



assurance - consulting - tax - technology

PROPOSAL TO PROVIDE PROFESSIONAL SERVICES FOR THE

Louisiana Sales and Use Tax Commission for Remote Sellers

Postlethwaite & Netterville, A Professional Accounting Corporation

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Executive Summary

Postlethwaite & Netterville, APAC, (P&N) is pleased to submit this proposal to provide software selection and application development consulting services for Louisiana Sales and Use Tax Commission for Remote Sellers (the Commission). This proposal outlines our experience, engagement team, service approach, and professional fees.

As a newly created entity whose purpose is to collect sales and use tax assist from remote sellers and remit payments to the state and local jurisdictions, it is our understanding that the Commission is seeking to implement QuickBooks to assist with its accounting and administrative processes.

To accomplish this, the Commission is seeking a collaborative partner with experience in the setup and implementation of QuickBooks as well as an understanding of governmental sector operations and state and local tax regulations.

P&N offers technical experience, industry knowledge, and diverse resources that are well-positioned to assist the Commission in achieving its project objectives. We believe the following factors would make P&N a great partner for the Commission in this endeavor:

Experience in Accounting System Implementation: *First and foremost, our team has extensive experience assisting clients with implementing accounting systems.* We work with clients through every step of the implementation process, from building out the system and establishing proper system controls to final system deployment and user training.

Additionally, in the event that the Commission requires integrations with other software tools, we have custom application development resources that may be able to assist.

Comprehensive Understanding of State and Local Tax: Because the collection of local sales and use taxes is at the heart of this project, the Commission needs a team that understands local taxation regulations and processes. With our roots as the largest and one of the most respected CPA firms in the state, our state and local tax professionals have many years of experience in tax compliance, sales and use tax and business incentives, with a comprehensive focus on Louisiana.

Knowledge of the Louisiana Governmental Operations: P&N brings extensive experience in working with numerous Louisiana governmental entities, including municipalities, state agencies, school boards, law enforcement agencies, and more. In fact, with over 80 governmental entities as clients, the P&N Governmental Group is one of the largest practice areas of the firm. This depth of experience affords us the ability to combine an understanding of public sector operations, accountability and challenges with an objective independent viewpoint of the projects we undertake.

Breadth, Depth and Flexibility of Local Resources: With over total 400 employees based in Louisiana, P&N is able to expand, contract or modify our team as deemed appropriate by the project. Our ability to leverage local personnel not only helps us to minimize out-of-pocket costs but also allows for flexibility with regards to in-person meetings and service delivery.

Our approach will provide the Commission not only with our dedicated core team but with the ability to draw upon numerous specialized resources as needs arise. Specifically, as it relates to our understanding of the Commission’s needs, we are able to leverage the knowledge and experience of P&N’s Control & Risk Advisory team members to assist with the **establishment and monitoring of internal controls** and P&N’s HR Consulting team members to assist with **defining accounting roles and recruiting**, as needed. To the extent needed, we are also able to provide personnel with extensive accounting and financial management experience to **provide short- or long-term accounting support following the deployment of your QuickBooks system.**

In selecting a firm to perform the required services, the Commission must carefully consider which firm is best positioned and has the resources to successfully meet your requirements. We believe our proposal illustrates P&N’s commitment to and method for meeting those needs.

We look forward to working with the Louisiana Sales and Use Tax Commission for Remote Sellers.

Experience and Qualifications

In order for you to truly understand what our team is offering the Commission, it is imperative that you understand the depth of our experience providing similar services to other clients. This section illustrates our knowledge and experience providing services for governmental entities. **We believe our experience, training, and knowledge sets P&N apart.**

SYSTEM IMPLEMENTATION

The key to success in deploying systems is our multi-stage implementation methodology. This consistent approach helps make sure projects are completed efficiently and drive value right away. Below is our multi-stage methodology to system implementation:



STATE AND LOCAL TAX SERVICES

Our respected state and local tax professionals have many years of experience in tax compliance, sales and use tax and business incentives. We have the experience and knowledge in the state and local laws to address serve client needs in many jurisdictions. Our team of state and local tax (SALT) professionals work with businesses to help ensure objectives and positions are achievable while complying with the states' applicable tax laws and rules. Specifically, our skilled professionals help you minimize state and local tax audit liability by serving clients in the areas of:

- Sales and use tax planning
- Sales tax diagnostics
- Credits and incentives assessment
- Income and franchise tax services
- SALT controversy and audit mitigation
- SALT manuals and training
- State income tax planning
- Unclaimed property compliance
- Voluntary disclosure services

GOVERNMENTAL EXPERIENCE

Governmental entities have a unique set of challenges that requires professionals with specific training and experience in the governmental industry. With over 80 governmental entities as clients, P&N's Governmental Group is one of the largest practice areas of the firm.

