



*PROPOSAL TO*  
**City of Key West, Florida**

*TO PROVIDE*  
**Grant Writing and Grant  
Administration Services**

**BerryDunn**

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Portland, ME 04102-1955  
207.541.2200

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**Proposal Submitted On:**

September 21, 2022, before 3 p.m. EST in  
response to RFP# 22-005

# Table of Contents

<b>1. Cover Letter .....</b>	<b>1</b>
<b>2. Information Page.....</b>	<b>2</b>
<b>3. Organization Chart.....</b>	<b>2</b>
<b>4. Company Information.....</b>	<b>3</b>
Our Experience Providing Grant Management Services.....	3
<b>5. Approach and Methodology .....</b>	<b>6</b>
<b>6. Personnel.....</b>	<b>13</b>
<b>7. Qualifications .....</b>	<b>14</b>
Key Staff.....	15
<b>8. Client References.....</b>	<b>18</b>
<b>9. Sworn Statements and Affidavits.....</b>	<b>18</b>
<b>10. Cost Proposal.....</b>	<b>19</b>
Exhibit C: Cost Proposal .....	19
<b>Attachment A: Resumes .....</b>	<b>21</b>
<b>Attachment B: Sworn Statements and Affidavits.....</b>	<b>51</b>
Anti-Kickback Affidavit.....	51
Non-Collusion Affidavit.....	52
Sworn Statement Pursuant to Section 287.133(3)(A) Florida Statutes, on Public Entity Crimes .....	53
Equal Benefits for Domestic Partners Affidavit.....	56
Cone of Silence Affidavit.....	57
Vendor Certification Regarding Scrutinized Companies Lists.....	58
City of Key West Indemnification Form.....	59
Addendum No. 1 Acknowledgement.....	61

## List of Tables

<b>Table 1: Team Member Experience on CARES Act and ARPA Grants Projects.....</b>	<b>15</b>
<b>Table 2: Client References .....</b>	<b>18</b>
<b>Table 3: Grant Administration Services Yearly Costs with 15% discount for years two through five .....</b>	<b>20</b>

## List of Figures

<b>Figure 1: Organization Chart .....</b>	<b>2</b>
<b>Figure 2: BerryDunn Firm Experience.....</b>	<b>3</b>
<b>Figure 3: Overview of our Proposed Project Work Plan.....</b>	<b>6</b>

## 1. Cover Letter

September 21, 2022

City Clerk, City of Key West  
Attn: Cheri Smith  
1300 White Street  
Key West, FL 33040

Dear Cheri Smith:

Berry Dunn McNeil & Parker, LLC (BerryDunn) is pleased to submit this proposal to the City of Key West (the City) in response to the Request for Proposals (RFP) #22-005 to provide Grant Writing and Grant Administration Services.

The grant development, management, compliance, and consulting services sought by the City are a core strength of our firm and work we engage in every day. As a certified public accountant (CPA) firm with a government consulting practice, we can bring experienced lawyers, accountants, auditors, and grant management specialists together to help the City to optimize its use of its American Rescue Plan Act (ARPA) grant.

Our approach is simple: **Consistently provide high-quality services, strive for unparalleled client satisfaction, and deliver both at a reasonable cost.**

You can feel confident selecting BerryDunn.



**We have demonstrated experience working with Monroe County.** Since 2019, we have been assisting Monroe County with enterprise resource planning consulting services and organizational change management oversight. We understand the local needs and values.



**Our team is knowledgeable about federal grant management** and federal cost accounting requirements.



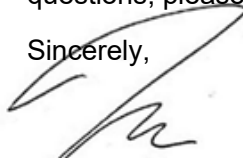
**Our proposed team has deep expertise in helping cities and counties** perform internal audit functions.



**We have successfully helped our clients optimize their use of federal grants** and develop new grants.

As a principal of BerryDunn and the leader of our Government Assurance Practice Group, I have the authority to bind the firm to any contractual agreement resulting from this proposal. Should you have questions, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Bill Brown'.

Bill Brown, Principal  
207-541-2208 | [bbrown@berrydunn.com](mailto:bbrown@berrydunn.com)

## 2. Information Page

Project Name: **Grant Writing and Grant Administration Services**

Vendor Name: **Berry Dunn McNeil & Parker, LLC (dba BerryDunn)**

Contact Information:

**Steven Whitney, Project Manager**

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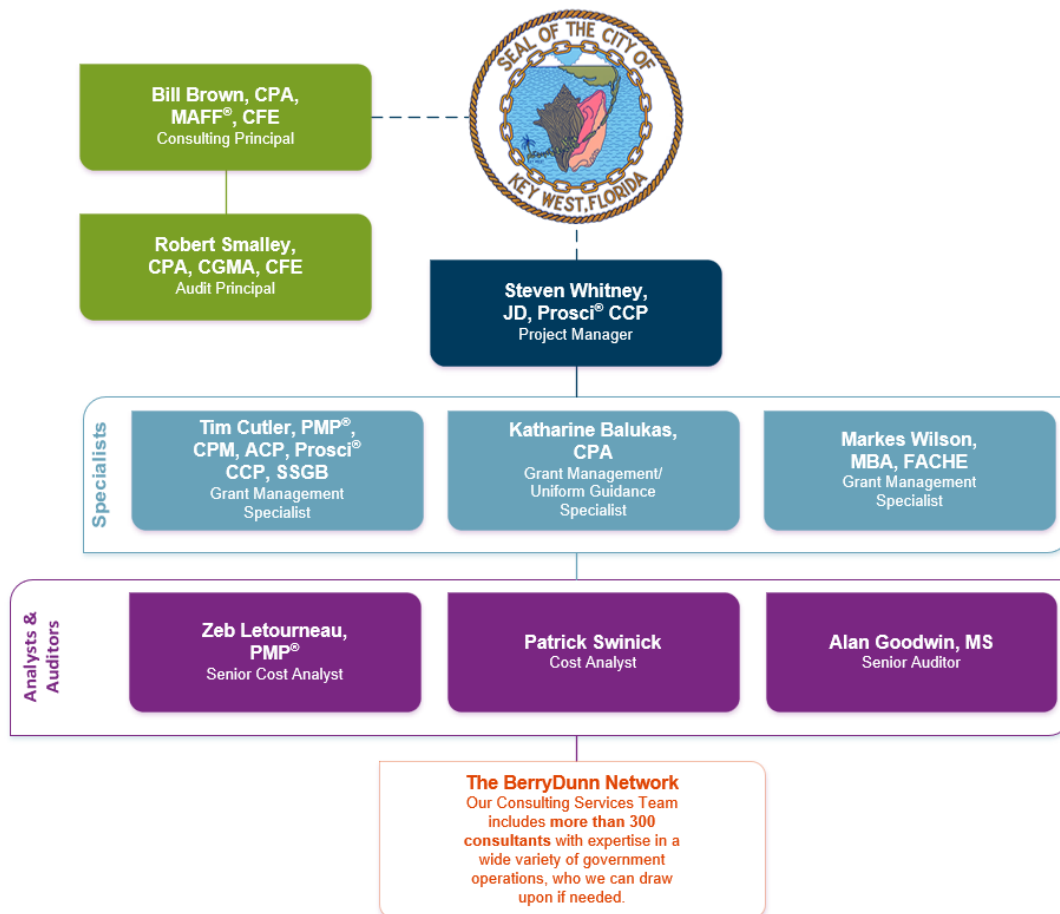
**Bill Brown, Principal**

2211 Congress Street  
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## 3. Organization Chart

Figure 1 shows the proposed project team for the City. The staff assigned to this project are based out of our Portland Maine and Manchester New Hampshire offices, or work from their home offices. Our staff work quite effectively using video and collaboration technology, and will travel to Key West as appropriate.

**Figure 1: Organization Chart**



## 4. Company Information

### Our Experience Providing Grant Management Services

BerryDunn is a CPA and consulting firm with a consulting practice dedicated to serving state, local, and quasi-governmental agencies. We bring significant organizational resources that will help us meet the City's goals and objectives on this project. In this section, we highlight the experience that both our firm and our team bring to this project. We have the right combination of experience and skills to meet the City's needs. We offer the breadth and depth required to provide the accounting, auditing, and consulting support afforded by a national firm, but with the price structure, responsiveness, and efficiencies of a regional firm.

We employ more than 800 auditors, accountants, consultants, and other staff members. We have a long and successful history of working with state and local governmental agencies and their community partners. Figure 2 highlights our experience.

**Figure 2: BerryDunn Firm Experience**



As you evaluate our proposal, we wish to highlight the following points:

**We have over 45 years of experience helping state and local governments optimize their federal grants.** We have certified public accountants, auditors, attorneys, and cost analysts that help state and local governments optimize their use of a wide variety of federal grants.

Our staff:

- are experienced in helping government agencies comply with 2 CFR Title 2, Subtitle A, Chapter II, Part 200.430 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the "Uniform Guidance").
- understand how to review federal guidance to assess what costs can be claimed, and how those costs should be documented.

**We are a CPA firm with government accounting, auditing, and consulting practices.** We bring to the City a successful history of performing Uniform Guidance audits; advising state and local

governments on governmental accounting standards; and conducting program compliance assessments, process improvement, and revenue optimization projects.

**We bring experience helping state and local governments administer their ARPA grants.** Our professionals combine industry expertise with years of experience helping clients meet their reporting and regulatory obligations. The following are projects we have conducted in the past two years to help clients optimize their use of ARPA grants and to help ensure that their use of these funds meet all federal grant and cost accounting requirements. Descriptions of these projects follow.



**City of Ann Arbor Michigan** ARPA Grant Management – We are helping the City administer approximately \$24 million in ARPA grants, and we are:

- Reviewing potential projects for eligibility under ARPA
- Assisting the City in identifying what projects should receive ARPA funds
- Developing ARPA grant management internal controls and other processes, procedures, and systems
- Identifying, collecting, and documenting qualified expenditures and performance data and reporting that data to the U.S. Treasury
- Developing outputs and outcomes that can be used to track and measure subrecipients' performance
- Developing processes and procedures for subrecipient monitoring
- Developing a risk-based monitoring program



The **City of Boise, Idaho** ARPA Grant Oversight – We are helping the City administer approximately \$37 million in ARPA grants, and we are:

- Reviewing potential projects for eligibility under ARPA
- Developing ARPA grant management internal controls and other processes, procedures, and systems
- Identifying, collecting, and documenting qualified expenditures and performance data and reporting that data to the U.S. Treasury
- Developing outputs and outcomes that can be used to track and measure subrecipients' performance
- Developing a risk-based monitoring program
- Developing a subrecipient monitoring handbook



The **City of Stonecrest, Georgia** ARPA Grant Oversight – We are helping the City administer approximately \$10 million in ARPA grants, and we:

- Developed a survey to engage the community and get their feedback on how the pandemic impacted families and small businesses
- Assisted the City in communicating with residents and businesses through a variety of venues and medias
- Developed a portfolio of projects that will be funded with ARPA grants
- Developing applications for residents and small businesses to apply for ARPA funding



**Kennebec County, Maine** ARPA Grant Oversight – We are helping the County administer approximately \$24 million in ARPA grants, and we:

- Reviewed potential projects for eligibility under ARPA
- Assisted the Board of Commissioners to identify projects to fund
- Are developing ARPA grant management internal controls and other processes, procedures, and systems
- Are identifying, collecting, and documenting qualified expenditures and performance data and reporting that data to the U.S. Treasury
- Are developing outputs and outcomes that can be used to track and measure subrecipients' performance
- Are developing processes and procedures for subrecipient monitoring
- Are developing a risk-based monitoring program for recipients and subrecipients



**Lewis County, Washington** ARPA Grant Oversight – We are helping the County administer approximately \$15.7 million in ARPA grants, and we are:

- Reviewing potential projects for eligibility under ARPA
- Assisting the Board of Commissioners in identifying what projects should receive ARPA funds
- Developing ARPA grant management internal controls and other processes, procedures, and systems
- Identifying, collecting, and documenting qualified expenditures and performance data each quarter and reporting that data to the U.S. Treasury
- Developing outputs and outcomes that can be used to track and measure subrecipients' performance
- Developing processes and procedures for subrecipient monitoring
- Developing a risk-based monitoring program for recipients and subrecipients



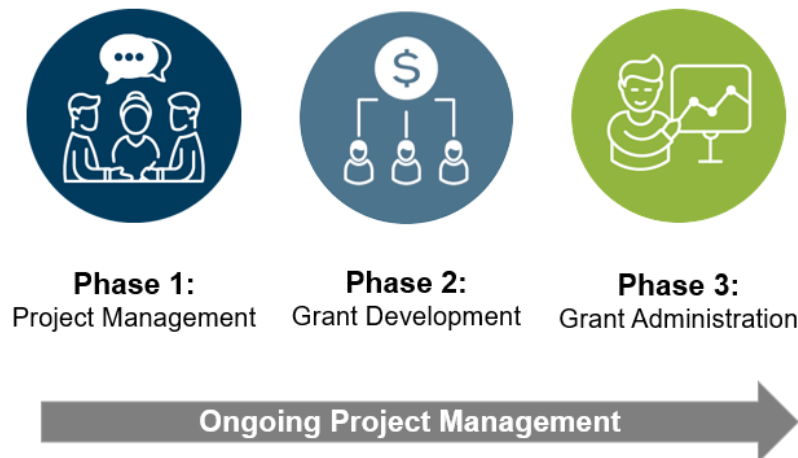
The **North Carolina Pandemic Recovery Office (NCPRO)** ARPA Grant Oversight – We are helping NCPRO administer over \$5.4 billion in ARPA grants, and we:

- Assessed NCPRO's organizational structure, people, processes, procedures, and systems
- Developed a federal grant management model, standard operating procedures, and a staff development plan for NCPRO
- Determined how to best comply with ARPA and federal cost accounting requirements
- Developed a risk-based monitoring program for recipients and subrecipients
- Developed a staffing model and professional development plan
- Developed a grant management procedures manual
- Developed a subrecipient monitoring handbook

## 5. Approach and Methodology

Figure 3 provides an overview of our proposed Project Work Plan. We are flexible in how we develop and execute an effective management plan. No two projects are exactly alike, and one of the primary reasons we have been successful is our ability to adapt to our clients' unique needs.

**Figure 3: Overview of our Proposed Project Work Plan**



We regularly conduct work for clients throughout the United States. All of our consultants are provided with the technology needed to work effectively, regardless of their location. We are able to effectively bridge distance gaps by planning on-site work as needed—considering COVID-19 safety protocols—and using teleconferencing and web-based project management tools. We will conduct meetings and presentations of our findings in person, provided it is safe for the City and our staff. Otherwise, we can use the following tools to conduct meetings:

- Video conferencing (e.g., Zoom, Microsoft Teams, Google Meets, or other video technology)
- Collaboration tools (e.g., Microsoft's SharePoint and/or Teams)

Following, we describe how we will perform the work requested in the RFP.

### Phase 1: Project Management

This phase will allow both the City and BerryDunn to align project scope and objectives, as well as refine the ARPA Grant Management Work Plan. Tasks will include:

#### **Task 1.1: Conduct a Planning Meeting with the City**

We will meet with the City's Manager to confirm and clarify goals and objectives, identify known project constraints, and refine dates and/or tasks, as appropriate. We will discuss the:

- Proposed approach for managing communications between BerryDunn, the City management team, City departments, subrecipients, and other stakeholders
- Current grant management and subrecipient monitoring policies, procedures, and systems
- Documentation that exists for tracking and accounting for the City and subrecipient expenditures
- Work that the City has done to date to set priorities, goals, and objectives for grant development and the administration of its ARPA and other federal funds
- Names and contact information for key project stakeholders

## Phase 1: Project Management

### **Task 1.2: Conduct an Entrance Conference**

We will identify the key stakeholders for the project, their contact information, and how they should be involved with the grant development and administration tasks and conduct an entrance conference with the stakeholders.

### **Task 1.3: Develop an Updated Project Work Plan**

We will update the Project Work Plan provided in this proposal. The Updated Project Work Plan will include project phases, major tasks, BerryDunn and City staff responsibilities, and milestone objectives.

### **Task 1.4: Develop a Communication Plan**

We will work with the City Manager to develop and implement a Communication Plan that describes how we will:

- Respond to questions and provide formal opinions regarding potential grants to develop and eligibility for ARPA and other grants
- Attend meetings with the City and/or federal, State of Florida (the State), and local officials to discuss federal funding
- Support the City, as needed, in meetings with the U.S. Treasury or other agencies
- Identify major issues and risks and raise them for decisions

### **Task 1.5: Engage Stakeholders**

We will work to obtain stakeholder buy-in to the processes and procedures needed to apply for, develop and administer federal grants and to meet the City's goals and objectives. It is important that that we engage the City agencies and community-based organizations to understand the City's needs and the capabilities of potential subgrantees. We will provide appropriate reports, support City staff, and attend meetings as required to provide information required by the City Commission and City departments as applicable.

