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Create
Opportunities

December 21, 2021

Qualifications to provide professional
consultant services to:

City of Gainesville

CMGR-220032-ARPA-GD

Prepared by:

Lance E.H. Schmidt, CPA, CFE

lance.schmidt@CLAconnect.com

Direct 863-680-5634

CLAconnect.com

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December 21, 2021

Gayle Dykeman, Procurement Specialist 3
City of Gainesville
dykemangb@cityofgainesville.org

RE: Request for Qualifications (RFQ) for Consultant for Distribution of Non-Profit ARPA Funds – RFP
Number: CMGR-220032-ARPA-GD

Dear Ms. Dykeman:

Thank you for inviting us to propose our services to you. We gladly welcome the opportunity to share our approach to helping City of Gainesville (the City) meet its need for professional services. The enclosed proposal responds to your request for consultant services.

CliftonLarsonAllen LLP (CLA) is confident that our technical approach, insight, and resources will result in unsurpassed client service for the City. For ease of evaluation, the structure of our qualifications follows your RFQ section titled, *4.2 Content of Proposal*.

We are eager to work with you and welcome the chance to present our proposal to the evaluation committee or entire management team. If you have any questions about our offerings, please do not hesitate to contact me via the information below.

Sincerely,

CliftonLarsonAllen LLP

Lance E.H. Schmidt, CPA, CFE
Principal
863-680-5634
lance.schmidt@CLAconnect.com



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1. RFQ Cover Page

RFQ COVER PAGE

City of
Gainesville

Procurement Division
(352) 334-5021(main)

Issue Date: December 7, 2021

REQUEST FOR QUALIFICATIONS:

CMGR-220023-ARPA-GD

Consultant for Distribution of Non-Profit ARPA Funds

PRE-PROPOSAL MEETING: ☒ Non-Mandatory ☐ Mandatory ☐ N/A ☐ Includes Site Visit

DATE: Wednesday, December 15, 2021 TIME: 8:00am

LOCATION: Zoom – All Zoom meeting access information can be located in Exhibit D

SUPPLIER QUESTIONS DUE DATE: Thursday, December 16, 2021, 3:00pm

DUE DATE FOR UPLOADING PROPOSAL: Tuesday, December 21, 2021, 3:00pm

SUMMARY OF SCOPE OF WORK: The City of Gainesville is seeking organizations to coordinate the distribution of funds granted via ARPA (American Rescue Plan Act) – State and Local Fiscal Recovery Fund through the State of Florida. The City desires to distribute \$7 million of the funds to non-profit organizations within the boundaries of the City of Gainesville and is seeking qualified organizations to equitably manage the distribution and compliance of the funding.

For questions relating to this solicitation, contact:

Gayle Dykeman, Procurement Specialist 3, dykemangb@cityofgainesville.org

Respondent is not in arrears to City upon any debt, fee, tax or contract:

☒ Respondent is NOT in arrears ☐ Respondent IS in arrears

Respondent is not a defaulter, as surety or otherwise, upon any obligation to City:

☒ Respondent is NOT in default ☐ Respondent IS in default

Respondents who receive this solicitation from sources other than City of Gainesville Procurement Division or DemandStar.com MUST contact the Procurement Division prior to the due date to ensure any addenda are received in order to submit a responsible and responsive offer. Uploading an incomplete document may deem the offer non-responsive, causing rejection.

ADDENDA ACKNOWLEDGMENT: Prior to submitting my offer, I have verified that all addenda issued to date are considered as part of my offer: Addenda received (list all) # CMGR-220032-ARPA-GD Addendum No. 1 and 2

Legal Name of Respondent: CLA (CliftonLarsonAllen LLP)

DBA: _____

Authorized Representative Name/Title: Lance E.H. Schmidt, CPA, CFE

E-mail Address: lance.schmidt@CLAconnect.com FEIN: 41-0746749

Street Address: 402 South Kentucky Avenue, Suite 600, Lakeland, FL 33801

Mailing Address (if different): _____

Telephone: (863) 680-5600 Fax: (863) 680-5650

By signing this form, I acknowledge I have read and understand, and my business complies with all General Conditions and requirements set forth herein; and,

☒ Qualifications Submittal is in full compliance with the Specifications.

☐ Qualifications Submittal is in full compliance with the Specifications except as specifically stated and attached hereto.

SIGNATURE OF AUTHORIZED REPRESENTATIVE: 

SIGNER'S PRINTED NAME: Lance E.H. Schmidt, CPA, CFE DATE: 12/21/2021

This page must be completed and uploaded to DemandStar.com with your Submittal.

Consultant for Distribution of Non-Profit ARPA Funds | 220032 | Page 1 of 21



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- c. Question: Where does the responsibility of making recommendations rest? With the agency or the City?
Answer: The agency will make recommendations of award to the City Commission and the City Commission makes final decision. The awarded agency will work with the City staff in creating an agenda item, to present to City Commission. The City Commission will review and ratify the recommendations or refer back to City Staff and agency with recommended changes. Agency and Staff will make appropriate adjustments, and the City issues funds.
- d. Question: Section 2.3 Provide support to nonprofit organizations in building administrative capacity and strengthening existing infrastructure. Can you elaborate on what is intended?
Answer: The City Commission does not want less seasoned agencies to be turned away agencies because they may not have the expertise in the application process that larger agencies have, so the awarded agency will assist those agencies with completing a competitive application.
- e. Question: Does the City have technical standards for developing an on-line portal? Is the City anticipating that the awarded agency will provide the technology to receive and process applications?
Answer: The City does not have coders or developers to support the automation of application intake. The City's is in transition with our technology. The City would link to a portal that the awarded agency provide and will be in charge of automating application in-take, safely, securely, and in compliance with laws that apply to privacy and security.
- g. Question: How will the City determine equitable distribution of funds? Is this going to be the same as the first round of ARPA funds or is this something different?
Answer: The City has developed an Equity Tool Kit that can be used as is, or as a foundation for a more user friendly version of the tool. The City is not tied to the existing Tool Kit and is looking for assistance from the awarded agency and the City's Equity and Inclusion Department to develop a tool that may be more streamlined than the current Equity Tool Kit.

CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 1 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER COMPANY NAME: CLA (CliftonLarsonAllen LLP)

SIGNATURE: _____



LEGIBLY PRINT NAME: Lance E.H. Schmidt, CPA, CFE

DATE: 12/21/2021



CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 2 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER COMPANY NAME: CLA (CliftonLarsonAllen LLP)

SIGNATURE: 

LEGIBLY PRINT NAME: Lance E.H. Schmidt, CPA, CFE

DATE: 12/21/2021



2. Minimum Qualification

CLA's capabilities

CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, outsourcing, audit, tax, and consulting services. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond. Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With more than 7,400 people, more than 120 U.S. locations, and a global affiliation, we bring a wide array of approaches to help clients in all markets, foreign and domestic.

MORE THAN
7,400
PEOPLE

MORE THAN
120
U.S. LOCATIONS

WE ARE PART OF A
GLOBAL
AFFILIATION



CLA, a national firm, with over 7,400 employees with local roots across Florida. We have been administering housing assistance programs and CARES Act programs across the country since the beginning of the COVID-19 pandemic. Before the pandemic, CLA has experience administering large scale grant projects on behalf of our nonprofit and governmental clients. We will bring national leaders who have hands-on experience with these programs, combined with local leaders who know the principals, who work with state governments and work with local governments in Florida, and who have participated in the prior iterations of COVID-19 grant administration programs across the country.

We believe our team will be a great consort for the City as CLA is:

- **Committed to the community.** CLA has over 7,400 people in more than 120 offices around the country, including seven offices in Florida. We know that as equally important to our past government experience, is the approach that we take to serving our governmental clients. Our governmental clients are more than just clients to us, they are the communities where our team members live, raise their families, and invest time and energy. The City of Gainesville is no different as many CLA team members call Florida “home.” We are not just serving the City, but we are serving the community. Because of this we are deeply invested in our governmental clients’ success and our desire to serve our communities is part of our culture and how we operate every day. This makes sure that the City will receive service that is unsurpassed by our competitors.
- **Leading nonprofit practice.** With over 60 years of experience in the nonprofit industry, CLA has one of the largest nonprofit consulting practices in the country. We bring extensive experience providing a variety of professional services to more than 9,000 nonprofit entities.
- **National firm, local presence and leading government practice.** CLA is a leading accounting firm, employing some of the most talented and experienced state and local government professional to give our clients among the best experience possible. Although, we have 120 locations throughout the U.S., we make it our mission to have local offices that serve our clients in an effective manner. The City’s engagement team will be led by our firm wide COVID resource team and government professionals, with the assistance from our local government industry leaders in our Indianapolis office, located less than 20 miles from the City. With more than 60 years of experience in the state and local government industry, CLA has one of the largest governmental consulting practices in the country. We bring extensive experience providing a variety professional services to more than 4,150 governmental entities.
- **CARES Act and American Rescue Plan Act of 2021 insight.** Since the initial announcement of the CARES Act, CLA has been actively working alongside our state government clients as well as our local clients to provide



guidance related to the accounting and usage of the funding being distributed by the federal government. In addition, we have been in communication with National Association of State Auditors to obtain insights into the audit requirements related to the CARES Act and American Rescue Plan Act of 2021 funds that may be released by the Department of Treasury or OMB. As a member of the Government Audit Quality Center (GAQC) Executive Committee, CLA has been an active participant in the accountability work group that has assisted with the AICPA's letter to OMB related to auditing COVID-19 funding as well as alerts issued by the GAQC.