P&N's clients include:

- State government agencies
- Local governments
- Municipalities
- Public entity risk pools
- Public retirement systems
- Higher education institutions
- School boards

This experience affords us the ability to combine an understanding of governmental operations with an objective, independent viewpoint on the public sector projects we undertake. Because of our diverse governmental client base, our professionals have been exposed to a wide range of funding sources, nature of operations, requirements for reporting and other matters. Our team members have experience with governmental reporting, GASB pronouncements, Uniform Guidance, and a thorough understanding of governmental audit standards and procedures.

Engagement Team Qualifications

Delivering high quality, cost-effective client service depends to a great extent on the careful balancing of professionals who have appropriate industry and business knowledge, strong technical capabilities and well-developed interpersonal skills. P&N provides you with professional personnel who possess these qualifications.

Your key P&N contacts for the requested services are included below. Resumes for these individuals can be found in the **Appendix**.

Brandon Lagarde, CPA, JD, LL.M., is a Director with P&N and leads the firm's Tax Services Group. Brandon concentrates his practice on tax planning and consulting for federal and state income taxes and state and local sales and use tax. Brandon works with clients of all sizes in a variety of industries and assists those organizations with navigating the tax complexities of today's highly regulated environment. *Brandon will serve as your Engagement Director.*

Leeann Anderson is an Accounting Manager in the P&N Tax Services Group. Leeann assists organizations with their accounting and bookkeeping needs and has worked with numerous clients to set up and deploy accounting systems. *Leeann will serve as your Engagement Manager.*

Skye Duhon is a Manager with P&N's Consulting Services Group. Skye's experiences include compiling financial data for use by management, enhancement and support of Sage and Intuit accounting software programs, and business reporting. She assists clients with day-to-day needs within accounting systems as well as more comprehensive process review and development surrounding accounting software programs. As a ProAdvisor of QuickBooks, Skye has extensive knowledge of accounting products as well as a comprehensive understanding of accounting and business processes. *She is available to assist with the Commission's implementation of QuickBooks, as needed.*

Gary Dressler, CPA, is an Associate Director with P&N's Tax Services Group. He has more than 25 years of State and Local Tax (SALT) experience. His primary focus is on all matters pertaining to state and local taxation, including planning, consulting, audit representation, and representation at both state and local appeals hearings. *Gary will be available to serve as a tax resource, as needed.*

Scope of Services and Professional Fees

We believe that establishing and maintaining a mutually beneficial relationship with the Commission includes providing high-quality services at fair and competitive fees. We sincerely want your business and to mutually agree upon a fee structure that is reasonable to both of us.

It is our understanding that if engaged, P&N will perform the following services for the Commission:

Services	Estimated Fees
QuickBooks Company set up and accounting system implementation, including the following: <ul style="list-style-type: none"> • review of appropriate QuickBooks modules and recommendations based on the needs of the organization • provide guidance on merging and conversion of existing data into QuickBooks • review chart of accounts with the client and provide recommendations on the inclusion or exclusion of certain accounts to facilitate reporting 	\$20,000
Development and documentation of best practices of accounting policies and workflow, including internal controls and segregation of duties of the accounting functions	\$6,000
Assist with monthly bank and sub-ledger reconciliations (until Commission is able to obtain internal resources)	\$1,000 per month

The fees above are based on our understanding of the scope of services to be performed and your organization’s current structure. If you feel that these fees are not competitive, we would like the opportunity to provide additional explanations. Should your structure or scope change, P&N reserves the right to amend these fee estimates.

We make ourselves available for routine consultation, questions, and phone calls and do not charge additional fees for these services. Significant additional services not specifically mentioned in this proposal will be billed at our standard hourly rates.

