06	Partner
Marion Manor Apartments	12/93 to 6/06	Partner
Florida Rural Water Association, Inc.	12/95 to 6/06	Partner
Florida Society of Health-System Pharmacists, Inc.	12/95 to 6/06	Partner
Tallahassee Builders Association, Inc.	10/96 to 6/06	Partner
Florida Home Builders Insurance Agency, Inc.	10/97 to 6/06	Partner
Florida Attractions Association, Inc.	3/99 to 6/06	Partner
Florida Outdoor Advertising Association, Inc.	12/99 to 6/06	Partner
Florida Health Maintenance Organization Consumer Assistance Plan	12/00 to 6/06	Partner
Florida Rural Water Association, Inc.	6/95 to 6/06	Partner
Florida Health Maintenance Organization Consumer Assistance Plan	12/08 to Present	Partner

Catherine E. Sherman
Sherman@CmoranCPA.com

EDUCATION

Florida State University
Tallahassee, Florida
Bachelors of Science in Accounting
2006-Present

WORK HISTORY

Christopher H. Moran, CPA
Staff Accountant
2008-Present

Gulf States Sales Group, Inc.
Office Manager/Finance Manager
2006-2008

SKILLS

Proficient in Microsoft Office
CSA Experience
Microsoft SBA Experience

References

Donna Son
Florida Institute of Certified Public Accountants
325 West College Avenue
Tallahassee, FL 32301
850-224-2727

Liberty County Board of County
Commissioners
Robert Hill, Liberty County Clerk of Court
PO Box 399
Bristol, FL 32321-0399
850-643-5404

Paul Thompson
Florida Home Builders Association
201 East Park Avenue
Tallahassee, FL 32301
850-224-4316

Pricing

The Fee for the 2010 annual audit, presentation to the board (if required) as well as preparation of the 990 tax return will not exceed: \$6500

The Fee for the 2011 annual audit, presentation to the board (if required) as well as preparation of the 990 tax return will not exceed: \$6500

This pricing assumes that no additional activity occurs within the FLHMOCAP, or any unusual problems or significant accounting issues are incurred. In any event, no fee increases will be presented without prior discussion with the board.