- **Invested in strong program design.** Like you, we understand the importance of a strong program design over the past year in administering these new programs. We also bring a breadth of lean process design, technology solutions and automation, and other aspects of our firm to the table. We will bring in a variety of team members up-front to work with you in designing a program and underlying processes that balance efficiency and universal design; making sure applicants are supported holistically, but also don't get caught up in an inefficient process web while trying to get the support they greatly need.
- **Able to scale quickly, with known, trained staffing.** CLA's scheduling model allows us to activate a combination of consultants and accountants across our practice areas in their slower seasons, and fulltime project consultants to quickly reach over 100 dedicated resources for this effort. These individuals are already employed and are skilled in the work this project will require. We do not have to go hire new staff to meet the needs of this project. Additionally, as application volume decreases, we can re-deploy those resources to other efforts. This flexibility allows us go as quickly as the City desires while maintaining integrity of the grant administration for compliance with the ARPA rules and regulations.
- **Able to structure the fees in a way you can feel confident will not overrun your budget.** With so many variables, we know and have agreed that a fixed fee, or even fee per application, isn't reasonable to scope at this point. However, we are able to leverage this work and bring down our rates for the bulk of the hours-the reviewers – to rates we hope you will find competitive. We also have run a number of scenarios for the number and flow of applications, as well as the time to process and pay each, and all scenarios land in total hours and fees we believe will fit in your budget.
- **Diversity, equity and inclusion.** We are dedicated to building a diverse and inclusive culture that thrives on different beliefs and perspectives. Our diversity, equity and inclusion council identifies strategies that foster and support the many dimensions of diversity within the firm. When we embrace an inclusive culture, we can truly know and help each other and our clients — that's how we create opportunities together.
- **Efficiency.** Our goal is to provide exceptional client service at the lowest possible cost. A well-planned and well-executed project by an experienced service team will reduce disruption to your staff and enable timely completion of all deliverables.



Experience

Governmental experience

CLA offers the credibility, reputation, and resources of a leading professional services firm — without sacrificing the small-firm touch. We bring unsurpassed levels of technical excellence, commitment, and dedication to our clients, which have made us one of the most successful professional service firms serving governmental entities. Our strong reputation for serving state and local government units provides the City the confidence in their decision to select CLA as their professional service provider.



CLA has one of the largest governmental consulting practices in the country, serving more than 4,150 governmental clients nationwide. Regulated industry clients represent approximately one-quarter of all firm-wide revenue, and each of the governmental services team members are well versed in the issues critical to complex governmental entities.

Our professionals have deep, technical experience in serving governmental entities. As a professional service firm experienced in serving state and local units of government, we are very aware of the financial and legal compliance requirements that government officials are faced with daily. This creates complexities and service issues within a unique operational and regulatory environment. Because of our experience, we have become adept at providing our clients with insights in this environment not typical of other professional service firms.

Nonprofit industry experience

The City will be served by CLA's dedicated nonprofit group, a team focused on providing high-quality accounting, auditing, tax, and other services to nonprofits like yours. Members of CLA's nonprofit group focus almost exclusively on serving nonprofit organizations, so they have the experience and commitment to fully understand your challenges and opportunities.

Nonprofit organizations are a dynamic, unique area of accounting, and require constant attention and monitoring. Our knowledge of your industry is crucial to offering actionable activities. As a firm with more than 60 years of experience, serving more than 9,000 nonprofit clients, we possess an in-depth understanding of your challenges and are able to respond promptly and effectively to help meet them.





Consulting experience

Count on our experienced consultants to help you with large-scale projects, workflow demands, or a vital interim financial role. We'll free your hands so you can get back to the business of doing business.

Our professionals are CFOs, controllers, auditors, and managers, so we can serve in interim roles or manage projects without handholding. With 10 – 30 years of accounting, audit, technology, and business leadership experience, our CPAs, project management professionals, certified internal auditors, and other certified professionals work alongside our clients. CLA has over 1,000 Consulting and Accounting Solutions Team (CAST) and Business Operations (BizOps) family members to provide resources and assistance for various projects.

Consulting and accounting services

- Project management
- Grant management
- Operational risk
- Global transformation
- System integration

Finance and accounting

- General accounting and interim leadership roles (CFOs, controllers, financial analysts, SEC reporting managers, accounting managers)
- CECL modeling and accounting
- Acquisition integration and divestiture-related transitions
- Financial reporting assistance
- Implementing the new revenue recognition and lease accounting standards (including accounting, financial reporting, and internal controls)
- Budgeting, forecasting, and financial analysis
- Transition of shared services
- Account analysis and reconciliation
- Finance department assessment



SEC reporting and accounting research

- Analysis and implementation of accounting standards (including [revenue recognition](#) and [leases](#))
- U.S. GAAP / IFRS convergence monitoring and analysis
- Analysis and documentation of new or unusual transactions
- Policy and manual development
- 10-K and 10-Q preparation
- S-1 and S-4 preparation
- Internal audit, SOX, risk management, and compliance
- Internal audit outsourcing and [co-sourcing](#)
- [Sarbanes-Oxley \(SOX 404\) compliance and consulting](#)
- [Quality assurance review \(QAR\)](#)
- [Information technology \(IT\) general controls audits](#)
- IT strategic planning, budgeting, and forecasting
- System selection and conversion assistance
- IT project management
- [Cybersecurity](#)
- [GDPR data impact assessment](#)
- [Telecom management services](#)

Bill.com experience

CLA draws on the industry experience of our accounting, auditing, tax, and outsourcing professionals to give you specialized support from people who understand the technical and accounting issues you face.

As your trusted business advisors and accounting professionals, we look for ways to make your life easier. Paper-based accounts payable and receivable processes involve manual steps, and excessive amounts of paper, filing, people and systems. Using the Bill.com paperless payment solution, we will work with you to automate bill payment and customer invoicing processes, increase efficiencies, and eliminate laborious collections processes.

For more information about bill.com, please visit <https://www.claconnect.com/services/outsourcing/billcom-online-payment-services>

ARPA experience and federal funding

CLA understands the process for maintaining records related to federal funds. Currently CLA is an industry leader issuing more single audits to a wide range of clients compared to any other firm in the U.S. To be able to provide that level of compliance CLA has become subject matter experts in monitoring the compliance aspects of 2 CFR 200 federal regulations and any specific regulations for a specific program. This includes the ARPA regulations where we are constantly monitoring for the upcoming additional guidance and changes which may be presented. For all federal grant programs CLA utilizes a collaborative team approach to maintaining experience with the various changes and have team members dedicated to monitoring the changes and communicating the changes throughout the organization. Many of the resource principals play a role in providing those assurances to the most up-to-date compliance with the regulations. CLA has been providing guidance to other clients creating programs and providing compliance for similar programs utilizing similar federal grants created by COVID-19.

With ARPA Coronavirus State and Local Fiscal Recovery Funds has four main permitted uses and some restricted uses for which any funds can be used for. Many which would be applicable to the State would be those items specifically focused on combatting the negative economic impacts created by the public health emergency and for investments in vital infrastructure (Water, Sewer, Broadband). The US Treasury Department is providing all



of the guidance and oversight for how the funds are utilized and the reporting standards to be followed. The reporting for the treasury is broken into a variety of categories of common use, projects and subawards which would have a both quarterly and annual reporting aspects. These reporting requirements will be completed from utilization of the data from the ARPA systems and provided into the Treasure Submission Portal as required.

The ARPA Coronavirus State and Local Fiscal Recovery Funds has to have the allocated funds encumbered by December 31, 2024, however the performance period runs to December 31, 2026 which provides a reasonable amount of additional time to complete any projects funded from those funds. This provides the City some flexibility to make sure that the funds are utilized in the most effective manner and for projects which have the correct timelines.

CLA has mapped out all of the necessary reporting requirements based on Treasury's interim rule. We are monitoring this closely to be able to assist our clients with Treasury reporting. Our subrecipient approach and platform uses information collected during the program application phase and make certain that all information is collected so the reporting can be done accurately, timely and efficiently.



3. Statement of Qualifications and Capabilities

1. Project understand and approach

Methodology and approach to project management

We utilize a five-step approach to project management as outlined below.

Established Approach to Project Management. Our methodology allows CLA to develop a consistency in the way we plan, schedule, manage, control and close out projects on time, and within budget.

The following table outlines the details regarding the above steps:

Management Plan	
Step	Details
1. Create a task list	We start by listing the major segment of the engagement, and then map out the minor tasks within each major segment/component, along with each milestone. We continue to break down each segment until we have a sufficient level detail to support our project plan.
2. Sum up tasks	During this step, we summarize each task. This includes calculating the duration for summary tasks. A summary task's duration represents the total time it will take to complete the work for all its sub-tasks. The project summary task summarizes the entire engagement.
3. Enter work estimates	In step 3, we specify the time that is estimated it will take to complete the tasks by entering the man hours needed to complete a task.
4. Create dependencies	This is probably the most critical step in our project management approach. A dependency occurs when the start or finish of one task depends upon the start or finish of another. Most tasks are dependent upon other tasks. After the dependencies are set, we can easily identify the driving factors for the project end date.
5. Assign Resources	Finally, we assign resources. We forecast resource requirements and track what work resources do on each task. Updates are entered on tasks and it allows us to see how work on tasks is progressing during each engagement.

One of the key elements in planning and scheduling this engagement will be the heavy involvement of our principals and senior level staff. We will communicate matters that we believe are necessary to have “no surprises” and will schedule the engagement to meet the deadlines established by you.

We understand the complexity of this engagement and pride our self on managing staff in the most efficient manner. We will utilize our management software on all our engagements with the City.

A key differentiator making CLA the firm of choice for the City is the scope, depth, and breadth of special services we bring to the table. The size, diversity, and skills of our state and local government team means that you can feel confident that CLA has the experience and resources to address your consulting needs. In addition to size and experience, we bring unsurpassed levels of technical excellence, commitment and dedication to our clients that have made us one of the most successful CPA firms serving this market segment in the country.



Innovation at CLA

Artificial intelligence, machine learning, and other technologies are disrupting the way we all do business. Disruption creates the need for innovation; innovation is an opportunity to improve the way we do our work and interact with you. Our entrepreneurial culture requires us to embrace change wherever we find it, learn from it, and create solutions designed to make interactions easier, more transparent, and more seamless.

We use a combination of technical and non-technical means to improve efficiency, enhance quality, and make your experience better.

As your organization continues to innovate, we’re doing the same by continually increasing our knowledge of you and understanding of your industry so we can help you address the business issues you face.