ADDITIONAL SERVICES

Based on our previous conversations with the Commission, we understand that you may require assistance in additional areas outside of the scope of work outlined above:

- Development of job description for additional accounting personnel
- Custom application development and software integrations

We would be please to provide additional information and fee quotes for these or other additional services, as requested.

We sincerely hope to have the opportunity to serve the Louisiana Sales and Use Tax Commission for Remote Sellers.

About P&N

In 1949, Alexander Postlethwaite opened the accounting practice that would become Postlethwaite & Netterville, A Professional Accounting Corporation (P&N). Seven decades later, P&N is a thriving professional services firm providing insight and assistance to a wide variety of businesses and individuals across the country.

P&N is a regional firm with national standards of excellence. We consider our team and our clients as our two greatest assets—and we believe the quality of our people sets us apart from other firms you may consider. No matter the size of your organization or project, you can trust that the technical knowledge and proactive client service of our senior leaders will be part of your experience.

P&N is the largest Louisiana-based accounting and business advisory firm. For over 70 years, our team has delivered accounting, tax, consulting and technology services that address our clients' important financial and operational challenges. Today, P&N is 400 employees strong, with offices throughout South Louisiana, and we're consistently ranked among the Top 100 accounting firms in the U.S. by *INSIDE Public Accounting* magazine. With every client engagement, regardless of size, we promise leading-edge technical and industry knowledge, superior client service and exceptional value.



P&N provides not only traditional assurance and tax services, but numerous specialized services, including assistance with mergers and acquisitions, quality of earnings analysis, compliance and regulatory services, information systems and management consulting, data security studies, business valuations, litigation support, compensation design and planning, and personal financial planning.

HIGHLIGHTS

- “Top 100” firm in the U.S. ranked by *INSIDE Public Accounting* magazine out of over 14,000 CPA firms nationwide
- Largest Louisiana-based accounting and business advisory firm
- Firm leadership active in the profession at the national level providing our clients with up-to-date information and knowledge as it is developing
- Registered with the Public Companies Accounting Oversight Board (PCAOB), which permits the firm to audit companies registered with the SEC
- Member of the following:
 - American Institute of Certified Public Accountants (AICPA)
 - AICPA Center for Audit Quality (CAQ)
 - AICPA Employee Benefit Plan Audit Quality Center (EBP Center)
 - AICPA Governmental Audit Quality Center (GAQC)
 - AICPA Private Companies Practice Section (PCPS), home to more than 7,200 of the country's leading local and regional CPA firms
 - Major Firms Group, a committee comprised of the largest firms in the country, excluding the four largest international CPA firms

LEADERSHIP IN THE PROFESSION

P&N has always risen to the challenge and served the accounting profession on the local, state, and national level. Our professionals have chaired technical issues committees and state and local committees, and served on national standards boards. We believe in participating where the policies and standards are being set which could impact our clients rather than learning about changes after the decisions have been made. This commitment to the profession has helped us better serve our clients and their interests.



Former Managing Director Bill Balhoff recently served as Chairman of the Board of Directors for the American Institute of CPAs (AICPA). The AICPA is the world's largest association representing the accounting profession, with nearly 377,000 members. The Board of Directors acts as the executive committee of the Council, directing Institute activities. P&N has the unique honor of having two directors serve in this leadership position with the AICPA; Former Managing Director Jake Netterville also served as Chairman in 1992. Additionally, Bill served on the Special Committee on State Regulation regarding the effects of the Sarbanes-Oxley Act and has also testified before the U.S. Senate Banking Subcommittee. He also recently served as Chair of the AICPA's PCPS Executive Committee.

Audit Director Candy Wright is currently serving a second term as the chair of the Private Company Council (PCC) of the Financial Accounting Standards Board (FASB). Candy has served on committees and has had leadership roles in the AICPA and the Louisiana Society of Certified Public Accountants. Candy also served on the Executive Committee of the *Governmental Audit Quality Center (GAQC)*.

Audit Director Bonnie Marcantel recently served on the Executive Committee of the AICPA's *Employee Benefit Plans Audit Quality Center (EBPAQC)*. The purpose of the EBPAQC is to promote the quality of benefit plan audits. As a member of the Executive Committee, Bonnie assisted in establishing general policies and membership requirements, and overseeing the Center's activities.

