

**WASHINGTON COUNTY SERVICE
DISTRICT FOR LIGHTING NO. 1**
(A Component Unit of Washington County, Oregon)

Financial Statements and Supplementary Data

Year ended June 30, 2009

WASHINGTON COUNTY SERVICE
DISTRICT FOR LIGHTING NO. 1
(A Component Unit of Washington County, Oregon)

**WASHINGTON COUNTY SERVICE
DISTRICT FOR LIGHTING NO. 1
(A Component Unit of Washington County, Oregon)**

Governing Body Under ORS 451.45
Board of County Commissioners
Washington County, Oregon
155 North First Avenue
Hillsboro, Oregon 97124-3072

Commissioners as of June 30, 2009

<u>Name</u>	<u>Term Expires</u>
Tom Brian, Chair Commissioner-At-Large	December 31, 2010
Roy Rogers, Vice Chair District 3	December 31, 2012
Andy Duyck, District 4	December 31, 2010
Dick Schouten District 1	December 31, 2012
Desari Strader District 2	December 31, 2010

Administrative Staff

Robert Davis, County Administrator
Don Bohn, Assistant County Administrator
Rob Massar, Assistant County Administrator
Mary Gruss, Chief Finance Officer
Roger Dawes, Controller

**WASHINGTON COUNTY SERVICE
DISTRICT FOR LIGHTING NO. 1
(A Component Unit of Washington County, Oregon)**

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INDEPENDENT AUDITOR'S REPORT

December 16, 2009

Board of County Commissioners of
Washington County, Oregon, as Governing Body of
Washington County Service District for Lighting No. 1
Hillsboro, OR

4800 SW Macadam Ave., Suite 400
Portland, Oregon 97239-3973

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We have audited the accompanying basic financial statements of the Washington County Service District for Lighting No. 1, a component unit of Washington County, Oregon, (the District), as of and for the year ended June 30, 2009, as listed in the Table of Contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District, as of June 30, 2009, and the change in financial position and the cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2009, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

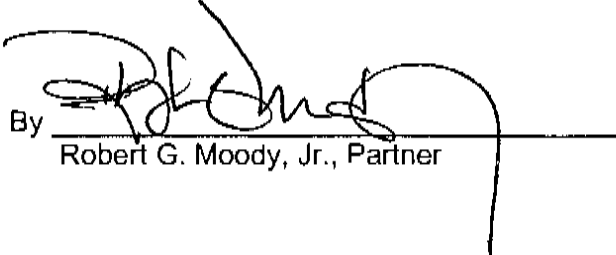
INDEPENDENT AUDITOR'S REPORT (Continued)

Board of County Commissioners of
Washington County, Oregon, as Governing Body of
Washington County Service District for Lighting No. 1
Page 2

Management's Discussion and Analysis on pages 3 through 5 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the District. The Supplementary Data on page 12 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

TALBOT, KORVOLA & WARWICK, LLP
Certified Public Accountants

By  _____
Robert G. Moody, Jr., Partner

**Washington County Service District for Lighting No. 1
(A Component Unit of Washington County, Oregon)**

Management's Discussion and Analysis

June 30, 2009

As management of Washington County Service District for Lighting No. 1 (the District) a component unit of Washington County, Oregon, we offer readers of the District's basic financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2009. We encourage readers to consider the information presented here in conjunction with the District's basic financial statements, which begin on page 6. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlights

- The assets of the District exceeded liabilities at the close of the fiscal year by \$1,250. This entire amount is considered unrestricted net assets and may be used to meet the ongoing obligations to citizens and creditors.
- The District's total net assets increased by \$19 from fiscal 2008.
- The District has no debt.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise two components; 1) basic financial statements and 2) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Basic Financial Statements

The basic financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. For purposes of financial statement presentation, the District is classified as a proprietary fund of the enterprise fund type, and the financial statements present only business-type activities.

The *Statement of Net Assets* provides information about the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Revenues, Expenses, and Changes in Net Assets* presents information showing how the District's net assets changed during the most recent fiscal year. All changes in net assets are reported on the accrual basis of accounting when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods.

The *Statement of Cash Flows* presents information showing how the District's deposits with fiscal agents changed during the most recent fiscal year.

The basic financial statements can be found on pages 6 through 8 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 9 through 11 of this report.

**Washington County Service District for Lighting No. 1
(A Component Unit of Washington County, Oregon)**

Management's Discussion and Analysis (Continued)

June 30, 2009

District Financial Analysis

Net Assets

The net assets of the District increased by \$25 during the fiscal year.

The most significant assets consist of deposits with fiscal agent. Liabilities consist entirely of energy costs incurred but not yet paid at June 30:

	2008-09	2007-08
Assets:		
Deposits and receivables	\$ 1,382	1,363
Less Liability:		
Accounts payable	(132)	(132)
Net assets:		
Unrestricted	1,250	1,231

Changes in Net Assets

This table shows a summary of the District's changes in net assets for 2009 and 2008.

