

3
4 AN ORDINANCE approving a contract for consulting
5 services for the American Rescue Plan Act (ARPA) Grant
6 Administration & Reporting for a total cost not to exceed
\$125,000.00 in 2021 between Crowe and the City of Fort
Wayne, Indiana.

7 WHEREAS, the City of Fort Wayne has been allocated \$50,815,327.00 from the
8 Coronavirus State and Local Fiscal Recovery Funds as a portion of the American Rescue Plan
9 Act of 2021 ("ARPA"); and,

10 WHEREAS, the City of Fort Wayne as well as other stakeholders are striving to
11 develop the best course of action to ensure these dollars are allocated properly to serve the
12 majority in need; and,

13 WHEREAS, specific expertise is needed to develop such a plan; and,

14 WHEREAS, extensive experience with grant management, reporting and
15 compliance is vital; and,

16 WHEREAS, Crowe has the experience and knowledge to meet the above needs
17 as well as research potential grant and funding sources to leverage the ARPA funds to maximize
18 community impact.

19 NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE
CITY OF FORT WAYNE, INDIANA:

20 SECTION 1. That the consulting contract for services between Crowe and the
21 City of Fort Wayne, Indiana for a total cost not to exceed \$125,000.00 in 2021 is hereby
22 approved in all respects. That said contract for services will be used to develop a strategic plan,
23 engage stakeholders, provide software for grant tracking, management and reporting as well as
24 ensure the maximization of the ARPA funds by leveraging other funding opportunities.
25
26
27
28
29
30

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30

SECTION 2. That this Ordinance shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.

Council Member

APPROVED AS TO FORM AND LEGALITY

Carol Helton, City Attorney

Proposal to Provide Consulting Services for American Rescue Plan Act (ARPA) Grant Administration & Reporting

City of Fort Wayne, Indiana
June 17, 2021

Submitted to:

The Honorable Tom Henry
Mayor, City of Fort Wayne
200 East Berry Street
Fort Wayne, Indiana 46802

Submitted by:

Alicia L. Antonetti-Tricker, Principal
Crowe LLP
135 North Pennsylvania Street Suite 200
Indianapolis, Indiana 46204
Direct 317.208.2469
alicia.antonetti@crowe.com

Tim Berry, Managing Director
Crowe LLP
135 North Pennsylvania Street Suite 200
Indianapolis, Indiana 46204
Direct 317.677.1933
tim.berry@crowe.com





Crowe LLP
Independent Member Crowe Global

135 Pennsylvania Street, Suite 200
Indianapolis, Indiana 46204-2407
Tel 317.632.1100
Fax 317.635.6127
www.crowe.com

June 17, 2021

The Honorable Tom Henry
Mayor, City of Fort Wayne
200 East Berry Street
Fort Wayne, Indiana 46802

Dear Honorable Mayor Henry:

Crowe LLP (Crowe) appreciates the opportunity to present our proposal to the City of Fort Wayne (City) to provide Financial Advisory Consulting Services for American Rescue Plan Act (ARPA) Grant Administration & Reporting. As a large, national top 10 public accounting, consulting and technology firm we have the resources available to immediately support the City on this important effort. We believe we are the right firm to assist the City for the following reasons:

- **Extensive experience helping communities develop plans.** Crowe has helped public sector organizations develop strategic and operational plans to support community needs for decades. Our team of government specialists understand how to engage the community in the planning effort, and how to formulate a plan that will lay the foundation for sustainability and growth for a community.
- **Proven grant management expertise, including with grant monitoring and compliance.** Crowe has performed fiscal and programmatic monitoring of state and local administered federal programs, including programs funded by the U.S. Department of the Treasury, Federal Emergency Management Agency (FEMA), U.S. Department of Housing & Urban Development, U.S. Department of Labor, U.S. Department of Education, and various other federal agencies. We have developed innovative approaches to monitoring, including the introduction of technology to streamline reviews, automate workflow, and provide for dashboard and interactive reporting functions.
- **Extensive experience helping our clients manage and monitor COVID-19 relief funding, including with CARES Act funds, Coronavirus Relief Funds (CRF) and the Emergency Rental Assistance Program (ERAP) funds.** Our specialized public sector team has direct experience working with state and local governments responsible for CARES Act funding administration and the CRF ERAP program. We have the institutional knowledge of grant programs, reimbursement procedures, local government impacts, and specific funding requirement expertise. Further, we are well-versed and have delivered training regarding the provisions of the Consolidated Appropriations Act, 2021.
- **Web-based technology solution to manage COVID-relief funds so you have the information at your fingertips in real-time.** Crowe has developed a secure, web-based software tracking system to assist our clients with tracking and managing COVID-19 relief funding, including for ARPA. We have included our **Crowe ARPA Management and Reporting Tool** as part of our proposal. The Crowe ARPA Tool will provide the City with a full software tracking solution to manage any applications for funding based on to-be-determined programs, as well as manage the tracking and reporting requirements for any sub-recipients as well as the city directly to the federal government.
- **Registered municipal (financial) advisors.** Crowe has been providing municipal (financial) advisory services to state and local units in Indiana for over 30 years. We are registered municipal advisors with the U.S. Securities and Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB). We understand Indiana local government finance and are ready to help the City with this important effort.
- **We are a full-service, Indiana-founded firm with a Fort Wayne location as well as four other offices around the state.** We are ready to serve the City on this important effort. With approximately 950 employees living in the Hoosier state and over 4,300 nationally, we are able to

assist the City quickly to meet the needs of the community.

Crowe brings the technical expertise in Indiana local government finance and grant management, coupled with a technology solution to provide secure, real-time access to information and a portal to manage any applications for sub-recipients if the City chooses to award funding to other entities.