Our approach will be to engage stakeholders in a meaningful way from the beginning and throughout the project. We will work with the City Manager to engage stakeholders throughout the project based on stakeholders' needs, interests, and potential impact on the project. Engaging stakeholders early and throughout the project life cycle will provide a clear, actionable process for effective grant development and management. We will:

- Create an outreach process to inform subrecipients of their responsibilities; what eligible costs are; and what level of detail in expenditure and performance data they must provide to us
- Engage stakeholders at appropriate grant management stages to obtain or confirm their continued commitment to the success of the project
- Manage stakeholder expectations through clear and consistent communication
- Address concerns and anticipate problems that stakeholders might raise
- Clarify and resolve issues

### **Task 1.6: Manage the Project**

Under this task, we will perform all activities needed to track project progress and take appropriate actions needed to meet the project's goals and objectives. We will oversee and administer activities to help ensure compliance with Coronavirus State and Local Fiscal Recovery Funds (SLFRF) requirements, as well as other applicable federal and state requirements related to the housing programs administered by the City. We will:

- Facilitate meetings, prepare meeting materials, and take notes
- Monitor the status of all project action items to help ensure completion by the required dates
- Monitor adherence to the project scope, project schedule, and staffing levels
- Identify, manage, and mitigate risks to minimize disruption to the project
- Report issues and risks to the City leadership

## Phase 1: Project Management

### Task 1.17: Conduct Weekly Project Status and Other Meetings

Clear and open communication is vital to the success of any project. Given the numerous stakeholders that will have to be coordinated during this project, status reporting will be especially important. We recommend weekly status update meetings with a steering committee established by the City to oversee this project. At status update meetings, we will report the activities and accomplishments for the week; plans for the upcoming weeks; issues and risks; and recommendations for how to address the issues and risks.

#### Deliverables:

- ❖ **Deliverable 1: Updated Project Work Plan**
- ❖ **Deliverable 2: Communication Plan**

## PHASE 2: Grant Development

Our team of auditors, accountants, lawyers, and grant management specialists will help the City increase its use of federal grants and meet cost accounting and programmatic requirements. Our team has extensive experience providing grant writing and strategic development services. We will be able to support the City at all stages of the grant process:

- Identifying funding needs
- Identifying potential grants to meet those needs
- Completing grant applications
- Securing funding
- Managing the use of funds
- Meeting federal program and cost accounting requirements

Our team is flexible and can help develop the processes needed to obtain additional grants while minimizing the impact on the City's finance staff.

### Task 2.1: Funding Needs Analysis

We will assess funding priority areas and identify potential funding sources to match the City's priorities. We know from working with the Virgin Islands, Puerto Rico, and Hawai'i that critical areas of need for tropical communities include economic development, affordable housing, retention and expansion of agricultural land and preservation and development of freshwater resources. We will work with the City to identify Key West's funding needs.

### Task 2.2: Grant Funding Research

BerryDunn has developed and refined a Funding Opportunities Matrix to help identify and obtain funds from discretionary federal grants. Our matrix will help the City understand the different funding opportunities available and determine which opportunities we should pursue. Using the matrix will help us focus on the grant opportunities with the greatest likelihood of success. Our team of grant management specialists can help the City optimize its grant funding where it is most needed—potential opportunities include:

- **Affordable Housing:** Self-Help Homeownership Opportunity Program, Rural Capacity Building for Community Development and Affordable Housing Program, Rural Capacity Building for Community Development and Affordable Housing Program to help the City increase the stock of affordable housing.
- **Agriculture:** Urban Agriculture and Innovation Production Grants, Farmland Protection Planning Grants, and other grants to help preserve agricultural land and enhance the agricultural sector.

## PHASE 2: Grant Development

- **Water Infrastructure Projects:** Water Infrastructure Improvements for the Nation Act Grants; Water Infrastructure Finance and Innovation Act Program; and the Infrastructure, Investment and Jobs Act Drinking Water Financing to preserve and improve the City's water infrastructure.

Our experienced grant management staff have grant award ratios that exceed many industry standards, and we continually update and enhance the matrix to optimize our ability to identify and apply for grant opportunities.

Our grant management staff can help the City identify funding opportunities by:

- Performing research on a variety of federal agencies websites
- Applying our staff's extensive knowledge and experience working with multiple federal agencies
- Identifying those agencies' funding priorities
- Performing timely and continuous review of grant opportunities
- Leveraging our relationships with key contacts in federal and state agencies
- Deploying our experienced grant research specialists who know how to find opportunities that fit the City's unique needs

### Task 2.3: Grant Proposal Development

Once we have determined, in tandem with the City, which grant funds to pursue, we will develop a plan to complete the grant application. Our team includes experienced grant writers who understand how to present information and data in a manner that will meet the grant requirements and appeal to evaluators of the grant. After we have agreed with the City on an approach, our team will develop a grant application that clearly describes the City's objectives and provides a compelling narrative for why the City is eligible for and should receive the grant. We will also work with the City to develop budgets for the programs that would be funded by the grant.

While we will lead the planning for and development of the grant applications, we will need information from subject matter experts who know and understand the City's needs, objectives, and challenges. Your staff know best what your needs are—it will be our job to give voice to your staff's vision in a manner that will maximize the chances of receiving federal funds. We will minimize the disruption on your staff, but their knowledge and input will be critical to the success of the grant development processes.

#### Deliverables:

- ❖ **Deliverable 3: Funding Needs Analysis**
- ❖ **Deliverable 4: Funding Opportunities Matrix**
- ❖ **Deliverable 5: Completed Grant Applications**

## PHASE 3: Grant Administration

BerryDunn will provide grant management services that will help ensure the City successfully meets the reporting and compliance requirements of its federal grants, and achieves its goals and objectives. Our team can help the City administer your ARPA funds, as well as any other federal funding you will receive. We have the knowledge, skills, and experience from working with local governments across the country to help ensure the City successfully meets the financial and programmatic requirements of your federal grants. This will enable the City to optimize the use of federal funds, meet the goals and objectives for the programs funded with those grants, comply with federal cost accounting requirements, and make it easier to apply for grant funds in the future.

Our team is flexible and can develop processes and systems that best meet your needs. The City may choose to be responsible for the grant application and management process, with our team working in

## PHASE 3: Grant Administration

conjunction with your finance and grant management staff. Or we can take the lead and work with your finance and grant management staff. As part of grant application and management services, we will provide the City with:

- A subrecipient handbook that describes the subrecipients' responsibilities under the federal grant
- Documentation of best practices and lessons learned related to applying for and managing federal grants
- Templates for grant agreements
- Easy-to-use forms and tools to track and document expenditures
- Checklists for subrecipient monitoring

### Task 3.1: Finalize Allocation of ARPA Funds

If the City has not finalized your plan to spend SLFRF under ARPA, we can:

- Identify the projects that will receive SLFRF funds and how much funding each project will receive
- Identify the risks associated with potential subgrantees, subrecipients, contractors and beneficiaries
- Develop applications that potential subgrantees would complete
- Develop a tool to evaluate each potential project's risk and value, so the City would have an objective, data-driven basis to prioritize the projects.

We will work with applicants to obtain the information needed to make an informed decision on which projects to fund. We will evaluate applications to assess whether they are eligible to receive SLFRF funds and rank all applications based upon objective criteria. We will develop a list of agencies and community organizations that will receive SLFRF funds. We will prepare an Excel tracking worksheet that includes the following information:

- Project description
- Amount of SLFRF funds the project will receive
- Why the project costs are eligible under SLFRF
- The expenditure category under which project expenditures will be reported
- Key performance indicators (KPIs) for the program
- How the project relates to longer term priorities independent of the ARPA timeline and program
- Whether the recipient of the funds is a beneficiary or a subrecipient

Once we have finalized with the City the list of recipients and projects that will be funded with SLFRF, we will develop a plan for how the projects will be overseen. We will identify best practices for the administration of funds and, in coordination with the City, develop processes and procedures to help ensure transparency, comply with requirements, and communicate program outcomes to the community and the U.S. Treasury.

### Task 3.2: Develop and Execute SLFRF Grant Documents

We will obtain copies of standard agreements and forms used when the City provides funds to government and non-government entities. We will research State and federal statutes, regulations, and policies that regulate the granting of City funds and develop a model grant agreement. The grant documents will describe the approved funding, ARPA compliance, monitoring, and reporting deadlines. We will also include requirements that the project must meet—e.g., for an affordable housing project, how many low-income housing units will be developed and how long will they remain below market rate. We will help ensure that the grant agreements accurately set forth the conditions for receiving the funding, and adequately protect the City if a subgrantee fails to perform or properly use the ARPA funding.

### Task 3.3: Oversee the SLFRF Funded Projects

To administer the SLFRF funded projects, we will develop:

- An overall schedule that includes implementation of individual project/program components

## PHASE 3: Grant Administration

- Application, expenditure, and reporting deadlines and closeout requirements
- A process to track all expenditure and performance data needed for the quarterly reports
- Policies and procedures for appropriate document retention and reporting to comply with Federal Funding Accountability and Transparency Act (FFATA), and U.S. Treasury requirements
- Proper accounting and reporting internal control mechanisms to track and disperse SLFRF grants and comply with the Uniform Guidance and Generally Accepted Accounting Principles (GAAP)
- A process to identify, report, and remediate potential fraud, waste, and/or abuse
- Requirements for subrecipient risk assessment, monitoring, and management, including training of subrecipients on grant requirements
- A checklist for subrecipient review and monitoring

### Task 3.3: Accounting for and Reporting on Expenditures

It will be important for the City to provide clear, consistent, and transparent reporting to the U.S. Treasury, and other federal agencies. We will establish processes and procedures to help ensure the City is compliant with federal cost accounting, grant management, and expenditure reporting requirements, and will:

- Track eligible expenditures, fund balances, and costs
- Aggregate data in required format and perform upload/entry into federal reporting portal
- Compile and submit annual compliance reports to the U.S. Treasury

We will help gather the expenditure and performance data needed to meet the cost accounting and grant management requirements under the:

- U.S. Treasury's Guidance, Frequently Asked Questions, and Final Rule
- Uniform Guidance
- FFATA
- ARPA

We will meet with the City and make sure that we understand how your general ledger and chart of accounts are organized and operate. We will work with the City to identify how ARPA expenditures will be coded within its accounting system, and how we will obtain the costs needed to meet the U.S. Treasury's requirements. We will also discuss with the City how best to capture subrecipients' expenditures. We have developed Excel-based expenditure reporting tools that could be used to gather such expenditure data.

We will also identify the performance data the City wants us to track. At a minimum, we will gather all performance data mandated by the U.S. Treasury. We also recommend that for each project we set KPIs the subrecipients must meet as a condition of receiving the SLFRF funds. We will make recommendations on what type of KPIs the City should require for each project and incorporate those KPIs into the grant agreements.

Each quarter, we will gather the expenditure and performance data from all prime recipients and their subrecipients. We will verify that the expenditures are consistent with the subrecipients grant agreement and are properly allowable under the Uniform Guidance and SLFRF rules. Once we have validated all the expenditure and performance data, we will work with the City to upload it to the U.S. Treasury's portal.

### Task 3.4: Compliance

We will provide expert guidance and advisory services regarding all applicable legislation, regulation, policies, and rules related to SLFRF grants, including the U.S. Treasury's Final Rule and Uniform Guidance. We will identify best practices for the administration of funds and, in close coordination with the City, develop processes and procedures to help ensure transparency, comply with all legal requirements, and communicate results/benefits of the program both to the community and the U.S. Treasury. Throughout the

## PHASE 3: Grant Administration

project, we will inform the City of changes in this guidance and the impact of such changes on how we should administer the SLFRF funds.

We will research accounting and record-keeping requirements and accounting of SLFRF related costs and reimbursements. We have developed a variety of tools and templates to help subrecipients understand their obligations and federal cost accounting, including a:

- Standard Operating Policies and Procedures Manual
- Subrecipient Monitoring Handbook
- Subrecipient Checklist

### Task 3.5: Monitoring

The Uniform Guidance requires that agencies who sub-award federal funds must:

- Evaluate each subrecipient's risk of noncompliance to determine the appropriate level of monitoring to apply to each subrecipient
- Monitor the activities of subrecipient organizations to help ensure that sub-awards follow applicable federal statutes and regulations and terms of the sub-award
- Verify that subrecipients are audited as required by Subpart F of the Uniform Guidance

To help the City meet these Uniform Guidance requirements and monitor and evaluate ARPA funded projects and programs, we will:

- Develop a monitoring checklist to monitor the subrecipients' performance.
- Track compliance with ARPA and federal cost accounting requirements during the entire awards process—from pre-award through final reporting.
- Establish a protocol for monitoring invoices for completeness and compliance with ARPA and Uniform Guidance requirements prior to submission.
- Review proposed contracts and purchasing documentation for compliance with programmatic rules, Uniform Guidance, and governmental accounting standards.
- Develop and implement processes and controls to help prevent and identify fraud, waste, and abuse.
- Establish processes and documentation requirements for subrecipient risk assessment, monitoring, and management, including training materials on funding and programmatic requirements.
- Perform accountability calls.

On a periodic basis, we will perform accountability calls with subrecipients to assess whether the subrecipients are complying with grant programmatic and federal cost accounting requirements. We will establish the schedule for the accountability calls based upon our assessment of whether the subrecipient is considered low, medium, or high risk. During the accountability calls, we will discuss:

- Progress toward project goals
- Expenditures charged to the grant
- Update on monitoring plans
- Budgets and future forecast needs

### Task 3.6: Audit Readiness

We will prepare and review documentation and reports for completeness to help ensure eligible work and costs are properly captured for audit purposes. We will work with the City to resolve disputes with the U.S. Treasury, the Office of Management and Budget, external auditors, or other agencies as necessary. We will help the City prepare responses to audit findings. We will develop policies and procedures for appropriate document retention and reporting with FFATA and/or the U.S. Treasury Office of Inspector General.

## PHASE 3: Grant Administration

### Task 3.7 Project Closeout

The City has until December 31, 2026, to spend all of its SLFRF grants, and the final expenditure and closeout report is due in March 2027. As projects are completed, we will conduct closeout sessions with subgrantees. As part of this closeout process, we will:

- Notify the subrecipient six months and three months prior to the end date that the grant is ending
- Obtain the following documents from the subrecipient:
  - Final invoice(s)
  - Final financial report
  - Final expenditure report
- Perform a final review of invoices, financial reports, and performance measurement; and, if necessary, request additional supporting documentation

#### Deliverables:

- ❖ **Deliverable 6: Excel Tracking Sheet of SLFRF Funded Projects**
- ❖ **Deliverable 7: SLFRF Grant Agreements**
- ❖ **Deliverable 8: Standard Operating Procedures for SLFRF Grant Management**
- ❖ **Deliverable 9: Subrecipient Monitoring Handbook and Checklist**
- ❖ **Deliverable 10: Quarterly Expenditure and Performance Data**

## 6. Personnel

In **Attachment A: Resumes**, we have included resumes of the principals and key staff proposed for this project.

## 7. Qualifications

We have assembled a team of professionals with the range of skills and management experience required to successfully build a grant development and management organization, processes and procedures. Our project team brings a unique combination of skills, experiences, and capabilities needed to help the City's goal to help it optimize its federal funding. We have the skills and capability to identify grants that will help the City meet its goals and objectives and then write a compelling application that meets all the grant's requirements and convinces the awarding agency that the City is the right candidate to be awarded that grant.

Our team has an extensive history of helping state and local agencies effectively and efficiently manage their grants. Our staff will work effectively with City and subgrantee staff to help ensure that all grant programmatic and federal cost accounting requirements are being met. Our staff are very experienced in helping cities, counties and states develop effective internal controls to help them be compliant with the Uniform Guidance and other federal cost accounting requirements.

We thoughtfully selected team members for this project who we believe will best support the City's needs. We have considered each team member's relevant experience, as well as their availability to complete the work during the timeline we have established. Our team for this project includes:

- **Senior leaders** who bring strong knowledge of ARPA, federal grant management, Uniform Guidance, and other federal cost accounting requirements. This knowledge is balanced with their practical, real-world application experience as former city, county and state public agency leaders with a deep respect for local culture, needs, and preferences.
- **Experienced professionals** who not only have certifications from the most respected professional organizations and academic institutions, but also have years of practice honing the following core capabilities essential for successful project execution:
  - Federal grant management
  - Uniform Guidance
  - Cost and data analysis
  - Project management
  - Change management
  - Stakeholder engagement

## Key Staff

In Table 1, we highlight projects we have conducted in the past two years to help clients optimize their use of federal ARPA grants.

**Table 1: Team Member Experience on CARES Act and ARPA Grants Projects**

Project Team and Role	Kennebec County, Maine	City of Boise, Idaho	City of Stonecrest, Georgia	State of North Carolina	State of New Hampshire
<b>Bill Brown, CPA</b> Consulting Principal	✓	✓	✓	✓	✓
<b>Rob Smalley, CPA</b> Audit Principal	✓	✓	✓	✓	✓
<b>Steven Whitney, JD</b> Project Manager	✓	✓	✓	✓	✓
<b>Katharine Balukas, CPA</b> Grant Management/ Uniform Guidance Specialist	✓	✓	✓	✓	✓
<b>Markes Wilson</b> Grant Management Specialist	✓	✓	✓	✓	
<b>Tim Cutler, PMP®, CPM</b> Grant Management Specialist	✓	✓		✓	
<b>Alan Goodwin, MS</b> Senior Auditor	✓	✓		✓	
<b>Zeb Letourneau, PMP®</b> Senior Cost Analyst	✓	✓		✓	✓
<b>Patrick Swinick</b> Cost Analyst	✓	✓			

We have selected staff who are experts in grant management, Uniform Guidance, government accounting, and cost analysis. Below, we highlight the experience of several key staff.