	2008-09	2007-08
Revenues:		
Street lighting assessments	1,826	1,838
Investment income	47	64
Charges for services	2	2
Total revenues	1,875	1,904
Expenses:		
Electricity	1,596	1,563
Administration costs-Washington County	259	210
Other	1	2
Total expenses	1,856	1,775
Increase in net assets	19	129
Net assets, beginning of year	1,231	1,102
Net assets, end of year	\$ 1,250	1,231

**Washington County Service District for Lighting No. 1
(A Component Unit of Washington County, Oregon)**

Management's Discussion and Analysis (Continued)

June 30, 2009

Revenues were down slightly due to a decrease in assessment rates. Staff monitors the electric utility's projected costs used for budgeting purposes and adjusts rates in subsequent years once actual costs are known. Higher electrical costs during the fiscal year are largely responsible for the increased expenses incurred by the District.

Future Financial impacts

The District continues to carry out its mission of providing street lighting to properties within the District. As new subdivisions are completed, the District coordinates the creation of new service areas, the installation of street lights by Portland General Electric, and contracts for power to run them. An effort is underway to reduce energy costs by contracting for power through an auction process. If lower energy costs are achieved in the future, savings will be passed on to customers in the form of reduced street lighting assessments.

Contacting the District's Financial Management

The financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Washington County Department of Support Services, Finance Division, 155 N First Ave., Hillsboro, OR 97124-3072, or call (503) 846-8811.

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BASIC FINANCIAL STATEMENTS

**WASHINGTON COUNTY SERVICE
DISTRICT FOR LIGHTING NO. 1
(A Component Unit of Washington County, Oregon)**

Statement of Net Assets

June 30, 2009

(Dollars in thousands)

Assets

Current assets:

Deposits with fiscal agent

\$ 1,300

Lighting assessments receivable

82

Total assets

1,382

Liability and Net Assets

Current liability:

Accounts payable

132

Net assets:

Unrestricted

1,250

Total liability and net assets

\$ 1,382

See accompanying notes to basic financial statements.

**WASHINGTON COUNTY SERVICE
DISTRICT FOR LIGHTING NO. 1
(A Component Unit of Washington County, Oregon)**

Statement of Revenues, Expenses and
Changes in Net Assets

For the year ended June 30, 2009

(Dollars in thousands)

Operating revenues:			
Street lighting assessments		\$	1,826
Charges for services			<u>2</u>
Total operating revenues			<u>1,828</u>
Operating expenses:			
Electricity			1,596
Other miscellaneous materials and supplies			1
Administrative costs - Washington County			<u>259</u>
Total operating expenses			<u>1,856</u>
Operating loss			(28)
Non-operating revenue:			
Investment income			<u>47</u>
Increase in net assets			19
Net assets, beginning of year			<u>1,231</u>
Net assets, end of year		\$	<u><u>1,250</u></u>

See accompanying notes to basic financial statements.

**WASHINGTON COUNTY SERVICE
DISTRICT FOR LIGHTING NO. 1
(A Component Unit of Washington County, Oregon)**

Statement of Cash Flows

For the year ended June 30, 2009

(Dollars in thousands)

Cash flows from operating activities:	
Cash received from lighting assessments	\$ 1,812
Cash payments for goods and services	<u>(1,856)</u>
Net cash used in operating activities	(44)
Cash flows from investing activity:	
Investment income	<u>47</u>
Net increase in cash and cash equivalents	3
Deposits with fiscal agent, beginning of year	<u>1,297</u>
Deposits with fiscal agent, end of year	<u><u>1,300</u></u>
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	(28)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Changes in assets and liabilities:	
Increase in assessments receivable	<u>(16)</u>
Net cash used in operating activities	<u><u>\$ (44)</u></u>

See accompanying notes to basic financial statements.

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**WASHINGTON COUNTY SERVICE
DISTRICT FOR LIGHTING NO. 1
(A Component Unit of Washington County, Oregon)
Notes to Basic Financial Statements
June 30, 2009
(Dollars in thousands)**

1. The District

The District was formed in October 1980 to administer street lighting in certain unincorporated areas of Washington County. Lighting facilities and power service are provided by Portland General Electric Company.

The District, under the criteria of the Governmental Accounting Standards Board (GASB), is considered a blended component unit of Washington County, Oregon (the County) due to the fact that the Washington County Board of Commissioners is the governing body of the District. All significant activities over which the District exercises oversight responsibility have been included in the basic financial statements.

2. Summary of Significant Accounting Policies

Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation and Accounting

The District's basic financial statements are maintained on a flow of economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time liabilities are incurred.