Crowe forges each relationship with the intention of delivering exceptional client service while upholding our firm's core values – care, share, invest, and grow – and strong professional standards. Crowe has delivered value to our clients for decades by listening to their needs and developing a comprehensive understanding of their businesses and would appreciate the opportunity to do the same for you.

Thank you for taking the time to consider our proposal. We are looking forward to demonstrating why Crowe is the best firm to engage for this engagement.

Sincerely,

A handwritten signature in black ink, appearing to read 'A. Antonetti-Tricker', with a long horizontal flourish extending to the right.

Alicia L. Antonetti-Tricker
Principal

Tim Berry
Managing Director

Table of Contents

Statement of Work	1
Timeline.....	2
Crowe ARPA Act Management & Reporting Tool	4
Fees	8
Appendix A: Crowe's Grant / Federal Fund Management Expertise	9
COVID-19 Relief Funding Experience.....	9
Federal Funding / Grant Management Experience	10
Sample of Crowe's Indiana Municipal Advisory Clients	12
Appendix B: Resumes.....	13

Statement of Work

Crowe appreciates the opportunity to provide this SOW to provide planning and management consulting services for ARPA funds to the City of Fort Wayne. Our proposed approach provides the City with the flexibility needed to first develop a plan to spend the \$50.8M in funding in a collaborative approach, working to leverage these dollars with other available grants and resources to ensure these dollars assist with recovery and have the necessary community transformative impact and then work to implement the program to manage the fund distribution and reporting process.

We have included our web-based technology solution called the **Crowe ARPA Act Management & Reporting Tool** to also assist the City in this important effort. Crowe and the City will have access to the technology solution, which includes portal functionality to handle applications and reporting requirements should the City decide to provide sub-awards to other community organizations, working within the guidelines. The tool also provides management and reporting capabilities of funds expended by the City and reporting requirements to the federal government.

Crowe proposes to provide the requested services using the following 3-step process.



Phase 1: Engagement Initiation + Fund Planning

In Phase 1, we formally begin the engagement with the City and confirm project goals, key stakeholders, roles and responsibilities and key activities to support the project. The goal of this phase is to establish relationships with the entire project team and community stakeholders, developing a common understanding of the approach and the project goals. The result of this initial phase is a baseline for a successful project.

Activities include:

- **Conduct Initial Planning:** In our first step, we will confirm engagement scope and project team structure with the City's Executive Sponsor and Project Manager.
- **Identify Stakeholders:** Crowe will work with the City to identify key stakeholders to include as part of the project team, or who could provide additional information or data as needed to support the management of funds throughout the process.
- **Kickoff Project:** We will formally kickoff the project with the key stakeholders through a one-hour kickoff meeting to be conducted via web-meeting.
- **Schedule weekly status meetings:** Crowe will work with the City to establish a standing, weekly project status meeting, at which time Crowe will provide a weekly report on overall status of grant management, budget utilization, and issues and risks.
- **Conduct planning:** Crowe will host a series of collaborative meetings with the stakeholder group to develop a strategy and plan to spend the \$50.8M in funding, aligning with the forthcoming Treasury guidance. Crowe anticipates hosting multiple, 2-hour work sessions with the stakeholder group to identify potential City program areas and/or potential partnerships and new community programs to utilize the funding. **Crowe will research potential grant and funding sources to leverage the \$50.8M funding to maximize community impact.** Crowe has experience assisting communities with establishing programs for the distribution of grant funding, including COVID-19 relief funds. At the conclusion of this activity, Crowe will develop and present a comprehensive **ARPA Funding Plan** to the Mayor and his leadership team along with the City Council. ARPA

Phase Assumptions:

- The City will assign a Project Sponsor to serve as the point of contact throughout the project. This person will work with the Crowe Project Manager to coordinate resources at the City as needed.
- Work will be conducted remotely due to COVID-19, unless requested in person and COVID-19 federal, state and local requirements are followed.
- The City will be available to participate in meetings and other activities as requested.

Phase 2: Fund Management and Reporting

If the City continues to engage Crowe after the ARPA Funding Plan is approved by the City, Crowe will begin the process of setting up the program, including tools and other resources, to support the management of the ARPA funds. This will include setting up the Crowe ARPA Management and Reporting Tool. Specifically, Crowe will perform the following activities:

- **Develop program checklists:** Crowe will first develop checklists for each of the programs in the City of Fort Wayne ARPA Funding plan to outline program requirements for each area. The checklists will address the program parameters and align with Treasury guidance. The City will review and approve the checklist for use, prior to funds distributed.
- **Setup the Crowe ARPA Act Management and Reporting Tool:** Crowe has included a subscription to the baseline Crowe ARPA Management and Reporting Tool to use as a platform to track and manage the funding. The Tool will need to be configured to meet City-specific program requirements as required for metropolitan cities with more than 250,000 population, which will be done on a time and material basis. Please see the next section for additional information on our solution.
- **Review and manage the funding program:** Based on the to-be-determined ARPA Funding Plan for the City, Crowe will manage the funds including program applications (if needed), award tracking and reporting through the Crowe ARPA Tool. Crowe will use the program checklists. Note that Crowe will review funding requests using the appropriate program checklist and provide to the City for review and approval. The City will ultimately determine the award. Crowe will not distribute funding – the City will be responsible for the distribution of funds using the City's Munis Financial system.

Phase Assumptions:

- Crowe will review funding for compliance with program requirements only using the checklist; Crowe will not perform an audit of the information submitted, conduct a risk assessment, nor perform fraud detection services.
- Crowe will provide the checklists to the City for review and approval, and to make the fund distribution. Crowe will not manage the distribution of funds to companies.
- Work will be conducted remotely due to COVID-19, unless requested in person and COVID-19 federal, state and local requirements are followed.

Phase 3: Project Closeout

At the end of the program, Crowe will conduct a project closeout meeting to review all grant activities.