**Bill Brown**, our consulting principal, is a CPA and a certified fraud examiner with over 34 years of experience in federal grant management, cost accounting, financial consulting, and compliance assessments. He oversees performance and IT audit engagements for state and local governments, as well as program integrity, fraud, and risk audits. With a focus on financial management, compliance and risk management, and information security, he takes a personal approach to serving each client's specific needs and implementing tools and strategies to help them minimize their risk profile and improve their regulatory and financial stability.



**Robert Smalley**, our audit principal, is a CPA and a certified fraud examiner with 20 years of experience helping cities and states establish risk-based monitoring and compliance frameworks for their grant programs. Rob has spent his entire career providing audit, accounting, and consulting services to governmental clients. He has extensive experience advising clients with all aspects of governmental accounting, financial reporting, proper internal control structure, and single audit compliance.



**Steven Whitney**, our project manager, is an attorney with over 40 years of experience helping public agencies improve their financial management and increase federal revenues. He has presented at multiple conferences on how to optimize state and local agencies' use of federal grants and improve compliance with federal grant and cost accounting requirements. He has extensive experience with federal grant development, optimization, and management; Uniform Guidance requirements; and federal cost accounting. Steven led or is leading all of our federal grant management projects.



**Tim Cutler** has over 15 years of experience in grant management. Tim has presented at the 2022 Human Services Finance Officers (HSFO) Conference on how to develop and operate an effective grant development and management organization. He has developed robust grant management programs with a focus on optimizing funding, meeting federal cost accounting requirements, and achieving performance goals. Tim has served as an independent grant writer; director of operations for the Vermont Agency of Human Services; and director of grants for the North Carolina Biotechnology Center.



**Katharine Balukas** is a CPA and a federal cost accounting expert who has presented at conferences on how local and state governments can improve their compliance with the Uniform Guidance. Katharine has over 13 years of experience working with government and non-for-profit organizations performing financial statement and Uniform Guidance audits as well as providing other accounting and consulting services. Katharine advises state and local clients on how to improve internal controls and improve compliance with federal grant and cost accounting requirements.



**Markes Wilson** provides strategy and consulting services to governmental, not-for-profit, and healthcare clients. Markes has broad operations and finance experience with depth and expertise in healthcare grant and contract management, including budgeting, integration, financial statement development, reconciliation, and reporting. As a finance executive, Markes launched Contract Lifecycle

Management tools and developed the hospital and clinic grant management infrastructure within a large academic medical center.



**Alan Goodwin** has over 14 years of experience as an accountant and auditor helping cities and counties manage their finances and improve compliance with the Uniform Guidance and other federal cost accounting requirements. Alan advises clients on how to improve their internal controls and processes. In the past, Alan served as the Treasurer for the Town of Brookline, New Hampshire. As a result, Alan has firsthand experience of the challenges faced by local finance departments. Alan is currently providing policy advice and helping develop grant management, compliance, monitoring, and reporting frameworks on our federal grant management projects.



**Zeb Letourneau** has over six years of experience helping cities, counties and states better manage their federal grants and improve compliance with the Uniform Guidance and other federal cost accounting requirements. Zeb provides policy advice and helps develop grant management, compliance, monitoring, and reporting frameworks on our federal grant management projects. Zeb presented at the 2022 HSFO Conference on how to develop and operate an effective grant development and management organization. As a Certified Project Management Professional®, Zeb brings best practices grounded in the *Guide to the Project Management Body of Knowledge (PMBOK® Guide)* to each project.



**Patrick Swinick** is serving lead roles on our federal grant management projects with the State of North Carolina; City of Boise, Idaho; and Kennebec County, Maine. In addition, prior to coming to BerryDunn, Patrick worked on a project supporting the State of Minnesota's rental assistance program under the Coronavirus Aid Relief and Economic Security (CARES) Act. He worked with grant management platform providers, contractors, and other external partners to address issues and help ensure compliance with program requirements. He helped develop program specific auditing, monitoring, and compliance protocols.

## 8. Client References

In Table 2, we provide three client references to demonstrate relevant experience and the quality of our past work. When you contact our clients, they will confirm that we provide excellent support and client services. For example, Scott Ferguson, the Kennebec County, Maine Administrator shared that: “BerryDunn was the right choice for Kennebec County to help us manage our ARPA funds. We appreciate not only their competence and professionalism, but the collaborative nature in which they work with their clients.”

**Table 2: Client References**

Organization	Contact Information	Project Description
<b>Kennebec County, Maine</b> 125 State St Augusta, ME 04917	<b>Scott Ferguson</b> County Administrator 207-530-7369 <a href="mailto:sferguson@kennebecso.com">sferguson@kennebecso.com</a>	<b>ARPA Grant Management:</b> Assisting the County in managing over \$23.7 million it is receiving under ARPA. Developing a risk-based mode to identify which project the County will fund under ARPA. Helping the County develop a subrecipient monitoring process and procedures and gather expenditure and performance data and process to develop the quarterly reports to file with the U.S. Treasury. <b>Dates:</b> 03/2022 to present.
<b>City of Boise, Idaho</b> 150 N. Capitol Blvd. Boise, ID 83701	<b>Mary Brown</b> Grants Manager Department of Finance and Administration 208-972-8152 <a href="mailto:mrbrown@cityofboise.org">mrbrown@cityofboise.org</a>	<b>ARPA Grant Management:</b> Assisting the City to manage approximately \$37 million it is receiving under ARPA. Developed a risk-based model to identify the projects Boise will fund under ARPA. Helping the City develop a subrecipient monitoring process and procedures; gather expenditure and performance data; and prepare quarterly reports to file with the U.S. Treasury. <b>Dates:</b> 01/2022 to present.
<b>Lewis County, Washington</b> 351 N.W. North St Chehalis, WA 98532	<b>Becky Butler</b> Budget Director 360-740-1198 <a href="mailto:beckybutler@lewiscountywa.gov">beckybutler@lewiscountywa.gov</a>	<b>ARPA Grant Management:</b> Assisting the City to oversee approximately \$16 million it is receiving under ARPA. Developed a risk-based model to identify the projects Lewis County will fund under ARPA, and how to monitor recipients and subrecipients. Helping the City develop KPIs to measure program outcomes and performance. <b>Dates:</b> 07/2022 to present.

## 9. Sworn Statements and Affidavits

The required sworn statements and affidavits are included in **Attachment B**.

# 10. Cost Proposal

## Exhibit C: Cost Proposal

Consultant Name: **BerryDunn**

Project Name: **Grant Writing and Grant Administration Services**

Project Number: **RFP #22-005**

**Grant Writing Services (lump sum):** Please enter a lump sum amount for each year to be paid monthly in twelve (12) even payments. The annual amounts should be all-inclusive and include any anticipated increases over the years. Refer to Section C.12, Item 10 Cost Proposal.

Year	Lump Amount
Year 1	\$175,000
Year 2	\$148,750
Year 3	\$155,750
Year 4 – (Year 1 of two-year option to renew)	\$164,750
Year 5 – (Year 2 of two-year option to renew)	\$172,750
Total Grant Writing Services Amount	\$817,000

**Grant Administration Services (hourly):** Please enter staff position, all-inclusive hourly rate with anticipated increases over the years, hours per month, and total cost per month. Refer to Section C.12, Item 10 Cost Proposal.

Staff Position	Hourly Rate	Hours per Month	Total Cost per Month
Principal	\$495	2	\$990
Project Manager	\$365	16	\$5,840
Sr. Manager - Grant Administration	\$365	4	\$1,460
Manager - Grant Administration	\$225	16	\$3,600
Sr. Consultant - Grant Administration	\$230	16	\$3,680
Sr. Consultant - Grant Administration	\$190	16	\$3,040
Total Estimated Monthly Cost of Grant Administration (A)			\$18,610
Total Estimated Annual Cost of Grant Administration (A X 12) (B)			\$223,320
Total Estimated 5-Year/ Cost of Grant Administration (B X 5) (C) *			\$982,608

<b>5-Year Total Grant Writing PLUS Grant Administration (This total used for scoring)</b>	\$1,799,608
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\* Years 2 – 5 will require less effort, so we have discounted those years by 15% (See next page.)

To add additional clarification for the pricing shown in your cost table for Grant Administration Services, Table 3 shows the yearly costs with the 15% discount for years two through five factored into the total cost for Grant Administration Services.

**Table 3: Grant Administration Services Yearly Costs with 15% discount for years two through five**

Grant Administration Services Yearly Costs	Total Yearly Costs
Year 1	\$223,320
Year 2	\$189,822
Year 3	\$189,822
Year 4 – (Year 1 of two-year option to renew)	\$189,822
Year 5 – (Year 2 of two-year option to renew)	\$189,822
Total Grant Administration Services Amount	\$982,608

## Attachment A: Resumes



### **Bill Brown, CPA, MAFF®, CFE**

#### **Principal**

Bill is the principal leading BerryDunn's Government Assurance Practice Group, bringing 34 years of cost accounting, financial consulting, and compliance assessment consulting experience. He oversees performance and IT audit engagements for state and local governments, as well as program integrity, fraud, and risk audits. With a focus on financial management, compliance and risk management, and information security, he takes a personal approach to serving each client's specific needs and implementing tools and strategies to help them minimize their risk profile and improve their regulatory and financial stability.

#### **Key Qualifications**

- 30+ years of audit and consulting experience
- Certified Public Accountant (CPA)
- Master Analyst in Financial Forensics® (MAFF®)
- Certified Fraud Examiner (CFE)

#### **Relevant Experience**

##### **BerryDunn (07/1988 to present)**

###### **Lewis County, WI – ARPA Grant Management (07/2022 to present)**

Bill is the consulting principal on a project to help the County administer approximately \$15.7 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the County draft grant agreements with subrecipients that clearly describes the subrecipients responsibilities and protects the County's interests. The team is helping the county to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

###### **City of Ann Arbor, MI – ARPA Grant Management (07/2022 to present)**

Bill is the consulting principal on a project to help the City administer approximately \$24 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the City draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the City's interests. The team is helping the City to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

###### **Kennebec County, Maine – ARPA Grant Management (03/2022 to present)**

Bill is the consulting principal on a project helping Kennebec County administer approximately \$24 million in ARPA grants. He is overseeing a team that is assessing the County's grant management processes, procedures, and systems. The team is helping Kennebec develop a risk-based program to monitor recipients and subrecipients on how to properly comply with ARPA and Uniform Guidance requirements. The team are drafting grant agreements with subgrantees and helping them understand their obligations as subrecipients of ARPA funds. The team is also helping the County identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

###### **City of Boise, Idaho – ARPA Grant Management (01/2022 to present)**

Bill is the consulting principal on a project helping Boise administer approximately \$37 million in ARPA grants. The project team is assessing Boise's grant management processes, procedures, and systems. The team is advising the City on how to calculate lost revenues in accordance with U.S. Treasury guidance. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**City of Stonecrest, Georgia – ARPA Grant Management (01/2022 to present)**

Bill is the consulting principal on a project helping Stonecrest administer approximately \$10 million in ARPA grants. The project team is helping the City develop a portfolio of projects that will be funded with ARPA grants. The team is developing all necessary grant documents and having them executed by all recipients of the ARPA funds. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**North Carolina Pandemic Recovery Office (NCPRO) – ARPA Grant Management (10/2021 to 06/2022)**

Bill was the consulting principal on a project helping NCPRO administer over \$5.4 billion in ARPA grants. Bill oversaw a team that assessed NCPRO's organizational, structure, people, processes, procedures and systems. The team developed a federal grant management model; standard operating procedures; and staff development plan for NCPRO. The team advised NCPRO on how to best comply with ARPA and federal cost accounting requirements.

**Minnesota Department of Health – Medical Marijuana Price Analysis (01/2020 to present)**

Bill oversees BerryDunn's team conducting an analysis of the prices for medical cannabis for the Minnesota Department of Health Office of Medical Cannabis.

**City and County of Denver, CO Auditor's Office – Performance Audit (11/2019 to 06/2020)**

Bill served as the consulting principal for Denver's Office of Economic Development and Opportunity's Division of Small Business Opportunity M/WBE/DBE program performance audit. The engagement included interviews, document review, and testing and resulted in a report with findings and recommendations. The audit was conducted in accordance with U.S. General Accountability Office's Government Auditing Standards.

**Missouri Department of Health and Senior Services – Local Public Health Agency Revenue Maximization (07/2019 to present)**

Bill oversees BerryDunn's team helping the Departments of Mental Health, Social Services, and Health and Senior Services identify potential revenue streams and cost avoidance opportunities.

**Colorado Department of Human Services (CDHS) – Funding Model for Child Welfare Services (04/2019 to 06/2020)**

Bill was the project principal reviewing assumptions made pertaining to workloads, demographic data (including local county-based poverty statistics), and the state and local economic models CDHS used to develop previous funding models.

**New Hampshire Department of Health and Human Services (DHHS) – Public Assistance Cost Allocation Plan (PACAP) (06/2017 to present)**

Bill is the principal on a project to update DHHS' current PACAP, which no longer reflects the current structure of DHHS' public assistance programs. BerryDunn is conducting a thorough analysis of DHHS and its existing cost allocation and recovery model.

**State-Based Health Insurance Exchange – Programmatic and Financial Audits (2015 to present)**

Bill leads the Practice Group that provides the annual programmatic audits for seven state-based health insurance exchanges (HIXs), which includes Rhode Island, Massachusetts, Minnesota, Nevada, Pennsylvania, Vermont, and Washington. BerryDunn also performs financial audits for Rhode Island, Vermont, and Washington. The programmatic audit assess compliance with federal requirements associated with 45 CFR 155. The financial audit portion follows GAAP and Yellow Book standards. Over the past several years, our team has helped our HIX clients navigate a variety of policy changes enacted as a result of the COVID-19 pandemic.

**New Hampshire Liquor Commission – Audit Readiness and Business Process Improvement (06/2017 to 12/2020)**

Bill oversees BerryDunn's team providing process improvement and audit readiness services. Our team reviews the current processes and procedures in place to prepare for, and respond to, the Annual Comprehensive Annual Financial Report (ACFR) audit prepared using Governmental Accounting Standards Board (GASB) standards.

**Colorado Division of Youth Services (DYS) – Program Audit and Monitoring Services (10/2016 to 06/2020)**

Under the Senate Bill 94 program, DYS contracts with 22 judicial districts for services intended to prevent juveniles from being held in detention or committed to the Department of Human Services. Bill was the principal on an audit that examined the Judicial Districts' compliance with contract and program requirements and conducted financial reviews of contractors and subcontractors.

**Washington Health Benefit Exchange (WAHBE) – Financial and Programmatic Audit (07/2016 to present)**

WAHBE operates the State-Based Health Insurance Exchange in Washington. Bill, alongside Sarah Belliveau, leads the team conducting financial and programmatic audits to assess whether WAHBE's program has complied with the requirements for State-Based Health Insurance Exchanges under the Affordable Care Act, as well as a Single Audit.

**West Virginia Bureau for Medical Services (BMS) – Disproportionate Share Hospital (DSH) Payment Audit (03/2016 to present)**

Bill co-leads the DSH audit for the State of West Virginia and helps ensure that the audit is occurring within GAP standards and complies with CMS' General DSH Audit and Reporting Protocol, which the contractor will use in order to comply with this rule. Bill works in close collaboration with clients to navigate federal requirements associated with 42 CFR parts 447 and 445, Final Rule, 73 FR 77904.

**Vermont Department of Vermont Health Access – Vermont Health Connect (VHC) Financial and Programmatic Audit (01/2016 to present)**

BerryDunn has performed the State's financial and programmatic audit of its Health Insurance Exchange since FYE 6/16. In Bill's role as project principal, he maintains contract oversight and serves as a resource to the audit team to verify that all GAGAS standards were being met as the team developed a financial and programmatic audit approach for the State that would control costs while meeting CCIO's audit criteria.

**Minnesota Health Benefit Exchange (MNSure) – Programmatic Audit (09/2015 to present)**

BerryDunn is performing the programmatic audit for the State's health insurance exchange. In collaboration with the client, Bill developed a staggered audit methodology for measuring program compliance, which CCIO/CMS has approved, decreasing risk to CMS and cost to MNSure.

**HealthSource Rhode Island (HSRI) – Financial and Programmatic Audit (07/2015 to present)**

Bill co-leads the financial and programmatic audit for the State's health insurance exchange and helps ensure that the audit is occurring within GAAP and Yellow Book standards. Bill works in close collaboration with clients to navigate federal requirements associated with 45 CFR 155. Under Bill's leadership, the audit was completed in an accelerated timetable to meet CMS' deadline. BerryDunn has led the audit since 2015, utilizing a modified audit approach to test compliance.