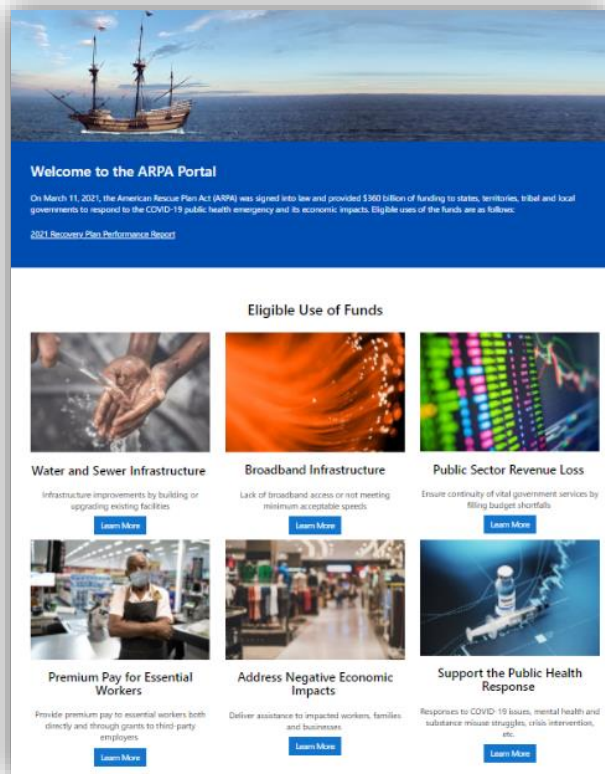
Innovation at CLA is a purposeful approach to problem-solving that transforms technology into better experiences for our clients.

Project Timetable and Proposed Service Delivery Model

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements.

Program, Application and Compliance Checklist Design	Timeline
CLA’s proposed team are available to assist the City in program and application design. We will also be available to share among the best practices and lessons learned from other clients. We will also assist the City in designing a program that complies with the rules and regulations of the American Rescue Plan Act of 2021 and any additional rules and regulations put in place by the Florida Legislature. CLA is experienced in technology solutions design and implementation.	Work will begin upon award

ARPA Portal Setup and Design	Timeline
CLA will work with the City to serve implement a technological solution for the administration of the program. CLA recently launched an ARPA portal to assist our clients with grants management, subrecipient monitoring, document retention and process workflows for grant administration. The program design team that designed this solution is also available to customize the portal to meet the specific needs of this project. This includes customized requirements, branding, monitoring, and reporting required by the City. This portal will also allow for compliance with Florida Public Records laws.	Work will begin upon award.



New Application

* Denotes subcategories where recipients must identify the amount of total funds that are allocated to [Evidence-Based Interventions](#)
 ^ Denotes subcategories where recipients must report on whether projects are primarily serving disadvantaged communities. See [Project Demographic Distribution](#)

Project Name *

Project Description (Max 1,000 characters) *

Infrastructure - Broadband

Subcategory: *

Technology to be deployed: *

Miles of fiber: *

Requested ARPA Share: *

Number of tribal land households projected to have increased access to broadband meeting the minimum speed standards: *

Number of non-tribal land households projected to have increased access to broadband meeting the minimum speed standards: *

Other Revenue Sources (Amount): *

Total Project Cost: *

Focuses on the unserved or underserved households and businesses: *

Does the project prioritize local hires? *

Does the project have a Community Benefit Agreement? *

Location (Geospatial location): *

Expected Speed/Pricing Tiers to be offered: *

Cost per mile: *

Cost per passing: *

Number of tribal land businesses projected to have increased access to broadband meeting the minimum speed standards: *

Number of non-tribal land businesses projected to have increased access to broadband meeting the minimum speed standards: *

Description of type of Other Revenue Sources: *

Estimated Project Start Date: *

Estimated Project Completion/Operations Date: *

Date of Town Meeting or City Council Approval: *

Meets or exceeds symmetrical upload and download speeds of 100 Mbps: *

Telecom Setup and Design	Timeline
CLA will work with the City to serve as a community resource for answering questions and assisting with application preparation, we have also found that having a centralized call center can be a significant benefit to the various regions. It provides one centralized location for each region to call when following up on an application or subrecipient monitoring request. A separate phone number would be created and utilized solely for this program. This call center will have a voicemail and the ability to have recorded message directing applicants to the City's online resources.	Work will begin upon award.

Training and Staffing	Timeline
<p>Upon award we will identify consultants that will be assigned to this program. Those consultants will be trained on the specifics the City's program, reviewer checklist, and the City's application software.</p> <p>We will also work to create training materials for each region to tell them more about the program and how to comply with program rules and regulations.</p>	Training will occur the week before the program launch date.



Application Assistance	Timeline
As the program is developed, we will create a program to provide assistance to less seasoned nonprofits to provide them the necessary understanding and expertise to submit the required items for consideration of award. This is to help ensure that all nonprofits will have a fair opportunity to be awarded as part of the program.	Upon launch of the portal.
Compliance Program	Timeline
<p>We understand that we will be responsible for conducting and evaluation of compliance with requirements of the program. Understanding that program rules and details are still to be determined, the details of this will be determined once the program has been finalized.</p> <p>If a nonprofit's application is determined to be eligible is approved by the selection committee, we work to process a subrecipient agreement and setup the applicant for monitoring and compliance with program rules.</p>	Upon award
Reporting and Communication	Timeline
<p>We recommend daily meetings between the project principal, senior project manager and the City until the program officially launches. During these daily meetings we will report out the status of policy development, what is working well and what needs to be improved or changed.</p> <p>Once the program is operational, we will develop key performance indicators that will be reported and tracked on a weekly or more frequent basis. We will also provide call center metrics and notify the City of any concerns with the application or program compliance.</p>	Upon award and until the project is complete.

Commitment to communication with management

As you will see, we are committed to ongoing communication throughout the engagement. Continual communication starts when an engagement letter is issued, continues until the completion or closeout of an engagement, and throughout the remainder of the year. We believe effective communication is critical to a successful engagement. This communication includes the exchange of ideas and advice as changes are considered or implemented by the entity or the accounting profession.



During the engagement we will hold regular status meetings with the City to enhance day-to-day operations, results, and any issues are commonly understood and addressed. The objectives of tracking and formally reporting the engagement status are to:

- Provide a consistent technique for monitoring progress against plan
- Identify any issues quickly to allow for timely corrective action
- Provide an objective rather than subjective evaluation of status
- Provide timely information on a regular basis
- Assist with obtaining buy-in of any consulting recommendations on a timely basis

Our proactive measures foster communications, both written and oral, which are ongoing, relevant and routine to our engagements. Our commitment to this practice encourages open lines of communication and often prevents and/or mitigates service delivery issues. Our professionals are trained in documenting observations, recommendations, business issues, and new developments as part of their daily routine.

We explain exactly what we're doing and what we've found in plain, everyday language. We translate our findings into ideas on how you can address them. We believe our services are a contributing factor to better business and administrative practices. We gain a better understanding of your organization by working closely with your staff. This involvement enables us to offer you recommendations or suggestions for improvement in your systems and procedures that are more comprehensive, better understood, and more frequently implemented.



2. Proposed project staff

An experienced engagement team has been aligned to provide the most value to your organization. The team members have performed numerous engagements of this nature and will commit the resources necessary to provide top quality service throughout the engagement. Following are our proposed management team members:



The most important resource any business has is people — *the right people*.

Team Member	Role	Years of Experience
Lance E.H. Schmidt, CPA, CFE	Project Principal – Lead	17+ years
CLA COVID-19 Relief Team (See Below)	Resource Principals	See the table below
John Ter Louw, MAcc, MPA, MBA	Senior Project Manager	10+ years
Kristen Labbe, MAcc	Project Controller	12+ years
CLA Shared Service Pool	Staff Accountant	TBD
TBD	Compliance Specialist	TBD

Detailed resumes for the team members listed above are available in **Appendix A** of this proposal.

CLA's State and Local Government COVID-19 Response team monitors developments with Treasury, OMB and the Government Audit Quality Center for developments and significant changes affecting our clients. With each new development, this team is responsible for ensuring all programs are properly notified and changes are implemented as deemed necessary.

CLA's State and Local Government COVID-19 Response Team	Role	Years' Experience
Christian (Chris) Rogers, CPA	Managing Principal – State and Local Government	26+
Sean Walker, CPA, CFE, CGFM, CGMS	Principal – State and Local Government	21+
William (Bill) A. Early, Jr., CPA	Principal – State and Local Government	22+
Paul Niedermuller, CPA	Principal – State and Local Government	22+
Lance E.H. Schmidt, CPA, CFE	Principal – State and Local Government	17+
Cheri (King) Amoss, CPA	Principal – State and Local Government	15+
Hannah York, CPA, CGA	Principal – State and Local Government	19+

Detailed resumes for CLA's State and Local Government COVID-19 Response team are available in **Appendix A** of this proposal.

Roles and responsibilities

Project Principal – Lance Schmidt will serve as the project lead project principal for this project. He will be responsible for overall satisfaction by making sure a high quality and timely services. Lance will be responsible for having the right resources available with the appropriate skill sets. He will work closely with the senior

project manager to make sure timely and quality services. He will leverage his experience delivering on other outsourced American Rescue Plan projects, other large-scale government projects, municipalities.

Resource Principals – The CLA COVID-19 Relief team will leverage their experience delivering on other CARES Act and American Rescue Plan Act projects, other large-scale projects to serve as a resource to the team.

Senior Project Manager – John Ter Louw will serve as the senior project manager for this project. He will assist the project principal in carrying out all components of this project. He will assist on staffing logistics for processing applications, oversight of technological resources.

Project Controller – Kristen Labbe will serve as the project controller for this project. She will assist the City with oversight of fiscal/fiduciary agent, who will invest and disburse ARPA funds. Kristen will make sure compliance of disbursements in accordance with policies developed by vendor.