Phase Assumptions:

- Work will be conducted remotely due to COVID-19, unless requested in person and COVID-19 federal, state and local requirements are followed.

Timeline

Crowe is available to begin work immediately upon contract execution and will conclude services when the ARPA funding program requirements have been fulfilled for the City, based on forthcoming Treasury guidance.

Project Team

Crowe will staff the engagement with a cross-functional team of technical grant specialists, municipal (financial) advisors and technologists. Resumes of our key engagement team leaders are provided in **Appendix B: Resumes**.



Crowe ARPA Act Management & Reporting Tool

Crowe has developed the **Crowe ARPA Act Management & Reporting Tool** to manage the application and reporting requirements.

This solution provides a secure community-facing portal for submission of applications and reimbursement requests (if community applications are desired), and provides the City and Crowe with a CRM solution to manage the review and approval of applications and reimbursement requests, as well as all tracking and reporting requirements.

The Crowe ARPA Tool provides a secure, hosted, web-based technology solution to manage all ARPA reporting activity and compliance. The Tool is tailored for the ARPA needs listed above, and also includes a secure external portal for all subrecipient reimbursement requests and reporting, available via a secure web browser. The Crowe ARPA Act Tool is powered by the Microsoft Power App and Power Platform (Dynamics CRM) using familiar Microsoft technologies. This solution is provided on a subscription basis and requires licenses to Microsoft Dynamics Power Apps and Power Portal, as well as Microsoft SharePoint, which is included in the price of the subscription.

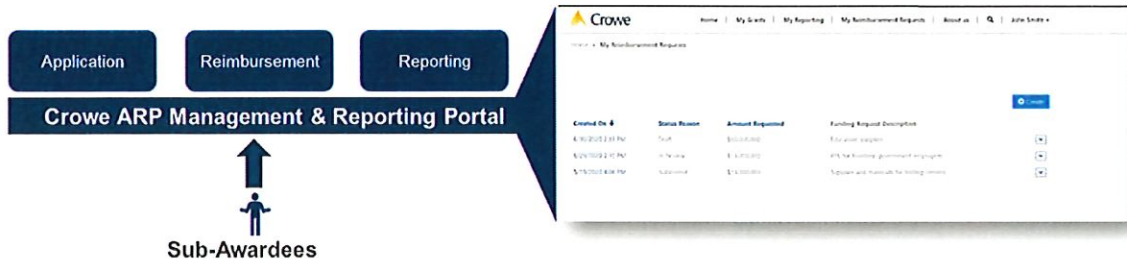
Key features include:

Track and organize all Awards, Sub-Awards, with a holistic 360-view of your portfolio and drill-down into the detail	Secure External Portal for subrecipient reporting, and ability to easily track which subrecipients have not reported	Submit reimbursement requests and supporting documentation	Simple workflows, dashboard visualizations, and export features
Seamless Microsoft Office plug-ins	Manage workload and processing	Configurable views that can be tailored by user	Automated calculations and roll-ups to calculate activity, obligations, and more
Eliminate need for paper and manual, time-consuming processes	Simple reporting and exports for third-party reporting needs	Helpdesk and FAQ for users to submit questions and receive technical assistance	Mobile-friendly through responsive design on a web browser

Included below are a few screenshots and a high-level overview of the process that the Tool supports.



Common View of Data



Award View and ARPA View

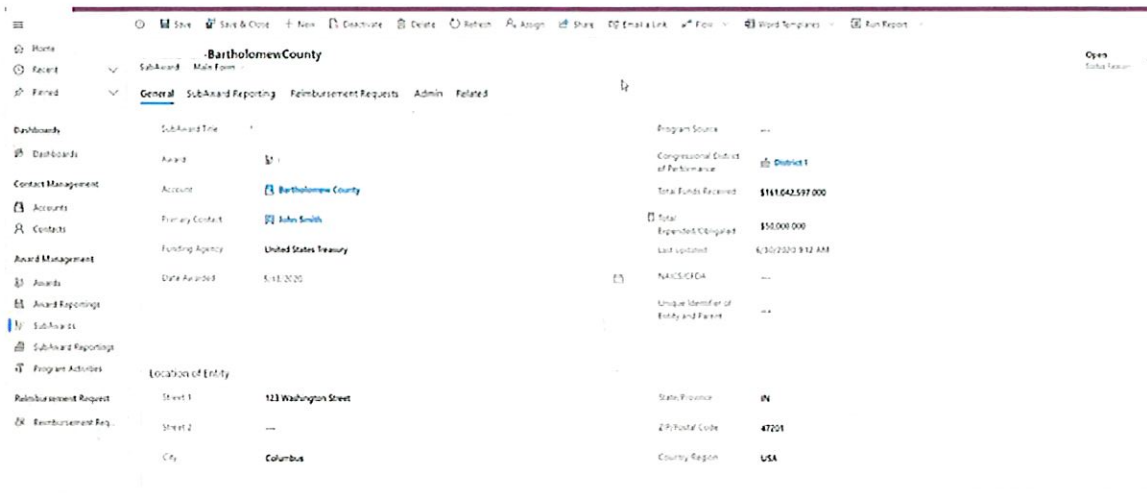
All Awards

Status	Agency	Total Fund Received	Fund Expended/Disbursed	Funding Agency	Program Source (PDC)	Number of Subawards	Congressional District
Open	State Agency	\$2,200,000,000.00	\$1,899,188,000.000	Tenurey	123	12	District 1
Open	State Economic Development Agency	\$10,000,000	\$2,000,000	Economic Develop.	NA	0	District 1
Open	State Department of Emergency M.	\$1,000,000,000	\$0,000	Federal Emergency	TAS	1	District 1
Open	State Department of Education	\$1,000,000,000	\$22,000,000	Department of Ed	Unknown	2	District 1
Open	State Department of Health	\$4,000,000,000	\$7,000	Department of He.	---	0	---

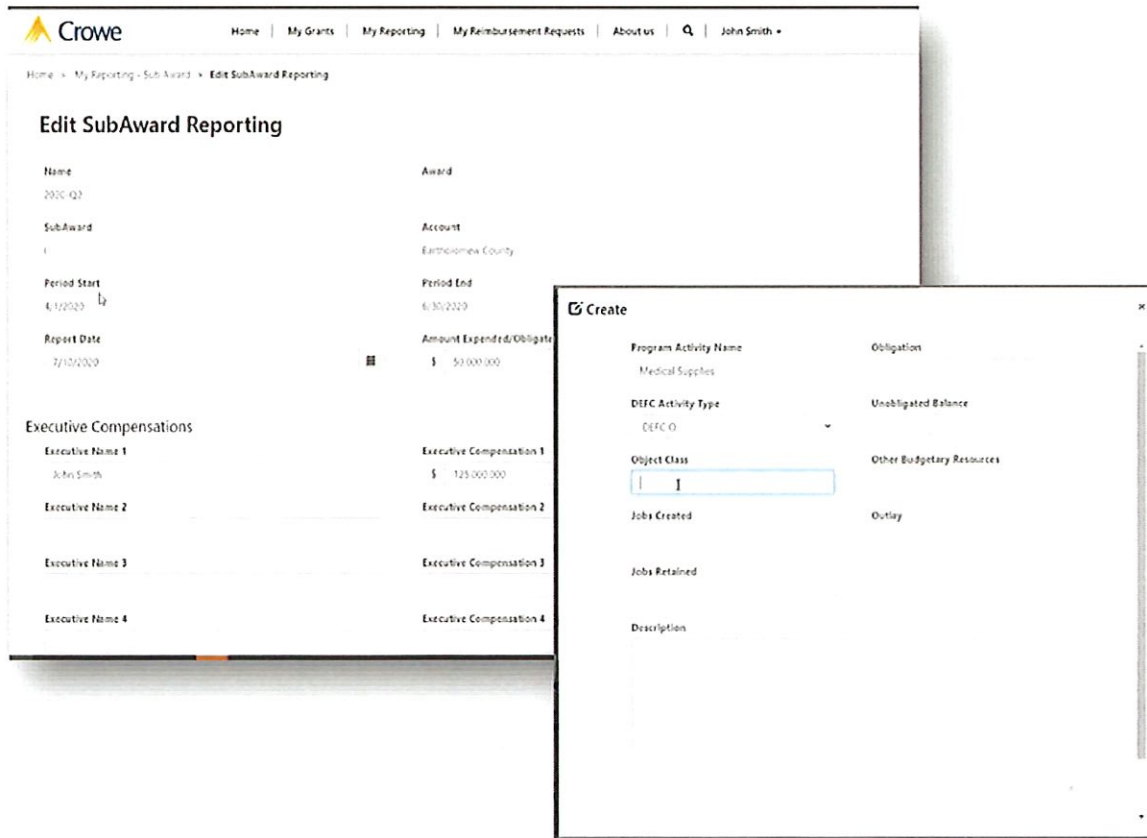
Summary

- Total Fund Received: **\$2,200,000,000.00**
- Fund Expended/Disbursed: **\$1,899,188,000.000**
- Last updated: 6/15/2022 9:18 AM
- Number of Subawards: **12**
- Last updated: 6/29/2022 9:18 AM
- Date Reported: 6/15/2022

Sub-Award Level View – with data populated directly from the Portal



Portal entry view, with sample activity entry form for subrecipients to enter



Manage Reimbursement Requests – entry in the Portal

Created On ↓	Status Reason	Amount Requested	Funding Request Description
6/30/2020 2:33 PM	Draft	\$60,000,000	Education supplies...
6/29/2020 2:10 PM	In Review	\$15,000,000	FPE for frontline government employees
5/19/2020 4:06 PM	Submitted	\$15,000,000	Supplies and materials for testing centers

Dashboards, Custom Views, and Portfolio Management Screens
 (this sample is a Reimbursement Management view)

Reimbursement Management

Reimbursement Requests by Status

- Approved
- Cancelled
- Draft
- In Review

Active Reimbursement Requests	Submitted Reimbursement Requests	In Review Reimbursement Requests	Approved Reimbursement Requests
10 Modified On: 6/30/2020 2:33 PM Draft - \$60,000,000 Submitted - \$200,000 Excluded - \$200,000 Will County - \$200,000	4 Modified On: 6/29/2020 2:10 PM Submitted - \$15,000,000 Submitted - \$1,600,000 Submitted - \$150,000 Will County - \$150,000	2 Modified On: 6/29/2020 2:10 PM In Review - \$2,300,000 In Review - \$15,000,000	1 Modified On: 6/29/2020 2:10 PM Approved - \$1,000,000 Harris - \$1,000,000

Fees

Crowe is proposing to provide requested services on a time and materials basis to support the ARPA Program for the City, to first plan and then, if desired, to manage the administration and reporting of the funds. Crowe will invoice the City monthly at the following hourly rates and for actual time and actual expenses by role. **As requested, Crowe will not exceed \$125,000 during the 2021 calendar year without prior written approval of the City.**

Hourly Rates by Role

Role	Hourly Rate
Partner / Principal / Managing Director	\$425 - \$475
Manager / Senior Manager	\$200 - \$250
Staff / Senior Staff	\$150 - \$180

Crowe ARPA Tool Software Fees

Should the City desire to use Crowe's ARPA Tool to manage the funds, Crowe will invoice the City for the following:

