



March 28, 2018

Mr. Harvey M. Rice, Esquire
PICA
1500 Walnut Street
Suite 100
Philadelphia, PA 19102

Dear Mr. Rice:

J. Miller & Associates, LLC proposes to continue its accounting services to PICA which includes:

- Assist in planning the annual audit schedule with auditors' team
- Attend audit planning meeting with PICA and auditors to review audit requirements and due date of the report. (Draft is needed no later than September 15th)
- Ensure that all appropriate schedules and support are prepared timely; all footnote disclosures are updated as required by GAAP and GASB
- Assemble financial statements in prescribed format according to the current Government Accounting Standards Board (GASB) Standards
- Review the quarterly bank reconciliations, which includes the appropriate postings to the accounting system based on the completed bank reconciliations.
- Update prior years' MD&A of consolidated summary financials
- Respond to auditors' questions regarding the financial statements
- Prepare final trial balances for each fund; review draft audit report prior to release

The direct services will be continued to be provided by Layna Holmes-Butler, CPA and supervised by Joyce Miller, CPA.

The fees for these services will be as follows for the next three-year period:

<u>Year</u> <u>Ending</u>	<u>Annual</u> <u>Services</u>	<u>Quarterly</u>	
6/30/2018	\$ 10,500	\$ 1,500	per quarter
6/30/2019	\$ 10,800	\$ 1,550	per quarter
6/30/2010	\$ 11,100	\$ 1,600	per quarter

Mr. Harvey Rice
PICA
March 28, 2018
Page 2

Please let me know if you have any questions regarding our proposal or require additional information.

Sincerely,

J. MILLER & ASSOCIATES, LLC

Joyce E. Miller

Joyce E. Miller, CPA
Managing Principal