Staff Accountant – The CLA Shared Service Pool will serve as the staff accountants for this project. The staff accountant will provide reconciliation of ARPA bank account and make sure alignment with Federal regulations. They will provide quarterly status reports to the City in alignment with the ARPA reporting schedule. The staff accountant will also provide detailed cash management reports showing the projected schedule for reimbursement requests and the actual status of reimbursements received.

Compliance Specialist – The compliance specialist will assist with user acceptance testing of the final software solution used to administer the ARPA program. The compliance specialist will also perform monthly and quarterly subrecipient monitoring for each region.

3. Qualifications of firm

History of firm

Established on January 2, 2012, CLA continues the legacy of quality, service, and experience that each Clifton Gunderson LLP and LarsonAllen LLP has built for more than 60 years. The joint firm is unsurpassed in the industry due to its deep industry specialization, seamless integrated capabilities, primary focus on privately held businesses and their owners as well as governmental and nonprofit organizations, and career-building strategy. We continue to hold true to the values and culture that have made the individual practices successful in the past.

Governmental experience

As previously mentioned, CLA offers the credibility, reputation, and resources of a leading professional services firm — without sacrificing the small-firm touch. We bring unsurpassed levels of technical excellence, commitment, and dedication to our clients, which have made us one of the most successful professional service firms serving governmental entities. Our strong reputation for serving state and local government units provides the City the confidence in their decision to select CLA as their professional service provider.

Florida presence

Government organizations are a dynamic area of accounting and require constant attention and monitoring. It is our knowledge of your industry that is crucial to offering actionable solutions. As a firm with more than 60 years of experience, we possess an extensive understanding of your challenges and can respond promptly and effectively to help meet them. We have served more than 70 different governmental entities statewide over the past two years in the state of Florida. All these governments issue financial statements in accordance with Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.

CLA has seven offices throughout the state of Florida including Fort Myers, Naples, Lakeland, Orlando, Sebring, Tampa, and Winter Haven. Our Florida governmental practice is made up of professionals throughout each of these offices, many of whom will be serving the City.

The professionals who will serve the City have a wealth of experience. We are extensively knowledgeable about the changing rules, regulations, standards and trends affecting municipalities and have the resources and insight to effectively perform your engagement in an efficient manner.

Similar clients served in Florida

Below is a sampling of Florida governmental entities to which we have provided auditing, consulting, or outsourcing services.

Sampling of Florida Clients Served	
Florida Municipalities	
City of Arcadia City of Avon Park City of Cape Coral City of Brooksville City of Fort Myers City of Moore Haven City of New Port Richey	City of Safety Harbor City of Sanibel City of Temple Terrace City of Winter Haven Town of Fort Myers Beach Town of Redington Beach Village of Estero
Florida Counties	
Citrus County Collier County Desoto County Glades County Hardee County Hernando County Sarasota County	Highlands County Lee County Manatee County Okeechobee County Pasco County Pinellas County Polk County
Other Florida Government Entities	
Gainesville Housing Authority Avon Park Housing Authority Bartow Housing Authority Captiva Island Fire Control Central Florida Regional Planning Council Collier Mosquito Control Clearwater Downtown Development Board Delray Beach Housing Authority Englewood Water District Estero Fire District Hardee County Industrial Development Auth. Hardee County School Board Internal Funds Hardee Soil and Water District	Hillsborough Area Regional Transit Authority Hillsborough County Aviation Authority Key West Housing Authority Lake Wales Housing Authority Lee County Port Authority Matlacha and Pine Island Fire Control Moore Haven Mosquito Control District Naples Airport Authority Pasco County Housing Authority Pinellas Construction Licensing Board Pinellas County Planning Council Pinellas County Metropolitan Planning Organization Pinellas Suncoast Transit Authority

Heartland Library Cooperative
Hendry County School District Internal Funds
Hernando County Housing Authority
Herons Glen Recreation District
Highlands County Health Facilities Authority
Highlands County Hospital District

Polk Regional Water Cooperative
Sanibel Public Library District
Sebring Airport Authority
South Fork Community Development District
Tampa Bay Area Regional Transportation Authority

Easter region CLA locations

- Florida
 - Orlando
 - Winter Haven
 - Lakeland
 - Tampa
 - Sebring
 - Fort Myers
 - Naples
- Georgia
 - Atlanta
- North Carolina
 - Winston-Salem
 - Raleigh
 - Charlotte
- Virginia
 - Arlington/Washington DC
- Maryland
 - Greenbelt
 - Baltimore



Thought leadership

CLA goes beyond the numbers and offers value-added strategies. Rest assured, you will hear from us throughout the year. We send periodic email publications and host webcasts to keep clients and friends of the firm informed of relevant industry updates. Below are just a few of the resources we offer. You can register for our webcasts and find our extensive resource library on our website, [CLAconnect.com](https://www.claconnect.com).



4. Pricing Proposal

As requested, CLA has provided our pricing proposal in a separate document.



5. Drug-Free Workplace Form (Exhibit A)

EXHIBIT A DRUG-FREE WORKPLACE FORM

The undersigned respondent in accordance with Florida Statute 287.087 hereby certifies that

(Name of Proposer) CLA (CliftonLarsonAllen LLP) does:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for the drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this respondent complies fully with the above requirements.



Respondent's Signature

12/21/2021

Date

This page must be completed and uploaded to DemandStar.com with your Submittal.

Consultant for Distribution of Non-Profit ARPA Funds | 220032 | Page 17 of 21



6. Bidder Verification Form (Exhibit B)

EXHIBIT B RESPONDENT VERIFICATION FORM

LOCAL PREFERENCE (Check one)

Local Preference requested: ☐ YES ☐ NO

A copy of the following documents must be included in your submission if you are requesting Local Preference:

- ~~Business Tax Receipt~~
- ~~Zoning Compliance Permit~~

Qualified Small Business and/or Service Disabled veteran Business Status (Check one)

Is your business qualified, in accordance with the City of Gainesville's Small Business Procurement Program, as a local Small Business? ☐ YES ☐ NO

Is your business qualified, in accordance with the City of Gainesville's Small Business Procurement Program, as a local Service-Disabled Veteran Business? ☐ YES ☐ NO

REGISTERED TO DO BUSINESS IN THE STATE OF FLORIDA

Is Respondent registered with Florida Department of State's, Division of Corporations, to do business in the State of Florida?
..... ☒ YES ☐ NO (refer to Part 1, 1.6, last paragraph)

If the answer is "YES", provide a copy of SunBiz registration or SunBiz Document Number (#.....)

If the answer is "NO", please state reason why:

DIVERSITY AND INCLUSION (Applies to solicitations above \$50,000)

Does your company have a policy on diversity and inclusion? ☒ YES ☐ NO

If yes, please attach a copy of the policy to your submittal.

Note: Possessing a diversity and inclusion policy will have no effect on the City's consideration of your submittal, but is simply being requested for information gathering purposes.

CLA (CliftonLarsonAllen LLP)

Respondent's Name

Lance E.H. Schmidt, CPA, CFE, Principal

Printed Name/Title of Authorized Representative



Signature of Authorized Representative

12/21/2021

Date

Items that are ~~struck out~~ are not relevant to this solicitation.



Diversity, equity, and inclusion (DEI) helps us create opportunities

CLA is dedicated to building a culture that invites different beliefs and perspectives to the table, so we can truly know and help our clients, our communities, and each other.

Our goal is to approach DEI the way we approach our daily work — to weave our initiatives seamlessly into everything we do.

Our desired outcome

To be representative of the communities we serve now and in the future by providing an inclusive, respectful CLA culture, where everyone has opportunity. This outcome will be visible in many ways, including:

- We actively learn, listen, and reflect on DEI issues.
- We hear the voices of our underrepresented CLA family members.
- We see that CLA is a safe place for all.
- We implement diversity, equity, and inclusion (DEI) strategies throughout our CLA family.

How we get there

Our CLA journey with diversity and inclusion began in 2014. Then in 2020, the national conversation on race sparked a movement about how we can do better. We held listening sessions, led by our Black/ African American CLA family members, and collaborated on a [public statement that established our renewed intentions](#). In addition, we changed our name from “Diversity and Inclusion” to “Diversity, Equity, and Inclusion” in recognition of the work ahead.

A refreshed diversity, equity, and inclusion plan

In Fall 2020, CLA completed a comprehensive plan that embeds DEI into our DNA. It began with a collaboration of more than 100 CLA family members and engaged diverse and underrepresented voices from across the firm. As we implement the plan, it will include every CLA family member.

The plan focuses our activity in five areas:

- **Employee Engagement** - We foster a true sense of inclusion and belonging for our CLA family members with opportunities such as learning events, virtual belonging communities, and coaching connections.
- **Operations** - We operate with a lens of inclusion, from our event planning to our policies and our supplier diversity program.
- **Leadership** - We commit to lead by example, building mentorship and sponsorship opportunities, so that our pipelines can be filled with diverse candidates.
- **Recruiting** - Whether on college campuses or hiring experienced professionals, we’re building intentionality into our talent acquisition plans.
- **Community and Client Impact** - We create opportunities for our CLA family to give time and financial support to DEI initiatives, whether through volunteer paid time off, nominations to our CLA Foundation, or cultivating new client and prospect relationships that reflect the communities we serve.



Engaging the whole CLA family

Our DEI work engages the entire CLA family, from interns to our leader, Jen Leary, who [signed the CEO Action Pledge](#), the largest CEO-driven business commitment to advance diversity and inclusion within the workplace. Today, every leader and every local office is responsible to implement and maintain a proactive DEI plan.

- **DEI Council and Ambassadors** - The DEI council has expanded to include more than 250 DEI Ambassadors who have stepped up to bring DEI across our 120+ office locations.
- **Belonging Communities** - We've also started eight Virtual Belonging Communities to connect CLA family members through various affinity groups, including Abilities, Asian, Black and African American, Hispanic, LGBTQ+, Military Connections, Parents, and Women. Communities are open to all the CLA family. Together, this comprehensive DEI Team works directly with firm leaders to identify strategies that build and grow a diverse and inclusive culture by guiding the conversation and helping people embrace its values.

Recognition in the market

Our commitment is being recognized in the marketplace. CLA was named by Forbes as one of America's Best Employers for Diversity, based on an independent survey of over 50,000 employees working for companies employing at least 1,000 people in their U.S. operations. Respondents were asked questions regarding the topics of age, gender equality, ethnicity, disability, LGBTQ+ and general diversity concerning their own employer.



Examples of DEI in action

As we carry out our DEI action plan, our efforts are evident in various new and existing CLA initiatives.

National Association of Black Accountants, Inc. (NABA)

CLA and the [National Association of Black Accountants](#) (NABA) held a ribbon-cutting event to officially welcome them to the CLA family, with the first of its kind corporate sponsorship. NABA has relocated its headquarters into our [Greenbelt](#) location – a first of its kind for our industry. With separate entrances for both entities, our shared walls will allow us to collaborate seamlessly.



Through our work with NABA, CLA seeks to accelerate its recruiting of Black individuals, increase workforce diversity, expand its pool of talent, and improve the representation of Black individuals within the accounting profession which, according to NABA, currently stands at only 5,000 out of 650,000 CPAs in the United States.

Community impact

CLA's [community engagement](#) approach is designed to unify the work and missions of DEI and the CLA Foundation — with joint intention focused on advancing education, employment, and entrepreneurship. This approach allows us to live the CLA Promise in a new and bold way as we work with community leaders to draw upon the wisdom, strength, and initiatives already present in our communities.

CLA Foundation

Since its inception in 2015, the CLA Foundation has granted more than \$5 million to organizations across the country connecting diverse networks focused on education, employment, and entrepreneurship. In 2020, we celebrated 44% of organizations funded were led by people of color, 59% had a BIPOC focus, and 76% had a poverty focus. The CLA Foundation is committed to refining its processes to continually elevate diversity, equity, and inclusion in our communities.

Supplier diversity program

We encourage all potential suppliers who can competitively meet the diversity requirements to contact us about qualifying for our new supplier diversity program. To learn more about CLA's commitment to promote a diverse supplier base, visit our [supplier diversity program page](#).



7. Reference Form (Exhibit C)

EXHIBIT C REFERENCE FORM

Name of Respondent: CLA (CliftonLarsonAllen LLP)

Provide information for three references of similar scope performed within the past three years. You may include photos or other pertinent information.

#1 Year(s) services were provided (i.e. 1/2015 to 12/2018):..... 2018 - Present

Company Name: Pinellas County, Florida

Address: 400 S. Fort Harrison Avenue

City, State Zip: Clearwater, FL 33756

Contact Name: Aubrey Phillips, Strategic Performance Manager

Phone Number: 727-464-3678 Fax Number: _____

Email Address: aphillips@pinellascounty.org

#2 Year(s) services were provided (i.e. 1/2015 to 12/2018):..... 2011 - Present

Company Name: Polk County, Florida

Address: PO Box 988

City, State Zip: Bartow, FL 33831

Contact Name: Tamara West, MPA, Housing and Neighborhood Development Manager

Phone Number: 863-534-5240 Fax Number: _____

Email Address (if available): tamarawest@polk-county.net

#3 Year(s) services were provided (i.e. 1/2015 to 12/2018):..... 2016 - Present

Company Name: City of Zephyrhills, Florida

Address: 5335 8th Street

City, State Zip: Zephyrhills, FL 33542

Contact Name: Sandra Amerson, Human Resources Director

Phone Number: 813-780-0000 Ext. 3520 Fax Number: _____

Email Address (if available): samerson@ci.zephyrhills.fl.us

This page must be completed and uploaded to DemandStar.com with your Submittal.

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Additional References

The City will benefit from deep, national industry experience, complemented by a team dedicated to accessibility and responsiveness. We are pleased to provide you with the following references, who can describe their experience in greater detail.

City of Federal Heights, Colorado	
Client Contact	Tim Weitzman, Finance Director
Phone Number	303-412-3531
Address	2380 West 90th Avenue, Federal Heights, CO 80260
Services Provided	Consulting services for the Coronavirus Relief Fund (CRF) Program regarding program questions, technical research and review of new grant policies and procedures.

City of Aurora, Colorado	
Client Contact	Robert Venegas, Deputy City Manager
Phone Number	303-739-7000
Address	1515 E. Alameda Pkwy, 5th Floor, Aurora, CO 80012
Services Provided	Consulting services for the business grant application program, including call center services, for the Coronavirus Relief Fund (CRF) Program.

Gloucester County, New Jersey	
Client Contact	Christina Velazquez, Supervisory Committee Member
Phone Number	856-307-6664
Address	2 South Broad Street, Woodbury, NJ 08096
Services Provided	Consulting services to help administer the Emergency Rental Assistance Program. This will include application review, call center and communication with the landlords and applicants.



Montgomery County, Maryland

Client Contact	David Crow, Fiscal Project Manager
Phone Number	240-777-8859
Address	100 Maryland Avenue, Rm. 509, Rockville, MD 20850
Services Provided	<p>During the recent COVID-19 epidemic, Montgomery County earmarked significant dollars to help their constituents. The County developed grant programs to childcare providers and small businesses. We assisted the County:</p> <p>Reviewing Applications – The County received 6,500+ applications. The response was overwhelming, so the County contracted with us to review the applications and make sure the businesses were eligible to receive the grant. This review included an analysis of business information (e.g. tax returns, invoices, financial statements, etc.) to make specific determinations of eligibility.</p>

Frederick County, Maryland

Client Contact	Lori L. Depies, CPA, Director of Finance
Phone Number	301-600-1753
Address	12 East Church Street, Frederick, MD 21701
Services Provided	<p>During the recent COVID-19 epidemic, Frederick County received significant Federal funding from the CARES Act, specifically Coronavirus Relief Funds. The County developed a spending plan that included grants to other municipalities, mental health organizations, childcare businesses, and small businesses. We assisted the County:</p> <p>General Consulting – The Coronavirus Relief Funds is a broad program with limited Federal guidance and its allowed uses. As professionals in grant management and grant regulations, we provide advice that considers the limited guidance and the extensive body of grant regulations to appropriate design grant programs to compliance with Federal regulations and minimize ongoing oversight.</p> <p>Subrecipient Monitoring – Sub-granting funds to other organizations require the granting organization to develop a monitoring program to make sure compliance with grant funds' requirements. We help design the program, and we are providing additional staffing for performing monitoring activities.</p>

Adams County, Colorado

Client Contact	Nancy Duncan, Budget and Finance Director
Phone Number	720-523-6726
Address	4430 South Adams County Pkwy, Ste C4000A, Brighton, CO 80601
Services Provided	Ongoing consulting services for the Coronavirus Relief Fund (CRF) Program regarding program questions, subrecipient risk assessment and monitoring, technical research, and trainings for the County and subrecipient organizations of the County. Also, examination services related to review and testing of all subrecipient expenditures for the CRF Program.



Jefferson County, Colorado	
Client Contact	Stephanie Corbo, Chief Financial Officer
Phone Number	303-271-8542
Address	100 Jefferson County Pkwy, Golden, CO 80419
Services Provided	Ongoing consulting services for the Coronavirus Relief Fund (CRF) Program regarding program questions, subrecipient risk assessment and monitoring, technical research, and trainings for the County and subrecipient organizations of the County. We will be also doing business grant program application assistance for multiple County programs funded by the CARES Act and State funded program.

Minnesota Housing Finance Agency, Minnesota	
Client Contact	James Lehnoff, Assistant Commissioner
Phone Number	651-296-3028
Address	400 Sibley Street, Suite 300, St. Paul, MN 55101
Services Provided	The Minnesota Housing Covid-19 Housing Assistance Program (CHAP) provided rental and utility assistance to members of the community in need. They requested assistance in processing 6,700 applications. We assisted the CHAP: Reviewing Applications – The housing authority contracted with us to launch a customized call center, application review and verification of documentation, follow up with applicants as needed, determine application approval or denial and set up bill pay processing to remit payments.

New Jersey Housing Mortgage Finance Agency, New Jersey	
Client Contact	Theresa Fink, Director of Finance
Phone Number	609-278-7467
Address	673 South Clinton Avenue, Trenton, NJ 08611
Services Provided	During the recent COVID-19 epidemic, New Jersey Housing Mortgage Finance Agency received significant Federal funding for the Small Landlord Emergency Grant. We assisted the Agency - Agreed Upon Procedures Reporting – CLA was hired to do an AUP over the funds disbursed under this program by reviewing a sample of applications awarded and denied for over 250 applications to make sure they met the requirements of the SLEG program.

8. Bidder's W-9 or Form 941

Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification ▶ Go to www.irs.gov/FormW9 for instructions and the latest information.	Give Form to the requester. Do not send to the IRS.																				
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. CliftonLarsonAllen LLP																						
2 Business name/disregarded entity name, if different from above																						
Print or type. See Specific Instructions on page 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.																					
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate																					
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.																					
	<input type="checkbox"/> Other (see instructions) ▶ _____																					
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>																						
5 Address (number, street, and apt. or suite no.) See instructions. 220 S 6th St, Ste 300		Requester's name and address (optional)																				
6 City, state, and ZIP code Minneapolis MN 55402																						
7 List account number(s) here (optional)																						
Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																						
Social security number <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"> </td> <td style="width: 10%;"> </td> <td style="width: 10%;"> </td> <td style="width: 10%;"> </td> <td style="width: 10%;"> </td> <td style="width: 10%;"> </td> <td style="width: 10%;"> </td> <td style="width: 10%;"> </td> <td style="width: 10%;"> </td> <td style="width: 10%;"> </td> </tr> </table> or Employer identification number <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4</td> <td style="width: 10%;">1</td> <td style="width: 10%;">-</td> <td style="width: 10%;">0</td> <td style="width: 10%;">7</td> <td style="width: 10%;">4</td> <td style="width: 10%;">6</td> <td style="width: 10%;">7</td> <td style="width: 10%;">4</td> <td style="width: 10%;">9</td> </tr> </table>												4	1	-	0	7	4	6	7	4	9	
4	1	-	0	7	4	6	7	4	9													
Part II Certification Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.																						
Sign Here	Signature of U.S. person ▶ <i>Martha Voge</i> Date ▶ 1-5-2021																					
General Instructions Section references are to the Internal Revenue Code unless otherwise noted. Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9 . Purpose of Form An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following. <ul style="list-style-type: none"> • Form 1099-DIV (dividends, including those from stocks or mutual funds) • Form 1099-MISC (various types of income, prizes, awards, or gross proceeds) • Form 1099-B (stock or mutual fund sales and certain other transactions by brokers) • Form 1099-S (proceeds from real estate transactions) • Form 1099-K (merchant card and third party network transactions) • Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition) • Form 1099-C (canceled debt) • Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN. If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.																						
Cat. No. 10231X Form W-9 (Rev. 10-2018)																						



9. License to practice

CLA is licensed to practice public accounting in the state of Florida. All assigned key professional staff are licensed certified public accountants. A majority of states, including Florida, have adopted mobility legislation – which is a practice privilege that generally permits a licensed CPA in good standing from a substantially equivalent state to practice outside of their principal place of business without obtaining another license.

All assigned professional staff have complied with governmental qualification standards, including governmental continuing education requirements.



10. Exceptions to the RFQ

CLA does not take exceptions to the RFQ.



Appendix

A. Engagement team biographies





Lance Schmidt, CPA, CFE

CLA (CliftonLarsonAllen LLP)

Principal
Lakeland, Florida

863-680-5634

lance.schmidt@CLAconnect.com



Profile

Lance is a principal in CLA's state and local government group. Lance has provided consulting, forensic services, data analysis, training, and assisted with special projects for a variety of governmental entities across the country. Lance currently leads our emergency management response team at CLA which includes large scale grant administration programs similar to ARPA.

Technical experience

- Project management on emergency rental assistance programs
- Project management on homeowner assistance fund programs
- ARPA consulting and program management
- Policy and internal control review
- Outsourced compliance and accounting services

Education and professional involvement

- Bachelor of science in accounting and finance from Southeastern University, Lakeland, Florida
- Certified Public Accountant
- Certified Fraud Examiner
- American Institute of Certified Public Accountants (AICPA)
- Florida Government Finance Officers Association (FGFOA)
- Association of Certified Fraud Examiners (ACFE)

Speaking engagements

- Data Analytics: Planning for the Future - Florida Court Clerks & Comptrollers Conference – March 2018
- Innovative Audit Data Analysis Techniques – Nexia International – October 2017
- RADAR Risk Assessment Data Analysis and Review: Part 2 – CLA Webinar, August 2017
- Data Analytics for Identifying Risk – CLA SLG Day, July 2017
- Excel Tips and Tricks Every Accountant Should Know – FICPA, June 2017
- Data Analytics for Informed Decisions – Association of Governmental Accountants, February 2017
- Auditing For Procurement Fraud, Florida Audit Forum – February 2017

CLAconnect.com

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



Create Opportunities



John Ter Louw, MAcc, MPA, MBA

CLA (CliftonLarsonAllen LLP)

Chief Financial Officer
Lakeland, Florida

863-581-8911
john.terlouw@CLAconnect.com



Profile

John joined CLA as a BizOps Chief Financial Officer in CLA's state and local government group. John recently was the former Finance Director of the City of Groveland and understands the complexities of governmental practices. His experience extends into other governments of various sizes being the Director of Budget and Financial Reporting at the Georgia Municipal Association provided a wealth of experiences in working in outsourcing opportunities with a variety of cities both large and small. At the Georgia Municipal Association, John had to understand multiple governments operations and manage many of them in consolidated accounts which included an investment pool of over \$2.5 billion for retirement, OPEB and self-insurance funds. John has approximately twelve years of accounting and auditing experience.

Technical experience

- Financial system implementation – including large data conversions from legacy systems, process improvements, and integrations with other systems. Many of these projects required both a high degree of technical experience and financial experience to bring them together efficiently.
- Accounting standards implementation – has lead numerous clients in updating and implementing new accounting standards including the new lease standard and all associated calculations and required disclosures.
- Financial and budget reporting improvements to create visual interesting and useful reports which can be generated quickly, effectively, easy to understand, and to the highest reporting standards. This includes reporting to the programs like the GFOA's Distinguished Budget Presentation Award Program and Certificate of Achievement for Excellence in Financial Reporting Program.
- Fiscal and financial analysis – has found and identified multiple issues which if left to continue would cause great peril to the organization and then provided recommendations to remedy the situation. This included a \$1.8 million annual subsidy to a enterprise fund which was reversed over three years and identification of an agreement with the potential to leave the company on the hook for an additional \$12 million in liability.

Education and professional involvement

- Master's of accounting from Keller Graduate School of Management
- Master's of business administration from Keller Graduate School of Management
- Bachelor of science in economics from Florida State University
- Master's of public administration from Keller Graduate School of Management
- Florida Government Finance Officers Association (FGFOA), Member
- Government Finance Officers Association (GFOA), Member



Key relevant clients

- City of Groveland, Florida
- City of Haines City, Florida
- City of Hendersonville, Tennessee
- City of Maplewood, Missouri
- City of Oakland, Florida
- City of Providence, Rhode Island
- City of Safety Harbor, Florida
- Georgia Municipal Association
- Lee County Sheriff's Office, Florida
- Pinellas County, Florida School District of Polk County, Florida
- Tampa Bay Water

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Create Opportunities



Kristen Labbe, MAcc

CLA (CliftonLarsonAllen LLP)

Controller
Lakeland, Florida

863-680-5615
kristen.labbe@CLAconnect.com



Profile

Kristen currently services as a BizOps Controller and the BizOps Central Florida Office Leader serving the nonprofit and state & local government industries. Kristen has 12 years of accounting and leadership experience. She has experience providing audit, accounting, and tax services to clients of varying sizes. Kristen returned to CLA in 2016. Her previous experience includes being a controller for a large church in Lakeland, Florida the the finance director for a regional planning commission for Polk, DeSoto, Hardee, Highlands and Okeechobee counties.

Technical experience

- State and local government
- Nonprofit entities
- Housing authorities
- Budgeting
- Month-end close
- Revenue recognition
- Finance department assessments

Education and professional involvement

- Bachelor of Science, Florida Southern College
- Master of Accounting, Nova Southeastern University
- Florida Government Finance Officers Association – Excellence in Financial Reporting Award recipient
- Florida Institute of Certified Public Accountants (FICPA)

Civic Organizations

- Somos Church, Past Board Member
- HP Sports, Soccer Coach

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Christian (Chris) J. Rogers, CPA

CLA (CliftonLarsonAllen LLP)

Managing Principal, State and Local Government
Lexington, Massachusetts

781-402-6314
chris.rogers@CLAconnect.com



Profile

Chris has 26 years of experience providing auditing, financial reporting, and consulting services to states, state agencies, local governments, public pension plans, and special purpose districts. He has served as the principal-in-charge on hundreds of government audit engagements. For 11 years Chris served as the co-founder of Sullivan, Rogers & Company LLC, whose sole focus was providing exemplary services to governmental units throughout the Commonwealth of Massachusetts. During this time, his partners and staff provided assurance and consulting services to more than 80 government entities and earned a trustworthy reputation as a premier governmental assurance and consulting firm. Chris is the co-author of the Massachusetts Department of Revenue's (Division of Local Services, Bureau of Accounts) publication titled, *A Practical Guide for Implementation of Governmental Accounting Standards Board statement 34 for Massachusetts Local Governments*.

Technical experience

- Governmental GAAP
- U.S. Generally Accepted Auditing Standards (GAAS)
- Government Auditing Standards
- Uniform Guidance
- Financial reporting

Education and professional involvement

- Bachelor of science in accounting from Quinnipiac University
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- AICPA State & Local Government Expert Panel, Past Member
- Massachusetts Society of Certified Public Accountants (MSCPA)
- MSCPA Governmental Accounting and Auditing Committee
- Association of Government Accountants
- Government Finance Officers Association (GFOA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Finance Reporting Program, Past Member



Key relevant clients

- State of Vermont
- Massachusetts Water Resource Authority and OPEB Trust
- Massachusetts Housing Finance Agency
- City of Brockton
- City of Newton
- City of Waltham
- City of Worcester

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Sean Walker, CPA, CFE, CGMA, CGMS

CLA (CliftonLarsonAllen LLP)

Principal
DC – Maryland - Virginia

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sean.walker@CLAconnect.com



Profile

Sean is the Eastern Region State and Local Government leader and has been serving public sector clients since 1999. Sean specializes in providing accounting, financial auditing, and consulting to large and complex governmental audit engagements. Sean is involved in the government industry on a national basis. He is a frequent speaker on government accounting, auditing, and single audits for professional associations around the country. He also serves as a consulting technical partner on CLA's clients on government accounting and auditing, including OMB Uniform Guidance.

Technical experience

- Leads financial and single audits of state and local clients
- Consulting technical principal on CLA's clients on government accounting and auditing including OMB Uniform Guidance

Education and professional involvement

- Master of business administration from Concordia University, Wisconsin
- Bachelor of business administration in accounting from University of Wisconsin – Milwaukee
- Certified Public Accountant
- Certified Fraud Examiner
- Certified Government Financial Manager
- Certified Grants Management Specialist
- American Institute of Certified Public Accountants
- Maryland Association of Certified Public Accountants
- National Grant Management Association
- Association of Government Accountants
- Maryland Government Finance Officers Association
- Virginia Government Finance Officers Association
- Association of Local Governmental Auditors
- Institute of Internal Auditors
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Finance Reporting Program – Past Member
- AICPA State and Local Government Expert Panel – Past Member
- AICPA Government Audit Quality Center Executive Committee – Past Member
- AICPA National Governmental Accounting and Auditing Conference Planning Committee – Past Member



Key relevant clients

States and State Agencies

- State of Maryland
- Maryland Department of Transportation
- State of Delaware
- Delaware Department of Transportation
- Delaware Transit Corporation
- State of Kansas
- Kansas Department Of Transportation
- Commonwealth of Pennsylvania
- State of Vermont

Municipalities

- Montgomery County, Maryland
- Prince George's County, Maryland
- Baltimore County, Maryland
- City of Milwaukee, Wisconsin
- City of Rockville, Maryland
- City of Annapolis, Maryland

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Create Opportunities



William A. Early, Jr., CPA

CLA (CliftonLarsonAllen LLP)

Principal
Baltimore, Maryland

410-453-5586
bill.early@CLAconnect.com



Profile

Bill has over 22 years of experience and is one of the few practitioners within the governmental auditing field that currently serves as a partner on a state-wide financial and single audit. In addition, he serves as the engagement principal and quality review principal for a wide range of large, complex governmental audit engagements. He has extensive experience specializing in government audits and assisting clients in increasing the efficiency of their operations. During his career of more than 20 years, Bill has developed a specialty for state and local government audit and accounting services. He is also well versed in OMB Uniform Guidance compliance audits, and has managed, planned, and performed single audits for a variety of governmental agencies.

Within CLA, Bill is one of the principals responsible for client relationships, work quality, and staff development. He serves on the public sector leadership team for the firm as the leader of the State and State agencies sub-niche. Bill brings innovative ideas coupled with practical experience to the firm's governmental clients so they can stay apprised of new accounting pronouncements, state laws, fiscal trends and best practices. His personal approach to client service includes frequent communication with his clients and a genuine concern for their best interests. They know that whatever the problem, Bill will be there to get them through.

Bill has assisted governmental clients in obtaining and retaining the *GFOA Certificate of Achievement for Excellence in Financial Reporting* award. He also routinely presents at the annually and quarterly conferences the Association of School Business Officials of Maryland and Washington, DC and the Maryland GFOA.

Technical experience

- Audits of States and State Agencies
- Assists governmental clients in obtaining and retaining the GFOA Certificate of Achievement for Excellence in Financial Reporting award
- Provides risk assessment consulting services to governmental clients
- Provides consulting services to state and local governments with regards to the implementation of accounting pronouncements and internal controls
- Assists with agreed upon procedures involving internal audit outsourcing, compliance engagements and general consulting
- Throughout his career, Bill has worked with HUD activities on numerous engagements related to housing authorities and municipalities and understands the requirements of HUD



Create Opportunities

Education and professional involvement

- Bachelor of science in accounting from Salisbury State University, Salisbury, Maryland
- Associates of science in business management from Salisbury State University, Salisbury, Maryland
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Maryland Association of Certified Public Accountants
- Maryland Government Finance Officers Association, Board Member
- Government Finance Officers Association
- Salisbury University Accounting Advisory, Board Member

Key relevant clients

- City of Newark, Delaware
- Montgomery County, Maryland
- Harford County, Maryland
- Town of Manchester
- Town of Elkton, Maryland
- Baltimore City, Maryland Public Schools
- Baltimore County, Maryland Public Schools
- Calvert County Public Schools
- Carroll County, Maryland Public Schools
- Charles County, Maryland Public Schools
- Howard County, Maryland Public Schools
- Montgomery County, Maryland Public Schools
- Charleston County School District, South Carolina
- State of Delaware
- State of South Carolina
- Commonwealth of Pennsylvania
- State of Mississippi Department of Education
- New Jersey Housing and Finance Mortgage Agency

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Paul B. Niedermuller, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Broomfield, Colorado

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paul.niedermuller@CLAconnect.com



Profile

Paul has been in public accounting for 24 years and all his experience has been with governmental and nonprofit clients. He was a partner with a firm in California and joined CLA in 2006. His experience with government organizations include the State of Kansas, Arapahoe County, Adams County, Boulder County, Montrose County, Jefferson County, City of Boulder, City of Ft. Lupton, Town of Parker, Jefferson County School District, Douglas County School District No. RE-1, Adams 12 Five Star Schools, Academy School District 20, Boulder Valley School District, Poudre School District, Lewis-Palmer School District, Weld County School District 6, Adams County School District 14, College Assist, the Colorado Water Conservation Board, and the Colorado Department of Natural Resources.

Paul is a member of the Government Finance Officers Association (GFOA), Colorado Government Finance Officers Association (CGFOA), Colorado Society of Certified Public Accountants, and the American Institute of Certified Public Accountants. Paul is a national instructor in CLA's firm-wide training program. His instruction is focused on governmental accounting, audit methodology, and single audit requirements. Paul is also a frequent speaker at GFOA, CGFOA, and numerous other events.

Technical experience

- Government audits
- Nonprofit audits
- Compliance audits
- Federal grant financial and compliance audits
- Governmental clients include:
 - Cities and towns
 - School districts
 - Counties
 - Higher education institutions
 - State departments
 - Variety of special districts

Education and professional involvement

- Bachelor of science in business administration from California Polytechnic State University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Colorado Government Finance Officers Association
- Colorado Society of Certified Public Accountants



Create Opportunities

Speaking engagements

- Frequent speaker at GFOA, CGFOA, and numerous other events

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Cheri Amoss, CPA

CLA (CliftonLarsonAllen LLP)

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Profile

Cheri has more than 15 years of experience specializing in a government audits and assisting clients in identifying ways to strengthen their internal controls and achieve operational efficiencies. Cheri has developed a specialty for state and local government audit, accounting and consulting services and has extensive experience with auditing boards of education. She is also well versed in single audits, and has managed, planned and performed single audits for a variety of governmental agencies.

Cheri serves as a consultant for many governmental clients in the implementation of new accounting standards to ensure standards are implemented correctly and clients obtain and retain the GFOA Certificate of Achievement for Excellence in Financial Reporting Award. Prior to joining CLA, Cheri was an internal auditor with Baltimore County, Maryland where she gained experience in reviewing and evaluating internal accounting controls and performed budget analysis of County agencies.

Technical experience

- State and local government
- Nonprofit entities

Education and professional involvement

- Bachelors of business administration in finance from James Madison University
- Bachelors of science in accounting from the University of Maryland, College Park
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Maryland Association for Certified Public Accountants
- Government Finance Officers Association
- Maryland Government Finance Officers Association



Key relevant clients

- Commonwealth of Pennsylvania
- Commonwealth of Pennsylvania 529 Guaranteed Savings Plan
- Delaware State Lottery
- Montgomery County, Maryland
- Howard County, Maryland
- Baltimore County, Maryland
- Montgomery County, Maryland Public Schools
- Anne Arundel County, Maryland Public Schools
- Baltimore County, Maryland Public Schools
- Howard County, Maryland Public Schools
- Carroll County, Maryland Public Schools
- Carroll County Public Library

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Create Opportunities



Hannah York, CPA, CGA

CLA (CliftonLarsonAllen LLP)

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Lexington, Massachusetts

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hannah.york@CLAconnect.com



Profile

Hannah has 19 years' experience in the accounting and finance industry, and for the past 11 years she has specialized in governmental accounting and finance. Hannah is dedicated to providing outsourcing and consulting services, such as auditor, internal auditor, accountant, finance director, and treasurer/collector services; interim school business manager services; implementation of accounting information systems; and other special projects. She has experience in multiple accounting software platforms, including the Tyler Technology, Inc. products of MUNIS, Infinite Visions, and NewWorld ERP. Her experience specifically includes: Munis implementation, Munis chart of accounts design and conversion, general ledger accounting, monthly and annual closing, city and school reporting, budgeting and forecasting, as well as many other functions. Prior to joining CLA, Hannah was the City Auditor for the City of Lowell.

Technical experience

- State and local government

Education and professional involvement

- Master of accountancy from Texas State University
- Bachelor of science in Finance from Cedarville University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Massachusetts Society of Certified Public Accountants, State and Local Government Committee – former Chair, current member
- Massachusetts Municipal Auditor's and Accountant's Association
- Certified Government Accountant, Massachusetts

Speaking engagements

- May 2019 – Massachusetts Association of School Business Officers "Chart of Accounts Redesign"

Key relevant clients

- Public Schools of Northborough/Southborough
- Melrose Public Schools
- Town of Lexington
- Town of Littleton
- Town of Millis

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B. Articles/Webinars





ARPA Basics for Governments and Potential Impact on Communities

[Home](#) / [Events](#) / [ARPA Basics for Governments and Potential Impact on Communities](#)

EVENT DETAIL



Date

October 28, 2021

2 – 2:30 p.m. CT



Location

Livestream

Speaking, Hosting

Speakers

Chris Rogers

MANAGING PRINCIPAL OF INDUSTRY



Create Opportunities

Hannah York
PRINCIPAL

Do you need help making a plan to manage ARPA relief funds?

[Contact Us](#)

State agencies and local municipalities are using American Rescue Plan Act (ARPA) funds to assist community nonprofits and businesses. We're helping them prepare for a wide range of requirements and address administration and staffing needs.

For more information:

Sada Kempf
Director of Marketing -
Events



UPCOMING EVENTS

12/23/2021

Unraveling Pass-through Entity Taxation

12/28/2021

2021 Sage Intacct Webinar Series

1/11/2022

Closing the Midsize Performance Gap: Why It May Be Time to Change

1/11/2022

Demystifying Revenue Loss and ARPA Funds



1/12/2022

2022 CPT Coding Updates

1/19/2022

Strengthening Nonprofit Accountability Through Audit-Ready Financials

TAGS

Accounting and Financial Statement Guidance

Operational Support

Financial Management and Disaster Relief

Regulatory and Tax Updates

Workforce, Human Resource, and Benefits Guidance

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Home / Resources / American Rescue Plan Act — Evaluating the Impact on States and Governments

American Rescue Plan Act — Evaluating the Impact on States and Governments

REGULATORY AND TAX UPDATES | 3/18/2021



The *American Rescue Plan Act of 2021* expands existing COVID-19 relief programs and provides additional funding not previously available to states or local governments.

Key insights

- More than \$350 billion of new COVID-19 relief has been directly allocated to states, counties, cities, and tribal governments.
- Funds can be used for more wide-ranging purposes than what was allowed previously under the CARES Act.
- Governments must spend the funds by December 31, 2024.
- Develop a detailed plan to help you administer programs, meet compliance requirements, and manage new complexities.



Do you need help making a plan to manage ARPA relief funds?

[Contact Us](#)

On March 11, 2021, the *American Rescue Plan Act of 2021* (Rescue Plan) was signed into law. The Rescue Plan expands existing COVID-19 relief programs and provides additional funding to states and local governments that had not been included in prior relief packages.

The American Rescue Plan Act

Many funding purposes established under the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act), *Coronavirus Relief Fund* (CRF), and *Consolidated Appropriations Act, 2021*, still exist under the Rescue Plan. However, the Rescue Plan is significantly larger than prior relief packages, and considerably expands the ability of states, local governments, and tribes to respond to and recover from the COVID-19 pandemic. Some of the key impact areas are:

- **State and local fiscal aid** — \$350 billion has been directly allocated to states, counties, cities, tribes, and territories, with a broad definition of allowable uses, and added purposes like recoupment of lost revenue and investments in water, sewer, and broadband infrastructure. While governments have flexibility in using these funds, they cannot use them to make a deposit into a pension trust or to offset or delay a tax increase. These funds must be used by December 31, 2024.
- **Emergency rental and housing assistance** — An additional \$21.6 billion is allocated to allow governments to continue stabilizing homeowners, renters, and landlords through direct support of mortgage, rental, insurance, and utility costs. These funds are available until September 30, 2027.
- **Education stabilization** — \$122.8 billion of funds will be provided to state education departments to give local education agencies tools to open schools safely and bring teachers and students back into the classrooms.
- **Transportation and infrastructure** — More than \$90 billion in funds are available to governments for vaccine deployment, protecting public transit workers, and stabilizing airport and aerospace operations.
- **Emergency paid sick leave credits** — Governments are now able to access the paid sick time and paid family leave payroll tax credits under the *Families First Coronavirus Response Act*, originally only available to non-governmental entities.

Take steps now to plan ahead

At the onset of the pandemic, governments faced the challenge of managing the complexities and oversight of new programs in a difficult and fluid environment. They learned numerous lessons that could be applied to the new funding from the Rescue Plan. Some examples are:

- **Grant management plan** — Create a plan for grant management to help you spend funds effectively and follow applicable federal regulations. Establish a management team to oversee and coordinate the administration of your funding. Remember that grant management does not stop once the funding is in hand; it is a continual process from the receipt of the funds to the final closeout.
- **Internal controls** — Once you have your grant administration plan, review your internal control structure to verify that controls are in place and operating effectively. A strong internal control environment clearly conveys who is responsible, authorized, and qualified to make determinations, and includes procedures to properly maintain documentation required by auditors.
- **Subgrant agreements** — Many state, local, and tribal governments used subrecipients to efficiently assist their communities during the pandemic. Government entities that hadn't used subrecipients before may find it challenging to understand and comply with the Uniform Guidance stipulations. Pass-through agencies may be required to document risk assessments, verify that grant agreements contain the required components, and properly plan monitoring procedures. CLA's **risk assessment tool** can help you document the likely requirements.



- **Accounting for the funding** — Before you start spending, consider how you will account for and record transactions in your accounting system. Comingling costs could result in problems when reporting on or compiling data for your year-end audit. Creating separate funds, object codes, business units, or a similar tool to disaggregate the data in your financial systems is highly recommended.

Register now: Dig deeper into the American Rescue Plan Act during our March 31 webinar

How we can help

CLA's **experienced professionals** can help you navigate the complexities of COVID-19 funding by:

- **Performing funding opportunity research and analysis**
- **Assisting in the grant application process**
- **Working with you to develop effective strategies for implementing grant management policies and procedures**
- **Offering resources to ease the burden of grant compliance**
- **Helping you prepare for federal program audits**
- **Providing risk management services to assist you with the steps after COVID-19**
- **Assisting in the application processing and eligibility determination for renters**

CLA is here to support you through this challenging time, so you can continue to provide valuable services to your community.

[Contact Us](#)



Krista Baptist

ASSISTANT PUBLIC MANAGER



719-284-7221

Chris Kessler

PRINCIPAL



239-226-9903

[View Profile](#)

MORE FROM THE CLA FAMILY

10/25/2021

Milestone GASB Statement Has Us Reflecting on Government Accounting History

9/29/2021

How to Effectively Collaborate Within a Hybrid Work Model





Demystifying Revenue Loss and ARPA Funds

Home / Events / Demystifying Revenue Loss and ARPA Funds

EVENT DETAIL



Date

January 11, 2022

11 a.m. – Noon CT



Location

Webinar

Speaking, Hosting



Recommended CPE

1 CPE credit, Specialized Knowledge

[Register](#)



Speakers

Hannah York
PRINCIPAL



Create Opportunities

Lance Schmidt
PRINCIPAL

As state and local government entities begin to receive funds from the American Rescue Plan Act (ARPA), they need to be equipped to handle the planning, administration, compliance, and reporting protocols the grant requires. This complimentary webinar will provide an in-depth look at the current rules for calculating ARPA revenue loss, as well as what expenditures are eligible from these funds.

At the end of this session, you will be able to:

- Identify the current rules for calculating revenue loss
 - What revenues are included/excluded
 - Formula for comparing the base year to the loss year
- Describe expenditure eligibility related to ARPA

Who should attend

This session is designed for accounting or financial managers, controllers, accounting and reporting staff, grant program managers, board members, and other financial and programmatic decision makers in governmental organizations.

CPE

Recommended CPE: 1 CPE credit, Specialized Knowledge

Prerequisites: None

Program level: Overview

Advance preparation: None

Delivery method: Group Internet Based

View CPE sponsorship information

Register for this event

You will receive your webinar link in the confirmation email after registering

Register Now

For more information:



Sada Kempf

Director of Marketing -
Events



UPCOMING EVENTS

12/23/2021

Unraveling Pass-through Entity Taxation

12/28/2021

2021 Sage Intacct Webinar Series

1/11/2022

Closing the Midsize Performance Gap: Why It May Be Time to Change

1/11/2022

Demystifying Revenue Loss and ARPA Funds

1/12/2022

2022 CPT Coding Updates

1/19/2022

Strengthening Nonprofit Accountability Through Audit-Ready Financials

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Managing Your ARPA Funds

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EVENT DETAIL



November 09, 2021

2 – 3 p.m. CT



Location

Webinar

Hosting, Speaking

Event materials



[Managing Your ARPA Funds](#)



[Managing Your ARPA Funds](#)



[Transcript: Managing Your ARPA Funds Recording](#)



[Transcript: ARPA Digital Solution Demonstration](#)



Speakers

Hannah York
PRINCIPAL

Shawn McGoldrick
BIZOPS CONTROLLER

Lance Schmidt
PRINCIPAL

Do you need help making a plan to manage ARPA relief funds?

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The American Rescue Plan Act (ARPA) will distribute \$350 billion to state and local governments to be obligated between now and December 31, 2024. These funds may substantially alleviate your pandemic-related budget burdens and expedite



implementation of valuable programs in your community. However, your government must be equipped to handle the planning, administration, compliance, and reporting protocols the grant funds require.

This complimentary webinar discussed all things ARPA: fundamentals of the program, requirements for plan administration, and how we're supporting our valued clients with innovative consulting and technology services that aim to alleviate the manpower required to administer the program.

At the end of this session, you will be able to:

- Describe the requirements of the American Rescue Plan Act (ARPA) of 2021
- Recognize efficient and compliant ways to plan, implement, and administer grant programs through ARPA
- Identify how you can leverage CLA's state and local government professionals and technology solutions to develop effective strategies for implementing management policies and procedures, prepare for federal program audits, and much more!

Who should watch

This session is designed for accounting or financial managers, controllers, accounting and reporting staff, grant program managers, board members, and other financial and programmatic decision makers in governmental organizations.

For more information:

Sada Kempf

Director of Marketing -
Events



UPCOMING EVENTS

12/23/2021

Unraveling Pass-through Entity Taxation

12/28/2021





The American Rescue Plan Act (ARPA) was signed into law March 11, 2021. CLA offers a software platform to help manage ARPA funds efficiently.

CLA HAPPENINGS

Overwhelmed by ARPA?

12/14/2021

CLA (CliftonLarsonAllen LLP), one of the leading professional services firms in the United States, has released an ARPA application and management platform to help provide efficient compliance with the funding program.

ARPA provides \$360 billion dollars to states, territories, and tribal and local governments to respond to the COVID-19 public health emergency and its economic impacts. A federally funded program like this requires strong internal controls to comply with requirements and regulations. With that comes increased administrative burden and a potentially overwhelming strain on resources.

CLA's fully automated ARPA application and fund management tool can be utilized in a stand-alone environment or paired with professional consulting services customized to your organization's needs.

"It's critical to act now as we're seeing more ARPA programs get off the ground," said Chris Rogers, managing principal, state and local government, CLA. "Proper planning can help verify compliance, including reporting, with federal requirements."

Included in the software platform:

1. **Application:** Self-guided forms help verify all required information is submitted, including prompts for expenditure categories, performance data, and attachments, based on what type of program is being applied for.
2. **Compliance:** Upon submission, applications are reviewed by CLA government-industry professionals and can be customized with additional workflow approvals.
3. **Reporting:** Recipient reporting and sub-recipient monitoring and reporting capabilities (required by the U.S. Treasury) are handled through automation and review by CLA's industry professionals.

Tom O'Brien, Treasurer, Plymouth County, MA speaks highly of CLA's ARPA platform. "Staffing for managing ARPA is a real challenge," said O'Brien. "Working with CLA confirms that Plymouth County can effectively and affordably manage ARPA. The time and cost savings have been enormous."

To learn more about CLA's ARPA service offerings, visit claconnect.com/campaign/arpa-fund-management.

About CLA

CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, outsourcing, audit, tax, and consulting services. With 7,400 people, more than



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