Software Component	Amount
Annual Subscription – Crowe ARPA Reporting Tool, includes up to 10 licenses for Crowe and City to use to manage and track the program	\$25,000 (annual)
Additional Annual Subscription – Crowe ARPA Reporting Tool additional licenses (each, above the initial 10 licenses)	\$2,000 (annual)
One Time Fee – Implementation & Set-up of base Crowe ARPA Reporting Tool, including Training on the solution for the City	\$18,500 (one-time)
As Needed – City specific program requirements to configure portal and / or tracking solution to meet the needs of City-specific programs	Hourly, using the above rate card by role (as needed)

Fee Assumptions

The pricing summary has been built around the scope of work presented in this proposal, and the following assumptions:

- Crowe understands the City will allocate \$125,000 to calendar year 2021 for fund planning activities (Phase 1: Engagement Initiation + Fund Planning). Crowe assumes this initial funding will support community planning activities only. The ongoing management and reporting functions of the funds will be estimated after the community plan for ARPA is finalized (after Phase 1: Engagement Initiation + Fund Planning).
- City leaders, staff and partners will be available to assist in this effort. The timely completion of activities and the attendance and focused participation of all required individuals in the interviews and groups meetings will be necessary to successfully achieve the objectives of the project.
- The City will assign a Project Manager to serve as the point of contact throughout the project. This person will work with the Crowe Project Manager to coordinate resources, arrange logistics for meetings and interviews, help manage stakeholder communication and finalize and approve project Deliverables.
- The City Project Manager will serve as project owner and will review and approve deliverable documents within five business days. If deliverable documents are not acceptable, the City Project Manager will provide information on what is needed to satisfy expectations.
- Additional requirements or change in the agreed upon scope, approach, timeline or project team roles will be negotiated separately.

Appendix A: Crowe's Grant / Federal Fund Management Expertise

Crowe has the qualifications, skills, personnel, and capacity to perform the functions as requested by the City. We have more than 4,300 employees throughout the United States, including approximately 950 employees in Indiana. Crowe has performed fiscal and programmatic monitoring of state-administered federal programs, including programs funded by the U.S. Department of the Treasury, Federal Emergency Management Agency (FEMA), U.S. Department of Housing & Urban Development, U.S. Department of Labor, U.S. Department of Education, and various other federal agencies. We have developed innovative approaches to federal fund management, including the introduction of technology to streamline applications, automate workflow, and provide for dashboard and interactive reporting functions.

Based upon our review of the requested primary services and our prior experience providing the same or similar services to state and local entities in Indiana, Florida, Illinois, New York, and California, we believe that the Crowe team is uniquely qualified to provide the requested services. Our team has provided programmatic and compliance monitoring services as well as quality assurance, quality control, and training design and delivery services to a multitude of clients. We have also been asked to assist clients in the review and enhancement of policies, procedures, and overall internal controls with respect to housing, energy, and general federal grants management activities.

This experience is critical given the time sensitive nature of the required services and risk to the City given the volume of dollars received from the Federal Government. We have included herein examples of past experience we believe demonstrate our subject matter expertise. These engagements include a wide variety of planning, auditing, review, and monitoring activities, as well as providing technology solutions.

COVID-19 Relief Funding Experience

Indiana Department of Education

Crowe is currently engaged by the Indiana Department of Education (IDOE) to calculate indirect cost rates for each local education agency (LEA) in the state, calculate the state's indirect cost rates for submission to the U.S. Department of Education, conduct monitoring of LEAs, and provide compliance and internal control training to LEAs regarding federal financial assistance and indirect cost charges.

As part of our work, we provided training in October 2020 regarding changes to the Uniform Guidance, including the provisions that directly impact COVID relief funding and administration thereof (e.g., subrecipient monitoring, budget period revisions, and changes to indirect cost requirements) and review of the IDOE federal and non-federal expenditures for separate accounting and classification of costs, including establishment of cost centers for COVID-19 relief funding due to potential impact on the total federal program portfolio and impact of COVID-19 relief funding on the indirect cost rate calculations. Crowe's work is ongoing.

Illinois Department of Commerce and Economic Opportunity

In relation to the CARES Act and Illinois CURE Support Program and Grant Compliance, Crowe currently provides compliance monitoring services and direct the compliance analysts in the provision of technical assistance, review of reimbursement requests, provision of training to local government units requesting funding from the State of Illinois, and responding to technical inquiries based on regulatory requirements and program rules. Crowe serves as the Uniform Guidance specialist for purposes of identifying areas of risk of noncompliance.

Hamilton County, Ohio

Crowe is currently assisting the County with certain matters pertaining to CRF Program and ERAP. Included within Crowe's scope is policy and regulatory analysis, review of subaward agreements and contracts, analysis of eligibility matters, and review and analysis of relevant provisions of the Uniform

Guidance, authorizing legislation, and program guidance.

Solano County, California

Crowe is currently implementing the Crowe Emergency Rental Assistance Program (ERAP) Tool to provide the County with a portal and technology solution to manage the application, review and reporting for ERAP funding.

Lake County, Illinois

Crowe implemented the Crowe CARES Act Reporting Tool to provide the County with a portal and technology solution to manage the application, review and reporting for CARES Act funding.

Seminole County, Florida

Crowe implemented the Crowe CARES Act Reporting Tool to provide the County with a portal and technology solution to manage the application, review and reporting for CARES Act funding.

Indiana Bond Bank

Crowe has served as Municipal Advisor to Indiana Bond Bank assisting over 30 qualified entities (Indiana local units of government) with short-term borrowing needs to manage cash flow during the pandemic.

Federal Funding / Grant Management Experience

Indiana Housing & Community Development Authority (Housing Programs – U.S. Treasury Department)

Crowe currently provides a variety of services to IHCDA, including executing quarterly internal control and compliance monitoring procedures, loan reviews, and maintenance of the Internal Control, Anti-Fraud, and Compliance Monitoring Program applicable to the Hardest Hit Fund housing program. Further, Crowe provides annual fraud prevention and awareness training to IHCDA personnel, provides audit support and assistance through the external audit process and Federal site visit process, and helps to maintain the accuracy and currency of the Risk & Control Matrix.

Indiana Department of Workforce Development

Since 2006, Crowe has provided comprehensive accounting and monitoring services to five of Indiana's Workforce Boards as fiscal agent under a contract with the state and subsequently under contracts with each of the individual Workforce Boards. We have developed financial policies and procedures; received, accounted for, and administered public and private grant funds; provided audit support; conducted sub-recipient monitoring; and provided guidance on procurement and other financial management issues. This work is ongoing.

We have extensive knowledge of the Uniform Guidance, *Government Auditing Standards*, and specifically the Workforce Innovation and Opportunity Act (WIOA) requirements, which is evident through our history of working with the workforce development boards that we serve. Our active participation in internal and external continuing professional education courses ensures all members of the team stay abreast of changes impacting our clients and our Firm's participation in many national guidance setting bodies allows us to be at the forefront of any proposed changes in regulations which we pass along to our clients.

Illinois Governor's Office of Management and Budget | Audit Report Reviews

In 2016, Crowe was awarded a contract to assist the Governor's Office of Management and Budget (GOMB) to assist in its newly assigned responsibility to review the financial statement and single audit reports of every State of Illinois grantee, as part of its monitoring requirements. Crowe worked through the planning stages of this engagement as the State continued to design its systems to capture all the required information to develop a smooth workflow for all stakeholders. Crowe is completing its audit report reviews in the Crowe Activity Review System (CARS) and providing GOMB the completed checklists and other deliverables through a secure data exchange. This work is ongoing.

Workforce Boards and Related Entities

- Indiana Region 9 Workforce Board (dba Southeast Indiana Workforce Investment Board) - Columbus, Indiana – Fiscal Agent Services
- Western Indiana Workforce Investment Board - Terre Haute, Indiana – Financial Services
- South Central Region 8 Workforce Board - Bloomington, Indiana – Fiscal Agent Services
- Indiana Region 10 Workforce Board - New Albany, Indiana – Fiscal Agent Services
- Grow Southwest Indiana Workforce Board - Evansville, Indiana – Fiscal Agent Services

Ohio Department of Education Office of Child Nutrition

Crowe was engaged by the Ohio Department of Education, Office of Child Nutrition (ODE OCN) in 2018 and is currently assisting ODE OCN in meeting its monitoring responsibilities related to a variety of federal programs administered by the United States Department of Agriculture (USDA). Our engagement services include performing Resource Management reviews of Ohio's approximately 1,275 School Meals Program Sponsors (Sponsors), in accordance with the requirements set forth by the USDA for the School Nutrition Programs. As directed by ODE OCN, Crowe is also assisting ODE OCN in meeting its monitoring responsibilities by performing Child and Adult Care Food Program (CACFP) and Summer Food Service Program (SFSP) financial viability reviews, as well as Family Day Care Homes (FDCH) financial desk reviews, budget reviews and budget revision reviews. These reviews require Crowe to work directly with the Sponsors to obtain the proper documentation and to resolve any issues noted.

Ohio Department of Education | Procurement Reviews

The Ohio Department of Education (ODE) hired Crowe in 2019 to conduct Procurement reviews, in accordance with the requirements set forth by the United States Department of Agriculture (USDA) for the School Nutrition Programs (SNP). The reviews of the School Nutrition Programs, including the National School Lunch Program (NSLP) and the School Breakfast Program (SBP), focus on the program's procurement of goods and services. The reviews are performed through off-site desk reviews utilizing assessment tools provided by the USDA. The Crowe team's responsibility is to contact the SFAs, collect the required documentation to complete the assessment tools, and provide review reports to ODE in the established timeframes. The Crowe team is also required to provide technical assistance to the SFAs to help them improve their processes and over procurement for the School Nutrition Program. This work is currently ongoing.

Illinois State Board of Education – School Nutrition Program Reviews

The Illinois State Board of Education (ISBE) hired Crowe to conduct Resource Management (RM) reviews over a two-year period, in accordance with the requirements set forth by the United States Department of Agriculture (USDA) for the School Nutrition Programs (SNP). The reviews of the School Nutrition Programs, including the National School Lunch Program (NSLP) and the School Breakfast Program (SBP), focus on the program's net cash resources, paid lunch equity (lunch pricing), revenue from nonprogram foods, and indirect costs. The reviews were performed through off-site desk reviews and on-site reviews performed at the School Food Authorities (SFA) utilizing assessment tools provided by the USDA. ISBE determined which SFAs require on-site or desk reviews and provides the listing to Crowe. The Crowe team's responsibility was to contact the SFAs, collect the required documentation to complete the assessment tools (whether on-site or off-site), and provide review reports to ISBE in the established timeframes.

The Crowe team was also required to provide technical assistance to the SFAs to help them improve their processes and accounting over resource management of the School Nutrition Program.

Florida Agency for Workforce Innovation

Crowe has performed subrecipient grant monitoring of Early Learning Coalition (ELC) and Regional Workforce Board (RWB) sites throughout the State for the Florida Agency for Workforce Innovation (AWI). Crowe was a subcontractor and performed professional consulting procedures to assist AWI in determining that the (RWB/ELC) had adequate controls to prevent and/or detect material misstatements in financial reporting due to material weaknesses or significant control deficiencies. This work was performed for AWI in 2008.