Associate Director Stephen Mehaffey serves on the AICPA Health Care Tax Task Force. This task force is focused on providing support and guidance for tax professionals as it relates to health care reform legislation. As a member of this task force, Steve assists in the development of tools and aids for AICPA member use and of content for health care reform related presentations and webinars.



P&N has had eight Presidents of the Society of Louisiana Certified Public Accountants, including Alexander Postlethwaite, Jake Netterville, William Potter, Lonnie Stockwell, Philip Gunn Brook Harvey, Gina Rachel, and Jason MacMorran. Associate Director Gary Dressler is the Chair-Elect for the LCPA.

We understand the importance to you of receiving timely updates on regulatory issues in your industry. Our involvement in the regulatory sector, specifically at the state and local levels, translates into a team who takes a proactive approach in communicating these types of changes to our clients to help them address changes effectively with minimum impact to their operations.

Appendix: Engagement Team Resumes



Brandon Lagarde, CPA, JD Director



Brandon Lagarde, CPA, JD, LLM is a Director with P&N and leads the firm's Tax Services Group. Brandon joined the firm in 2009. Prior to joining P&N, Brandon practiced tax law at the law firms of Baker Donelson and Jones Walker.

Brandon concentrates his practice on tax planning and consulting for federal and state income taxes and state and local sales and use tax. Brandon works with clients of all sizes in a variety of industries and assists those businesses with navigating the tax complexities of today's highly regulated environment. Brandon has extensive experience assisting clients with tax issues associated with the Tax Cuts and Jobs Act (aka "Federal Tax Reform"), the Affordable Care Act, Louisiana income and sales taxation, tax planning for closely-held business, trusts and estates, multi-state planning and compliance, and mergers and acquisitions. Brandon is a frequent speaker on a variety of tax topics, including Federal Tax Reform, the Affordable Care Act, Louisiana taxes and general income tax planning.

Brandon is a member of the AICPA (Tax Section), where he serves on the Tax Practice Management Committee and the National Tax Conference Planning Committee, the LCPA, where he serves on the State and Local Tax Committee and as a member of the Legislative Committee, and as a member of the Baton Rouge Chapter of the LCPA, American Bar Association (Tax Section) and Louisiana Bar Association (Tax Section). Brandon is a graduate of Leadership Greater Baton Rouge, a year-long leadership program of the Baton Rouge Area Chamber (BRAC) and was named to the Baton Rouge Business Report's Top 40 under 40.

EDUCATION, CREDENTIALS & PROFESSIONAL AFFILIATIONS

- Certified Public Accountant
- Juris Doctor
- Bachelor of Science, Accounting, Louisiana State University
- Post Graduate Diploma, Juris Doctor, Louisiana State University
- Master of Laws, Taxation, University of Florida
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, AICPA National Tax Conference Committee, 2019 - present
- Member, Society of Louisiana Certified Public Accountants (LCPA)
- Member, Tax Practice Management Committee of AICPA Tax Section, 2015 - present
- Vice President, Estate and Business Planning Council of East Baton Rouge
- Member, Estate and Personal Financial Planning Committee of the Society of Louisiana Certified Public Accountants
- Member, Louisiana Tax Conference Committee of the LCPA
- Member, Legislative Committee of the LCPA
- Member/Chair, State and Local Tax Committee of the LCPA
- Member, American Bar Association - Tax Section
- Member, Louisiana Bar Association

Leeann Anderson Manager



Leeann Anderson is an Accounting Services Manager in the P&N Tax Services Group. Leeann joined the firm in 2008.

Leeann's experience includes preparation of tax returns for individuals, partnerships, LLCs and corporations. She is active with P&N's bookkeeping area, assisting with the review of monthly financial statements, sales tax reporting and payroll tax compliance.

Leeann assists organizations with their accounting and bookkeeping needs and has worked with numerous clients to set up and deploy accounting systems.

EDUCATION, CREDENTIALS & PROFESSIONAL AFFILIATIONS

- Bachelor of Science, Accounting, Southeastern Louisiana University
- Master of Business Administration, Southeastern Louisiana University
- QuickBooks ProAdvisor



Skye Duhon **Manager**



Skye Duhon is a Manager with P&N's Consulting Services Group. She joined the firm in 2007.

Skye's experiences include compiling financial data for use by management, enhancement and support of Sage and Intuit accounting software programs, and business reporting. She assists clients with day-to-day needs within accounting systems as well as more comprehensive process review and development surrounding accounting software programs.

As a ProAdvisor of QuickBooks and a Certified Implementation Professional of both Sage and Intacct accounting software solutions, Skye has extensive knowledge of accounting products as well as a comprehensive understanding of accounting and business processes.

Skye has conducted multiple projects from initiation to completion, including restructuring charts of accounts, software conversions and implementations (including Sage Intacct, Sage 100, Sage 50, Sage Fixed Assets, and Intuit QuickBooks software programs), and multi-state unclaimed property (escheat) reporting. She has also worked on a wide range of other projects, including coordinating settlement fund check disbursements ranging from 500 to 50,000 checks, developing custom processes involving Excel macros, creating processes around exporting/importing data into accounting software programs, and Interim Financial Director duties including day-to-day activities such as accounts receivable, accounts payable, payroll, bank reconciliations, and financial reporting.

EDUCATION, CREDENTIALS & PROFESSIONAL AFFILIATIONS

- Intacct Implementation Specialist
- Sage 100 Certified Payroll Consultant
- Certified Sage Software Consultant
- QuickBooks ProAdvisor
- Sage 50 Premier Advisor
- Bachelor of Science, Accounting, McNeese State University
- Master of Business Administration, Internal Audit, Louisiana State University
- Ambassador, One Acadiana, 2019 - Current
- Member, One Acadiana, 2015 - Current
- Member, The 705 Group, 2016 - Current
- Member, The St. Landry Professionals, 2017 - 2019
- Member, Institute of Internal Auditors, 2009 - Current

Gary R. Dressler, CPA **Associate Director**



Gary Dressler, CPA, is an Associate Director with P&N's Tax Services Group. He has more than 25 years of State and Local Tax (SALT) experience. His primary focus is on all matters pertaining to state and local taxation, including planning, consulting, audit representation, and representation at both state and local appeals hearings.

Gary provides SALT services in the area of transaction analysis, nexus studies, tax manuals and matrixes, audit mitigation, overpayment review and planning. Gary has successfully mitigated sales and use tax audits for healthcare, transportation, communications, and oil and gas clients, among others. Day-to-day, Gary consults with clients and his P&N colleagues, to apprise clients on planning for Louisiana and multi-state tax consequences as to their pending transactions, tax compliance, and audit defense. He has successfully assisted healthcare, transportation, distribution, energy and oil and gas clients in the pursuit of Louisiana tax incentives and sales and use tax refunds. Day-to-day, he consults with clients and interacts with the Louisiana Departments of Revenue and Economic Development to secure benefits for clients.

Gary is a member and former chair of the SALT Committee of the LCPA. In addition, Gary has been teaching Louisiana sales and use tax courses for Lorman Education Services, and LAT Seminars since 1999. Gary has also taught multistate sales tax courses for a Big Four firm's national SALT training program. Prior to joining P&N, Gary spent 19 years in the retail industry, 2 years in the tax department of an oil and gas company, and over 18 years with a big four accounting firm where he served as the State Tax Resource Network member for Louisiana, Arkansas and Mississippi.

EDUCATION, CREDENTIALS & PROFESSIONAL AFFILIATIONS

- Certified Public Accountant
- Bachelor of Science, Accounting, Graduated Cum Laude, University of New Orleans
- State Board Member at Large, Society of Louisiana Certified Public Accountants, October 2015 - present
- Member, Past Chair, Society of Louisiana Certified Public Accountants, State & Local Tax Committee, 2000 - present
- Past President, Society of Louisiana Certified Public Accountants, New Orleans Chapter, 2011-2012
- Member, Society of Louisiana Certified Public Accountants, March 1997 - current
- Member, American Institute of Certified Public Accountants, March 1997 - current
- Member, Institute for Professionals in Taxation, Sales Tax Section, 2003 - present
- Member, Louisiana Association of Tax Administrators, 1999 - present
- Member, Construction Financial Management Association (CFMA), 2016 – present