The District has applied all Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions and Accounting Research Bulletins of the Committee on Accounting Procedures issued on or before November 30, 1989, unless those pronouncements conflict with or contradict Governmental Accounting Standards (GASB) pronouncements. All FASB Statements and Interpretations issued after November 30, 1989, have not been applied as allowed by GASB Statement No. 20.

Operating Revenues, Non-operating Revenues and Operating Expenses

The District has defined operating revenues to include all service charges and other applicable charges for services directly attributable to providing street lighting services in certain unincorporated areas of Washington County.

Operating expenses are defined as those expenses directly related to providing the services defined within operating revenues.

Deposits with Fiscal Agent

Deposits with fiscal agent comprise funds held by the Washington County Department of Support Services, Finance Division, on behalf of the District. Unrealized gains and losses as well as interest earnings are allocated from total County earnings based on the proportion of District funds to total County funds.

**WASHINGTON COUNTY SERVICE
DISTRICT FOR LIGHTING NO. 1
(A Component Unit of Washington County, Oregon)
Notes to Basic Financial Statements (Continued)
June 30, 2009
(Dollars in thousands)**

The District considers deposits with fiscal agent, which is used as a demand deposit account, to be cash and cash equivalents. This treatment is in conformity with GASB Statement No. 9, which states that deposits having the general characteristics of demand deposit accounts are appropriately classified as cash equivalents.

Lighting Assessments

Lighting assessments are recognized as receivables and revenue at the time property owners are assessed. All assessment receivables are due from property owners within the District.

Vested Compensated Absences and Sick Pay

The District's personnel are exclusively contracted Washington County employees. Accordingly, the liability of vested compensated absences is recorded by the County. Reference should be made to the Washington County, Oregon, Comprehensive Annual Financial Report for the year ended June 30, 2009 for treatment of vested compensated absences and sick pay for County employees.

Budget

A budget is prepared for the District in accordance with the modified accrual basis of accounting and legal requirements set forth in the Oregon Local Budget Law. The resolution authorizing appropriations sets the level by which expenditures may not legally exceed appropriations. The District's expenditure budget is appropriated at a single amount for its operations, including contingency and transfers.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. The Board of County Commissioners at a regular Board meeting may adopt supplemental budgets less than 10% of the organizational unit's original budget. A supplemental budget greater than 10% of the organizational unit's original budget requires a hearing before the public, publication in newspapers and approval by the Board. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control with approval by the Board. Expenditure appropriations may not be legally over expended except in the case of reimbursable grant expenditures or other specific circumstances which could not be reasonably estimated at the time the budget was adopted. After budget approval, the Board of Commissioners may approve supplemental appropriations if an occurrence, condition or need exists which was not known at the time the budget was adopted.

There were no supplemental budgets or appropriation transfers during the year. Appropriations lapse at the end of each fiscal year.

3. Pension Plan

The District's personnel are exclusively contracted Washington County employees. Substantially all of the County's employees are participants in the Oregon Public Employees Retirement System (OPERS), a state-wide cost-sharing multi-employer defined benefit pension plan. Contributions to OPERS are made on a current basis as required by the plan and are charged to expenditures/expenses as funded. Further information regarding OPERS can be found in the June 30, 2009 Washington County, Oregon, Comprehensive Annual Financial Report.

**WASHINGTON COUNTY SERVICE
DISTRICT FOR LIGHTING NO. 1
(A Component Unit of Washington County, Oregon)
Notes to Basic Financial Statements (Continued)
June 30, 2009
(Dollars in thousands)**

4. Insured Risks

Potential liabilities for liability/casualty claims are covered under the self-insurance plans maintained by Washington County. Accordingly, insurance reserves are recorded by the County. Reference should be made to the Washington County, Oregon, Comprehensive Annual Financial Report for the year ended June 30, 2009 for treatment of insurance risks.

5. Transactions with Related Parties

The District's assessments are billed and collected through Washington County's Department of Assessment and Taxation and the District's accounting and clerical functions are performed by County personnel. Washington County charges the District for administrative costs based upon transactions processed. The total charges by Washington County for the fiscal year ended June 30, 2009 were \$239, plus departmental overhead of \$20.