California Energy Commission

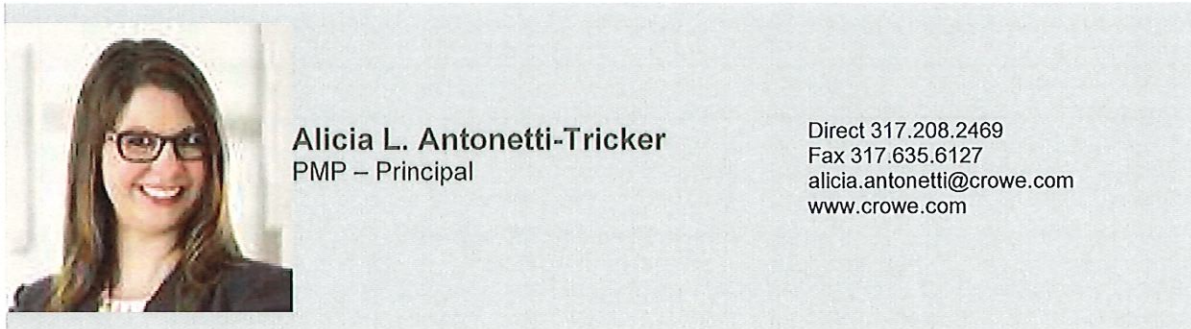
Crowe designed, developed, and implemented risk assessment, training, compliance and programmatic monitoring, and audit support procedures for the CEC with respect to federal grant funds received from the United States Department of Energy for the State Energy Program, Energy Efficiency and Conservation Block Grant, Enhanced Energy Assurance and Smart Grid Program, and the State Energy Appliance Rebate Program. Further, Crowe provided program support for internal and external communications and contract management. This project was initiated in 2010.

Sample of Crowe's Indiana Municipal Advisory Clients

Crowe provides municipal / financial advisory services to communities across Indiana. Below is a sample list of our current clients.

Name of Indiana Municipal (Financial) Advisory Client
Anderson, City of
Bedford, City of
Bloomington, City of
Cedar Lake
Clay Township
Delaware County Regional Wastewater District
Elkhart , City of
Floyd County
Fort Harrison Reuse Authority
Hartford City, City of
Indiana Bond Bank
Indianapolis Department of Metropolitan Development
Indiana Finance Authority
Indianapolis Local Public Improvement Bond Bank
Indianapolis Public Transportation Corporation
Lafayette, City of
Logansport, City of
Marion, City of
Mitchell, City of
New Albany, City of
South Bend, City of
Speedway, Town of
Vincennes, City of
Winfield, Town of
Zionsville, Town of

Appendix B: Resumes



Profile

Alicia is a Principal (Partner) at Crowe and leads Crowe's Municipal (Financial) Advisory consulting practice. Alicia has 20 years of finance, management and information technology consulting experience with state and local government clients. She has led and managed many large, complex multi-stakeholder projects involving grant management, municipal finance, strategic planning, process improvement, requirements analyses, procurement assistance, systems development and implementation, business process analysis and project management. Alicia is the Indianapolis Office Managing Principal.

Professional and Industry Experience

Ms. Antonetti-Tricker is a certified Project Management Professional (PMP). She is also a registered municipal advisory representative and a municipal advisor principal with the Municipal Securities Rulemaking Board (MSRB).

Education & Certifications

- Master of Public Affairs, Policy Analysis
 - Indiana University | Bloomington, Indiana
- Bachelor of Arts, Political Science and Sociology
 - University of California | Davis, California
- Project Management Professional (PMP)
- Municipal Advisor Representative (Series 50)
- Municipal Advisor Principal (Series 54)

Client Focus

Services:

- Grant Management
- Municipal (Financial) Advisory
- IT Advisory, Assessment, Strategic Planning, Oversight
- Microsoft Dynamics CRM
- Microsoft SharePoint
- Strategic planning
- Process Improvement
- Financial Analysis
- System Selection Studies
- RFP Development
- Case Management Systems
- Enterprise Resource Planning

Industries:

- Public Sector

Community Involvement:

- Indiana Swimming, Inc. – Admin Vice Chair
- Hamilton County Llamas, Inc. - Treasurer

Professional Affiliations:

- Government Finance Officers Association – Women in Public Finance Program Committee Co-Chair
- Government Finance Officers Association
- Executive Women in Finance
- Project Management Institute



Tim Berry
Managing Director

135 North Pennsylvania St, Suite 200
Indianapolis, IN 46204
Direct 317-677-1933
Cell 317-501-2510
tim.berry@crowe.com
www.crowe.com

Profile

Tim is a Series 50 registered Municipal Advisor Representative and Series 54 registered Municipal Advisor Principal through the Municipal Securities Rulemaking Board (MSRB).

Professional and Industry Experience

Berry brings over 24 years of financial experience in state and local government within Indiana. As Indiana State Treasurer, he served as President of the National Association of State Treasurers and was honored with the Jesse Unruh Most Outstanding State Treasurer Award. In this role he managed Indiana's pooled financings for the Bond Bank, the state's investment portfolio, college savings plan and wireless 911 operations. Berry was also recognized as Indiana's most outstanding County Treasurer for his role as Allen County Treasurer. He oversaw implementation of Indiana's first Enterprise Resource Planning (ERP) system in his role as Indiana State Auditor. Berry utilizes his practical state and local government experience while working with local government entities in analyzing revenue trends, operational expenditures and internal control standards in their current state while making recommendations for future state improvements to help meet operational and financial objectives.

Education & Certifications

- Masters in Business Administration (MBA)
Finance
 - Indiana University | Fort Wayne, Indiana
- Bachelor of Science in Business Administration,
Finance/Marketing
 - Bowling Green State University | Bowling Green, Ohio

Client Focus

Services:

- Municipal Advisory
- Government Budgeting and Financial Management

Industries:

- Public Sector

Community Involvement:

- Juvenile Diabetes Research Foundation
- USS Indianapolis Commissioning Authority, Treasurer
- Cathedral High School Shamrauction Committee
- American Heart Association
- Fishers Youth Hockey Association

Professional Affiliations

- National Association of State Treasurers (NAST)
- National Association of State Auditors, Comptrollers and Treasurers (NASACT)
- Accelerating Indiana Municipalities (AIM)
- Association of Indiana Counties
- Indiana Association of County Commissioners
- Indiana Association of School Business Officials
- Indiana Bond Bank (Former Chairman 1999-2006)
- Indiana Finance Authority, Board Member (1999-2006)
- Indiana Wireless 911 Board (Former Chairman 1999-2006)
- Indiana Housing and Community Development Authority (Vice Chair 1999-2006)
- Indiana Public Retirement System, Board Member (2008-2013)



Bert Nuehring
CPA, CGMA – Partner

bert.nuehring@crowe.com
www.crowe.com

Profile

Mr. Nuehring is a leader in Crowe's Regulatory & Compliance practice. He has led audit, accounting and consulting engagements related to grants and risk management and compliance. He has also been the partner on grant and regulatory compliance audits, grants management consulting and subrecipient monitoring engagements.

Professional and Industry Experience

Mr. Nuehring has over 35 years of experience in public accounting as well as providing accounting, auditing, compliance and consulting services to government, higher education, not-for-profit and private industries.

Publications and Speaking Engagements

- Professional organizations – presenter, seminars on accounting, auditing and reporting issues in the public sector throughout the United States:
 - Government Finance Officers Association (GFOA)
 - Association of School Business Officials International
 - Association of Government Accountants (AGA)
 - National Grants Management Association (NGMA)
- University of Illinois at Chicago – guest lecturer on governmental and non-profit accounting and accounting information systems

Education & Certifications

- Bachelor of Arts, Accounting and Business Administration
 - Wartburg College
- Certified Public Accountant (CPA)
- Certified Global Management Accountant (CGMA)
- Certificate of Educational Achievement, Governmental Accounting and Auditing

Client Focus

Services:

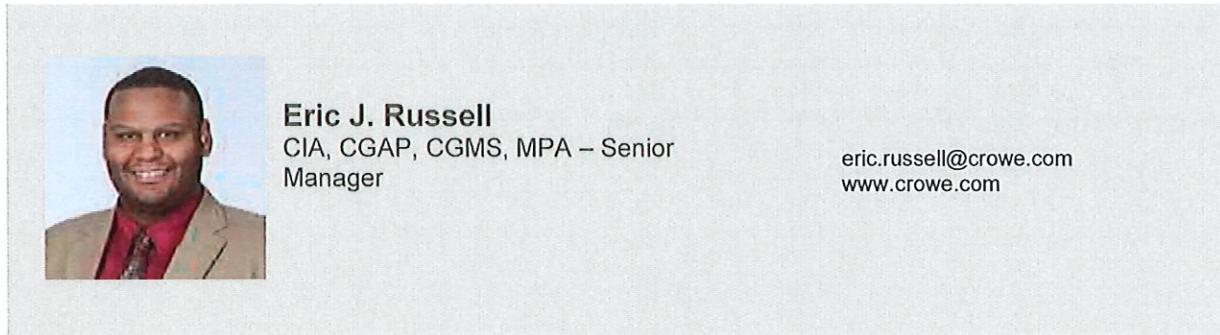
- Accounting
- Auditing, Internal, Financial, Performance
- Budgeting
- Cash Flow Forecasting
- Compliance
- Enterprise Risk Management
- Federal Program Compliance
- Internal Controls
- Management Consulting
- Policy and Procedures
- Process Improvement
- Project Management Oversight
- Standards Implementation
- Strategic Planning

Industries:

- Public Sector
- Higher Education

Professional Affiliations:

- American Institute of Certified Public Accountants
- Association of School Business Officials
- Government Finance Officers Association
- Association of Government Accountants
- National Grants Management Association



Profile

Eric is a senior manager in Crowe's Consulting Business Unit – Public Sector Services practice. He specializes in regulatory compliance applicable to entities receiving funding from the federal government and pass-through entities. During his nearly 13 years with the firm, he has helped to implement grants-funded projects, designed and implemented internal control and subrecipient monitoring programs, managed and led numerous audits of Federal awards conducted on behalf of offices of inspectors general and assisted organizations in the management of Federal awards, implementation of new and/or revised Federal regulations and state rules and requirements. He has also assisted with financial system requirements gathering, review and evaluation of procurements, and process improvement and optimization engagements.

Professional and Industry Experience

Prior to joining Crowe, Mr. Russell worked with municipal governments in budgeting, strategic planning, and legislative committee research.

Publications and Speaking Engagements

- Assessing and Mitigating Risks of Noncompliance with the CARES Act – National Grants Management Association (Presenter)
- Common Compliance Issues to Avoid – Ohio Grants Summit Presented by the Ohio Office of Budget and Management (Presenter)

Education

- Master of Public Administration
 - The Ohio State University | Columbus, Ohio
- Bachelor of Business Administration, Economics
 - Stetson University | Deland, Florida

Client Focus

Services:

- Accounting and Compliance Consulting Financial and Compliance Audits
- Policy and Procedure Design, Development, and Evaluation
- Grant Compliance
- Sub-Recipient Monitoring
- Risk Assessments

Industries:

- Public Sector
- Education

Community Involvement:

- National Grants Management Association | Vice President, Board of Directors (2017 – Present)
- The Ohio State University, John Glenn College of Public Affairs | Alumni Advisory Board President (2011 – Present)
- Institute of Internal Auditors | Member
- National Association of Black Accountants | Member
- The Ohio State University, John Glenn College of Public Affairs | Finance and Economics Task Group (2010)
- Kaleidoscope Youth Center | Board of Directors, Finance and Nominating Committees (2009 – 2011)

Certifications

- Certified Internal Auditor (CIA)
- Certified Government Auditing Professional (CGAP)
- Certified Grants Management Specialist (CGMS)