**West Virginia Bureau for Medical Services (BMS) – EHR Provider Incentive Payment (PIP) Audit (06/2014 to present)**

Bill is currently leading the post-payment audit of providers participating in the program. BerryDunn has conducted the State's EHR Provider Incentive Payment Program Audit since 2014, which entails auditing the attested information reported by eligible hospitals and providers regarding their use of the EHRs.

**Missouri Department of Social Services (DSS) – Financial Reviews of Residential Treatment Facilities (06/2021 to 06/2022)**

Bill was the principal on a project to review case files of over 40 different residential treatment facilities that serve the DSS' child welfare program. Bill oversaw a team of cost analysts that reviewed records and assessed whether the facilities complied with state requirements and properly billed the DSS for the services they provided to children under their care.

**Minnesota Department of Employment and Economic Development (DEED) – Audit, Risk Assessment, and Technical Review of Unemployment Insurance (UI) Strategic Program (09/2021 to 01/2022)**

Bill oversaw a program health assessment of the MN Department of Economic Development UI Strategic

Modernization program. The team conducted configuration testing, vulnerability testing, web application testing, and penetration testing.

**Missouri Division of Accounting – Overtime Pay Review (10/2021 to 12/2021)**

Bill oversaw the team that reviewed if employee payroll and compensatory time provided to essential government workers as a result of the COVID-19 pandemic was calculated in accordance with the requirements of the Fair Labor Standards Act.

**New Hampshire Secretary of State (NHSOS) – CARES Act Grant Management (06/2020 – 06/2021)**

Bill was the consulting principal on a project to help the State of New Hampshire to identify and claim costs under the CARES Act to prevent, prepare for, and respond to Coronavirus for the 2020 federal election cycle. The team identified costs eligible for reimbursement and claimed those costs to the federal grant.

**Missouri Local Public Health Agencies (LPHAs) – Revenue Optimization (01/2019 to 06/2021)**

Bill was the project principal to help LPHAs develop Health Services Initiatives (HSIs) under the Children's Health Insurance Program (CHIP) to improve the health of children through both direct services and public health initiatives. Bill supported a team that developed HSIs to improve the health of CHIP-eligible children and helped enroll eligible children in Medicaid or CHIP. The team worked with LPHAs to optimize the use of existing HSIs and developed new HSIs to recover revenues under CHIP.

**Alaska Division of Legislative Audit (DLA) – Medicaid and Children's Health Insurance Program (CHIP) Program Eligibility Determinations and Best Practices (06/2019 to 10/2019)**

Bill is project principal for a team conducting a redetermination of eligibility for Medicaid and CHIP members to identify whether the Alaska Department of Health and Human Services (DHSS) agency is appropriately granting eligibility according to federal and state regulations and statutes.

**Massachusetts Health Insurance Exchange/Integrated Eligibility System (HIX/IES) Entities – IV&V Services (10/2012 to 09/2019)**

BerryDunn provided IV&V for the Massachusetts HIX/IES implementation. Bill led the initial system audit of the HIX/IES. The system audits required the identification and harmonization of control requirements from over 35 sources, including federal and state laws, regulations, standards, and the COBIT framework. The audit involved reviewing the design and testing implementation and operation across five entities. Bill also led BerryDunn's financial analysis, monthly financial status reporting, vendor invoice review, and cost allocation planning services for this contract.

**Colorado Office of the State Auditor – Marijuana Inventory Tracking Data Evaluation (03/2019 to 08/2019)**

Bill served as the engagement principal on a performance evaluation of the Colorado Department of Revenue's use of marijuana inventory tracking data.

**Maricopa County, AZ, Internal Auditor's Department (IAD) – Sheriff's Office Information Management Services (SIMS) Audit (03/2019 to 05/2019)**

Bill led BerryDunn's project assisting IAD with the Fiscal Year 2019 audit of the SIMS Division.

**Larimer County, CO – Health Insurance Portability and Accountability Act of 1996 (HIPAA) Assessment (10/2018 to 10/2020)**

Bill oversaw the Larimer County HIPAA assessment. In his role, Bill helped ensure that adequate resources and frameworks were utilized in the assessment approach.

**Maricopa County, AZ, Internal Auditor's Department (IAD) – Independent Assessment of IAD Recorder's Office Election Process (09/2018 to 11/2018)**

Bill led BerryDunn's project to conduct independent assessment of the County Recorders Office's process for planning and executing Election Day activities for the 2018 primary election.

**Washington Health Care Authority – Sustainability of the Healthier Washington Initiative (10/2016 to 03/2017)**

Bill was responsible for overseeing a team that worked with the various stakeholders of the Healthier Washington Initiative to develop a methodology that measures the financial impact of the initiative.

BerryDunn helped to develop a methodology that will provide accurate and useful results that can be used to improve health outcomes for residents and lower costs.

**Children and Family Services of New Hampshire – Forensic Accounting Services (10/2016 to 12/2016)**

Bill led BerryDunn's team providing forensic accounting services to Children and Family Services of New Hampshire, a non-profit organization. The project included drafting initial findings, as well as preparing a final audit report.

**City of Alexandria, VA – Review of Community-Based Mental Health and Substance Abuse Services (07/2015 to 02/2016)**

As project principal, Bill oversaw contractual obligations, helped ensure that adequate resources were applied to the project, and provided subject matter expertise in the review of the City's Community Services Board (CSB), which oversees the use of public funds to provide mental health, intellectual disability, and substance abuse services. The BerryDunn team reviewed the CSB's processes for third-party billing to identify opportunities to improve the effectiveness of identifying and collecting revenues from third-party sources, submitting and monitoring pre-authorization requests to third-party pay sources, and managing and determining patient payment responsibilities, including co-payments, co-insurances, and deductibles. We developed a report with recommendations to assist the Department of Community and Human Services (DCHS) with the implementation of sustainable process and performance improvements to the mental health and substance abuse programs administered by the City.

**University of Nevada School of Medicine – Medicaid Rate Review and Recommendation Report (03/2015 to 09/2015)**

Bill provided contractual oversight and served as a resource to the business and policy analysts assessing the costs of mental health services provided by Mojave Mental Health, which is operated by the University of Nevada School of Medicine. Our project led to identification of costs and revenues associated with each service and developed recommendations to reduce costs, increase revenues, and improve the cost effectiveness of Mojave Mental Health.

**West Virginia Bureau for Medical Services (BMS) – State Medicaid Health IT Planning (SMHP) (2013 to 2014)**

Bill led the development of the EHR PIP section of the SMHP, which details how providers will receive incentive payments for adopting EHRs and demonstrating meaningful use of health IT data, and how the State will undertake audit activities associated with the PIP program.

## **Education and Certifications**

- BS, Accounting, University of Southern Maine
- Certified Public Accountant
- Master Analyst in Financial Forensics®
- Certified Fraud Examiner
- American Institute of Certified Public Accountants
- Maine Society of Certified Public Accountants
- National Association of Certified Valuators and Analysts
- Association of Certified Fraud Examiners
- Association of Government Accountants



## **Robert Smalley, CPA, CFE, CGMA**

### **Principal**

Rob has spent his entire career providing audit, accounting, and consulting services to governmental clients. As the Governmental Audit practice lead, Rob leverages his deep experience working with large and diverse government organizations when advising BerryDunn's government clients. His experience includes advising clients with all aspects of governmental accounting, financial reporting, proper internal control structure and single audit compliance. In

addition, Rob also leads a substantial portfolio of financial institution audits all over New England for both public and private banks.

### **Key Qualifications**

- Over 19 years of audit and consulting experience
- Certified Public Accountant
- Certified Fraud Examiner

### **Relevant Experience**

#### **BerryDunn (09/2003 to present)**

##### **Lewis County, Washington – ARPA Grant Management (07/2022 to present)**

Rob is the audit principal on a project to help the County administer approximately \$15.7 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the County draft grant agreements with subrecipients that clearly describes the subrecipients responsibilities and protects the County's interests. The team is helping the County to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

##### **City of Ann Arbor – ARPA Grant Management (07/2022 to present)**

Rob is the audit principal on a project to help the City administer approximately \$24 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the City draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the City's interests. The team is helping the City to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

##### **Kennebec County, Maine – ARPA Grant Management (03/2022 to present)**

Rob is the audit principal on a project helping Kennebec County administer approximately \$24 million in ARPA grants. The team is assessing the County's grant management processes, procedures, and systems. He is overseeing a team that is assessing the County's grant management processes, procedures, and systems. The team is helping Kennebec develop a risk-based program to monitor recipients and subrecipients on how to properly comply with ARPA and Uniform Guidance requirements. The team is drafting grant agreements with subgrantees and helping them understand their obligations as subrecipients of ARPA funds. The team is also helping the County identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

##### **City of Boise, Idaho – ARPA Grant Management (01/2022 to present)**

Rob is the audit principal on a project helping Boise administer approximately \$37 million in ARPA grants. The project team is assessing Boise's grant management processes, procedures and systems. The team is advising the City on how to calculate lost revenues in accordance with U.S. Treasury guidance. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**City of Stonecrest, Georgia – ARPA Grant Management (01/2022 to present)**

Rob is the audit principal on a project helping Stonecrest administer approximately \$10 million in ARPA grants. The project team is helping the City develop a portfolio of projects that will be funded with ARPA grants. The team is developing all necessary grant documents and having them executed by all recipients of the ARPA funds. The team is helping the City identify, collect and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury

**North Carolina Pandemic Recovery Office (NCPRO) – ARPA Grant Management (10/2021 to 06/2022)**

Rob was the audit principal on a project that helped NCPRO administer over \$5.4 billion in ARPA grants. The project team assessed NCPRO's organizational, structure, people, processes, procedures, and systems. The team developed a federal grant management model; standard operating procedures; and staff development plan for NCPRO. The team advised NCPRO on how to best comply with ARPA and federal cost accounting requirements.

**New Hampshire Liquor Commission (NHLC) – Audit Readiness and Process Improvement (12/2020, in three separate engagements)**

BerryDunn was engaged to review the current processes and procedures in place (including the organizational chart, job descriptions and policies and procedures related to the financial reporting process) to prepare for, and respond to, the Annual Comprehensive Financial Report (ACFR) audit. In the first engagement with NHLC, Rob and his team helped to achieve two primary objectives, one long-term (Phase 1) and one short-term (Phase 2): the long-term objective: to assess and improve the efficiency and effectiveness of ongoing operations and financial reporting; the short-term objective: to produce timely, accurate, and auditable financial data in response to the requests of the Audit Division of the Legislative Budget Assistant (LBA) for the conduct of the FY2017 ACFR audit. After the first engagement, Rob and his team have been engaged two more times to support the finance department in preparing for their ACFR as well as remediation of audit findings.

**Connecticut Health and Educational Facilities Authority (CHEFA, quasi-component unit of the State of Connecticut) – Internal Audit Services (01/2018 to present)**

BerryDunn was engaged to perform an internal risk assessment followed by evaluation of and recommendation of internal audit projects that should be completed based on ranked risk factors related to each entity's operation and internal controls. BerryDunn was also engaged to perform internal audit services on an ongoing basis. This has included various internal audits including bond monitoring process, equipment loan program, and the functions of Human Resources and Payroll.

**Pease Development Authority (PDA, component of the State of NH) – Annual Financial Statement and Uniform Guidance Audits (2016 to present)**

As the audit manager, Rob leads a team that provides the Authority with financial and Uniform Guidance audits. This engagement includes the review of the rental and fee revenues association with an airport, golf course, and rental of various office spaces, accounts receivable, capital assets, long-term debt and documentation of the Authority's internal control processes. A significant portion of this engagement involves auditing federal funds received by PDA for various purposes including large construction projects.

**Community College System of New Hampshire (component of the State of NH) – Annual Financial Statement and Uniform Guidance Audits (2015 to present)**

Rob leads the annual audit of the System which support all seven community colleges in New Hampshire. This engagement includes performing audits of the financial statements, reporting on Uniform Guidance, as well as providing formal suggestions for improvements and efficiencies in internal controls.

**Vermont Student Assistance Corporation (VSAC, component of the State of VT) – Annual Financial Statement and Uniform Guidance Audits (01/2013 to present)**

Rob manages the annual audit of the VSAC. This engagement includes financial and Uniform Guidance components, as well as providing formal feedback on improvements and efficiencies in internal controls.

**New Hampshire Secretary of State (NHSOS) – CARES Act Grant Management (06/2020 – 06/2021)**

Rob was the audit principal on the CARES Act Grant Management project for the New Hampshire Secretary of State. Rob helped the State to identify and claim costs under the CARES Act to prevent, prepare for, and respond to COVID-19 for the 2020 federal election cycle. Rob helped identify costs eligible for reimbursement and claim those costs to the federal grant. He worked with a wide variety of cities and towns with varying degrees of capacity to respond to requests for information and data under very short and non-negotiable timelines. Rob helped develop a methodology to calculate a standard cost rate for processing the additional absentee ballots that resulted from voters' reaction to the COVID-19 pandemic.

**Martha's Vineyard Airport – Financial Reporting Process Review and Recommendations (12/2018 to 01/2019)**

BerryDunn was engaged to review current internal Financial Reporting practices, procedures, and systems, and to make recommendations to improve the monthly reporting provided to the Board of Commissioners. The project consisted of three phases: project planning, review and assessment, and developing a tool for ongoing financial reporting. The tasks involved in these phases included conducting fact-finding meetings with the Commissions on the Budget & Finance Committee as well as the Airport and County staff, and developing recommendations and presentations to the Commission.

**Education and Memberships**

- MS, Accounting, University of Maine
- BBA, Accounting, University of Maine
- Certified Public Accountant (CPA)
- Chartered Global Management Accountant (CGMA)
- Certified Fraud Examiner (CFE)
- American Institute of Certified Public Accountants
- New Hampshire Society of Certified Public Accountants, past president; Audit and Accounting Committee; Financial Careers Committee
- Association of Certified Fraud Examiners



## Steven Whitney, JD, Prosci® CCP

### Senior Manager

Steven is a senior manager with BerryDunn and an attorney with over 35 years of experience working with state and local government clients to help clients comply with state and federal program requirements; better manage federal grants; account for costs and allocate costs to benefitting programs; increase the recovery of federal revenues; and develop process and performance improvements. Steven presented at multiple conferences on how to optimize

state and local agencies' use of federal grants and improve compliance with federal grant and cost accounting requirements.

Steven understands the complexities of operating health and human service programs and has a wealth of experience analyzing and assessing costs, revenues, and process improvements in the areas of child welfare, public health, healthcare payment reform, behavioral health services, substance use disorder, early childhood development, child support, income security, nutritional support, workforce development, disability services, and elder services. Steven is an expert in cost accounting requirements under the Uniform Guidance and in establishing subrecipient cost report mechanisms.

### Key Qualifications

- Helping cities, counties and states manage their ARPA funds
- Developing, implementing and operating risk-based subrecipient monitoring plan for ARPA funds and other federal grants
- Developing and implementing process and performance improvements to health and human service programs
- Developing and implementing fee-for-service and administrative claiming processes for behavioral and physical health services under Medicaid
- Developing cost allocation and administrative cost recovery plans for mental health, child welfare, juvenile, elderly, developmentally disabled, special education, and social services programs
- Analyzing and identifying revenue enhancement or cost-reduction opportunities under Medicaid, mental health, public health, childcare, SSI/SSD, TANF, IV-D, and IV-E programs, child welfare, juvenile justice, social services, and elder service agencies

### Relevant Experience

#### BerryDunn (11/2014 to present)

##### **City of Ann Arbor, Michigan – ARPA Grant Management (07/2022 to present)**

Steven is the engagement manager on a project to help the City administer approximately \$24 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the City draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the City's interests. The team is helping the City to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

##### **Lewis County, Washington – ARPA Grant Management (07/2022 to present)**

Steven is the engagement manager on a project to help the County administer approximately \$15.7 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the County draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the County's interests. The team is helping the County to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

**Kennebec County, Maine – ARPA Grant Management (03/2022 to present)**

Steven is the engagement manager helping Kennebec County administer approximately \$24 million in ARPA grants. He is assessing the County's grant management processes, procedures, and systems. He is helping Kennebec develop a risk-based program to monitor recipients and subrecipients on how to calculate lost revenues in accordance with U.S. Treasury guidance. He is also helping the County identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**City of Boise, Idaho – ARPA Grant Management (01/2022 to present)**

Steven is the engagement manager helping Boise administer approximately \$37 million in ARPA grants. Steven is leading a team that is assessing Boise's grant management processes, procedures, and systems. The team is advising the City on how to calculate lost revenues in accordance with U.S. Treasury guidance. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**City of Stonecrest, Georgia – ARPA Grant Management (01/2022 to present)**

Steven is the engagement manager helping Stonecrest administer approximately \$10 million in ARPA grants. The team is helping the City develop a portfolio of projects that will be funded with ARPA grants. The team is developing all necessary grant documents and having them executed by all recipients of the ARPA funds. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**North Carolina Pandemic Recovery Office (NCPRO) – ARPA Grant Management (10/2021 to 06/2022)**

Steven was the project manager helping NCPRO administer over \$5.4 billion in ARPA grants. Steven is leading a team that is assessing NCPRO's organizational, structure, people, processes, procedures, and systems. The team is developing a federal grant management model; standard operating procedures; and staff development plan for NCPRO. The team is advising NCPRO on how to best comply with ARPA and federal cost accounting requirements.

**New Hampshire Secretary of State (NHSOS) – CARES Act Grant Management (06/2021 to 06/2022)**

Steven was the project manager on a project that helped the State of New Hampshire to identify and claim costs under the CARES Act to prevent, prepare for, and respond to coronavirus for the 2020 federal election cycle. Steven led a team that identified costs eligible for reimbursement and claim those costs to the federal grant. He worked with a wide variety of cities and towns with varying degrees of capacity to respond to requests for information and data under very short and non-negotiable timelines. Steven developed a methodology to calculate a standard cost rate for processing the additional absentee ballots that resulted from voters' reaction to the COVID-19 outbreak.

**Missouri Department of Social Services (DSS) – Financial Reviews of Residential Treatment Facilities (06/2021 to 08/2022)**

Steven was the engagement manager on a project that reviewed case files of over 40 different residential treatment facilities that serve the DSS' child welfare program. Steven led a team of cost analysts that reviewed records and assessed whether the facilities complied with state requirements and properly billed the DSS for the services they provided to children under their care.

**Virginia Department of Behavioral Health and Developmental Services (DBHDS) – Public Assistance Cost Allocation Plan (PACAP) (10/2020 to present)**

Steven is project manager on a project to develop a PACAP for DBHDS, which oversees and administers public behavioral health, intellectual disability and SUD services. These services are provided through 13 facilities: eight behavioral health facilities for adults, two training centers, a psychiatric facility for children and adolescents, a medical center, and a center for behavioral rehabilitation. Services are also provided through approximately 40 locally run community services boards (CSBs).

**Missouri Local Public Health Agencies (LPHAs) – Revenue Optimization (01/2019 to 06/2021)**

Steven was a project manager on a project to help LPHAs develop HSIs under the CHIP to improve the health of children through both direct services and public health initiatives. Steven developed HSIs that directly improved the health of CHIP-eligible children and helped enroll eligible children in Medicaid or

CHIP. Steven worked with LPHAs to optimize the use of existing HSIs and developed new HSIs to recover revenues under CHIP.

**Colorado Department of Human Services – Funding Model for Child Welfare Services (07/2019 to 06/2020)**

The Colorado Child Welfare Program is supervised by the State's Division of Child Welfare but administered by 64 counties within the State. Steven was the Project Manager for an initiative to analyze the costs in each county and develop a model to calculate the levels of funding needed for each county. Steven led a team that identified and developed algorithms to calculate the level of funding each county should receive to meet its specific workloads, demographics (including local county-based poverty statistics), and state and local economic models. The funding model also contained a module that awards a portion of the funds based upon how counties performed on different outcome measurements.

**Colorado Division of Youth Services (DYS) – Program Audit and Monitoring Services (10/2016 to 06/2020)**

Under the Senate Bill 94 program, DYS contracts with 22 judicial districts for services intended to prevent juveniles from being held in detention or committed to the Department of Human Services. Steven led a team that examined the Judicial Districts' compliance with contract and program requirements and conducting financial reviews of contractors and subcontractors.

**Washington Health Benefit Exchange (WAHBE) – Financial and Programmatic Audit (07/2016 to 06/2017)**

Steven analyzed the Affordable Care Act (ACA) and developed a compliance matrix that listed every requirement applicable to state-based exchanges. Steven was the project manager and led the compliance reviews for the first year of the audit of Washington's Health Benefit Exchange.

**Vermont Department of Vermont Health Access – Vermont Health Connect (VHC) Financial and Programmatic Audit (01/2016 to 06/2016)**

Steven analyzed the ACA and developed a compliance matrix that listed every requirement applicable to state-based exchanges. Steven is leading the compliance reviews in Vermont.

**Minnesota Health Benefit Exchange (MNSure) – Programmatic Audit (09/2015 to 06/2016)**

MNSure operates the State-based Health Insurance Exchange in Minnesota. Steven was a subject matter expert on a team that is auditing MNSure's program to assess whether the program has complied with the requirements for State-based Health Insurance Exchanges under the ACA.

**HealthSource Rhode Island (HSRI) – Financial and Programmatic Audit (07/2015 to 06/2020)**

HSRI operates the State-based Health Insurance Exchange in Rhode Island. Steven was an integral member of a team that audited HSRI's program to assess whether the program has complied with the requirements for State-based Health Insurance Exchanges under the ACA. Steven led the programmatic compliance team that conducted the 2014 fiscal year audit and was the project manager for further audits.

**Minnesota Department of Health – Medical Marijuana Price Analysis (01/2020 to 05/2020)**

Steven led a project to analyze the pricing for medical cannabis products in Minnesota from 2016 to 2019. Under this project, Steven led a team that:

- Documented available medical cannabis products and historical prices during the review period
- Analyzed and documented the current prices of sampled medical cannabis products in other states that are comparable to the medical cannabis products offered in Minnesota
- Documented discount programs offered during the review period
- Documented the total number of units sold, sales, discounts applied, and net sales from medical cannabis sales in each quarter during the review period
- Calculated the average amount spent for a 30-day supply of medical cannabis by registered patients

**Delaware Department of Services for Children, Youth and their Families (DSCYF) – Public Assistance Cost Allocation Plan (PACAP) (12/2018 to 10/2019)**

DSCYF provides child welfare and juvenile justice services for children, youth, and their families in Delaware. Steven served in a lead role analyzing DSCYF activities and developing processes and procedures to allocate costs associated with those activities to Medicaid, IV-E, and other federal and state programs, and to prepare and file claim for those costs.

**Colorado Office of State Auditor – Marijuana Inventory Tracking Data Evaluation (03/2019 to 09/2019)**

Steven served as project manager on an evaluation of the Colorado Department of Revenue's (DOR) administration of the marijuana industry to identify opportunities for the DOR to better leverage and use marijuana inventory tracking data to inform, direct, and target the DOR Marijuana Enforcement Division's (MED) inspection and enforcement activities and the DOR Tax Division's audit activities. Steven assessed to what degree they have proper controls in place to minimize the risk of tax evasion and the diversion of marijuana products to illegal markets.

**Colorado Department of Human Services – Division of Child Support Services (DCSS) – Operational, Financial, and Account Review of Automated Support and Enforcement Processes and System (01/2018 to 06/2018)**

Steven was the Project Director on a project to assist DHS in modernizing its financial system and reconciliation process within the Colorado Automated Support and Enforcement System (ACSES). Steven led a team that evaluated alternative approaches to modernize the financial subsystem of ACSES to help DCSS make timely payments to families, operate efficiently, accurately account for incoming and outgoing funds, accurately allocate costs to the appropriate funding source, and comply with all Federal and State laws governing the allocation, distribution, and disbursement of child support payments.

**West Virginia Department of Health and Human Resources (DHHR) – Behavioral Health Payment Rate Analysis Project (06/2017 to 06/2018)**

Steven led a project to analyze the State's Behavioral Health program to analyze rates paid for services offered by Community Behavioral Health Clinics (CBHCs), evaluate the feasibility of increasing those rates using funding transferred from the existing Continuum Enhancement program as well as an accompanying match from CMS, and determine the necessary rates to help ensure that CBHCs received at least the same amount of funding through increased payment rates as they did through Continuum Enhancement grants.

**Massachusetts HIX/IES Entities – IV&V Services (11/2014 to 04/2018)**

Steven led a team that performed financial analyses and cost allocation planning to assist the Commonwealth in analyzing, accounting for, and reporting how it expends funds to operate the State's Health Insurance Exchange and Integrated Eligibility System (HIX/IES). Steven reviewed and advised the Commonwealth on issues related to cost accounting and cost allocations used in Advanced Planning Document Updates to obtain federal funding for the HIX/IES project. In addition, Steven developed a comprehensive cost allocation methodology document that described in detail the methodology used to allocate costs to HIX/IES benefitting programs, such as Medicaid, HIX grants, and State General Funds.

**Washington Health Care Authority (WA HCA) – Sustainability of the Healthier Washington Initiative (10/2016 to 03/2017)**

Steven was the project manager on a project that assisted the WA HCA in the development of strategies to sustain the Healthier Washington Initiative under its State Innovation Model (SIM) grant. The project team helped the State to define sustainability by developing a working definition of "health innovation sustainability" for the Healthier Washington Initiative; developing a methodology for identifying, collecting, and organizing total medical expenditures so the State can track per capita growth in healthcare costs versus the State Domestic Product; and developing a governance structure for the Healthier Washington Initiative by identifying multiple scenarios that would provide effective governance and decision-making regarding sustaining funding models that are not dependent on additional State or federal funds.

**City of Alexandria, VA – Review of Community-Based Mental Health and Substance Abuse Services (07/2015 to 02/2016)**

Steven was project manager for a project to review the City's Community Services Board (CSB), which oversees the use of public funds to provide mental health, intellectual disability, and substance abuse services through the Department of Community and Human Services (DCHS). BerryDunn's team reviewed the CSB's processes for third-party billing to identify opportunities to improve the effectiveness of identifying and collecting revenues from third-party sources, submitting and monitoring pre-authorization requests to third-party pay sources, and management and determination of patient payment responsibilities, including co-payments, co-insurances, and deductibles.

**University of Nevada School of Medicine – Medicaid Rate Review and Recommendation Report (03/2015 to 09/2015)**

Steven analyzed the mental health services provided by Mojave Mental Health, which is operated by the Nevada School of Medicine. Through this initiative, Steven assessed the costs associated with each mental health service offered by Mojave Mental Health to identify the costs and revenues associated with each service. As part of this project, Steven developed recommendations to reduce costs, increase revenues, and improve the cost effectiveness of Mojave Mental Health.

**MAXIMUS (1994 to 09/2013)**

Steven served in positions of increasing responsibility during his 19 years with MAXIMUS in the areas of grant management, revenue enhancement, quality and risk management, and financial services.

**Education and Memberships**

- JD, Cum Laude, Suffolk University Law School
- BS, Biochemistry, Cornell University
- Prosci® Certified Change Practitioner

**Publications and Presentations**

- *Complying with ARPA Grant Management Requirements – 2022 Association of Local Government Auditors (ALGA) Conference*
- *Complying with COVID-19 Grant Management Requirements – 2021 and 2022 National Association of State Auditors, Comptrollers, and Treasurers (NASACT) Conference*
- *Complying with ARPA Grant Management Requirements – 2022 Human Services Finance Officers (HSFO) Conference*
- *Optimizing the Use of Federal Grants – Multiple HSFO Conferences*
- *Sustainability for Health Insurance Exchanges Going Forward (2016)*. Steven was on a panel that presented a webinar that discussed options that states could take in order to make their HIX programs sustainable on an ongoing basis
- *Activity Based Cost Analysis (2017)*. Steven presented a seminar on Activity Based Cost Analysis at the Association of Government Accountants (AGA) 2017 Conference



## **Tim Cutler, PMP®, CPM, ACP, Prosci® CCP, SSGB Manager**

Tim is a manager in BerryDunn's Government Assurance Practice Group working with federal governmental funding on the state, county, and municipal level. Tim presented at the 2022 Human Services Finance Officers (HSFO) Conference on how to develop and operate an effective grant development and management organization. Tim has over 15 years of experience in grant management. He has spent much of his career developing robust grant

management programs with a key focus on optimizing funding, meeting federal cost accounting requirements, and achieving performance goals.

### **Relevant Experience**

#### **BerryDunn (01/2022 to present)**

##### **City of Ann Arbor, MI – ARPA Grant Management (07/2022 to present)**

Tim is a grant management specialist on a project to help the City administer approximately \$24 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the City draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the City's interests. The team is helping the City to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

##### **Lewis County, WA – ARPA Grant Management (07/2022 to present)**

Tim is the project manager on a project to help the County administer approximately \$15.7 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the County draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the County's interests. The team is helping the County to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

##### **Kennebec County, ME – ARPA Grant Management (03/2022 to present)**

Tim is a grant management analyst on a project helping Kennebec County administer approximately \$24 million in ARPA grants. The team is assessing the County's grant management processes, procedures, and systems. The team is helping Kennebec develop a risk-based program to monitor recipients and subrecipients on how to properly comply with ARPA and Uniform Guidance requirements. The team is drafting grant agreements with subgrantees and helping them understand their obligations as subrecipients of ARPA funds. The team is also helping the County identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

##### **City of Boise, ID – ARPA Grant Management (01/2022 to present)**

Tim is the project manager on a project helping Boise administer approximately \$37 million in ARPA grants. He is leading a team that is assessing Boise's grant management processes, procedures, and systems and developing controls to help ensure compliance with Uniform Guidance and other federal cost accounting requirements. The team is advising the City on how to calculate lost revenues in accordance with U.S. Treasury guidance. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

##### **North Carolina Pandemic Recovery Office (NCPRO) – ARPA Grant Management (10/2021 to 06/2022)**

Tim is a grants management specialist who helped NCPRO administer over \$5.4 billion in ARPA grants. He led a team that assessed NCPRO's organizational structure, people, processes, procedures, and systems. The team developed a federal grant management model; standard operating procedures; and

staff development plan for NCPRO. The team advised NCPRO on how to best comply with ARPA and federal cost accounting requirements.

### **Director of Grants & Contracts/Program Manager, North Carolina Biotechnology Center (07/2019 to 02/2022)**

As the director of grant and contract activities for the North Carolina Biotechnology Center, Tim's responsibilities included program management, training, quality assurance, and compliance for all grant and contract awards. This included managing client engagement, scope of work, objectives, timelines, budget development, assessment of the quality of deliverables, and other project management activities for multiple project programs. The grant activities were funded through federal funding (CARES and ARPA), as well as substantial funding allocated through the North Carolina Department of Commerce. Tim's extensive experience with best practices related to change management strategies and plans to maximize user adoption and proficiency resulted in significant improvement in program outcomes and measurable results.

### **Director of Operations & Divisional Project Management Initiatives, State of Vermont - Agency of Human Services (05/2014 to 06/2019)**

Tim served as the primary program management lead for multiple project development and implementation projects within the Child Development Division of the Agency of Human Services. His responsibilities and oversight included: conducting requirement gathering; system specifications reviews; and the creation of varied procurement documents including requests for information, RFPs, and requests for quotation. Tim served as both the project sponsor and project lead for multiple projects utilizing both Waterfall and Agile project management techniques. Tim's additional responsibilities included oversight and compliance monitoring and reporting for numerous federal grant awards through the Department of Education, Administration for Children and Families, Centers for Medicare, Medicaid Services, and Department of Agriculture. Tim used his financial management background and skills to lead the development of divisional and project-specific budgets and documentation that were used by legislative and executive branch staff and leaders to review and approve program budgets. The inclusion of continuous improvement processes within all initiatives led to significant improvements in service level outcomes.

### **Contract Grant Writer/Program Manager, CBT Grant Services (01/2007 to 05/2017)**

Tim established CBT Grant Services as a grant consulting service for local and state government agencies, school districts, and non-profits specializing in healthcare planning and delivery. Tim's consulting services included grant funding opportunity research, application preparation and submission services and, when requested, grant award implementation and management services, all of which yielded over \$523 million dollars of grant funding for his clients. Grant awards received by Tim's clients were provided by federal, state, and non-profit foundations and agencies.

### **Education and Certifications**

- BS, Business Administration, University of Vermont
- MS, Organizational Behavior, Saint Michael's College
- Certified Project Management Professional®
- Certified Public Manager - National Certified Public Manager Consortium
- Agile Certified Practitioner
- Prosci® Certified Change Practitioner
- Six Sigma Green Belt



## Katharine Balukas, CPA

### Senior Manager

Katharine is a senior manager for BerryDunn and works with governmental and not-for-profit clients. Prior to joining BerryDunn, she spent five years at a public accounting firm serving governmental clients throughout the Northeast.

Katharine has worked on audit and accounting engagements for several governmental organizations, including the New Hampshire Secretary of State (NHSOS) Elections CARES Act Grant Management, Community College

System of New Hampshire, Vermont Economic Development Authority, Vermont Student Assistance Corporation, Vermont State Colleges System, Pease Development Authority, the New Hampshire Liquor Commission, Washing Health Benefit Exchange, and the Connecticut Health and Education Facilities Authority.

As part of Katharine's expertise in assurance, she has provided clients advice on improving their internal controls and processes, and she assists her governmental clients with the unique challenges surrounding compliance with federal and state grant requirements. In 2015, Katharine received national recognition by being selected to participate in the American Institute of Certified Public Accountants' prestigious Leadership Academy.

### Key Qualifications

- Over 13 years of audit and accounting experience
- Certified Public Accountant
- Received national recognition by being selected to participate in the AICPA's prestigious Leadership Academy in 2015

### Relevant Experience

#### BerryDunn (04/2015 to present)

##### **City of Ann Arbor – ARPA Grant Management (07/2022 to present)**

Katharine is the lead grant management and Uniform Guidance specialist on a project to help the City administer approximately \$24 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the City draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the City's interests. The team is helping the City to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

##### **Lewis County, Washington – ARPA Grant Management (07/2022 to present)**

Katharine is the lead grant management and Uniform Guidance specialist on a project to help the County administer approximately \$15.7 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the County draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the County's interests. The team is helping the County to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

##### **Kennebec County, Maine – ARPA Grant Management (03/2022 to present)**

Katharine is the lead grant management specialist on a project helping Kennebec County administer approximately \$24 million in ARPA grants. The team is assessing the County's grant management processes, procedures, and systems. The team is helping Kennebec develop a risk-based program to monitor recipients and subrecipients on how to properly comply with ARPA and Uniform Guidance requirements. The team is drafting grant agreements with subgrantees and helping them understand their obligations as subrecipients of ARPA funds. The team is also helping the County identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**City of Boise, Idaho – ARPA Grant Management (01/2022 to present)**

Katharine is the lead grant management analyst helping Boise administer approximately \$37 million in ARPA grants. She is leading a team that is assessing Boise's grant management processes, procedures, and systems and developing controls to help ensure compliance with Uniform Guidance and other federal cost accounting requirements. The team is advising the City on how to calculate lost revenues in accordance with U.S. Treasury guidance. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**City of Stonecrest, Georgia – ARPA Grant Management (01/2022 to present)**

Katharine is the lead grant management analyst helping Stonecrest administer approximately \$10 million in ARPA grants. She is leading a team that is assessing developing controls to help ensure compliance with Uniform Guidance and other federal cost accounting requirements. The team is developing all necessary grant documents and having them executed by all recipients of the ARPA funds. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**North Carolina Pandemic Recovery Office (NCPRO) – ARPA Grant Management (10/2021 to 06/2022)**

Katharine was the lead grant management analyst on a team that helped NCPRO administer over \$5.4 billion in ARPA grants. She led a team that assessed NCPRO's organizational structure, people, processes, procedures, and systems. The team developed a federal grant management model; standard operating procedures; and staff development plan for NCPRO. The team advised NCPRO on how to best comply with ARPA and federal cost accounting requirements.

**New Hampshire Liquor Commission – Audit Readiness and Business Process Improvement (06/2017 to present)**

BerryDunn was engaged to review the current processes and procedures in place (including the organizational chart, job descriptions and policies and procedures related to the financial reporting process) to prepare for, and respond to, the Annual Comprehensive Annual Financial Report (ACFR) audit. BerryDunn has continued to assist with audit readiness and ACFR assistance annually.

**Connecticut Health and Educational Facilities Authority (quasi-component unit of the State of Connecticut) – Internal Audit Services (05/2017 to present)**

BerryDunn was engaged to perform an internal risk assessment followed by evaluation of and recommendation of internal audit projects that should be completed based on ranked risk factors related to each entity's operation and internal controls. BerryDunn is also engaged to perform internal audit services on an ongoing basis. This has included internal audits of the bond monitoring process, equipment loan program, and the functions of Human Resources and Payroll.

**Pease Development Authority (component of the State of NH) – Financial Statement and Uniform Guidance Audits (04/2015 to present)**

As the audit manager, Katharine leads a team that provides the Authority with the financial and Uniform Guidance audits. This engagement includes the review of the rental and fee revenues association with an airport, golf course, and rental of various office spaces, accounts receivable, capital assets, long-term debt and documentation of the Authority's internal control processes.

**Community College System of New Hampshire (component of the State of NH) – Financial Statement and Uniform Guidance Audits (05/2014 to present)**

Katharine is the audit manager for the annual audit of the System. This engagement includes financial and Uniform Guidance components, as well as improvements and efficiencies in internal controls.

**Vermont Student Assistance Corporation (VSAC) (component of the State of VT) – Financial Statement and Uniform Guidance Audits (01/2014 to present)**

Katharine is the audit manager for the annual audit of the VSAC. This engagement includes financial and Uniform Guidance components, as well as improvements and efficiencies in internal controls.

**New Hampshire Secretary of State (NHSOS) – CARES Act Grant Management (06/2020 to 06/2021)**

On the CARES Act Grant Management project for the New Hampshire Secretary of State, Katharine helped the State to identify and claim costs under the CARES Act to prevent, prepare for, and respond to COVID-19 for the 2020 federal election cycle. Katharine performed research and analysis to develop the grant agreements, terms and conditions, and reimbursement requests for the subrecipients. She also developed and led a training session for all of the subrecipients. Katharine helped identify costs eligible for reimbursement and claim those costs to the federal grant. She worked with a wide variety of cities and towns with varying degrees of capacity to answer any questions that arose and responded to requests for information and data under very short and non-negotiable timelines. Katharine also helped develop a methodology to calculate a standard cost rate for processing the additional absentee ballots that resulted from voters' reactions to the COVID-19 pandemic.

**Martha's Vineyard Airport – Organization Assessment and Process Improvement (11/2018 to 01/2019)**

BerryDunn was engaged to review current internal Financial Reporting practices, procedures, and systems, and to make recommendations to improve the monthly reporting provided to the Board of Commissioners. The Airport is owned by the County of Dukes County, Massachusetts. The project consisted of three phases: project planning, review and assessment and developing a tool for ongoing financial reporting. The tasks involved in these phases included conducting fact-finding meetings with the Commissions on the Budget & Finance Committee as well as the Airport and County staff, developing recommendations and presentations to the Commission. Katharine served as the Project Manager on the engagement.

**Newport School District (SAU 43) – Organization Assessment and Process Improvement (07/2018 to 01/2019)**

BerryDunn was engaged to review current Financial and Human Resources (HR) practices, procedures, and systems, and to make recommendations to improve the integrity and efficiency of these systems. Katharine served as a subject matter expert on the engagement.

**Education and Memberships**

- BA, Accounting, Saint Anselm College
- Certified Public Accountant (CPA)
- American Institute of Certified Public Accountants
- New Hampshire Society of Certified Public Accountants

**Publications and Presentations**

*Update for GASB-Governed Organizations: Lease Accounting, LIBOR Transition, SBITA, and Section 457 Plans*

*Uniform Guidance Overview* – Human Services Finance Officer (HSFO) 2018 Annual Conference

*Beyond Right Now*, presented at the New Hampshire Society of CPAs Leadership Program



## Markes Wilson, MBA, FACHE

### Manager

Markes is a Manager in BerryDunn's Healthcare/Not-for-Profit practice group, and he provides strategy and consulting services to governmental, not-for-profit, and healthcare clients. Markes has broad operations and finance experience with depth and expertise in healthcare grant and contract management, including budgeting, integration, financial statement development, reconciliation, and reporting. As a finance executive, Markes

launched Contract Lifecycle Management tools and developed the hospital and clinic grant management infrastructure within a large academic medical center.

### Relevant Experience

#### BerryDunn (2021 to present)

##### **Kennebec County, Maine – ARPA Grant Management (03/2022 to present)**

Markes is a grant management analyst on a project helping Kennebec County administer approximately \$24 million in ARPA grants. The team is assessing the County's grant management processes, procedures, and systems. The team is helping Kennebec develop a risk-based program to monitor recipients and subrecipients on how to properly comply with ARPA and Uniform Guidance requirements. The team are drafting grant agreements with subgrantees and helping them understand their obligations as subrecipients of ARPA funds. The team is also helping the County identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

##### **City of Boise, Idaho – ARPA Grant Management (01/2022 to present)**

Markes is a grant management analyst helping Boise administer approximately \$37 million in ARPA grants. He is assessing Boise's grant management processes, procedures, and systems and developing controls to help ensure compliance with Uniform Guidance and other federal cost accounting requirements. The team is advising the City on how to calculate lost revenues in accordance with U.S. Treasury guidance. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

##### **City of Stonecrest, Georgia – ARPA Grant Management (01/2022 to present)**

Markes is the project manager on a project helping Stonecrest administer approximately \$10 million in ARPA grants. He is leading a team that is assessing developing controls to help ensure compliance with Uniform Guidance and other federal cost accounting requirements. The team is developing all necessary grant documents and having them executed by all recipients of the ARPA funds. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

##### **North Carolina Pandemic Recovery Office (NCPRO) – ARPA Grant Management (10/2021 to 06/2022)**

Markes was a grant management analyst on a team that helped NCPRO administer over \$5.4 billion in ARPA grants. He led a team that assessed NCPRO's organizational structure, people, processes, procedures, and systems. The team developed a federal grant management model; standard operating procedures; and staff development plan for NCPRO. The team advised NCPRO on how to best comply with ARPA and federal cost accounting requirements.

## **MARKEST, LLC (2020 to 2021)**

Markest delivered financial & strategic consulting for the non-profit and healthcare delivery sector: Grant award management and full time equivalent (FTE) reporting (federal, state, and foundation experience)

- Contract life cycle management and analysis (AP, AR, financial and compliance)
- Non-profit leadership (strategic & financial)
- Complex financial analysis and modeling
- Experience in facilities / HR / payroll
- ProHealth Physicians (2015 to 2020)

Markes as the Director of Specialty Services and Business Development was responsible for the launch, performance, and development of regional multi-disciplinary specialties within a large primary care provider. Markes built a large regional Ear, Nose, and Throat (ENT) group that had over 100% growth in revenues to \$7 million. Markes also designed a multi-disciplinary specialty services strategy for eight distinct services: ENT, Audiology, Cardiology, Adult & Pediatric Gastro-Intestinal, General Neurology, Headache Neurology, and Plastic Surgery across over 20 service sites.

## **Education, Certifications, and Memberships**

- MBA, Finance & Management, University of Notre Dame
- BA, Organizational Communication, Cedarville University
- Fellow in ACHE (American College of Healthcare Executives) since 2015

## **Publications and Presentations**

*Contract Lifecycle Management: What You Don't Do Will Cost You*, Compliance Today magazine, co-author, February 2022

*Solving Healthcare Challenges with SharePoint*, SHARE Conference Atlanta 2013, Presentation, co-presenter, April 2013

*Business Use Case: SharePoint for Healthcare Provider Management*, Best Practices Conference, Presentation 2011



## Alan Goodwin, MS

### Governmental Accounting Auditor

Alan is a manager in BerryDunn's Not-for-Profit practice area working exclusively with governmental clients performing accounting and consulting services. With a master's degree in accounting, he has spent his entire career performing financial statement and Uniform Guidance audits for governmental organizations including cities and towns in New England. He leverages his extensive experience to help clients navigate GASB standards, Uniform

Guidance, and internal control improvements. In 2014, Alan was appointed to the Treasurer role for the Town of Brookline, New Hampshire.

Alan is passionate about collaborating with clients and helping them find and implement solutions that meet their unique needs. Prior to joining BerryDunn, Alan spent over 10 years at a public accounting firm serving governmental clients throughout the Northeast.

### Relevant Experience

#### BerryDunn (1/2022 to present)

##### **City of Ann Arbor – ARPA Grant Management (07/2022 to present)**

Alan is a governmental accounting / auditing consultant on a project to help the City administer approximately \$24 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the City draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the City's interests. The team is helping the City to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

##### **Lewis County, Washington – ARPA Grant Management (07/2022 to present)**

Alan is a governmental accounting / auditing consultant on a project to help the County administer approximately \$15.7 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the County draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the County's interests. The team is helping the County to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

##### **Kennebec County, ME – ARPA Grant Management (03/2022 to present)**

Alan is a governmental accounting / auditing consultant on a project helping Kennebec County administer approximately \$24 million in ARPA grants. The team is assessing the County's grant management processes, procedures, and systems. The team is helping Kennebec develop a risk-based program to monitor recipients and subrecipients on how to properly comply with ARPA and Uniform Guidance requirements. The team is drafting grant agreements with subgrantees and helping them understand their obligations as subrecipients of ARPA funds. The team is also helping the County identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

##### **City of Boise, ID – ARPA Grant Management (01/2022 to present)**

Alan is a governmental accounting / auditing consultant helping Boise administer approximately \$37 million in ARPA grants. He is assessing Boise's grant management processes, procedures, and systems and developing controls to help ensure compliance with Uniform Guidance and other federal cost accounting requirements. The team is advising the City on how to calculate lost revenues in accordance with U.S. Treasury guidance. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**City of Stonecrest, GA – ARPA Grant Management (01/2022 to present)**

Alan is a governmental accounting / auditing consultant helping Stonecrest administer approximately \$10 million in ARPA grants. He is leading a team that is assessing developing controls to help ensure compliance with Uniform Guidance and other federal cost accounting requirements. The team is developing all necessary grant documents and having them executed by all recipients of the ARPA funds. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**North Carolina Pandemic Recovery Office (NCPRO) – ARPA Grant Management (10/2021 to 06/2022)**

Alan was a governmental accounting / auditing consultant who helped NCPRO administer over \$5.4 billion in ARPA grants. He led a team that assessed NCPRO's organizational structure, people, processes, procedures, and systems. The team developed a federal grant management model; standard operating procedures; and staff development plan for NCPRO. The team advised NCPRO on how to best comply with ARPA and federal cost accounting requirements.

**Audit Supervisor, Two Local CPA Firms (08/2008 to 12/2021)**

As a supervisor at Melanson, Alan monitored the day-to-day activities related to the annual financial statement and Uniform Guidance audits for various cities, towns, and school districts in Massachusetts, Maine, New Hampshire, and Vermont. His workload included the responsibilities for planning, executing, and supervising the work of nine audits annually, five of which were annual comprehensive financial reports (ACFRs). His most significant engagements include:

- City of Concord, New Hampshire (ACFR)
- City of Nashua, New Hampshire (ACFR)
- City of Portsmouth, New Hampshire (ACFR)
- City of Portland, Maine (ACFR)
- City of Burlington, Vermont (ACFR)

**Memberships and Committees**

- New Hampshire Finance Officers Association (NHGFOA)
- New England States Government Finance Officers Association (NESGFOA)
- GFOA Certificate of Achievement for Excellence in Financial Reporting Program Special Review Committee (SRC)
- Massachusetts Society of Certified Public Accountants

**Education and Certifications**

- MS, Accounting, Southern New Hampshire University
- BS, Accounting, Roger Williams University



## **Zeb Letourneau, PMP®**

### **Manager**

Zeb is a Manager with BerryDunn's Government Consulting Group, specializing in providing comprehensive support to clients across the country for audit and financial compliance projects. Zeb presented at the 2022 Human Services Finance Officers (HSFO) Conference on how to develop and operate an effective grant development and management organization. He brings expertise and experience in grant management and subrecipient monitoring,

cost allocation, rate setting, cost accounting and recovery, data analysis, and programmatic, IT control, and forensic auditing. As a certified Project Management Professional®, Zeb brings the *Guide to the Project Management Body of Knowledge (PMBOK® Guide)* best practices to each project to help clients achieve their project objectives.

### **Key Qualifications**

- Five years of financial management and compliance consulting experience
- Four years of cost allocation and administrative cost recovery experience
- Certified Project Management Professional®

### **Relevant Experience**

#### **BerryDunn (06/2016 to present)**

##### **City of Ann Arbor, MI – ARPA Grant Management (07/2022 to present)**

Zeb is the project manager on a project to help the City administer approximately \$24 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the City draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the City's interests. The team is helping the City to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

##### **Lewis County, WA – ARPA Grant Management (07/2022 to present)**

Zeb is a grant management specialist on a project to help the County administer approximately \$15.7 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the County draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the County's interests. The team is helping the County to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

##### **Kennebec County, ME – ARPA Grant Management (03/2022 to present)**

Zeb is the project manager on a project helping Kennebec County administer approximately \$24 million in ARPA grants. He is leading a team that is assessing the County's grant management processes, procedures, and systems. The team is helping Kennebec develop a risk-based program to monitor recipients and subrecipients on how to properly comply with ARPA and Uniform Guidance requirements. The team is drafting grant agreements with subgrantees and helping them understand their obligations as subrecipients of ARPA funds. The team is also helping the County identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

##### **City of Boise, ID – ARPA Grant Management (01/2022 to present)**

Zeb is a senior cost analyst helping Boise administer approximately \$37 million in ARPA grants. He is assessing Boise's grant management processes, procedures, and systems and developing controls to help ensure compliance with Uniform Guidance and other federal cost accounting requirements. The team is advising the City on how to calculate lost revenues in accordance with U.S. Treasury guidance. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**City of Stonecrest, GA – ARPA Grant Management (01/2022 to present)**

Zeb is a senior cost analyst helping Stonecrest administer approximately \$10 million in ARPA grants. He is leading a team that is assessing developing controls to help ensure compliance with Uniform Guidance and other federal cost accounting requirements. The team is developing all necessary grant documents and having them executed by all recipients of the ARPA funds. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**North Carolina Pandemic Recovery Office (NCPRO) – ARPA Grant Management (11/2021 to 06/2022)**

Zeb was a senior cost analyst who helped NCPRO administer over \$5.4 billion in ARPA grants. He led a team that assessed NCPRO's organizational structure, people, processes, procedures, and systems. The team developed a federal grant management model; standard operating procedures; and staff development plan for NCPRO. The team advised NCPRO on how to best comply with ARPA and federal cost accounting requirements.

**Virginia Department of Behavioral Health and Developmental Services (DBHDS) – Public Assistance Cost Allocation Plan (PACAP) (10/2020 to present)**

Zeb is lead analyst on a project developing and maintaining a PACAP for DBHDS, which oversees and administers public behavioral health, intellectual disability and SUD services. These services are provided through 13 facilities: eight behavioral health facilities for adults, two training centers, a psychiatric facility for children and adolescents, a medical center, and a center for behavioral rehabilitation. Services are also provided through approximately 40 locally run community services boards (CSBs).

**HealthSource Rhode Island (HSRI) – Financial and Programmatic Audit (06/2016 to present)**

Zeb is the project manager for the State's Health Insurance Exchange audit. Zeb's work providing a Yellowbook audit in compliance with 45 CFR 55 helps ensure that the client maintains internal controls and processes governing eligibility determination and enrollment. Zeb leads on-site interviews, oversees testing, and administers five subpart audits to help ensure that the client is following federal regulations and Centers for Medicare & Medicaid Services (CMS) policy.

**Missouri Department of Social Services (DSS) – Financial Reviews of Residential Treatment Facilities (06/2021 to 06/2022)**

Zeb was the project manager on a project to review case files of over 40 different residential treatment facilities that serve the DSS' child welfare program. Zeb led a team of four reviewing records and assessing whether the facilities complied with state requirements and properly billed the DSS for the services they provided to children under their care.

**New Hampshire Secretary of State's Office – CARES Act Grant Management (06/2020 to 06/2021)**

As the senior cost analyst, Zeb helped New Hampshire identify and claim costs under the CARES Act to prevent, prepare for, and respond to COVID-19 for the 2020 federal election cycle. Zeb assisted with identifying eligible costs for reimbursement and how to claim those costs to the federal grant. He coordinated with cities and towns to respond to requests for information and data under very short and non-negotiable timelines. Zeb supported the development of a methodology to calculate a standard cost rate for processing the additional absentee ballots.

**Maricopa County, AZ Internal Auditor's Department – Audit of the Procurement of the Voting System and Related Equipment (02/2021 to 05/2021)**

Zeb was the lead analyst on BerryDunn's team providing internal audit support for Maricopa County reviewing the procurement support of the Maricopa voting system and related support. Zeb's work included a risk assessment, testing, interviews, and drafting observations and recommendations.

**City and County of Denver, CO Auditor's Office – Performance Audit (01/2020 to 06/2020)**

Zeb was the lead analyst on a performance audit for the Denver Economic Development and Opportunity Division of Small Business Opportunity Department. Zeb's work papers showed the client the amount of city projects achieving project-specific goals and assessed certified small business enterprises' ability to

meet individual and cumulative citywide project goals and ratios. Zeb's work also helped the client assess the sufficiency of systems that certified and verified small business enterprises.

**Missouri Department of Health and Senior Services – Local Public Health Agency (LPHA) Revenue Maximization (09/2019 to 06/2020)**

Zeb was a lead analyst on a project helping LPHAs develop Health Services Initiatives (HSIs) under the Children's Health Insurance Program (CHIP) to improve the health of children through both direct services and public health initiatives. Zeb assisted in developing HSIs that will directly improve the health of CHIP-eligible children and help enroll eligible children in Medicaid or CHIP. Zeb worked with LPHAs to optimize the use of existing HSIs and developed new HSIs to recover revenues under CHIP to fund: Immunizations; Lead Testing and Prevention; Newborn Home Visiting; School Health; Screening, Diagnosis, and Education of Public Health Issues; Injury Prevention; and Nutrition Education and Support.

**Colorado Department of Human Services (DHS) – Funding Model for Child Welfare Services (07/2019 to 06/2020)**

As lead analyst, Zeb assisted in developing a model to fund child welfare services and allocate those funds to 64 counties. The model informed the Child Welfare Allocation Committee (CWAC), General Assembly, Governor, and Colorado Department of Human Services (DHS) of the funding levels necessary to deliver child welfare services compliant with State and federal requirements. Zeb helped identify and review the assumptions made pertaining to workloads, demographic data (including local county-based poverty statistics), and State and local economic models DHS used to develop previous funding models.

**Colorado Division of Youth Services (DYS) – Program Audit and Monitoring Services (03/2017 to 05/2020)**

Under the Senate Bill 94 program, DYS contracts with 22 judicial districts for services intended to prevent juveniles from being held in detention or committed to the Department of Human Services. Zeb served as the project manager examining the Judicial Districts' compliance with contract and program requirements, led the fieldwork team, and conducted programmatic and financial reviews of contractors and subcontractors to help ensure compliance with State statutes and DYS policy.

**Delaware Department of Services for Children, Youth and their Families (DSCYF) – Public Assistance Cost Allocation Plan (PACAP) (12/2018 to 10/2019)**

DSCYF provides child welfare and juvenile justice services for children, youth, and their families in Delaware. Zeb assisted with analyzing DSCYF activities and developing processes and procedures to allocate costs associated with those activities to Medicaid, Title IV-E, and other federal and State programs, and to prepare and file claims for those costs.

**Alaska Division of Legislative Audit (DLA) – Medicaid and Children's Health Insurance Program (CHIP) Eligibility Determinations and Best Practices. (06/2019 to 09/2019)**

Zeb worked as a senior analyst conducting redeterminations of eligibility for Medicaid and CHIP members to identify whether the Alaska Department of Health and Human Services (DHSS) agency was appropriately granting eligibility according to federal and State regulations and statutes.

**Metropolitan Government of Nashville and Davidson County (Metro), TN Office of Internal Audit (OIA) – Program Audit and Monitoring Services (03/2019 to 05/2019)**

Zeb worked as a project lead and senior auditor on two vendor audits structured as Agreed-Upon Procedure (AUP) engagements for the OIA. Zeb's work papers enabled the client to verify that vendor charges were in accordance with contracts and work agreements. He conducted testing to confirm that classifications for staff billed on invoices to the City were supported by professional licenses or experience. Zeb also performed on-site interviews so that the client could identify whether noncompliance occurred with the Metropolitan Nashville Government's policies for employee ethics, purchasing, conflicts of interest, and acceptance of gifts standards.

**Maricopa County, AZ Internal Auditor's Department – Audit of the Sheriff's Information Management System (02/2019 to 05/2019)**

Zeb served as a senior auditor assisting a review of the Sheriff's Information Management System. The results of this review helped the County Auditor to determine if processes are in place to help prevent errors in inmate releases and to help ensure that victims are properly notified of inmates' release. Because the controls within the system could have an effect on public health, safety, and welfare, the client utilized Zeb's testing of controls related to releases and notifying victims to verify compliance with federal and State laws and policy. Audit areas included criminal and civil case file management, booking and court processes, bonds and fines, and IT general and application controls.

**Vermont Department of Vermont Health Access – Vermont Health Connect (VHC) Financial and Programmatic Audit (06/2016 to 07/2018)**

Zeb served as an auditor for the State's Health Insurance Exchange audit. Zeb helped conduct testing to confirm that VHC maintained internal controls and processes governing eligibility and enrollment determinations. Zeb also administered four subpart audits to confirm that VHC followed 45 CFR 155 and CMS policy.

**New Hampshire Department of Health and Human Services (DHHS) – Public Assistance Cost Allocation Plan (PACAP) (06/2017 to 06/2018)**

Zeb served as business analyst supporting the update of DHHS' PACAP. Zeb helped conduct a thorough analysis of DHHS and its existing cost allocation and recovery model and assisted in developing a new PACAP that maximized the State's recovery of federal funds and complied with federal cost accounting and allocation requirements. Zeb also assisted with on-site interviews and observations of the current PACAP process and performed qualitative data analysis.

**Washington Health Benefit Exchange (WAHBE) – Financial and Programmatic Audit (07/2016 to 06/2018)**

Zeb assisted on a Yellowbook audit of the State's Health Insurance Exchange to help ensure that WAHBE maintained internal controls and processes governing eligibility and enrollment determinations. Zeb administered the cash audit, assisted with eligibility and enrollment testing, and oversaw five subpart audits to confirm that the client was in compliance with 45 CFR 155 and CMS policy.

**Minnesota Health Benefit Exchange (MNsure) – Programmatic Audit (07/2016 to 06/2018)**

Zeb's work assisting with the State's Health Insurance Exchange audit helped ensure it was in compliance with federal regulations. Zeb administered five programmatic subpart audits to confirm compliance with 45 CFR 55 and CMS policy. He also conducted testing to help ensure that the client maintained internal controls and processes governing eligibility and enrollment determinations.

**West Virginia Bureau for Medical Services (BMS) – Disproportionate Share Hospital (DSH) Payment Audit (06/2016 to 07/2017)**

Zeb provided audit services to the State for the Disproportionate Share Hospital program. Zeb planned, coordinated, and conducted audit procedures and hospital outreach.

**West Virginia Bureau for Medical Services (BMS) – EHR Provider Incentive Payment (PIP) Audit (07/2016 to 04/2017)**

Zeb served as an auditor for the Medicaid EHR Incentive Program Audit. He oversaw maintenance of action, decision, and question logs, and weekly completion of progress reports for client updates. Zeb also conducted an analysis of CMS guidelines and rules updated or changed for the 2015 – 2017 Modified Stage 2 program rollout.

**West Virginia Department of Health and Human Resources (DHHR) – Behavioral Health Payment Rate Analysis Project (06/2017 to 12/2017)**

Zeb served as a business analyst examining West Virginia's Behavioral Health program to analyze rates paid for services offered by Community Behavioral Health Clinics (CBHCs). He assisted in evaluating the feasibility of increasing those rates using funding transferred from the existing Continuum Enhancement program, as well as an accompanying match from CMS, and helped determine the necessary rates to ensure that CBHCs received at least the same amount of funding through increased payment rates as they did through Continuum Enhancement grants.

**Education and Certifications**

- BS, Management and Marketing, University of Maine
- Project Management Professional® (PMP®)
- Certified Associate in Project Management (CAPM)



## Patrick Swinick

### Consultant

With extensive experience in Arizona, Patrick is a consultant in BerryDunn's Government Assurance Practice Group. Working in Tucson and out of BerryDunn's Phoenix office, he is experienced in project management, grants management, claims processing, customer relations, database organization, and account management. He has managed a multitude of customer accounts through his experience in multiple Tucson government offices. Working for the

University of Arizona's Financial Aid Office, he gained consulting experience as a source of information regarding scholarships and financial aid. At Witt O'Brien's, Patrick gained crucial consulting and project management experience, along with experience working and consulting on CARES Act claims in Minnesota.

### Relevant Experience

#### BerryDunn (12/2021 to present)

##### **City of Ann Arbor, MI – ARPA Grant Management (07/2022 to present)**

Patrick is a cost analyst on a project to help the City administer approximately \$24 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the City draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the City's interests. The team is helping the City to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

##### **Lewis County, WA – ARPA Grant Management (07/2022 to present)**

Patrick is cost analyst on a project to help the County administer approximately \$15.7 million in ARPA funds. The team is reviewing proposed projects to assess their eligibility for funding under ARPA and the level of risk associated with the project. The team is helping the County draft grant agreements with subgrantees that clearly describes the subgrantees responsibilities and protects the County's interests. The team is helping the County to gather the required expenditure data and performance data and properly enter the data into the U.S. Treasury's portal.

##### **Kennebec County, ME – ARPA Grant Management (03/2022 to present)**

Patrick is a grant management analyst on a project helping Kennebec County administer approximately \$24 million in ARPA grants. The team is assessing the County's grant management processes, procedures, and systems. The team is helping Kennebec develop a risk-based program to monitor recipients and subrecipients on how to properly comply with ARPA and Uniform Guidance requirements. The team is drafting grant agreements with subgrantees and helping them understand their obligations as subrecipients of ARPA funds. The team is also helping the County identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

##### **City of Boise, ID – ARPA Grant Management (01/2022 to present)**

Patrick is a cost analyst helping Boise administer approximately \$37 million in ARPA grants. He is assessing Boise's grant management processes, procedures, and systems and developing controls to help ensure compliance with Uniform Guidance and other federal cost accounting requirements. The team is advising the City on how to calculate lost revenues in accordance with U.S. Treasury guidance. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

##### **City of Stonecrest, GA – ARPA Grant Management (01/2022 to present)**

Patrick is a cost analyst helping Stonecrest administer approximately \$10 million in ARPA grants. He is leading a team that is assessing developing controls to help ensure compliance with Uniform Guidance and other federal cost accounting requirements. The team is developing all necessary grant documents and having them executed by all recipients of the ARPA funds. The team is helping the City identify,

collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

**Pennsylvania Health Insurance Exchange Authority (PHIEA) – Financial and Programmatic Audit (01/2022 to present)**

Patrick assisted on a Yellowbook audit of the State's Health Insurance Exchange to help ensure that PHIEA maintained internal controls and processes governing eligibility and enrollment determinations. Patrick assessed PHIEA's compliance with the requirements under the Affordable Care Act, 45 CFR 155 and CMS policy.

**Vermont Health Connect (VHC) – Financial and Programmatic Audit (01/2022 to present)**

Patrick assisted on a Yellowbook audit of the State's Health Insurance Exchange to help ensure that VHC maintained internal controls and processes governing eligibility and enrollment determinations. Patrick assessed VHC's compliance with the requirements under the Affordable Care Act, 45 CFR 155 and CMS policy.

**Washington Health Benefit Exchange (WAHBE) – Financial and Programmatic Audit (01/2022 to present)**

Patrick assisted on a Yellowbook audit of the State's Health Insurance Exchange to help ensure that WAHBE maintained internal controls and processes governing eligibility and enrollment determinations. Patrick assessed WAHBE's compliance with the requirements under the Affordable Care Act, 45 CFR 155 and CMS policy.

**Missouri Department of Social Services (DSS) – Financial Monitoring and Compliance Review Services for RT Level IV and Above IV Providers (06/2021 to 06/2022)**

Patrick was an analyst on a project that reviewed case files of over 40 different residential treatment facilities that serve the DSS' child welfare program. Patrick reviewed records and assessed whether the facilities are complying with state requirements and properly billed the DSS for the services they provided to children under their care.

**Management Consultant, Witt O'Brien's (7/2021 to 12/2021)**

During his tenure at Witt O'Brien's, Patrick processed applications for rental assistance under the CARES Act for the state of Minnesota. He ensured the accuracy of data and documentation submitted through RentHelpMN applications. Patrick contributed to data analysis efforts to uncover major application return reasons in order to streamline processing. He also supported the program manager and team to triage implementation concerns through productive interface with grant management platform providers, contractors, and other external partners. He contributed to the design of program specific auditing, monitoring, and compliance protocols.

**Financial Aid Client Services Representative, University of Arizona (10/2018 to 5/2021)**

Patrick's work with the University of Arizona granted him numerous opportunities to work with a variety of clients. He provided exceptional service to clients in person, virtually, via phone, and via email. Patrick gained extensive experience managing complex datasets for the University. Patrick served as an expert consultant regarding scholarships and financial aid.

**Messaging Intern – Tucson City Council Member Paul Durham's Ward 3 Office (9/2020 to 12/2020)**

Patrick's experience in Paul Durham's office gained him hands-on experience managing several projects. Patrick worked to push new content for the Ward 3 newsletter. He also led an effort to improve the Ward 3 social media campaigns across various platforms. Patrick was also in charge of generating new messaging possibilities.

### **Congressional Office Intern, Congressional Office of Ann Kirkpatrick in Tucson (1/2019 to 5/2019)**

Patrick worked in the fast-paced office environment of U.S. Representative Ann Kirkpatrick. As an intern, Patrick maintained and updated Rep. Kirkpatrick's mailing and database systems. Along with answering phone calls from constituents, Patrick also worked to process incoming cases for Rep. Kirkpatrick and corresponded with constituents and employees on said cases.

### **Education**

- BA, Political Science (Government & Public Policy), University of Arizona

# Attachment B: Sworn Statements and Affidavits

## Anti-Kickback Affidavit

### ANTI-KICKBACK AFFIDAVIT

STATE OF Maine

COUNTY OF Cumberland

I the undersigned hereby duly sworn, depose and say that no portion of the sum herein response will be paid to any employee of the City of Key West as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm or by an officer of the corporation.

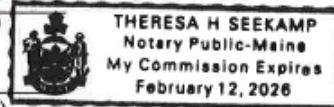
BY:  William Brown, Principal

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 14<sup>th</sup> day of September, 20 22, by William Brown

(NOTARY SEAL)

  
(Signature of Notary Public- State of Florida)

\_\_\_\_\_  
(Name of Notary Typed, Printed, or Stamped)



Personally Known ☒ OR Produced Identification \_\_\_\_\_  
Type of Identification Produced \_\_\_\_\_

## Non-Collusion Affidavit

### NON-COLLUSION AFFIDAVIT

STATE OF Maine  
COUNTY OF Cumberland

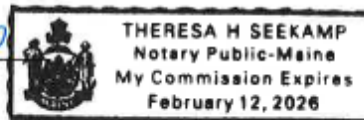
I, the undersigned hereby declares that the only persons or parties interested in this Proposal are those named herein, that this Proposal is, in all respects, fair and without fraud, that it is made without collusion with any official of the Owner, and that the Proposal is made without any connection or collusion with any person submitting another Proposal on this Contract.

BY:  William Brown, Principal

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 14<sup>th</sup> day of September, 2022, by William Brown.

(NOTARY SEAL)

  
(Signature of Notary Public- State of Florida)



\_\_\_\_\_  
(Name of Notary Typed, Printed, or Stamped)

Personally Known ☒ OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

## Sworn Statement Pursuant to Section 287.133(3)(A) Florida Statutes, on Public Entity Crimes

### **SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(A)** **FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY  
PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS,

1. This sworn statement is submitted for William Brown, Principal  
(print individual's name and title)  
  
by Berry Dunn McNeil & Parker, LLC  
(print name of entity submitting sworn statement)  
  
whose business address is 2211 Congress Street, Portland, ME 04102  
  
and (if applicable) its Federal Employer Identification Number (FEIN) is  
01-0523282  
(if the entity has no FEIN, include the Social Security Number of the individual signing  
this sworn statement): \_\_\_\_\_
2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "conviction" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
  - a. A predecessor or successor of a person convicted of a public entity crime: or
  - b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members and agent who are active in the management of an

affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment of income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(c), Florida Statute means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
6. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement (indicate which statement applies).

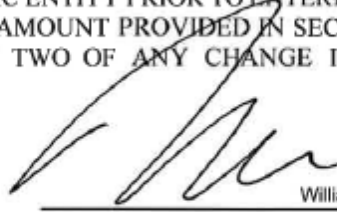
☒ Neither the entity submitting this sworn statement, or any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_\_ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_\_ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH ONE (1) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER

31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR THE CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.



William Brown, Principal

(SIGNATURE)

September 14, 2022

(DATE)

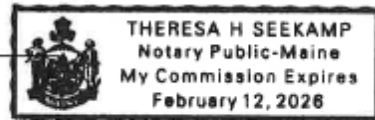
STATE OF Maine

COUNTY OF Cumberland

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 14<sup>th</sup> day of September, 2022, by William Brown

(NOTARY SEAL)

  
(Signature of Notary Public- State of Florida)



(Name of Notary Typed, Printed, or Stamped)

Personally Known ☒ OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

## Equal Benefits for Domestic Partners Affidavit

### EQUAL BENEFITS FOR DOMESTIC PARTNERS AFFIDAVIT

STATE OF Maine

COUNTY OF Cumberland

I, the undersigned hereby duly sworn, depose and say that the firm of Berry Dunn McNeil & Parker, LLC provides benefits to domestic partners of its employees on the same basis as it provides benefits to employees' spouses, per City of Key West Code of Ordinances Sec. 2-799.

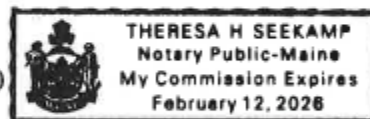
By:  William Brown, Principal

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 14th day of September, 2022, by William Brown.

  
(Signature of Notary Public – State of Florida)

(NOTARY SEAL)

\_\_\_\_\_  
(Signature of Notary Public – State of Florida)



Personally Known ☒ OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

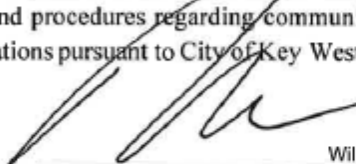
## Cone of Silence Affidavit

### CONE OF SILENCE AFFIDAVIT

Pursuant to City of Key West Code of Ordinances Section 2-773 (attached below)


STATE OF Maine  
COUNTY OF Cumberland

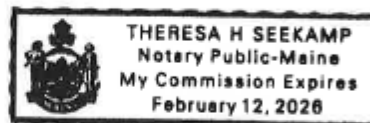
I the undersigned hereby duly sworn depose and say that all owner(s), partners, officers, directors, employees and agents representing the firm of Berry Dunn-McNeil & Parker, LLC have read and understand the limitations and procedures regarding communications concerning City of Key West issued competitive solicitations pursuant to City of Key West Ordinance Section 2-773 Cone of Silence (attached).

  
\_\_\_\_\_  
William Brown, Principal  
(signature)  
\_\_\_\_\_  
September 14, 2022  
(date)

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 14<sup>th</sup> day of September, 2022, by William Brown

(NOTARY SEAL)

  
(Signature of Notary Public – State of Florida)  
\_\_\_\_\_  
(Signature of Notary Public – State of Florida)



Personally Known ☒ OR Produced Identification \_\_\_\_\_  
Type of Identification Produced \_\_\_\_\_

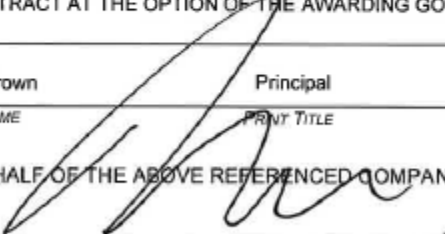
## Vendor Certification Regarding Scrutinized Companies Lists

### VENDOR CERTIFICATION REGARDING SCRUTINIZED COMPANIES LISTS

Respondent Vendor Name:	Berry Dunn McNeil & Parker, LLC		
Vendor FEIN:	01-0523282		
Vendor's Authorized Representative Name and Title:	William Brown, Principal		
Address:	2211 Congress Street		
City:	Portland	State:	Maine Zip: 04102
Phone Number:	(207) 541-2200		
Email Address:	bbrown@berrydunn.com		

Section 287.135(2)(a), Florida Statutes, prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services of any amount if, at the time of contracting or renewal, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to section 215.4725, Florida Statutes, or is engaged in a boycott of Israel. Section 287.135(2)(b), Florida Statutes, further prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services over one million dollars (\$1,000,000) if, at the time of contracting or renewal, the company is on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, both created pursuant to section 215.473, Florida Statutes, or the company is engaged in business operations in Cuba or Syria.

AS THE PERSON AUTHORIZED TO SIGN ON BEHALF OF RESPONDENT, I HEREBY CERTIFY THAT THE COMPANY IDENTIFIED ABOVE IN THE SECTION ENTITLED "RESPONDENT VENDOR NAME" IS NOT LISTED ON EITHER THE SCRUTINIZED COMPANIES THAT BOYCOTT ISRAEL LIST, SCRUTINIZED COMPANIES WITH ACTIVITIES IN SUDAN LIST OR THE SCRUTINIZED COMPANIES WITH ACTIVITIES IN THE IRAN PETROLEUM ENERGY SECTOR LIST I UNDERSTAND THAT PURSUANT TO SECTION 287.135, FLORIDA STATUTES, THE SUBMISSION OF A FALSE CERTIFICATION MAY SUBJECT SUCH COMPANY TO CIVIL PENALTIES, ATTORNEY'S FEES, AND/OR COSTS AND TERMINATION OF THE CONTRACT AT THE OPTION OF THE AWARDING GOVERNMENTAL ENTITY.

CERTIFIED BY:	William Brown	Principal
	<small>PRINT NAME</small>	<small>PRINT TITLE</small>
WHO IS AUTHORIZED TO SIGN ON BEHALF OF THE ABOVE REFERENCED COMPANY.		
Authorized Signature:		

## City of Key West Indemnification Form

### **CITY OF KEY WEST INDEMNIFICATION FORM**

PROPOSER agrees to protect, defend, indemnify, save and hold harmless The City of Key West, all its Departments, Agencies, Boards, Commissions, officers, City's Consultant, agents, servants and employees, including volunteers, from and against any and all claims, debts, demands, expense and liability arising out of injury or death to any person or the damage, loss or destruction of any property which may occur or in any way grow out of any act or omission of the PROPOSER, its agents, servants, and employees, or any and all costs, expense and/or attorney fees incurred by the City as a result of any claim, demands, and/or causes of action except of those claims, demands, and/or causes of action arising out of the negligence of The City of Key West, all its Departments, Agencies, Boards, Commissions, officers, agents, servants and employees. The PROPOSER agrees to investigate, handle, respond to, provide defense for and defend any such claims, demand, or suit at its sole expense and agrees to bear all other costs and expenses related thereto, even if it (claims, etc.) is groundless, false or fraudulent. The City of Key West does not waive any of its sovereign immunity rights, including but not limited to, those expressed in Section 768.28, Florida Statutes. PROPOSER understands and agrees that any and all liabilities regarding the use of any subcontractor for services related to this agreement shall be borne solely by the PROPOSER. Ten dollars of the consideration paid by the City is acknowledged by PROPOSER as separate, good and sufficient consideration for this indemnification.

This indemnification shall be interpreted to comply with Section 725.06 and 725.08, Florida Statutes.

These indemnifications shall survive the term of this agreement. In the event that any action or proceeding is brought against the City of Key West by reason of such claim or demand, PROPOSER shall, upon written notice from the City of Key West, resist and defend such action or proceeding by counsel satisfactory to the City of Key West.

The indemnification provided above shall obligate PROPOSER to defend at its own expense to and through appellate, supplemental or bankruptcy proceeding, or to provide for such defense, at the City of Key West's option, any and all claims of liability and all suits and actions of every name and description covered above which may be brought against the City of Key West whether performed by PROPOSER, or persons employed or utilized by PROPOSER.

The PROPOSER's obligation under this provision shall not be limited in any way by the agreed upon Contract Price as shown in this agreement, or the PROPOSER's limit of or lack of sufficient insurance protection.

**[REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]**

COMPANY SEAL

PROPOSER:


Berry Dunn McNeil & Parker, LLC

2211 Congress Street

Address

Portland, Maine 04102

Signature



Charles K. Leadbetter

September 14, 2022

Print Name

Date

Vice President / Principal

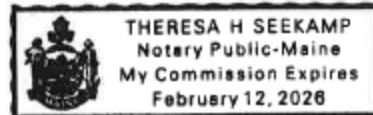
Title

NOTARY FOR THE PROPOSER

STATE OF Maine

COUNTY OF Cumberland

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 14<sup>th</sup> day of September, 2022  
by Charles K. Leadbetter.



Signature of Notary Theresa Seekamp Print, Type or Stamp Name of Notary

Personally Known ☒ OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

## Addendum No. 1 Acknowledgement



City of Key West  
1300 White Street, Key West, FL, 33040 (305) 809-3700

### ADDENDUM NO. 1

#### Grant Writing and Grant Administration Services RFP # 22-005

This addendum is issued as supplemental information to the bid package for clarification of certain matters of both a general and technical nature.

#### QUESTIONS/CLARIFICATIONS:

##### Question 1

Would the City be open to explore other pricing models other than a lump sum for the grant writing services?

##### Response 1

Yes

##### Question 2

Is the City interested in exploring additional grant funding sources that might be available to them, such as the following?

- US Department of Transportation - Rebuilding American Infrastructure Sustainably & Equitably (RAISE)
- US Department of Transportation - Bridge Investment Program
- US Department of Transportation - Port Infrastructure Development Program
- Federal Emergency Management Agency - Building Resilient Infrastructure for Communities (BRIC)

##### Response 2

Yes

##### Question 3

Are the cover/cover letter/contents/dividers included in the 20-page count?

##### Response 3

The cover letter is included in the 20-page count. The cover, contents (if referring to a table of contents) and dividers are not included.

##### Question 4

As currently worded, we believe that the indemnity provision on the Indemnification Form on page 21 of the RFP is not in compliance with Florida Statute 725.08 and is unenforceable.

Please consider rewording same to conform with the statute. Suggested language per Florida Statutes 725.08 is:

*"The design professional shall indemnify and hold harmless the agency, and its officers and employees, from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of the design professional and other persons employed or utilized by the design professional in the performance of the contract."*

Response 4

This RFP is not for design.

Question 5

Please consider REMOVING the highlighted text from the paragraph below:

3.6. CONSULTANT shall perform the professional services under this Agreement at the level customary for competent and prudent professionals in CONSULTANT'S field performing such services at the time and place where the services are provided. In the event CONSULTANT does not comply with this standard, and omissions or errors are made by CONSULTANT, CONSULTANT will correct such work that contains errors or omissions at no cost to CITY and reimburse CITY through compensation for damages.

Response 5

Contract negotiations occur after the proposer is chosen by the City Commission.

Question 6

Please consider REMOVING the highlighted text from the paragraph below:

7.8.1. To the fullest extent permitted by law, the CONSULTANT expressly agrees to indemnify and hold harmless the City of Key West, their officers, directors, agents, and employees (herein called the "indemnities") from liabilities, damages, losses and costs, including, but not limited to, reasonable attorney's fees and court costs, such legal expenses to include costs incurred in establishing the indemnification and other rights agreed to in this Paragraph, to persons or property, to the extent caused by the negligence, recklessness, or intentional wrongful misconduct of the CONSULTANT, its Subcontractors or persons employed or utilized by them in the performance of the Contract. Claims by indemnities for indemnification shall be limited to the amount of CONSULTANT's insurance or \$1 million per occurrence, whichever is greater. The parties acknowledge that the amount of the indemnity required hereunder bears a reasonable commercial relationship to the Contract and it is part of the project specifications or the bid documents, if any.

Response 6

Contract negotiations occur after the proposer is chosen by the City Commission.

Question 7

Please consider ADDING the highlighted text provided below:

7.9.2. CONSULTANT shall furnish an original Certificate of Insurance indicating, and such policy providing coverage to, City of Key West named as an additional insured on all policies—except Professional Liability and workers' compensation—on a PRIMARY and NON CONTRIBUTORY basis utilizing an ISO standard endorsement at least as broad as CG 2010 (11/85) or its equivalent, (combination of CG 20 10 07 04 and CG 20 37 07 04, providing coverage for completed operations, is acceptable) including a waiver of subrogation clause in favor of City of Key West on all policies. CONSULTANT will maintain the Professional Liability insurance coverage summarized above with

coverage continuing in full force including the additional insured endorsement until at least 3 years beyond completion and delivery of the work contracted herein.

Response 7

Contract negotiations occur after the proposer is chosen by the City Commission.

Question 8

The City requires that we certify we provide benefits to domestic partners of our employees on the same basis as we provide benefits to employees' spouses. Our health insurance does not allow us to extend coverage to domestic partners, however, we do cover a cash equivalent. In this case, is it necessary for us to take an exception to this requirement?

Response 8

Section 2-799(e)(6) of our code of ordinances states that

Provided that the contractor does not discriminate in the provision of benefits, a contractor may also comply with this section by providing an employee with the cash equivalent of such benefits, if the city manager or his/her designee determines that either:

The contractor has made a reasonable yet unsuccessful effort to provide equal benefits. The contractor shall provide the city manager or his/her designee with sufficient proof of such inability to provide such benefit or benefits which shall include the measures taken to provide such benefit or benefits and the cash equivalent proposed, along with its certificate of compliance, as is required under this section.

2-799(a)(3) defines 'Cash equivalent' as the amount of money paid to an employee with a domestic partner in lieu of providing benefits to the employee's domestic partner. The cash equivalent is equal to the employer's direct expense of providing benefits to an employee for his or her spouse.

The cash equivalent of the following benefits applies:

[...]

b. For health benefits, the cost to the contractor of the contractor's share of the single monthly premiums that are being paid for the domestic partner employee, to be paid on a regular basis while the domestic partner employee maintains such insurance in force for himself or herself.

[...]

Question 9

You note that the total proposal length (not including required forms, Sworn Statements, or Affidavits) will not exceed 10 double (20 single) side pages. Are resumes excluded from this 20 page limit? Well over half the proposal will include resumes - even if we limit resumes to one page.

Response 9

Yes, resumes are excluded.

Question 10

Does a proposal cover count as a page toward the page limit?

Response 10

No

Question 11

Information provided in the RFP states that the City writes about 25 grant applications each year. On the pricing form, we are asked for a lump sum annual price for grant writing services, but it is unclear whether the City expects the awarded vendor to assume responsibility for all 25 grant applications or some portion of the total. To receive similar responses across bidders, could the City clarify the level of effort expected under grant writing services?

Response 11

The assumption is for the awarded vendor to assume responsibility for all 25 grant applications with assistance from City Staff for content. 25 is an average number.

Question 12

The RFP requests a monthly report detailing the time spent on grant writing effort, "summarizing the amount of time expended and describing activities undertaken during the previous month." The request for pricing shows this as an annual lump sum paid in monthly increments. The reporting request for time expended seems at odds with your request to provide pricing as a lump sum. Can the City provide further clarification that may align the reporting request with the pricing request?

Response 12

Time estimates are acceptable for these monthly reports. This info is used as reference to estimate the complexity of each grant written.

Question 13

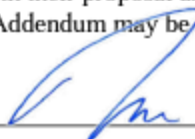
RFP Section C.12 clearly states that 9 of the 10 listed requirements count toward the 20 single-sided page limit. Resumes are requested in this section. Would the City prefer that abbreviated resumes/bios be included to meet the page limitation, with full resumes attached as an addendum not counted against the 20-page limit?

Response 13

Resumes are not counted against the 20-page limit.

All Bidders shall acknowledge receipt and acceptance of this **Addendum No. 1** by submitting the addendum with their proposal as a required form. Proposals submitted without acknowledgement or without this Addendum may be considered non-responsive.

Signature



Berry Dunn McNeil & Parker, LLC

Name of Business