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SUPPLEMENTARY DATA

**WASHINGTON COUNTY SERVICE
DISTRICT FOR LIGHTING NO. 1
(A Component Unit of Washington County, Oregon)**

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

For the year ended June 30, 2009

(Dollars in thousands)

	Adopted budget	Final budget	Actual	Variance positive (negative)
Revenues:				
Street lighting assessments	\$ 1,775	1,775	1,812	37
Other income	52	52	47	(5)
Total revenues	<u>1,827</u>	<u>1,827</u>	<u>1,859</u>	<u>32</u>
Expenditures:				
Service district operations	1,943	1,943	1,856	87
Operating contingency	829	829	—	829
Total expenses	<u>2,772</u>	<u>2,772</u>	<u>1,856</u>	<u>916</u>
Excess (deficiency) of revenues over expenditures	(945)	(945)	3	948
Fund balance, beginning of year	<u>945</u>	<u>945</u>	<u>1,175</u>	<u>230</u>
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>1,178</u>	<u>1,178</u>
Add item to reconcile to net assets on a GAAP basis:				
Deferred income			<u>72</u>	
Net assets, end of year			<u>\$ 1,250</u>	

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**AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS**

**AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS**

Oregon Administrative Rules 162-10-050 through 162-10-320 incorporated in the *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, and comments and disclosures required in audit reports. The required statements and schedules are set forth in the preceding sections of this report. Required comments and disclosures related to the audit of such statements and schedules are set forth in the following pages.

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AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS

December 16, 2009

Board of County Commissioners of
Washington County, Oregon, as Governing Body of
Washington County Service District for Lighting No. 1
Hillsboro, Oregon

4800 SW Macadam Ave, Suite 400
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We have audited the basic financial statements of the Washington County Service District for Lighting No. 1, a component unit of Washington County, Oregon, (the District) as of and for the year ended June 30, 2009, and have issued our report thereon dated December 16, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained on *Government Auditing Standards* issued by the Comptroller General of the United States and *Minimum Standards for Audits of Oregon Municipal Corporations*.

INTERNAL CONTROL OVER FINANCIAL REPORTING

We considered the District's internal control over financial reporting as necessary to plan and perform our audit of these basic financial statements. We have issued our report on internal control over financial reporting and on compliance and other matters dated December 16, 2009. That report can be found on pages 16 and 17 of these financial statements.

ADEQUACY OF ACCOUNTING RECORDS

The District's accounting records were reasonably maintained and adequate to support our audit of the basic financial statements.

COLLATERAL

The District has complied with Oregon Revised Statutes (ORS) Chapter 295 in relation to its deposit accounts for the year ended June 30, 2009.

INVESTMENTS

Reference should be made to the Washington County, Oregon, Comprehensive Annual Financial Report for June 30, 2009, for compliance with Oregon Revised Statutes relating to investments.

INDEBTEDNESS

The District has no outstanding debt.

**AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS (Continued)**

Page 2

BUDGET

The District appears to have complied with Local Budget Law (ORS 294.305 to 294.520) in the preparation, adoption and execution of its budget for the year ended June 30, 2009, and the preparation and adoption of its budget for the year ending June 30, 2010.

A description of the budgeting process is included in the Notes to Basic Financial Statements.

INSURANCE AND FIDELITY BONDS

We have reviewed the District's legally required insurance and fidelity bond coverage at June 30, 2009. We ascertained that such policies appeared to be in force and in compliance with legal requirements relating to insurance and fidelity bond coverage. We are not competent by training to comment on the adequacy of the insurance policies covering District-owned property at June 30, 2009.

PUBLIC CONTRACTS AND PURCHASING

The District's procedures for awarding public contracts were reviewed and found to be in accordance with ORS Chapter 279.

OTHER

Compliance with the following is not applicable to the District:

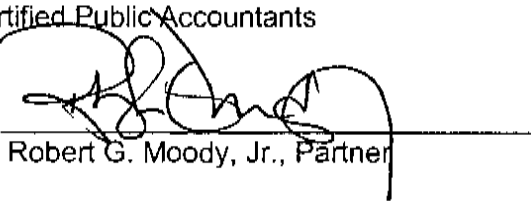
- Programs funded from outside sources
- Highway funds

* * * * *

This report is intended solely for the information of the Board of Commissioners, management, and the Oregon Secretary of State Audits Division and is not intended to be and should not be used by anyone other than these specified parties.

TALBOT, KORVOLA & WARWICK, LLP
Certified Public Accountants

By _____



Robert G. Moody, Jr., Partner



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

December 16, 2009

Board of County Commissioners of
Washington County, Oregon, as Governing Body of
Washington County Service District for Lighting No. 1
Hillsboro, Oregon

We have audited the financial statements of the Washington County Service District for Lighting No. 1, a component unit of Washington County, Oregon (the District) as of and for the year ended June 30, 2009, and have issued our report thereon dated December 16, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (Continued)**

Page 2

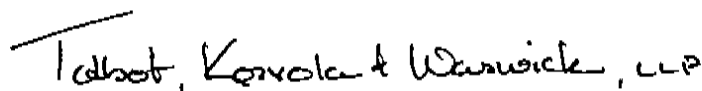
INTERNAL CONTROL OVER FINANCIAL REPORTING (Continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Commissioners, the audit committee, and management and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants