

City of Hopewell, Virginia

Project Management Office
Accounting Remediation Services



August 2023

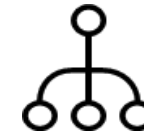
Our Time Together Today



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2 Our Understanding



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Introductions

Who's Here Today



Robert C. Bobb
RBG President & CEO



Heather Ness
RBG Principal



Jack Reagan
UHY Managing Director

One Seamless Team



RBG has been in operation for 13 years and has an extensive background in municipal government operations. A proven leader in guiding government turnaround engagements, RBG gives insight into how to best to meet the City's and the Commonwealth's goal to deliver effective services to constituents.



UHY LLP was established in 1968. UHY Advisors, Inc. (UHY) provides tax and business consulting services. UHY is a licensed CPA firm that offers audit and other attest services to public and private companies as well as governmental organizations.



Accenture is a global strategy, consulting, digital, technology, and operations company with 624,000+ people serving clients in more than 120 countries. Accenture's regional footprint has more than 10,000 employees, and they have been a trusted partner with area government agencies including the Commonwealth of Virginia.

Turnaround Team

Our Team will be a partner and be able to build a full lifecycle of trusted and resilient services for the City of Hopewell.

Our Understanding

Bringing What Hopewell Needs

The Virginia Auditor of Public Accounts (APA) formally identified the City of as potentially being fiscally distressed and recommended invoking an intervention based on State Budget language. After reviewing the City's 2018 audit report, the APA said certain factors indicate a situation of distress in the context of the City's significant issues with submitting audited financial statements.

Our team's aim is to investigate, assess, and recommend new pathways to support the City's key financial processes, audit functions, ongoing ERP system implementation, and stabilizing the City's organizational financial structure and overall internal control framework.

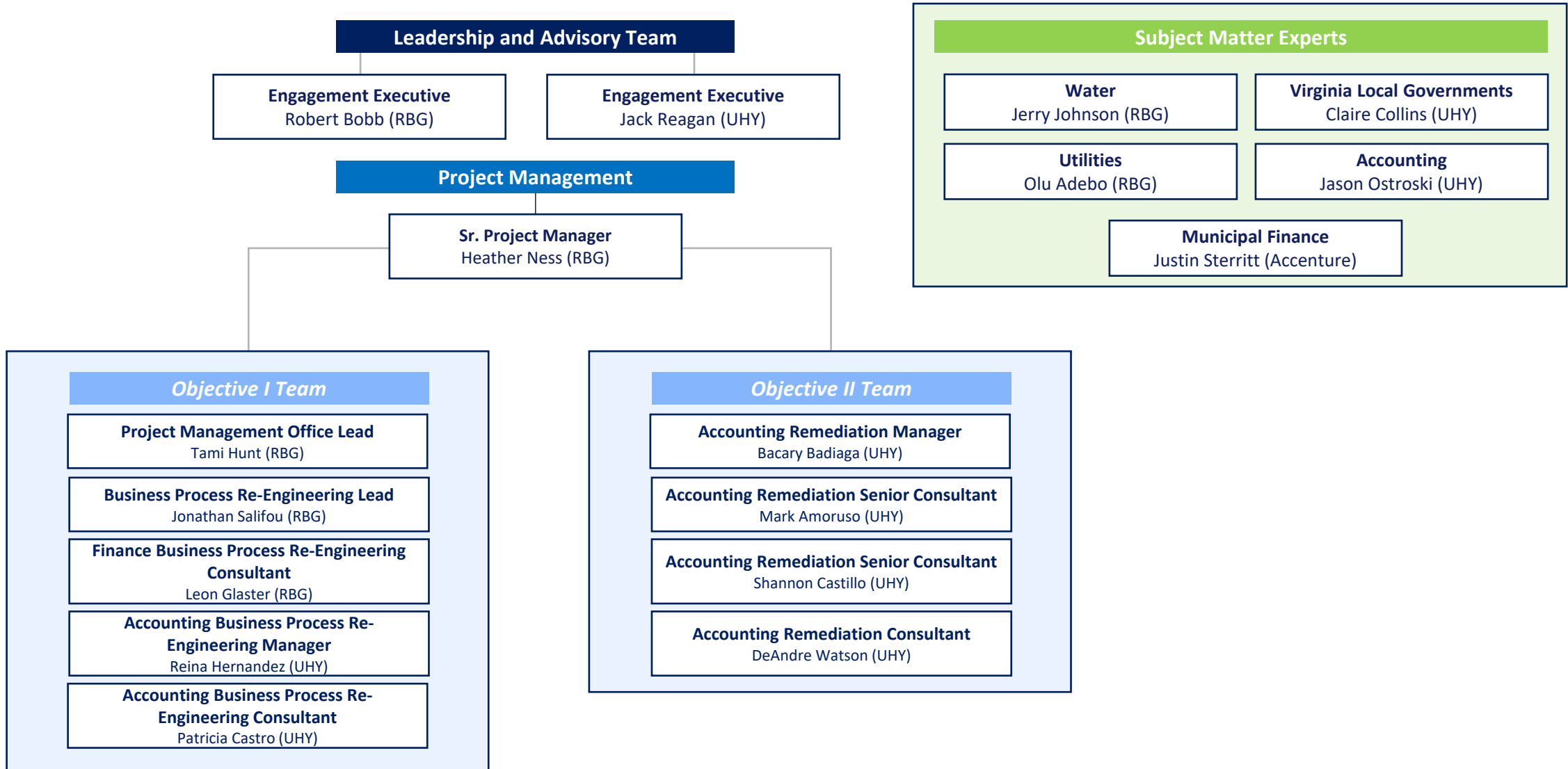
Government auditing services have enormous value in rebuilding confidence in government services, especially following financial distress that may have diminished citizen trust and engagement. Helping the City achieve its goals and meet critical state and national financial standards will improve performance and deliver confidence to citizen stakeholders.

*"This is a five-alarm fire. It's been burning at a five-alarm level for a long time. This cannot continue."
-- Commonwealth of Virginia's Secretary of Finance Stephen Cummings*

The City of Hopewell can leverage independently verified annual financial audits to maintain its sovereignty, reestablish City services, access capital markets, and restore confidence among its citizens.

Our Team

Team Structure and Size



Approach

Detailed Project Approach – Objective 1

Mobilize Project

Assess Current State

Document Business Processes

Transition to City

Timing

~ 1-2 Weeks

~ Months 1-2

~ Months 2-4

~ Final 1-2 weeks

★ Project Kickoff Meeting

★ Current State Readout

★ Future State Business Process Meetings

★ Transition Meeting

Key Tasks

- Define project governance structure, stakeholder roles and project management approach.
- Support and coordinate communications on project and stakeholder expectations.
- Review existing studies and audit findings.
- Request and gather additional relevant reports, documents and data.

- Perform analysis of existing reports and documentation.
- Utilize interviews and data analysis to identify key gaps/challenges in organizational structure, process, data, and technology.
- Create accountability reporting structures to City Council, the City Manager, Elected City Officials and Component Units.
- Create Critical Action Plan to address outstanding material weakness and internal control issues.
- Develop a plan and monitor progress to complete prior year fiscal audits.
- Complete fit gap analysis to address business process issues with the current Munis ERP and align best practices business processes.

- Manage the implementation of priority improvement tasks.
- Coordinate the reconciliation processes for cash, revenue and other general ledger accounts "surge" team.
- Create current month and year-end closing process.
- Create Turnaround Plan accountability status reports to monitor progress of actions.
- Develop and Execute Policies for Controls and Reporting.
- Develop financial management policies and procedures bases on the best practices, Standard Operating Procedures (SOPs).
- Create repeatable data & uniform budget reporting for Financial Reports
- Implementation of wastewater treatment facility obligation reconciliations in coordination with Hopewell Water Renewal and industrial ratepayers.
- Document grant expenditure process and procedures.

- Transition these efforts to the City Manager and/or Finance Director.

Outcomes

- **Project Charter**
- **Stakeholder Analysis and Communications Plan**

- **Current State Assessment:** A report outlining findings, results, opportunities for improvement /recommendations for addressing gaps in internal control categorized by timeframe (short term, medium term, long term) and by priority (low, medium high), overall conclusions.

- **Future State Business Process Maps and Procedures**
- **Organizational Change Tasks and Training**

- **Next Steps Documentation**

Detailed Project Approach – Objective 2

Mobilize Project

Assess Current State

Accounting Remediation

Transition to City

Timing

~ 1-2 Weeks

~ Month 1

~ Months 2-7

~ Final 1-2 weeks



Project Kickoff Meeting



Current State Readout



Financial Reporting Remediation Package (2020-2023)



Transition Meeting

Key Tasks

- Same as Object 1 (done for both)

- Assess current state of books and records for fiscal years 2019 through 2023
- Document status of reconciliations for fiscal years 2019 through 2023
- Review existing policies and procedures
- Conduct interviews and walkthroughs with relevant City personnel to compare written procedures to actual procedures executed (coordinate with PMO)
- Obtain access to relevant systems to facilitate work to be performed
- Meet with independent auditors to discuss closing schedule plan for all open fiscal years

- Review issued audit report for 2019 to identify any qualifications and scope limitations issued by auditor which would impact fiscal year 2020 beginning balances.
- Remediate any known issues with beginning balances in order ensure that there is a “clean” beginning balance with which to audit fiscal year 2020.
- Coordinate with independent auditors to describe approach to remediating known qualifications and scope limitations present in the fiscal year 2019 independent auditors’ report.
- Integrate corrective action plan developed to address fiscal year 2019 audit report matters with the results of the next year’s audits.
- Complete outstanding financial statements that have not received an unqualified opinion, working collaboratively with the City’s outside financial auditor.
- Address outstanding audit findings, deploy resources to drive the audit preparation and material weakness remediation process simultaneously.
- Assist with monthly reconciliation of various enterprise funds of the City:
 - Send bank confirmations for all open bank accounts as of June 30
 - Perform all general ledger and grant account reconciliations
- Optimize City technologies for data and reporting.
- Draft basic financial statements (MD&A, financial statements, notes to financial statements, RSI, Notes to RSI)
- Draft schedule of expenditures of federal awards (SEFA), notes to SEFA, schedule of findings and questioned costs, summary of prior audit results, and corrective action plan

- Audit support for any of the fiscal year audits that remain unissued after all fiscal year 2023 bookkeeping has been completed.
- Audit readiness assessment for fiscal year 2024 audit.
- Transition these efforts to the City Manager and/or Finance Director.

Outcomes

- Same as Object 1 (done for both)

- **Current State Assessment**

- **A completed fraud risk matrix for all identified fraud risks.**
- **Draft financial statements**
- **Draft single audit reporting package**

Getting Started – The City’s Status

- Financial audit reporting status assessment including material issues, obstacles, and viability of current delivery schedule. Including an assessment of past audit issues identified and whether those have been resolved.
- Assessment of the City’s (and any component units’) current financial condition, liquidity, ability to meet obligations and provide essential city services, any structural budget imbalances, etc.
- Assessment of City staff’s ability to process administrative and financial transactions, and identification of staffing needs, including accounting and financial reporting capabilities to timely and accurately process and record financial and accounting transactions, strength of accounting and financial controls, and ability to perform critical reconciliations and business processes that directly impact the financial statements, including cash reconciliations.
- Specific analysis regarding the City’s wastewater treatment facility rebates owed and use of Coronavirus Relief Funds from the federal government.
- Series of consultations with City officials, including the City Manager, City Council, Mayor, Treasurer, Finance Director, component units’ finance leadership, external auditor, financial advisor, Auditor of Public Accounts, and other relevant stakeholders to evaluate financial challenges and resources needed.

Why We Can & Will Succeed

Our Top Five

1. Leadership of accomplished peers
2. Proven track record
3. Rounded and multi-disciplinary and credentialed expertise, partnering with UHY and Accenture
4. Expert in hands-on transparent financial turnaround projects in local governments
5. Action oriented, war room, tactical and measurable approach



TECHNICAL PROPOSAL

PROJECT MANAGEMENT OFFICE AND ACCOUNTING REMEDIATION SERVICES

RFP# 07-24
JUNE 29, 2023

SUBMITTED TO:

Felicia Ashburn
Procurement Officer
Office of the City Clerk
Second Floor
Municipal Building
300 North Main Street
Hopewell, Virginia 23860

SUBMITTED BY:

Robert C. Bobb
President
The Robert Bobb Group
1025 Connecticut Ave., Ste. 1000
Washington, DC 20006
Phone: (202) 731-0006
bob@robertbobbgroup.com

June 29, 2023

Felicia Ashburn
Procurement Officer
Office of the City Clerk
Second Floor
Municipal Building
300 North Main Street
Hopewell, Virginia 23860

Dear Ms. Ashburn:

The Robert Bobb Group (RBG) is pleased to submit its proposal to provide the City of Hopewell with Project Management Office and Accounting Remediation Services, bid invitation #07-24.

RBG, a global, minority-owned consultancy, serves a wide range of clients. We have worked for and consulted with municipal and state governments throughout the country. Our experience includes government turnaround operations, change management, leadership development, and data and records management.

Our RBG Team is led by RBG Engagement Executive Robert C. Bobb, who is a proven leader in providing support to the public sector and guiding government turnaround engagements. Mr. Bobb is the former City Administrator and Deputy Mayor for Washington, D.C., and City Manager of Oakland, California; Richmond, Virginia; and Kalamazoo, Michigan.

Heather Ness is leading the charge to success for the City of Hopewell as our project manager. In the City of Richmond, as the Fiscal and Efficiency Review Project Manager, she led a team that reviewed the City's organizational structure, policies, operating procedures, and statutory requirements to identify opportunities to improve City services, promote efficiencies, and achieve more cost-effective utilization of City financial resources and assets. She also led the Financial and Business Process Review of the Washington Metropolitan Area Transit Authority (WMATA) in 2015-17 that restructured the Office of the Chief Financial Officer and allowed the agency to be audit-ready and regain financial stability.

What makes RBG unique among bidders is its proven track record of helping Virginia cities. Not only do many of our professionals work and live in Virginia, they also have worked directly with cities to help reverse their fortunes and to return them to financial stability.

For example, RBG was hired to provide emergency turnaround and management services to the City of Petersburg, Virginia, when it faced a significant fiscal crisis in 2016. That crisis involved an \$18.8 million-dollar deficit, a lack of payments to the Virginia Retirement System (VRS), an erosion of the City's fund balance, and uncertainty about the City's ability to meet vendor

payment obligations. When RBG took control of City operations, its bond rating was at BB with a negative outlook. After our work, the city had balanced its budget, paid its debts, and its bond rating started to climb in 2018 when the S&P gave Petersburg a BB rating, with a positive outlook. By 2019, bonds were upgraded to BBB-.

To achieve this record of success, the RBG Team provides critical advantages in delivering an organizational financial review because it brings:

- **An informed approach.** Our Team has deep knowledge of municipal government, with professionals who have worked across departments and at all levels. The breadth of our experience ranges from public schools to treasury, from police to water and wastewater.
- **A leadership edge.** Given the experience of Mr. Bobb and the RBG Team, including tenure as former city managers, city chief financial officers, utility financial officers, senior auditors, and school superintendents, the City can be assured the staffing and operational milestones will be met with a level of transparency, efficiency, and thoroughness.
- **Proven expertise.** The RBG Team is expert and experienced in analyzing municipal financial operations and government services, staffing, and budgeting, giving us insight into how best to meet the City's and the Commonwealth's goal to deliver effective services to constituents.

Additionally, RBG is partnering with UHY LLP, founded in 1969, and its subsidiary, UHY Advisors Inc., provide tax and business consulting services. The CPA firm offers audit and other attest services to companies and governmental organizations. Our second partner is Accenture, the global strategy, consulting, digital, technology, and operations company, with strong ties to Virginia and municipal government.

The RBG Team stands ready to answer questions or to provide any additional information. We are excited about the potential of working with you as you seek to keep the City of Hopewell on track in this era of change and tumult.

Thank you for this opportunity to serve.



Robert C. Bobb
President & CEO
The Robert Bobb Group
Phone: (202) 731-0006
Email: bob@robertbobbgroup.com

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Section 1: Statement of Qualifications

Certification Page and Addenda

CITY OF HOPEWELL
RFP # 07-24 PMO AND ACCOUNTING REMEDIATION SERVICES

Please return the Proposals to the Office of the City Clerk, Second Floor, Municipal Building, 300 N. Main Street, Hopewell, Virginia 23860. Regardless of delivery method of Proposal, the **outside** of each envelope must clearly indicate the following: *(if Proposal is delivered by Federal Express, UPS, USPS Priority, etc. or any other means, the outside of **each** envelope **must also** clearly indicate):*

**Office of the City Clerk
Second Floor
Municipal Building
300 North Main Street
Hopewell, Virginia 23860
Closing Date of Proposal: July 29, 2023
Project Management Office and Accounting Remediation Services
RFP # 07-24**

Note of Clarification:

All References to **BID** contained within this Invitation should be referred to as **PROPOSAL**.

The Robert Bobb Group, LLC	(202) 355-9474
NAME OF ORGANIZATION	TELEPHONE NUMBER
1025 Connecticut Avenue, NW, Suite 1000	
STREET ADDRESS	FAX NUMBER
Washington, DC 20036	Bob@RobertBobbGroup.Com
CITY, STATE, ZIP CODE	EMAIL ADDRESS
Robert C. Bobb	President & CEO
NAME (TYPE OR PRINT)	OFFICIAL TITLE
<i>Robert Bobb</i>	06/29/23
SIGNATURE	DATE
VS0000353447, Note, Virginia DBE 811471.	45-332024
STATE CORPORATION COMMISSION ID#	IRS I.D. #

INCLUDE THIS PAGE WITH YOUR PROPOSAL-IF THIS FORM IS NOT INCLUDED IN THE PROPOSAL, THE PROPOSAL WILL BE REJECTED.



ADDENDUM # 1
RFP #07-24 PROJECT MANAGEMENT OFFICE AND
ACCOUNTING REMEDIATION SERVICES

JUNE 15, 2023

The City of Hopewell has issued Addendum #1 for RFP #07-24 PMO and Accounting Remediation Services.

The correct submission date for Proposals in response to RFP #07-24 PMO and Accounting Remediation Services is June 29, 2023.

Please sign and include this form as part of your bid response to verify receipt of Addendum # 1.

Felicia Ashburn

Felicia Ashburn
Procurement Officer

Robert C. Bobb

Signature of Receipt of Addendum # 1

26 JUNE 2023

Date

The Robert Bobb Group, LLC

Company Name



**ADDENDUM # 1
RFP # 02-23 RISK ASSESSMENT AND
COMPLIANCE AUDIT SERVICES**

JULY 8, 2022

The City of Hopewell has received and reviewed the below questions/requests related to RFP # 02-23 – Risk Assessment and Compliance Audit Services, and offers the following responses as Addendum #1. Please acknowledge receipt of this addendum by signing and including **page 4** as part of your proposal response.

1. The RFP requests "reference letters." Does the City require letters from each of our client references, or is contact information and a description of the project sufficient? Page 8 3a

Response: Vendors may submit standard references with names, addresses, email addresses, and phone numbers.

2. Does the City expect fact finding activities to be conducted in-person or virtually? Page 5 II

Response: The City of Hopewell's preference is in-person fact finding activities, however with the current environment virtual fact finding activities are acceptable.

3. Has the City performed previous Organizational Risk Assessments? If so, can they be provided now or upon engagement?

Response: No

4. Has the City performed a previous IT Risk Assessment? If so, can it be provided upon engagement?

Response: IT risk assessments have been performed in the prior year. It can be provided upon engagement.

5. What is the current size and structure of the City's Internal Audit program? Does the City anticipate any changes to the Internal Audit program prior to the completion of this project?

Response: The City of Hopewell does not have an internal audit program.

6. Has the City established a budget for the project? If so, can it be shared?

Response: The City of Hopewell has not established a budget for this project at this time.

*RFP # 02-23 – Risk Assessment and Compliance Audit Services – Addendum #1
City of Hopewell, Virginia
July, 8 2022*

7. Is there a multi-year Internal Audit Plan? If so, can a copy be provided? If not, can you share the audits in progress or remaining to be completed for FY22 and FY23?

Response: There is no multi-year internal audit plan.

8. The Purpose/Scope of Services speaks to a “risk assessment and compliance audit” and also a “comprehensive fraud risk assessment and compliance audit of key City financial operations and activities and related business processes”. Could the City please clarify if its focus is:
- a Comprehensive Risk Assessment that includes a Fraud Risk Assessment or
 - a Comprehensive Fraud Risk Assessment only

Response: If in the “risk assessment and compliance audit” a verifiable, and detrimental risk is found it should be brought to the City’s attention.

9. For the Compliance Audit, will the areas of focus be determined by the results of the risk assessment?

Response: Yes

10. Have any similar risk assessments or internal audits (other than the normal annual financial audit) been performed in recent years. If so, will those audit reports of City functions be available to the selected vendor?

Response: No

11. There is an emphasis on fraud in the RFP. Does the City have any known fraud or suspected fraud that is driving this RFP?

Response: No

12. Can the work be done remotely or does the City require onsite presence?

Response: The City of Hopewell’s preference would be onsite, where circumstances dictate remote is acceptable.

13. The scope of work indicates the City wants a risk assessment and a compliance audit. Is it accurate to say the City wants a risk assessment performed with an emphasis on fraud, but also wants audits done on all the departments mentioned in the RFP? Performing audits on all those areas will have a significant impact on cost of the engagement, so wanting to ensure the City wants all these audits performed and not just a risk assessment that could be used to drive an audit plan in the future. Can you clarify?

Response: The City of Hopewell is requesting risk assessment and compliance audits with no emphasis on fraud for the departments listed in the RFP document.

*RFP # 02-23 – Risk Assessment and Compliance Audit Services – Addendum #1
City of Hopewell, Virginia
July, 8 2022*

14. Related to the question above, the RFP on page 5 says the assessment will assess the effectiveness of internal controls and processes, but on page 6 the statement of needs says the assessment does not include testing the design, implementation and operating effectiveness of identified controls. Can you clarify as these seem to contradict each other?

Response: Page 6 should be congruent to Page 5 of the RFP document.

15. What time period would be covered by the audits, meaning how far back would transactions be audited (one year, etc.)?

Response: July 2021 through present

16. The RFP mentions the City may use this project work to shape an internal audit program. Does the City intend to outsource that work?

Response: The City does not intend to outsource an internal audit program at this time.

17. Does the City have a budget in mind for this RFP?

Response: See question #6.

18. Who will the selected vendor report to directly and / or administratively to in the City?

Response: The selected vendor will report directly to the Finance Director or City Manager.

19. If the selected vendor performs audits, can the reports be on City letterhead or does the City need them to be on the vendor's letterhead?

Response: Reports must be submitted on the Vendor's letterhead.

20. Is the City willing to consider bids from vendors who specialize in IT audits only, or are you looking only for firms that offer a greater range of audit services?

Response: The city is willing to consider proposals specializing in IT audits.

*RFP #07-24 Project Management Office and Remediation Services – Addendum #2
City of Hopewell, Virginia
June 26, 2023*

Please sign and include this form as part of your bid response to verify receipt of Addendum # 2.

Felicia Ashburn
Procurement Officer

Robert Bobb
Signature of Receipt of Addendum # 2

6/27/20/2023
Date

The Robert Bobb Group,LLC
Company Name

Robert Bobb Group Firm History

The City of Hopewell will be well served by choosing an experienced team that has knowledge of the public sector, particularly municipalities and agencies experiencing financial challenges, to help successfully guide this project for financial turnaround services. We are confident that the Robert Bobb Group (RBG) is the strongest team for this project, and we will deliver the high-quality management, administration, and organizational assessment services that you expect and deserve.

Figure 1: The Robert Bobb Group Areas of Expertise

AREAS OF EXPERTISE		
<ul style="list-style-type: none"> ▪ TURNAROUND & RESTRUCTURING □ Evaluate & Stabilize Operations □ Crisis Review and Strategic Planning □ Cost Savings Analysis □ Revenue Enhancement Analysis 	<ul style="list-style-type: none"> ▪ FINANCIAL & BUDGETING CONSULTING □ Debt Capital Advisory □ Cash Management & Budget Creation □ Audit □ Transaction Analysis 	<ul style="list-style-type: none"> ▪ REAL ESTATE & ASSET MANAGEMENT ADVISORY □ Portfolio Analysis □ Disposition & Acquisition Services □ Highest and Best Use Analysis □ Asset and Asset Management Analysis
<ul style="list-style-type: none"> ▪ CHANGE MANAGEMENT □ Organizational Alignment □ Current State Assessment □ Organizational Readiness Analysis □ Change Impact Assessments 	<ul style="list-style-type: none"> ▪ FACILITIES & SUPPLY CHAIN MANAGEMENT □ Plan & Implement Supply Chain strategy □ Operations and Service Team Management □ Business Processes and KPIs □ Process Improvement Analysis 	<ul style="list-style-type: none"> ▪ ECONOMIC DEVELOPMENT ADVISORY □ Economic Competitiveness Analysis □ Community Competitiveness □ Site/Business Analysis (Retention/Expansion) □ Project Management
<ul style="list-style-type: none"> ▪ CRISIS & EMERGENCY MANAGEMENT □ Risk & Resiliency Consulting □ Business Continuity Planning □ Active Organization Preparedness □ Business Impact Assessment 	<ul style="list-style-type: none"> ▪ HOMELAND SECURITY □ Municipal Policing and Public Safety Consulting □ Emergency Communications Analysis □ Executive Disaster Planning 	<ul style="list-style-type: none"> ▪ CONTRACTS & NEGOTIATIONS ADVISORY □ Government Business Negotiations □ Municipal Conflict Negotiation and Resolution □ Business Negotiations
<ul style="list-style-type: none"> ▪ DATA & RECORDS MANAGEMENT □ Information Management □ Scanning and Digital Transformation □ Record Processing & Retention Schedules □ Project Management 	<ul style="list-style-type: none"> ▪ EXPERT WITNESS CONSULTING □ Independent Assessments □ Evidence Assessments □ Professional Recommendations □ Project Management 	<ul style="list-style-type: none"> ▪ TECHNOLOGY MANAGEMENT □ Information Governance Consulting □ Roadmaps & Forecasting □ Cyber Security Assessment □ Technology Resource Management

Our RBG Team is led by RBG Engagement Executive, Robert C. Bobb, who is a proven leader in providing support to the public sector and guiding government turnaround engagements. Mr. Bobb is the former City Administrator and Deputy Mayor for Washington, D.C., and City Manager of Oakland, California; Richmond, Virginia; and Kalamazoo, Michigan.

The Robert Bobb Group LLC is headquartered at 1025 Connecticut Avenue, Suite 1000, Washington, DC 20036. RBG has been in operation for 13 years, and it has a staff of 10 permanent and part-time staff.

RBG brings a respected history of municipal financial assessment and turnaround to the project. We believe that will foster a high level of respect, understanding, and candor in helping the City to address its current concerns. Our assessments of key budgeting challenges will be effective and incisive, providing the insightful guidance that will meet the needs of the Commonwealth and the City.

The RBG Team has worked effectively with government leaders as they contemplated the transformation of financial systems, policies, and procedures. This expertise is a critical factor in assessing management and organizational practices and recommending management processes. Shrewd leadership and a commitment to employing the most effective methods and processes must drive change, and the RBG Team is exceptionally skilled at the practice of government evaluation, transformation, and maintenance.

RBG's dedicated team of specialists is ready to work with the City and to participate in real-time discussions regarding our strategy and approach to financial turnaround. The RBG Team is expert at establishing effective Project Management Offices, and a superior PMO prioritizes advancing project objectives, managing project resources and resolving resource-related issues, and supporting teams and the project sponsor in achieving success. RBG's project management mastery will be leveraged to help the City return to smooth and efficient operations, making the government a more responsive, high-performing organization.

Subcontractor: UHY Advisors

UHY LLP was established in 1968. UHY Advisors, Inc. (UHY) provides tax and business consulting services. UHY is a licensed CPA firm that offers audit and other attest services to public and private companies as well as governmental organizations.

Today, UHY is a top 30 U.S. accounting firm with revenues in excess of \$307 million and more than 1,500 employees. Over 20 percent of its professionals are consultants, and over 30 percent of its employees are auditors. Internationally, it is a top 20 accounting firm with revenues in excess of \$500 million and over 5,000 employees. Even though the practice is structured differently from other CPA firms, it provides all our services seamlessly. The goal is to exceed clients' expectations on every engagement. It makes its national resources available to meet every need.

The professional services UHY provides to governmental organizations at the state and local level is an important and significant portion of its accounting, auditing, and consulting practice. As full-time government advisors, it understands that governmental entities do not operate independently, but in an increasingly complex web of local, state, and federal relationships. It knows how these relationships work, what they mean at the local level, and how every public organization's focus on resource management is critical to success.

Jack Reagan, UHY's engagement lead on this project, has been serving governmental clients for over 30 years and is the leader of our National Government Practice. He currently serves as a

partner with UHY LLP, and Managing Director of UHY Advisors Mid-Atlantic, Inc. Mr. Reagan is a leading expert in accounting and auditing for Virginia local governments. His engagements have included Virginia jurisdictions such as the Cities of Alexandria, Newport News, Norfolk, Petersburg, Richmond, Roanoke, and Virginia Beach.

In addition to Mr. Reagan, UHY has a designated group of more than 20 professionals who dedicated most of their time to government and not-for-profit accounting, auditing, and consulting services and should a need arise, UHY can call upon professionals throughout its 32 offices to assist the City. This combination of diverse skills and knowledge will provide the City with premium auditing services and adequate bench strength to meet the needs of the City on a timely basis.

UHY's American headquarters is located in Farmington Hills, Michigan, and its UHY Advisors Mid-Atlantic operations are located at 7900 Westpark Drive, Suite 420, McLean, VA 22102.

UHY's managing directors, principals, and staff members bring with them a wide array of industry experience, including state and local government, real estate, not-for-profit, higher education, employee benefits, government contracting, manufacturing and distribution, construction, and technology. Its client service model is based on a proactive style and passionate spirit that has allowed us to help clients enhance growth, avoid financial pitfalls, and reduce costs amidst ever-changing economic conditions.

Subcontractor: Accenture

We are joined on this engagement by Accenture. Accenture is a global strategy, consulting, digital, technology, and operations company with 624,000+ people serving clients in more than 120 countries. For more than 60 years, they have worked with the world's leading companies and organizations to improve how the world works and lives. They have effectively delivered solutions in every cabinet-level US Federal agency, 45 states, and 30+ major US cities. Worldwide, last year alone, Accenture served approximately 5,000 clients in more than 120 countries and 40 industries. Accenture serves 92 of the Fortune Global 100 and more than three-quarters of the Fortune Global 500. They provide transformational services across over 40 industries to help organizations maximize performance and create sustainable value.

Accenture's commitment to Virginia is also reflected in Accenture's everyday work. They work, live, serve, and recruit in Virginia. Accenture's Metro DC Region, including Virginia, has more than 10,000 employees. Accenture has been a trusted partner with area government agencies including the Commonwealth of Virginia, Virginia Department of Transportation, and Fairfax County. Its executives serve as board members or company representatives to key local organizations including the Northern Virginia Chamber of Commerce, Northern Virginia Tech Council, George Mason University, and more. The City of Hopewell will benefit from having team members who know this area, are invested in the community, and share your commitment to serving Virginians.

Timeline

Objective I Work Plan

Work will begin within one week of contract award and last for four months until transition back to the City of Hopewell.

Figure 2: Objective I Detailed Project Approach

	Mobilize Project	Assess Current State	Document Business Processes	Transition to City
Timing	~ 1-2 Weeks	~ Months 1-2	~ Months 2-4	~ Final 1-2 weeks
	★ Project Kickoff Meeting	★ Current State Readout	★ Future State Business Process Meetings	★ Transition Meeting
Key Tasks	<ul style="list-style-type: none"> Define project governance structure, stakeholder roles and project management approach. Support and coordinate communications on project and stakeholder expectations. Review existing studies and audit findings. Request and gather additional relevant reports, documents and data. 	<ul style="list-style-type: none"> Perform analysis of existing reports and documentation. Utilize interviews and data analysis to identify key gaps/challenges in organizational structure, process, data, and technology. Create accountability reporting structures to City Council, the City Manager, Elected City Officials and Component Units. Create Critical Action Plan to address outstanding material weakness and internal control issues. Develop a plan and monitor progress to complete prior year fiscal audits. Complete fit gap analysis to address business process issues with the current Munis ERP and align best practices business processes. 	<ul style="list-style-type: none"> Manage the implementation of priority improvement tasks. Coordinate the reconciliation processes for cash, revenue and other general ledger accounts "surge" team. Create current month and year-end closing process. Create Turnaround Plan accountability status reports to monitor progress of actions. Develop and Execute Policies for Controls and Reporting. Develop financial management policies and procedures bases on the best practices, Standard Operating Procedures (SOPs). Create repeatable data & uniform budget reporting for Financial Reports Implementation of wastewater treatment facility obligation reconciliations in coordination with Hopewell Water Renewal and industrial ratepayers. Document grant expenditure process and procedures. 	<ul style="list-style-type: none"> Transition these efforts to the City Manager and/or Finance Director.
Outcomes	<ul style="list-style-type: none"> <i>Project Charter</i> <i>Stakeholder Analysis and Communications Plan</i> 	<ul style="list-style-type: none"> <i>Current State Assessment: A report outlining findings, results, opportunities for improvement /recommendations for addressing gaps in internal control categorized by timeframe (short term, medium term, long term) and by priority (low, medium high), overall conclusions.</i> 	<ul style="list-style-type: none"> <i>Future State Business Process Maps and Procedures</i> <i>Organizational Change Tasks and Training</i> 	<ul style="list-style-type: none"> <i>Next Steps Documentation</i>

Objective II Work Plan

Work will begin within one week of contract award and last for seven months until transition back to the City of Hopewell.

Figure 3: Objective II Detailed Project Approach

	Mobilize Project	Assess Current State	Accounting Remediation	Transition to City
Timing	~ 1-2 Weeks	~ Month 1	~ Months 2-7	~ Final 1-2 weeks
	★ Project Kickoff Meeting	★ Current State Readout	★ Financial Reporting Remediation Package (2020-2023)	★ Transition Meeting
Key Tasks	<ul style="list-style-type: none"> Same as Object 1 (done for both) 	<ul style="list-style-type: none"> Assess current state of books and records for fiscal years 2019 through 2023 Document status of reconciliations for fiscal years 2019 through 2023 Review existing policies and procedures Conduct interviews and walkthroughs with relevant City personnel to compare written procedures to actual procedures executed (coordinate with PMO) Obtain access to relevant systems to facilitate work to be performed Meet with independent auditors to discuss closing schedule plan for all open fiscal years 	<ul style="list-style-type: none"> Review issued audit report for 2019 to identify any qualifications and scope limitations issued by auditor which would impact fiscal year 2020 beginning balances. Remediate any known issues with beginning balances in order ensure that there is a “clean” beginning balance with which to audit fiscal year 2020. Coordinate with independent auditors to describe approach to remediating known qualifications and scope limitations present in the fiscal year 2019 independent auditors’ report. Integrate corrective action plan developed to address fiscal year 2019 audit report matters with the results of the next year’s audits. Complete outstanding financial statements that have not received an unqualified opinion, working collaboratively with the City’s outside financial auditor. Address outstanding audit findings, deploy resources to drive the audit preparation and material weakness remediation process simultaneously. Assist with monthly reconciliation of various enterprise funds of the City: <ul style="list-style-type: none"> Send bank confirmations for all open bank accounts as of June 30 Perform all general ledger and grant account reconciliations Optimize City technologies for data and reporting. Draft basic financial statements (MD&A, financial statements, notes to financial statements, RSI, Notes to RSI) Draft schedule of expenditures of federal awards (SEFA), notes to SEFA, schedule of findings and questioned costs, summary of prior audit results, and corrective action plan 	<ul style="list-style-type: none"> Audit support for any of the fiscal year audits that remain unissued after all fiscal year 2023 bookkeeping has been completed. Audit readiness assessment for fiscal year 2024 audit. Transition these efforts to the City Manager and/or Finance Director.
Outcomes	<ul style="list-style-type: none"> Same as Object 1 (done for both) 	<ul style="list-style-type: none"> Current State Assessment 	<ul style="list-style-type: none"> A completed fraud risk matrix for all identified fraud risks. Draft financial statements Draft single audit reporting package 	

Resourcing

RBG has a broad background in municipal government operations, under the key leadership of our Engagement Executive Robert C. Bobb, who has extensive municipal government leadership experience. A Certified Municipal Financial Manager, Mr. Bobb leverages more than 40 years of executive management experience in both the private and public sectors.

Mr. Bobb is the former City Administrator and Deputy Mayor for Washington, D.C.; City Manager of Richmond, Virginia; City Manager of Oakland California and Executive Director of the Oakland Redevelopment Agency; City Manager of Santa Ana, California; and City Manager of Kalamazoo, Michigan. Mr. Bobb holds the distinction of having served on a continuous basis as the longest tenured African American City Manager/City Administrator in the nation.

The RBG Team understands the resources required to complete the tasks and deliverables in the RFP, and it is committed to staffing the PMO to meet the needs of the client and to complete the engagement within the time allotted. Our skilled team is comprised of licensed professionals, including Certified Public Accountants (CPA), Certified Project Management Professionals (PMP), Certified Internal Controls Auditors (CICA), Certification in Risk Management Assurance (CRMA), and a Certified Information Systems Auditor (CISA).

Partnering with UHY and Accenture allows the RBG Team to leverage its professionals, who have vast experience in servicing the unique requirements of our government clients. It provides professional audit and advisory services to a variety of governmental agencies, including state agencies, counties, and municipalities. Its assurance services to governmental entities include financial and compliance audits, Single Audits, internal control reviews, and agreed-upon procedures.

The RBG Team also can provide information technology (IT) audit services in accordance with IT audit standards, guidelines, and best practices. Our Senior Project Manager, CISA, can guide the City in auditing its IT systems to ensure they are protected and controlled. As a former KPMG Sr. Director, she has led several state and local government IT audits, including for the District of Columbia Government, DC Water, the City of Alexandria and County of Fairfax, Virginia. She has also done several fit gap projects and led larger implementation initiatives for these entities (District of Columbia post Audit expiration), Metropolitan St. Louis Water District, the Commonwealth of Pennsylvania, and the State of Maryland.

RBG has developed a respected team to address financial turnaround projects in local governments across the country. Mr. Bobb and the RBG Team have deep roots in Virginia, and a history of working across governmental agencies with managers, employees, and citizens. In fact, this same team has just completed a similar project for the City of Petersburg, and with dramatic results.

Figure 4: Engagement Team, Titles, Education, Project Roles & Experience

NAME & PROJECT TITLE	EDUCATION	PROJECT ROLE	BACKGROUND
Robert C. Bobb Engagement Executive (Obj. I & II)	MS, Business Western Michigan University	Leads engagement; set priorities, scope, and deliverable requirements; final review of deliverables.	Robert C. Bobb leverages more than 40 years of executive management experience in both the private and public sectors. He is the owner, President and CEO of The Robert Bobb Group, LLC (RBG), a multi-faceted private/public sector consulting firm specializing in restructuring and turnaround management consulting. RBG's primary objective is to help governments, schools and businesses find financial and operational solutions, greater efficiency, and long-term viability.
Jack Reagan Engagement Executive (Obj. I & II)	BSBA, Accounting University of Richmond Licensed CPA in the states of Maryland and Virginia	Leads engagement for UHY; set priorities, scope, and deliverable requirements; final review of deliverables.	Mr. Reagan has been serving governmental clients for over 30 years and is the leader of the UHY National Government Practice. He is the head of UHY's Audit & Assurance Department in the Mid-Atlantic region and is a member of UHY LLP's Management Committee. He has served many of the largest state and local government entities throughout the Commonwealth, including Hopewell, Petersburg, Colonial Heights, Front Royal, Richmond, Henrico County, Chesterfield County, New Kent County, Roanoke, Roanoke County, Fairfax County, Loudoun County, Alexandria, Prince William County, Newport News, Chesapeake, Norfolk, and Virginia Beach. Jack currently leads many ARPA consulting engagements for cities and counties across the nation. He also serves as an ARPA subject matter expert for the City of Detroit, MI.

NAME & PROJECT TITLE	EDUCATION	PROJECT ROLE	BACKGROUND
<p>Heather Ness Sr. Project Manager (Obj. I & II)</p>	<p>BA, University Pennsylvania MS, University of Virginia, McIntire School of Commerce</p> <p>Certified Project Management Professional (PMP)</p> <p>Certified Information Systems Auditor (CISA)</p>	<p>Primary contact for client; Runs the Project Management Office Objective; oversees priorities, scope, project plan, logistics, and engagement steps; reviews all deliverables and provide inputs.</p>	<p>Heather Ness is a Principal at The Robert Bobb Group, LLC (RBG). Formerly KPMG, where she enjoyed a 15+ year exemplary tenure, she is also a Certified Information Systems Auditor and Project Management Professional with experience leading large transformation initiatives. In addition to her client service responsibilities, Heather has been recognized her entire career for being an outstanding national instructor, people management leader, and mentor. Heather is a graduate of Leadership Greater Washington’s Signature Class of 2022 and serves on the boards of the National Forum for Black Public Administrators (NFBPA) as Vice Chair, the DC Chamber of Commerce as Secretary, and the Government Financial Officers Association – Washington Metro Area (GFOA-WMA) as an ‘At Large’ board member.</p>
<p>Tami Hunt PMO Lead (Obj. I)</p>	<p>PhD, Education, Northcentral University (in progress)</p> <p>M.S., Management & Leadership, Western Governors University</p> <p>B.S., Human Resources Management, Western</p>	<p>Primary day-to-day contact for client; tracks priorities, scope, project plan, logistics, and engagement steps; drafts deliverables with project team.</p>	<p>Tami Hunt is an accomplished professional and PhD candidate with client-facing experience across a broad range of services and capabilities. Tami is well known to “Build planes while flying them.” She is a key resource and driver for the team who develops and facilitates strategic, tactical, and operational management plans and deliverables. She is also adept at developing and maintaining strategic regional partnerships and resources to consistently leverage relationships and financial resources to provide services.</p>

NAME & PROJECT TITLE	EDUCATION	PROJECT ROLE	BACKGROUND
	<p>Governors University</p> <p>Certified Project Management Professional (PMP)</p>		
<p>Jonathan Salifou Business Process Re-Engineering Lead (Obj. I)</p>	<p>BS, Tougaloo College</p>	<p>Provide guidance in optimizing business processes to support and promote organizational and operational success.</p>	<p>Jonathon Salifou is a dedicated change management professional with extensive experience in successful project management and business process re-engineering for a broad range of business sectors from government to private. Having served as a Change Management Project Manager for major financial government agencies, a key strategist for an internationally distributed magazine, an artist development agency, and an emerging architecture firm, Jonathan can provide an eclectic and diverse perspective to any project.</p>
<p>Reina Hernandez Accounting Business Process Re-Engineering Manager (Obj. I)</p>	<p>BBA, Finance and Accounting, University of Texas Austin</p> <p>Certified Internal Auditor</p> <p>Certificate in Risk Mgt. Assurance</p>	<p>Provide oversight of senior and staff consultants preparing reconciliations.</p> <p>Provide oversight of revisions to accounting policies and procedures.</p>	<p>Reina Hernandez is a Consulting Manager who focuses on internal audit for government entities and will be in charge of day-to-day operations of our engagement with the City. She has over 10 years of experience conducting internal audits, operational and compliance reviews, enterprise risk management, risk and compliance services to for-profit companies and local governments. Reina delivers a strong commitment to her profession through the guidance and assurance services she provides to organizations. She is a member of the IIA and the</p>

NAME & PROJECT TITLE	EDUCATION	PROJECT ROLE	BACKGROUND
			Government Finance Officers Association (GFOA).
<p>Patricia Castro Accounting Business Process Re-Engineering Consultant (Obj. I)</p>	<p>BS, Business and Accounting University of Phoenix</p>	<p>Review accounting policies and procedures.</p> <p>Interview City staff to obtain understanding of the accounting processes.</p> <p>Revise written procedures as necessary.</p>	<p>Patricia Castro is a Senior Consultant in the Columbia, MD Office of UHY where her primary focus is internal audit. She has over 12 years of experience conducting financial analysis, internal audits, regulatory and compliance audits, and enterprise risk management for-profit companies and local governments. Patricia is responsible for supporting adherence to the established risk framework and ongoing supervision of business controls including risk and control self-assessments, identification and evaluation of control effectiveness, identifying control failures, facilitating risk and compliance remediation, internal and external audits, and regulatory exams, and minimizing risk exposure.</p>
<p>Leon Glaster Finance Business Process Re-Engineering Consultant (Obj. I)</p>	<p>MBA, International Business Mgt., University of New Mexico</p>	<p>Review financial data, benchmark, and provide recommendations for financial improvement.</p>	<p>Leon Glaster has deep expertise in financial systems and services, budget development, facilities management, food services operations, purchasing and procurement systems, special education, and information technology. His primary area of expertise is restructuring organizations that have severe financial and system deficits.</p>
<p>Jerry Johnson Water Subject Matter Expert (Obj. I)</p>	<p>Program for Senior Executives in State & Local Govt., John F. Kennedy School of</p>	<p>Provide water subject matter expertise on modifying the operations or structure of the</p>	<p>Jerry Johnson is the recently retired General Manager and CEO of the Washington Suburban Sanitary Commission (WSSC), the 8th largest water and wastewater utility in the nation, serving 1.8 million residents in Montgomery and Prince George's</p>

NAME & PROJECT TITLE	EDUCATION	PROJECT ROLE	BACKGROUND
	Government, Harvard University	organization to limit financial harm and help improve the organization.	Counties in the State of Maryland. Prior to joining the Water and Sewer Authority, Johnson served as Deputy City Manager for Operations in the City of Richmond, Virginia. During his tenure in Richmond, he also served as Director of Public Utilities, responsible for four separate utility operations including gas, electric, water and wastewater providing service to the metro Richmond area.
Olu Adebo Utilities Subject Matter Expert (Obj. I)	MBA , University of District of Columbia Certified Project Management Professional (PMP)	Provide oversight and guidance for utilities restructuring.	Olu Adebo has over twenty-five (25) years of accounting, financial and risk management consulting experience. His areas of knowledge and expertise include: Financial and strategic planning; Grants management; Risk management and internal controls; Capital / Debt issuance and management; Budget development, monitoring and reporting; Rates and pricing design; Accounting and financial operations analysis; Financial statement preparation and audit; Complex business and tax issues; Project management, including IT/ERP implementation; Business process reengineering and business development; and Procurement and contracts management.
Claire Collins Subject Matter Expert, Virginia Local Governments (Obj. I)	BA in Political Studies , North Carolina Wesleyan College Master of Public Admin., Executive Mgt. and Policy Analysis,	Provide executive oversight and insight into Virginia local government financial and operational matters.	Claire Collins, consulting manager in the UHY Audit & Assurance Department, offers more than 30 years of hands-on professional experience in the private, non-profit, and public sectors. Claire has deep experience serving various Virginia governments during her career, including time as Covington City Manager, Rockbridge County Administrator and Bath County

NAME & PROJECT TITLE	EDUCATION	PROJECT ROLE	BACKGROUND
	Virginia Commonwealth University		Administrator. At Covington, she was instrumental in implementing controls that improved financial administration which led to the City's bonds becoming rated for the first time. Her non-profit experience includes assisting Louisiana localities re-establish financial accounting controls after Hurricane Katrina.
Justin Sterritt Subject Matter Expert, Municipal Finance	BA, International Business & Management Dickinson College	Provide guidance and oversight into municipal finance matters.	Justin is a Senior Manager in Accenture's Strategy and Consulting practice with a particular focus on the Public Service industry. Justin specializes in analyzing and navigating complex finance organizations and implementing meaningful improvements for public service clients. He brings the Accenture authority and experience as an SME, building our bench strength for an engagement of this complexity. Prior to joining Accenture, Justin spent over a decade in industry advising Governors, Mayors and Legislators on fiscal policy and overseeing financial management for multi-billion-dollar, complex organizations across the public sector through a variety of economic and political climates. During his time in government, most recently as Chief Financial Officer for the City of Boston, Justin spearheaded forward-looking initiatives across finance and operation functions, including human resources transformation, ERP implementation, budgeting and financial planning & analysis, enterprise-wide risk finance plans, treasury and debt management and core public sector operating model improvements.

NAME & PROJECT TITLE	EDUCATION	PROJECT ROLE	BACKGROUND
<p>Bacary Badiaga Accounting Remediation Manager (Obj. II)</p>	<p>BS, University of Baltimore</p>	<p>Supervise and review work performed by staff and senior consultants on account reconciliations.</p> <p>Draft financial statements and Uniform Grant Guidance reporting package.</p>	<p>Bacary Badiaga is a manager and a member of the UHY Audit and Assurance Department and has over five years of experience in the audit of state and local governments and not-for-profits. Bacary has supervised several large state and local government audits, including the District of Columbia and the Maryland Department of Transportation. In addition, he helped several government clients improve their financial reporting and internal controls. He specializes in internal controls evaluation. Bacary is a member of the team handling ARPA consulting for numerous governments across the U.S. Bacary attends 40-50 hours of continuing professional education each year, primarily focused on not-for-profits and government auditing requirements.</p>
<p>Mark Amoruso Accounting Remediation Senior Consultant (Obj. II)</p>	<p>BS in Accounting and Finance, West Chester University</p>	<p>Review accounting policies and procedures.</p> <p>Interview City staff to obtain understanding of the accounting processes.</p> <p>Revise written procedures as necessary.</p>	<p>Mark Amoruso is a Senior Accountant in the Audit and Assurance Department of the Columbia Office of UHY. Mark implements controls aligned with our client's strategic goals. In addition, he leverages technology to provide management with reliable financial information promptly. His work has consisted of performing other daily operations, including reconciling account balances, preparing month-end closing reports, and ensuring the accuracy of general accounting procedures. Relevant experience includes Historic St. Mary's City Commission, MD; Connecticut</p>

NAME & PROJECT TITLE	EDUCATION	PROJECT ROLE	BACKGROUND
			Convention Center, Hartford, CT; and City of Annapolis, MD, Maryland State Retirement System.
<p>Shannon Castillo Accounting Remediation Senior Consultant (Obj. II)</p>	<p>MS, Economics, Business Data Analysis and Forecasting University of Texas San Antonio</p>	<p>Review accounting policies and procedures.</p> <p>Interview City staff to obtain understanding of the accounting processes. Revise written procedures as necessary.</p>	<p>Shannon Castillo is a Senior Consultant within the Audit and Assurance Department in the Columbia Office of UHY. She has more than five years of experience in risk and compliance management for private financial services companies such as United Services Automobile Association (USAA). Shannon develops solutions for areas of improvement by formulating process documentation and leveraging systems and tools for management to rely on to ensure processes are streamlined, risks are mitigated, and data is accurate and complete. She leverages her knowledge and experience in data analytics to identify trends and develop data visualizations in support of management and stakeholders for decision making.</p>
<p>DeAndre Watson Accounting Remediation Consultant (Obj. II)</p>	<p>BS in Accounting, Bowie State University</p>	<p>Prepare account reconciliations</p>	<p>DeAndre Watson is a senior staff consultant in the Audit & Assurance Department in the Columbia office of UHY. He provides audit and consulting services to companies in the government, finance, and governmental sectors. Deandre has managed over 29 properties located in Maryland, West Virginia, Tennessee, North Carolina, and South Carolina. He ensures all properties taxes are current, conducts various reconciliations, utility tracking, and financial reporting on all properties. DeAndre has a Bachelor's Degree in Accounting from Bowie State University.</p>

NAME & PROJECT TITLE	EDUCATION	PROJECT ROLE	BACKGROUND
			He has been with the firm since May 2023.
Jason Ostroski Accounting Subject Matter Expert (Obj. II)	BS in Accounting, Grove City College	Provide technical expertise and quality assurance over accounting policies and procedures developed, reconciliations prepared, and draft financial statements prepared	Jason Ostroski, a principal in the Audit and Assurance Department, will serve as the backup engagement lead on the contract and as part of the contract’s key personnel. Jason focuses his practice on state and local government clients. With more than 18 years of experience, he is well-versed in serving government clients. Jason serves as a subject matter resource on government retirement systems, assisting with the design and evaluation of audit procedures and by providing training internally and externally on topics ranging from auditing alternative investments to the implementation of new GASB standards including GASB 67, 68, 74 and 75.

Note, please see **Section 3: Resumes** for all resumes.

What makes RBG such a good partner in this work is how widely recognized it is in the field, and its ability to work across state lines and country borders. RBG is certified in a number of jurisdictions, which allows it to work efficiently with a variety of local and state governments and agencies.

RBG Certifications
<p>VIRGINIA</p> <ul style="list-style-type: none"> • DBE (Disadvantaged Business Enterprise) – Virginia Department of Small Business and Supplier Diversity (VDSBSD) • MBD (Minority Business Development) – City of Richmond <p>DISTRICT OF COLUMBIA (WASHINGTON, D.C.)</p> <ul style="list-style-type: none"> • LDBE (Local Disadvantaged Business Enterprise) – Metropolitan Washington Airports Authority (Airports Authority) • CBE (Certified Business Enterprise) – District of Columbia Department of Small and Local Business Development (DSLBD) • DBE (Disadvantaged Business Enterprise) – District Department of Transportation

CALIFORNIA

- DBE – California Department of Transportation (Caltrans)

CITY OF NEW ORLEANS

- SLDBE – City of New Orleans, Sewerage & Water Board of New Orleans, Louis Armstrong New Orleans International Airport and Harrah’s New Orleans Casino & Hotel

GEORGIA

- COA (Certificate of Authority) – State of Georgia

TEXAS

- DBE (Disadvantaged Business Enterprise) – Texas Department of Transportation

Relevant Experience

The RBG Team understands the challenges facing municipalities today, and it has a demonstrated track record of helping cities restructure when needed, in particular mitigating their financial and operational challenges. RBG regularly works with agencies facing mission critical issues, whether financial concerns or operational issues. Its assessment, turnaround, and restructuring services are swift, effective, and cooperative.

The first step is always a thorough and accurate assessment to define problems and consider the best path forward. RBG’s assessment services provide both the municipality and its financial constituents significant and actionable insights on its past performance, as well as a blueprint for its future performance that accounts for risks and opportunities. We realize that an initial assessment has already been completed, so we will validate and roll forward those recommendations as our starting point.

Guided by the RBG assessment of the current state, we will work with the City of Hopewell to make short-term tactical adjustments that give government leaders time to develop a comprehensive financial and operational plan and acquire buy-in from community, regulatory, and financial stakeholders. We can help execute or lead the turnaround for cities, while also working with state stakeholders to assist in long-term restructuring.

Please see *Sections 3 and 4* for further details on Project Understanding and Proposed Approach.

The RBG Team is effective at:

- Operational restructuring
- Business process improvements

- Organizational redesign
- Efficiency improvements
- Cost reductions
- Contract reviewing and restructuring
- Organizational Change Management

The UHY professionals on the RBG Team have served some of the most varied, complex, and prestigious public sector organizations in the country, including:

- Albany Convention Center Authority (NY)
- Algonac (MI)
- Baltimore City Employee Retirement System (MD)
- County Public School System (MD)
- Board of Education of Caroline County (MD)
- Board of Education of Dorchester County (MD)
- Board of Education of Kent County (MD)
- Board of Education of Queen Anne's County (MD)
- California State Teachers' Retirement System
- Calvert County, MD Fire/Rescue/EMS
- Capital District Regional OTB (NY)
- City of Albany (NY)
- City of Benton Harbor (MI)
- City of Detroit (MI)
- City of Annapolis (MD)
- City of Hazel Park (MI)
- City of Inkster (MI)
- City of River Rouge (MI)
- City of Richmond (VA)
- County of Schenectady (NY)
- Detroit Public Schools
- Eaton County (MI)
- GM RACER Trust/U.S. Treasury (MI)
- Greater Detroit Resource Recovery Authority (MI)
- Ingham County (MI)
- Isabella County (MI)
- Lapeer County (MI)
- Los Angeles Unified School District (CA)
- Maryland Racing Commission (MD)
- Mayor and Council of Federalsburg, MD
- New York Convention Center Operating Corporation (NY)
- Queen Anne's County (MD)
- Somerset County (MD)
- St. Clair County (MI)
- State of Michigan
- Town of Front Royal (VA)
- Tuscola County (MI)
- Washington, D.C.
 - DC Water
 - E911/311 Fund
 - Highway Trust Fund Home Purchase Assistance Program Fund
 - DC Lottery
 - Health Benefits Exchange Authority
 - Health Care Finance
 - Office of Tax and Revenue
 - Office of the Chief Financial Officer
 - Licensing and Consumer Protection
 - Other Post Employment Benefit Fund
 - Unemployment Compensation Fund
 - University of the District of Columbia
 - Not for Profit Hospital Corporation
 - Washington Convention and Sports Authority (Events DC)

Figure 4: City of Petersburg Case Study

RBG and the City of Petersburg

In July of 2016, the City of Petersburg faced \$19 million in unpaid bills, and its budget was \$12 million out of balance. The City had nearly run out of cash and didn't know how it would meet future payrolls or required debt payments. Management had stopped making payments to the Virginia Retirement System on behalf of its employees.

Administrators had diverted the cemetery perpetual care fund and borrowed money for storm water projects, but spent it on unrelated activities. Legally required payments to regional authorities like the jail and the wastewater treatment plant were stopped. Basically, cash from every source was pooled and spent on whatever was the most pressing concern at the time. The utility stopped billing customers because a botched meter conversion project prevented employees from calculating correct bills.

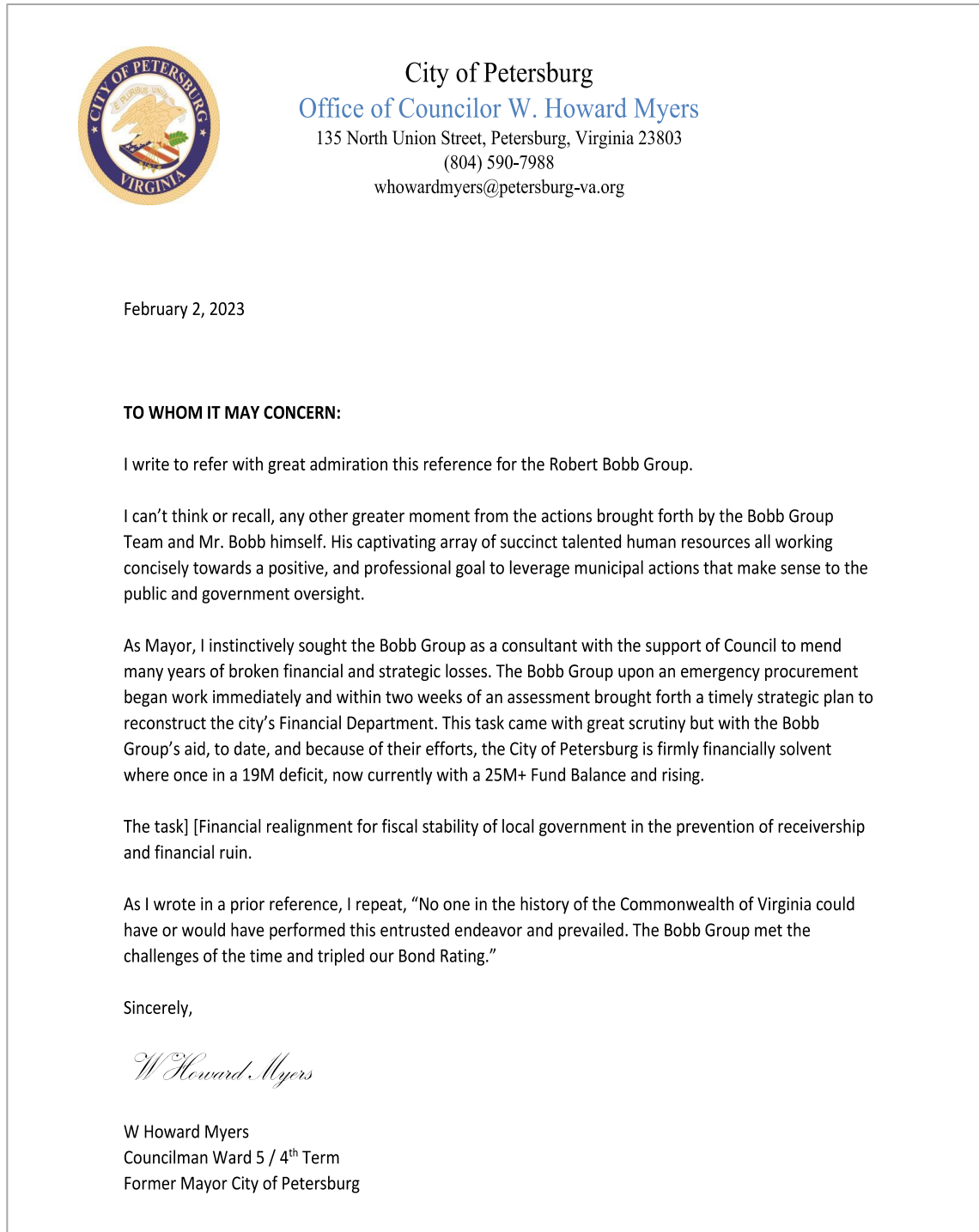
The Commonwealth stepped in to avoid a default by Petersburg, which would have had repercussions for debt issuers across the Commonwealth. An early consulting team diagnosed the problem and made some draconian recommendations, including 10% pay cuts for the entire workforce. Many of the City's good employees fled. In response to public complaints, the City Council fired the City Manager, then hired and fired a second City Manager, and most of the executive team departed. The City Council turned to RBG and Robert Bobb, who was known nationally as a turn-around specialist, and he hired retired Marine Col. Tom Tyrrell to oversee RBG's operation.

RBG swiftly got a handle on cash flow, figured out the extent of the unpaid bills, found checks stashed in drawers, arranged short-term financing, crafted a new budget, cut spending, pressured the Treasurer to collect taxes, and revamped the decrepit utility system. RBG also made an effort to privatize certain city functions that were being managed poorly, in particular the Utility System. It was RBG's view was that the City should privatize this enterprise.

New financial policies were put in place, debt was restructured, water and sewer rates were increased to comply with debt covenants, the organization was right-sized, new managers were hired. Mayor Sam Parham and the City Council made the tough decisions to move forward.

During RBG's day-to-day management and later consulting work, there were numerous successes. The S&P moved the City from a "negative outlook" to a "stable outlook," a critical development. The City restored its lost Commonwealth of Virginia funding to support Social Services, and the Commonwealth gave the City \$420,000 to offset the cost of rebuilding. The City refinanced outstanding bonds to generate significant debt service savings (over \$2 million in FY 2018). It repaid all funds owed to authorities by the end of June 30, 2017, and it reduced payables from about \$18 million to some \$4 million.

Figure 5: City of Petersburg Support Letter



Clients and References

Relevant Local Government Experience Reference 1 (RBG)

Name of Government or Agency: City of Petersburg, Virginia

Phone: (804) 586-5528

Email: sparham@petersburg-va.org

Address: 135 N Union Street, City of Petersburg, Virginia 23803

Government Project Manager (Point of Contact): Sam Parham

Title: Mayor

Performance Period: October 1, 2016 – October 1, 2017 / April 1, 2018 – April 30, 2018

Contract Number: RFQ 2014-1001

Project Title: Professional Services for Interim City Management and Emergency Executive Management

Number of Employees: 250+

Amount of Funds Managed: \$10M +

Summary of Project: RBG was engaged by the City of Petersburg, VA in an emergency management procurement to provide the consultants to 1.) fill the positions of: Interim City Manager, Budget and Finance Director, and Accounting Leads; and 2.) bring the City out of immediate fiscal instability. With a dwindling Standard & Poor Credit Rating and the immediate potential for the City to be unable to fund critical City services, RBG was tasked with a tremendous undertaking. RBG's key duties were to control all City operations, including Interim City Management, Public Operations, and Financial Operations as part of the Emergency turnaround and restructuring services.

The City faced a financial emergency of +/- \$18M in accumulated arrears up to the period ending June 30, 2016. The ability to make payroll was in question and a lawsuit threatening to take the City into receivership was underway. Additionally, as part of the deficit, a Davenport's report warned on August 3rd, the S&P downgraded the city's rating from BBB to BB with negative outlook and immediate risk for the ability to pay for essential services such as police, fire, and EMS. In addition, the City faced immediate debt in emergency service operations to include unpaid Police, Fire and EMS assets (i.e., fleet and fleet maintenance costs), dwindling staffing resources (i.e., vacant police k-9 program, vacant crisis intervention Sergeant, among 17 other program vacancies), unmanageable dispatch workloads, and deficient technology and safety resources. After a short nine months on the job, Standard & Poor's Global Ratings Services raised the City's credit outlook. The once-beleaguered City made headlines for months

as leaders struggled with a debt load in the millions, but under the leadership of the RBG Team the City made significant efforts to improve its financial footing.

Relevance to Solicitation: RBG is comfortable in the role of coming into an agency or government and bringing a critical eye to examining the current status of operations and being able to shift toward a desired future state. Given RBG's experience in turning around local governments, it would be an obvious choice to assist the City of Hopewell.

Relevant Local Government Experience Reference 2 (RBG)

Name of Government or Agency: City of Petersburg, Virginia

Phone: (804) 590-7988

Address: 431 W Washington Street, Petersburg, VA 23803

Government Project Manager (Point of Contact): W. Howard Myers

Title: City Councilman, Ward 5, and Former Mayor

Relevant Local Government Experience Reference 3 (RBG)

Name of Government or Agency: Office of the Chief Financial Manager, District of Columbia Government

Phone: (202) 442-6383

Email: keith.richardson@dc.gov

Address: 1101 4th Street, SW; Suite: 700, Washington DC 20024

Government Project Manager (Point of Contact): Keith Richardson

Title: Deputy Chief Financial Officer

Performance Period: July 2016 – April 2021

Contract Number: CFOPD-16-C-035

Project Title: Change Management Services

Number of Employees: 500+

Project Value: \$3,918,341 for Base Year to Option Year Two

Summary of Project: RBG's Organizational Change Management (OCM) and Business Process Re-Engineering Teams were engaged to create a comprehensive strategy that captures all interdependencies and intersections within OTR in order to mitigate risks and realize benefits of the newly developed comprehensive tax software system (Modernized Integrated Tax Systems ("MITS")).

Furthermore, RBG was tasked with auditing the Compliance division within the Office of Tax and Revenue. In addition to performing the audit, RBG was tasked with determining how the new System is functionally utilized throughout the department, with the intent on determining business and technology risk factors, integration management, KPIs and SOP alignment, and research and benchmarking against cities of similar financial strength.

Key Scope Activities: Business Process Re-Engineering; Organizational Change Management; Creation of Key Performance Indicators; System Go-Live Readiness Assessments; System Post Go-Live Efficiency Assessments; System Integration Risk Assessments; Creation of Business Processes Flow Charts; Creation of Policies and Procedures; Efficiency Audits; Internal/External Communication Planning and Implementation; Agency Re-Branding; Organizational Analysis; Training Analysis and Audit; Competency Frameworks; Leadership Action Plan Creation; Creation of Standard Operating Procedures, among other deliverables.

Relevance to Solicitation: RBG developed comprehensive business processes for the Office of Tax and Revenue under the Office of the Chief Financial Officer. Our Team assessed the current state of the agencies workflows and bridged the gap between recently integrated third party workflow management platforms and the agencies core business functions. Upon re-engineering the agency's business processes, our team then developed comprehensive training materials and hosted training seminars at all levels of staff, ensuring that agency wide, every stakeholder involved was fully educated and invested in the organization's new procedures.

Relevant Local Government Experience Reference 4 (RBG and Accenture)

Name of Government or Agency: The City of Richmond

Phone: (804) 543-7837

Email: cynthia.newbille@richmondgov.com

Address: 900 E Broad Street #200, Richmond, VA

Government Project Manager (Point of Contact): Dr. Cynthia Newbille

Title: City Council President (former)

Performance Period: January 10, 2022 – March 31, 2022

Contract Number: CFOPD-16-C-035

Project Title: City of Richmond Fiscal and Efficiency Review

Number of Employees: 500+

Project Value: \$300,000 for the original assessment. The team has been engaged to provide implementation and project management assistance following the review.

Summary of Project: The City of Richmond engaged Robert Bobb Group and Accenture to assess, analyze and review the city’s organizational structure and processes to identify related efficiency opportunities. The two organizations collaborated on this Fiscal and Efficiency Review to provide subject matter expertise in government service delivery and operations, data analysis, opportunity assessments, and program management through the following positions:

- Government Senior Advisor
- Project Manager
- Financial Analyst
- Data Analyst

Key Project Scope: One-on-One Stakeholder Interviews and Focus Groups; Locality Benchmarking, Current-State Assessment Readout; Data Analysis; Gap Analysis; Best Practice Identification; Prioritization of Opportunities and Initiatives; and Implementation Planning.

Relevance to Solicitation: In collaboration with Accenture, the RBG Team assessed the current state of Richmond’s organizational structure, policies, operating procedures, and legislative requirements. Through the final deliverable, our Team identified opportunities of improving service delivery, promotion of efficiency, and achievement of cost-effective use of financial resources and assets.

Relevant Local Government Experience Reference 5 (UHY)

Name of Government or Agency: Historic St. Mary’s City Commission

Phone: 703 201 3434

Contact Email: timheely@hotmail.com

Address: P.O. Box 39 | St Mary’s City, MD 20686

Government Project Manager (Point of Contact): Rear Admiral Timothy Heely | Chair

Contact Title: Historic St. Mary’s City Commission Internal Audit Services

Performance Period: 2022-Present

Contract Number: Unavailable

Project Title: Historic St. Mary’s City Commission Internal Audit Services

Number of Employees: 42

Amount of Funds Managed: \$7.1MM Operating Budget

Summary of Project: Conduct an internal audit to evaluate the effectiveness and efficiency of HSMCC’s management practices in the areas of procurement, human resources, disbursements,

purchasing cards, and fleet management. To include making recommendations on how such functions can be monitored more effectively and efficiently.

Relevance to Solicitation: Internal Audit Services for local government.

Relevant Local Government Experience Reference 6 (UHY)

Name of Government or Agency: Anne Arundel County, Maryland

Phone: 410 222 2366

Contact Email: extrum99@aacounty.org

Address: 44 Calvert Street Annapolis MD, 21401

Government Project Manager (Point of Contact): Chris Trumbauer, Senior Policy Advisor to the County Executive, Budget Officer, Office of Finance

Contact Title: Anne Arundel County, MD ARPA Services

Performance Period: 2021-Present

Contract Number: 6153-002-OB – Anne Arundel ARPA

Project Title: Anne Arundel County, MD ARPA Services

Number of Employees: 3,735

Amount of Funds Managed: \$113MM

Summary of Project: Management and monitoring of their approximate \$113 million in ARPA funds.

Relevance to Solicitation: Example of UHY’s management and monitoring proficiency.

Relevant Local Government Experience Reference 7 (UHY and RBG)

Name of Government or Agency: Metropolitan St. Louis Water District

Phone: 314-768-2735

Contact Email: strenz@stlmsd.com

Address: 2350 Market Street, St. Louis, MO 63103

Government Project Manager (Point of Contact): Steve Trenz

Contact Title: Metropolitan St. Louis Water District Co-Sourcing Internal Audit Services

Performance Period: 2022-Present

Contract Number: 15844

Project Title: Metropolitan St. Louis Water District Co-Sourcing Internal Audit Services

Number of Employees: 900

Amount of Funds Managed: \$253.6MM Operating Budget

Summary of Project: Co-Sourcing Internal Audit services in tandem with the MSD Internal Audit Administrator (IAA) who performs risk analysis and development of annual audit plan. UHY assists the IAA in carrying out the annual audit plan for each fiscal year under the supervision of the MSD's Board of Trustees. UHY ensures Internal Audit function is adequately staffed, IA function is carried out successfully, complying with District charter specific requirements, and executes engagements based on the identified risks facing the district. UHY, in conjunction with RBG, performed IT Audit Services to ensure internal controls existed and function properly. Additionally, RBG advised on a potential new IT ERP System fit gap.

Relevance to Solicitation: Showcases the Team's Co-Sourcing Internal Audit Services and IT Audit Services.

Required Statements

RBG will provide satisfactory supervision of its on-site staff on a day-to-day basis. No existing conflicts exist with the Offeror and the City.

Section 2: Technical Proposal

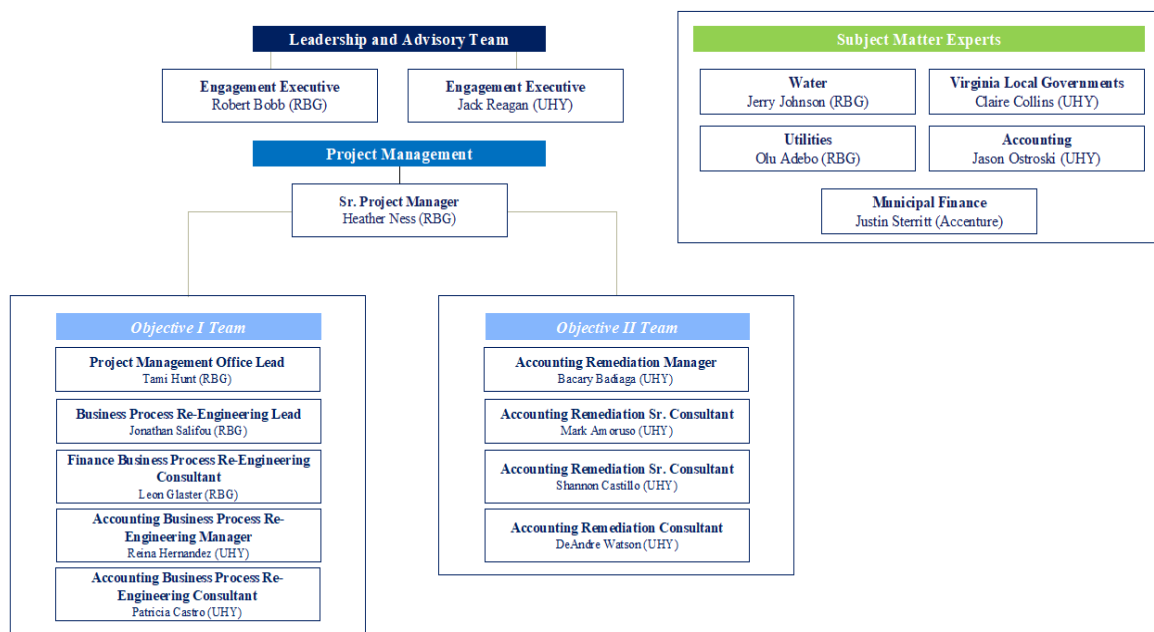
Project Team Qualifications

The City will be well served by choosing a leading and experienced team that has the resources and knowledge of jurisdictions and departmental operations to help successfully guide this project. As the City has been working to improve its financial operations and to align its budgeting to meet its current and future needs, the RBG Team will provide the strategies and tactics to ensure success and achieving the City’s goals. Making touch decisions guided by wise strategy will drive the imperative to bring the City back to a stable and sustainable financial status.

Organizational Chart

The RBG Team organizational chart indicates the resources and individuals we will bring to this engagement. RBG commits to providing resumes showing the professional resources we would consider candidates for this period of service. Please see Section 3 for the RBG Team’s resumes.

Figure 6: Project Organizational Chart



As part of any engagement process, RBG has developed a strong bench of experts and industry leaders. Our consultancy brings strong practical knowledge, insights, and expertise is focused on municipal operations. Heather Ness will serve as our Senior Project Manager for this engagement.

The following chart outlines engagement team roles and team member backgrounds. Our RBG Team personnel named in the proposal shall remain assigned to the project throughout the period of the contract. No diversion or replacement will be made without submission of a resume of the proposed replacement with final approval of the Secretary of Finance.

For detailed information regarding the background and experience of each proposed team member including their capabilities and experience, as well as a general description of similar services previously provided by the team member to other entities or organizations, ***please see Section 3: Resumes for all RBG Team member resumes.***

Our Understanding of the Project

The City of Hopewell, Virginia, is seeking these services in response to the Commonwealth’s decision to initiate an Emergency Response for Financial Turnaround Services. The Virginia Auditor of Public Accounts (APA) formally identified the City of as potentially being fiscally distressed and recommended invoking an intervention based on State Budget language. After reviewing the City’s 2018 audit report, the APA said certain factors indicate a situation of distress in the context of the City’s significant issues with submitting audited financial statements.

Given this circumstance, it was determined it would be prudent to trigger Financial Turnaround Services. Such services would have as its primary aim to investigate, assess, and recommend new pathways to support the City’s key financial processes, audit functions, ongoing ERP system implementation, and stabilizing the City’s organizational financial structure and overall internal control framework.

“This is a five-alarm fire. It’s been burning at a five-alarm level for a long time. This cannot continue.”
 -- Commonwealth of Virginia’s Secretary of Finance Stephen Cummings

The City of Hopewell can leverage independently verified annual financial audits to maintain its sovereignty, reestablish City services, access capital markets, and restore confidence among its citizens.

Government auditing services have enormous value in rebuilding confidence in government services, especially following financial distress that may have diminished citizen trust and engagement. Helping the City achieve its goals and meet critical state and national financial standards will improve performance and deliver confidence to citizen stakeholders.

The APA broke the effort down into two phases. Phase 1 would focus on assessing the City's current financial status through a:

- Financial audit reporting status assessment including material issues, obstacles, and viability of current delivery schedule. Including an assessment of past audit issues identified and whether those have been resolved.
- Assessment of the City's (and any component units') current financial condition, liquidity, ability to meet obligations and provide essential city services, any structural budget imbalances, etc.
- Assessment of City staff's ability to process administrative and financial transactions, and identification of staffing needs, including accounting and financial reporting capabilities to timely and accurately process and record financial and accounting transactions, strength of accounting and financial controls, and ability to perform critical reconciliations and business processes that directly impact the financial statements, including cash reconciliations.
- Specific analysis regarding the City's wastewater treatment facility rebates owed and use of Coronavirus Relief Funds from the federal government.
- Series of consultations with City officials, including the City Manager, City Council, Mayor, Treasurer, Finance Director, component units' finance leadership, external auditor, financial advisor, Auditor of Public Accounts, and other relevant stakeholders to evaluate financial challenges and resources needed.

The No. 1 step to improving performance is gaining a complete understanding of operational and organizational practices. RBG's financial assessments and organizational analysis are two of our most requested services. We achieve a deeper understanding by surveying and assessing key organizational practices. We then use this insight to create detailed plans and implement strategies to optimize outcomes for the City.

RBG acknowledges the City's Statement of Work, as outlined in the RFP, and the clearly defined scope.

Project Approach & Deliverables

The RBG Team has vast experience in financial turnaround services related to project management, program management, and administrative support. We have the programmatic and financial knowledge, experienced people, and the approach needed to drive achievement successfully and efficiently. Our commitment to our clients provides the comfort and security

that our Team will be readily available to assist the City throughout the delivery of services, and that we can meet your needs.

We are committed to creating an environment of collaboration in which the City has access to the plans, programs, procedures, files, and systems generated from the project. Through purposeful communication, the RBG Team will foster a dynamic, sharing relationship with the City and its staff. Sustained two-way communication will enhance the focus, success, and impact of each task and the project as a whole in terms of its timeline and cadence. Within one week of the start of the contract, our Team will provide a detailed communication plan tailored specifically to meet the needs of the City and its team.

Objective I: Establish Fiscal PMO

Planning

We will begin our project by meeting with the City immediately after our appointment as service providers to co-develop expectations for the project. We will hold meetings with the City Manager, City Council, Mayor, Treasurer, Finance Director, component unit finance leadership, external auditors, financial advisors, and Virginia Auditor of Public Accounts to evaluate financial challenges and resources needed to support the City's key accounting and financial reporting processes, audit functions, the ERP system implementation and to assess the City's organizational financial structure and overall internal control framework. We will validate our planned approach with the City, making sure that we address concerns effectively. In this manner, we will gain a deeper understanding of the City's needs and expectations that, in turn, will allow us to focus our efforts on critical areas.

Establishing a Project Charter

For RBG, the Project Charter is the single most important document for any project, as it defines its most essential elements. The Charter, in tandem with RBG's Stakeholder Analysis and Communications Plan, codifies project intent and communicates its critical features to the project sponsor, key stakeholders, and any other central personnel. The Charter aligns the project's objectives with organizational objectives, and officially authorizes the Project Manager to begin initiating and executing the project.

We will then finalize a written project plan using the information gained during the co-development sessions. The project plan will detail each phase of the project and will include planning assumptions and decisions, scope of services, timelines, and dependencies.

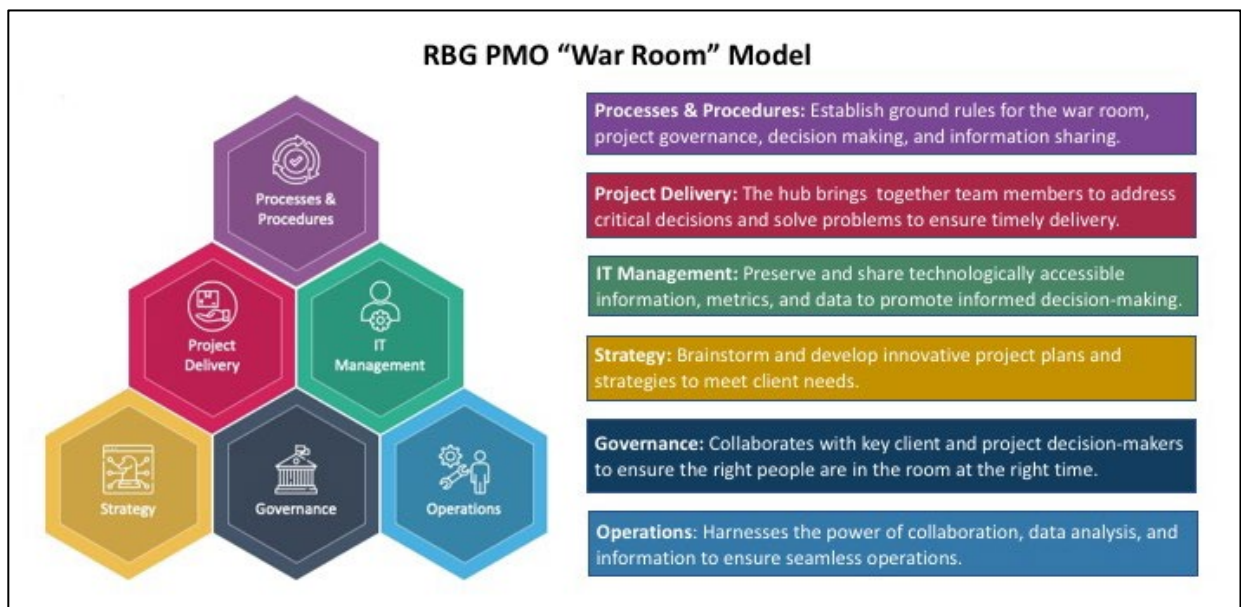
Establishing the Fiscal Project Management Office (PMO)

The RBG Team has the scale and reach to restore the City's equilibrium because RBG's senior professionals are able to respond in real time. The City has set a very ambitious timeframe to

complete four years of back audits and to address a multitude of accounting, financial reporting, and internal control issues.

Any successful engagement depends on a well-built and efficiently executed Project Management Office (PMO). For the RBG Team, an effective PMO must act as an agile and responsive “War Room” where we gather information and people together in a single place to work in collaboration, share information, advance project milestones, and resolve project challenges.

Figure 7: PMO War Room



RBG’s PMP-certified PMO Team is expert in leveraging the “War Room” Model to the benefit of the City. We are primed to deliver the expertise and efficiency to this situation for the City. The PMO Team consists of a group of accounting and financial professionals with expertise in annual comprehensive financial report preparation; year-end closings; bank reconciliations; financial policies, business processes, and procedures; internal controls; grants management; and fiscal sustainability plans.

The talented PMO is built on a model that supports the City’s financial team and remedies the accounting and financial issues that afflict the City today. Given the urgency of the tasks, the PMO Team will immediately work with the external audit firm to complete prior-year fiscal audits, and the RBG Team will work with the Finance Director to develop monthly financial reports and create a cash flow and revenue investment plan.

RBG will have budgeted the resources necessary to achieve the goals of this project and has scaled the project management team capabilities to match the proposal requirements. The PMO Team brings:

- Extensive grants management experience and is well versed in COVID relief grants processes;
- Wide-ranging public school district accounting and financial experience;
- Knowledge and of municipal water and utilities;
- Broad knowledge of debt management and capital financing options; and
- Familiarity with the Tyler Munis ERP system.

Assigning Project Teams

RBG would establish a **Fiscal Project Management Office & Finance Department / City Treasurer Leadership Team**, which would provide comprehensive guidance to the RBG Team on high-level management decisions. The members of the Leadership Team include:

- City of Hopewell Finance Director
- City of Hopewell City Treasurer
- City of Hopewell COTR
- RBG Engagement Executives
- RBG Sr. Project Manager
- RBG Subject Matter Experts

In order to complete this project within the aggressive timeframe set by the City, the PMO's work will be guided and executed by three critical project teams. RBG believes this work can be executed more effectively by establishing a series of focused teams under a **Priority Improvement Strategic Taskforce**. The teams include:

The **RBG Audit Completion Project Team (ACPT)** will operate in conjunction with the RBG Team's highly regarded licensed national CPA firm and will develop a strategic plan to complete the most outstanding (initial) annual financial report that is currently in arrears. The ACPT will also:

- Negotiate with the external audit firm to combine the next three audits in arrears into a combined audit predicated on an unqualified initial audit;
- Develop a process with timelines to reconcile all bank accounts in conjunction with the Finance Director Team (FDT);
- Develop a process with timelines to bring up to date the accounts receivable, accounts payable, and payroll accounts in conjunction with the FDT;

- Validate all journal entries, general ledger postings, and adjustments to ensure they are properly recorded and supported by appropriate documentation in conjunction with the FDT.

The **RBG Internal Control, Business Process, & Policy Project Team (ICBPT)**, in conjunction with the FDT, will develop a timely and accurate financial reporting process to be presented to the City Manager and Council on a monthly basis. The RBG Finance Subject Matter Expert (SME) and three CPAs would comprise this team. The SME is an MBA with over 40 years of city and school district expertise. The CPAs have a deep understanding of transactional accounting and financial business processes. In conjunction with the FDT, the ICBPT will:

- Mandate a business process that will outline segregation of duties to protect the city from fraud and abuse;
- Establish an authorization and approval business process;
- Develop a cash flow report;
- Implement the Munis “Month End Manager” module to monitor unposted journals, unbalanced journals, and unbalanced cash accounts, along with the Information Technology Director (ITD); and
- Assess and customize the City’s Munis Fixed Asset module to meet audit requirements, along with the ITD.

The **RBG Grants & Wastewater Facility Project Team (GWPT)** in conjunction with the FDT will evaluate the use and accuracy of all revenues in rebate calculations. The RBG Finance SME and one CPA would represent this team. The Finance SME is an MBA with a broad understanding of grants management and utility operations. The CPA has experience in the Single Audit Act requirements and grant accounting. The GWPT will:

- Develop talking points for not including leachate revenues as part of the rebate calculation in conjunction with the FDT;
- Consider the concerns of manufacturers and come to an agreement that incorporates their interests;
- Finalize a capital and operating improvement plan by Dewberry Associates for the wastewater facility, in conjunction with the FDT;
- Create a Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Final Rule. Recipients may elect a “standard allowance” of up to \$10 million to spend on government services through the period of performance.

Restructuring Approach

To assist with the restructuring effort, the RBG Team will perform a number of key services as it conducts its assessment of the financial operations for the City and its current ability to meet its obligations. Activities include:

- Gaining an understanding of the organizational goals, service levels, and future directions desired by the City.
- Reviewing existing financial systems via document study and interviews with key administrative staff members and administrators that included all County department heads.
- Collecting, reviewing, and analyzing the existing organizational charts and position descriptions, as well as reviewing information and documentation for formal definitions of responsibilities and reporting relationships.
- Reviewing and collecting departmental input, output and throughput data including results and performance measures.
- Examining audits, financial documents, and comparing existing duties and relationships inside the organization to the formalized structure in place.
- Synthesizing information about the existing organization structure and financial services.
- Meeting with City and Commonwealth officials to report on the status of the engagement and project performance pursuant to the contract.
- Be available to individual members of the City administration, as they may require.

RBG helps clients with strategy development, rapid strategy implementation, and strategic knowledge systems that deliver measurable financial and operational results. RBG leverages best practices including management dashboards, benchmarking analysis, interviews, process modeling, and the “Balanced Scorecard” approach that has been recognized by the *Harvard Business Review* as one of the most significant management innovations of the past 75 years.

Through innovative solutions that combine knowledge and technology, RBG works with government clients to create business processes that are agile, anticipatory, and highly effective. Distinctive competencies include defined appropriate governance structures; board development and training; defined measures of success for the board; and improved financial and operational structures.

The RBG Team will assist the City in identifying key risk areas mapped to business objectives, strategies and significant activities, and processes. The RBG Team’s advisory work involves performance design and operation effectiveness reviews of internal controls for financial and operating processes, such as financial reporting, procurement, treasury and cash management, and project and construction management.

The key to effectively protecting and growing returns for an organization’s stakeholders is to identify and manage the risks that could prevent the organization from achieving its objectives. When key risks are clearly identified, risk management efforts can focus on the risks that could

have the most significant impact on the organization. RBG’s enterprise risk assessment is a highly effective and practical approach that provides insight on inherent risks and then links them to the City’s objectives, initiatives, and processes. We can help maximize operational and financial performance while reducing financial risk, helping the City to reduce costs and improve financial performance.

Business Process Re-engineering

The RBG Team’s Business Process Analysis and Improvement Service assists clients in streamlining business processes to improve their effectiveness, efficiency, and adaptability. We focus on thoroughly documenting, analyzing, and improving all processes to ensure that the newly implemented strategies and procedures produce the desired results (effectiveness), consumes as few resources as possible (efficiency), and can co-evolve with changing client needs (adaptability). The RBG methodology includes the following analysis and tasks, typically performed in the sequence indicated by answering the following questions:

- What are the configurations and reporting structures, and what are the current policies and procedures?
- What functional area business processes are documented in the form of procedures and manuals that include process or workflow diagrams such that we can assess the activities that make up a process and determine which add value, which are required by law or regulation, and which provide no value? What cost analysis reports, CAFRS, and efficiency reports coincide with these assessments?
- What unnecessary administrative work (e.g., obtaining unnecessary approvals) may be eliminated?
- What duplicate efforts (e.g., performing redundant reviews) may be eliminated?
- Are management and internal controls documented and are they actually applied?
- How can time be reduced to perform processes (i.e., reduce cycle time)?
- Which activities are automated in the organization (e.g., performing routine, repetitive tasks)?
- What performance measures does management provide their “buy-in” to effectively enhance their efficiency in their grants management operation?

To answer these questions, the RBG Team utilizes a variety of techniques, including structured interviews and process modeling/simulation to gain a greater understanding of current state processes and what changes may be needed to improve fiscal processes in the future.

Techniques include:

Structured interviews: Based on the City’s specific goals, RBG consultants prepare interview questionnaires that are used to conduct interviews with stakeholders within or external to the organization. Stakeholders may include process owners, internal customers, and external

customers. The RBG Team uses the information from the interviews to develop graphic representations of the current process (As-Is model).

Process Modeling/Simulation: To graphically depict the current processes (As-Is model) and improved processes (To-Be model), RBG uses several process modeling tools and conventions. Depending on the client's needs, process flowcharts may be functional or geographic in nature. These tools are widely used and incorporated in processing mapping standards for graphically capturing business processes and data requirements. In addition, these tools assist in conducting dynamic process simulation to determine the time required to perform processes, assist in identifying bottlenecks, and other process impediments. These models then tie expertly to documented Standard Operating Procedure steps.

Struggling municipal governments frequently face operational challenges. The source of these issues may be internal or external, or both. We're experienced at identifying the root causes of deteriorating business processes and systems, and developing strategies to manage change, and implementing solutions that improve the short- and long-term prospects of the City.

Deliverables

The RBG Team is committed to following through on its timeline and providing the City with the deliverables and milestones for Objective I. These deliverables follow the RFP's outlined and requested documents. Included deliverables:

- Project Charter, the document outlining objectives and providing clarity and direction for the project team.
- Stakeholder Analysis and Communications Plan.
- Current State Assessment: A report outlining findings, results, opportunities for improvement /recommendations for addressing gaps in internal control categorized by timeframe (short term, medium term, long term) and by priority (low, medium high), overall conclusions, including:
 - Accountability reporting structures to City Council, the City Manager, and Component Units
 - Critical Action Plan to address outstanding material weakness and internal control issues.
 - Plan to monitor progress to complete prior year fiscal audits.
 - Fit gap analysis to address business process issues with the current Munis ERP and align best practices business processes.
 - Future State Business Process Maps and Procedures
- Organizational Change Tasks and Training.
- Turnaround Plan accountability status reports to monitor progress of actions.

- Documentation of each business process, including a visual diagram illustrating key steps in the process as well as risk, key controls, and personnel (by title or position only) involved in the process, including:
 - Current month and year-end closing process.
 - Policies for Controls and Reporting.
 - Financial management policies and procedures bases on the best practices, Standard Operating Procedures (SOPs).
 - Repeatable data & uniform budget reporting for Financial Reports.
 - Wastewater treatment facility obligation reconciliations in coordination with Hopewell Water Renewal and industrial ratepayers.
 - Grant expenditure process and procedures.

Objective II: Accounting Remediation Services

The RBG Team possesses an experienced group of professionals to respond to the City's auditing and attest needs. With UHY as a member of the AICPA Government Audit Quality Center, it engages in continuous training to ensure the team understands the latest regulatory and reporting requirements, and it can respond for the need for audits, reviews, and compilations of local government financial statements; grant agreement compliance audits; and state, federal and Uniform Guidance audits. The RBG Team believes that financial audits help government entities in their efforts to maintain public confidence and ensure the integrity of public finances on an annual basis. An independent audit confirms that financial data and other information is reliable and can be trusted.

The RBG Team is able to address and assist with the backlog of cash and general ledger reconciliation, with hands-on financial support. It also can complete outstanding financial statements that have not received an unqualified opinion since FY 2018. Additionally, the RBG Team can address outstanding audit findings, deploy resources to drive audit preparation and the material weakness remediation process simultaneously. The RBG Team can assist with monthly reconciliation of various enterprise funds of the City (Wastewater Treatment Facility, Sewer Service, Solid Waste, Storm Water, Beacon Theater).

The RBG Project Team Lead will be UHY. The firm has extensive experience in the key areas needed to complete outstanding financial statements, finish cash and general ledger reconciliations, assist in the monthly reconciliation of various enterprise funds, and optimize City Tyler Munis technologies for data and reporting. In addition, the RBG Financial SME has knowledge of the Tyler Munis ERP system and many years of City and school district accounting and financial reporting experience.

Reconciliation Process

The RBG Project Team will meet with the Finance Director to obtain an understanding of the monthly closing process and obtain the list of all reconciliations that get prepared monthly and who is responsible for the preparation. RBG will document when the last reconciliation was completed and establish plan to bring reconciliations up to date.

Currently, there are 36 outstanding audit findings from Annual Comprehensive Financial Reports (ACFR) that were not completed between FY 2014 to FY 2018. The RBG Audit Team will organize the audit findings into specific financial groupings. Required actions will be developed in conjunction with the City's Finance Director, and timelines will be scheduled to remedy all audit findings.

Based on our knowledge of the City and our experience with other Virginia localities, we believe the reconciliations will likely include the following:

- Cash and investments; tax revenue and receivable; accounts receivable; due to/from school board; due from the federal government; due from the state government; accounts payable; accrued liabilities, including payroll accruals.
- Annual account reconciliations: inventories; prepaid expenses; notes receivable; capital assets; general obligation bonds; capital leases; claims and judgments; compensated absences; landfill closure; net pension liability; net other post-employment benefits (OPEB) liability; net position.

The RBG Team will make it a priority to complete outstanding ACFRs that have not received an unqualified opinion. Those steps include:

- Set up meeting with external auditor to establish document and report timelines for FY 2020; 2021; 2022; 2023 (FY 2019 may need to be restated) ACFR's;
- Compose the Management's Discussion and Analysis report;
- Preparation of all required Financial Statements and Schedules;
- Completion of the notes to the Financial Statements;
- Finalize required Supplemental Information;
- Balance the School Board Component Units;
- Balance the Children Services Board Component Units; and
- Prepare the information for the Single Audit Compliance Section.

Overarching Work Plan

Based on our discussions with the City and its leadership, we understand that the City is substantially behind in closing its financial books and records for fiscal years 2020, 2021, and 2022 and for obtaining an independent audit of its financial statements for those fiscal years.

We reviewed the City's audited financial statements for fiscal years 2017, 2016 and 2015, noting that there were opinion qualifications and disclaimers on various component units. Based on a discussion with Rachel Reamy, Local Government Audit Manager at the Virginia Auditor of Public Accounts, the City is NOT required to reissue the fiscal year 2017, 2016, and 2015 financial statements to remediate the balances that resulted in the modified/disclaimers of opinion. We further understand from our discussion with Ms. Reamy that the City has engaged an independent auditor who is prepared to conduct the audits of fiscal years 2020 through 2022 once the books and records are prepared to be audited.

To launch the engagement, we will meet with the Finance Director to obtain an understanding of the monthly closing process. We will obtain, or develop, a list of all reconciliations that are prepared monthly and who is responsible for the preparation. For each open fiscal year (2020, 2021 and 2022), we will obtain an understanding of the status of each of those reconciliations.

Beginning with fiscal year 2019, for any reconciliation that is not complete, or that would not provide sufficient, competent audit evidence to substantiate the account balance to the independent auditor, we will complete that reconciliation. We believe, based on our knowledge of the City and our experience with other localities, that these reconciliations will likely include the following:

- Cash and investments (must be coordinated with the Treasurer)
- Tax revenue and receivable (must be coordinated with the Commissioner of the Revenue and the Treasurer)
- Accounts receivable
- Due to/from School Board (must be coordinated with the School Board)
- Due from the federal government
- Due from the state government
- Accounts payable
- Accrued liabilities, including payroll accruals

Certain reconciliations will only need to be prepared annually to support balances, amounts and disclosures in the City's annual financial statements, including:

- Inventories
- Prepaid expenses
- Notes receivable
- Capital assets
- General obligation bonds
- Capital leases
- Claims and judgments
- Compensated absences
- Landfill closure
- Net pension liability
- Net OPEB liability
- Net position

We will also assist with the monthly reconciliations of the various enterprise funds of the City (Wastewater Treatment Facility, Sewer Service, Solid Waste, Storm Water, Beacon Theater). We understand that the failure to reconcile these accounts properly has resulted in financial statement opinion qualifications. They are:

- Cash and investments
- Accounts receivable
- Due from the state government

- Accounts payable
- Accrued liabilities, including payroll accruals

Again, certain reconciliations for these enterprise funds will only need to be prepared annually. They are:

- Notes receivable
- Interest receivable
- Capital assets
- Refund credits payable
- Bonds payable
- Unearned revenues
- Net pension liability
- Net OPEB liability
- Net position

We will also assist with the preparation of the City's annual financial statements, including management's discussion and analysis, all statements and schedules, footnotes, required supplementary information, statistical information.

We also understand that the Commonwealth has halted reimbursement of the City's eligible expenditures under the Comprehensive Services Act. This halt in reimbursement is due to the City's failure to file required reports. We can also assist the City in completing these required reports so that the City can begin to receive these reimbursements.

In addition to getting current in its annual financial statement audits, the City must also get current in its Uniform Grant Guidance audits, commonly referred to as the "Single Audit." Because the City expends more than \$750,000 annually in federal awards, it must obtain a single audit of its grant funds. These single audits are generally executed concurrently with the annual financial statement audit. Because of delays in the annual financial statement audit, the City is also behind on obtaining its single audits. The last single audit completed was for the fiscal year ended June 30, 2018. The single audit delay creates the risk that the federal awarding agencies could delay or stop reimbursement of allowable expenditures, similar to what the Commonwealth has done with the Comprehensive Services Act. The basis for the single audit is the development of the schedule of expenditures of federal awards.

The Auditor of Public Accounts provides the State Disbursements Report to localities based on data extracted from the State's accounting and financial reporting system. This report is provided to local government officials and their auditors annually. The report shows most disbursements from state agencies to local governments and serves as a revenue confirmation.

The State Disbursements Report distinguishes between state assistance and federal pass-through assistance. The state assigned fund numbers for federal pass-through assistance vary, but the Disbursement Report may be used in conjunction with the APA's annual Federal Programs Index and information received directly from the state agencies to test proper classification of intergovernmental revenues and to assist in determining the completeness of the schedule of expenditures of federal awards.

For each of the open fiscal years (2020 through 2023), we will perform the following:

- Obtain the state disbursements report and reconcile the report to the City's general ledger as required by the Auditor of Public Accounts *Specifications for Audits of Counties, Cities, and Towns*.
- For each of the federal programs identified, obtain the federal reports that have been previously filed to ensure that the reports properly reconcile to the general ledger. For any reports that do not reconcile, contact the appropriate federal or state authorities to determine whether revised federal reports should be filed. If no reports have been filed, ensure that the proper federal reports have been filed.
- For each of the federal programs identified, determine, as of the end of the respective fiscal years, whether any "carryover" funds are available. Determine whether a separate general ledger account exists for each grant for which there are multiple grant years. Having separate general ledger accounts for each year of grant funding facilitates the tracking of carryover amounts and enhances budgetary funds administration.
- Develop the schedule of expenditures of federal awards, notes to the schedule of expenditures of federal awards, schedule of findings and questioned costs, summary of prior audit results, and corrective action plan for each of the years under single audit.

As the City has historically obtained a combined single audit with the Hopewell School Board, the activities above will be closely coordinated with the School Board.

Deliverables

The RBG Team is committed to following through on its timeline and providing the City with the deliverables and milestones for Objective II. These deliverables follow the RFP's outlined and requested documents. Included deliverables:

- Current State Assessment, including:
 - Current state of books and records for fiscal years 2020 through 2023
 - Status of reconciliations for fiscal years 2020 through 2023
 - Review of existing policies and procedures
- Current month and year-end closing processes.

- Outstanding financial statements that have not received an unqualified opinion, working collaboratively with the City's outside financial auditor.
- Basic financial statements (MD&A, financial statements, notes to financial statements, RSI, Notes to RSI).
- Schedule of expenditures of federal awards (SEFA), notes to SEFA, schedule of findings and questioned costs, summary of prior audit results, and corrective action plan.
- Completed fraud risk matrix for all identified fraud risks.
- Single audit reporting package.
- Financial management policies and procedures based on the best practices, Standard Operating Procedures (SOPs).

Reporting and Project Closeout

The RBG Team utilizes an issues matrix tool to track all issues. The tool identifies the issue; the person responsible for bringing closure to the issue; the discussion held with management about the issue; and if there is a valid finding. This issues matrix will be shared with the City on a regular basis to keep management abreast of the issues and the status.

At project closeout, the RBG Team will be setting the City up for future state performance. We will provide:

- Audit support for any of the fiscal year audits that remain unissued after all fiscal year 2023 bookkeeping has been completed.
- Audit readiness assessment for fiscal year 2024 audit.
- Ensure a smooth transition of these efforts to the City Manager and/or Finance Director.

Any additional areas where improvements are necessary will be collected, prioritized, reviewed, and documented in the RBG Team report.

Section 3: Resumes

The RBG Team is exceptional in delivering services to public sector clients because its staff has a long history of serving municipal and state governments. The breadth and quality of their experience and expertise is revealed by their resumes:

ENGAGEMENT EXECUTIVE



ROBERT C. BOBB
President & CEO

The Robert Bobb Group,
LLC
1025 Connecticut Ave. NW
Suite 1000
Washington, DC 20036
www.robertbobbgroup.com

Education, Licenses & Certifications

- MS, Business, Western Michigan University, Kalamazoo, MI
- BA, Political Science, Grambling State

Background

Robert C. Bobb leverages more than 40 years of executive management experience in both the private and public sectors. He is the owner, President and CEO of The Robert Bobb Group, LLC (RBG), a multi-faceted private/public sector consulting firm specializing in: Government Transition Advisory Services; Public and Private Sector Turnaround Consulting; Financial and Organizational Restructuring; Expert Witness Services; Budget Management Services; Labor Relations; Economic Development Advisory Services; Emergency Planning, Public Safety and Policing, Real Estate and Asset Management Services, Education, Local/State/Federal Government turnaround and contract negotiations. The RBG primary objective is to help governments, schools and businesses find financial and operational solutions, greater efficiency, and long-term viability.

Mr. Bobb is the former City Administrator and Deputy Mayor for Washington, D.C., as well as City Manager of Charlottesville, Virginia; City Manager of Oakland California and Executive Director of the Oakland Redevelopment Agency; City Manager of Santa Ana, California; and City Manager of Kalamazoo, Michigan. Mr. Bobb holds the distinction of having served on a continuous basis as the longest tenured African American City Manager/City Administrator in the Nation. He is an expert on issues facing urban government in the realms of education, economic development, community and neighborhood development, municipal budgeting and finances, contract negotiations, public/private economic development opportunities, libraries and recreation facilities, and public safety.

Mr. Bobb also served as the Emergency Financial Manager for the 87,000-student Detroit Public Schools (DPS) from March 2009

University, Grambling,
 LA

- Inductee, Grambling State Hall of Fame (2009)
- Honorary Doctor of Laws Degree, Walsh College
- Certified Emergency Manager, State of Michigan
- Fellow, Broad Foundation Urban Schools Superintendents Academy
- Certificate Program for Senior Executives in State and Local Governments, Harvard University's John F. Kennedy School of Government
- Edward A. Wayne Medal in Public Service in Urban Management and Urban Programs for Others to Follow, Virginia Commonwealth University, 1998

Professional Affiliations

- DC Applesseed Center for Law & Justice, *Board Member*

through May 2011. Mr. Bobb served as the District of Columbia's Homeland Security Advisor. He managed a workforce of approximately 20,000 employees and an annual budget of \$8 billion. In November 2006, he was elected citywide as the President of the Washington, D.C. Board of Education and served on the Washington, DC State Board of Education. Mr. Bobb also serves as a member of the Board of the DC Applesseed Center for Law & Justice.

His career of such wide-ranging achievement earned him the prestigious International City/County Management Associations ICMA L.P. Cookingham Award for Career Development and was awarded four ICMA Innovation Awards. He also earned the National Forum for Black Public Administrators (NFBPA) Marks of Excellence Award and is a former President of the NFBPA. By proclamation, former California Governor Gray Davis declared April 11, 2001, "Robert C. Bobb Day" in that state. In September 1993, *City & State Magazine* (now *Governing Magazine*), a periodical for city and state government officials, named Robert Bobb as the "Most Valuable Public Official" among professional managers of the country's local governments. In addition, Mr. Bobb was one of the Grio.com's 100 most influential people in the year 2011 for his work in as the Emergency Financial Manager of the Detroit Public Schools.

Professional and Industry Experience

CEO, The Robert Bobb Group, LLC, 2011 – Present

After a long career of public service, Robert founded the Robert Bobb Group, LLC to provide advisory services to governments and other public-sector entities. Among his most recent engagements:

Compliance Audit, Office of Tax and Revenue, Washington, DC. Lead Engagement Executive. July 2017 – Present: At the direction of the DC Chief Financial Officer, the RBG worked as the prime contractor (KPMG, subcontractor) was tasked with auditing the Compliance division within Office of Tax and Revenue. In addition to performing the audit, RBG was tasked with determining how the new Modernized Integrated Tax System is functionally utilized throughout the department with the intent on determining business and technology risk factors, integration management, KPIs and SOP alignment, and research and benchmarking against cities of similar financial strength.

- Washington, DC Chamber of Commerce, *Board Member*
- Leadership Greater Washington, *Member, Class of 2005*
- Leadership Metro Charlottesville, *Class of 1994*
- Oakland African American Chamber of Commerce, *Founding President, Oakland, California*
- National Forum for Black Public Administrators, *National President (2001-2003), Member Washington, DC Chapter*
- National Academy of Public Administration, *Elected Fellow (1995), Washington, DC*
- Thomas Jefferson Program in Public Policy, *Former Member, Williamsburg, Virginia*
- Turn Around Management Association, *Member*
- International City/County Management Association, *Member*
- Phi Beta Sigma Fraternity, *Member,*

City of Petersburg, VA Emergency Management, Petersburg, VA.

Lead Engagement Executive. October 2016 – Present: On October 10, 2016, RBG entered into a contract with the Mayor, City Council and Acting City Manager of the City of Petersburg to provide emergency services. As part of the Emergency Manager services, RBG provided consultants for the positions of: Engagement Executive, Interim City Manager, Budget and Finance Director, and Accounting Personnel. RBG’s key duties were to assume all City operations including Policing and Legal operations, provide turnaround and restructuring services to the City Operations, and bring the City into fiscal stability. Additionally, RBG was tasked with budget management services and bringing the City away from a possible State Takeover.

Organizational Change Management, Office of the Chief Financial Officer / Office of Tax and Revenue.

Washington, D.C. Lead Engagement Executive. July 2016 – Present: The Organizational Change Management (OCM) Team, led by prime contractor the RBG, (KPMG, subcontractor), was engaged to create a comprehensive strategy that captures all interdependencies and intersections within OTR in order to mitigate risks and realize benefits of the newly developed comprehensive tax software system.

Interim Management Services, City of East Point, GA.

East Point, GA. Lead Engagement Executive. The RBG was engaged by the City of East Point, GA, to provide direction and interim management within the following respective disciplines and positions: Interim City Manager, Interim Finance Director; and Interim Human Resources Director.

Relevant Experience

- **McGuire Woods- Davenport & Company Expert Witness** – As part of a team with McGuire Woods, LLP, RBG provided expert testimony and analytics as part of the deposition and trial of the Davenport & Company, LLC v. Frederick W. Payne, Esq. litigation.
- **Washington, DC Department of Health Care Finance, Consultant** – Provide Records Management and Information Security to over 40,000 records. Create the official agency record retention schedule and recover assets valuable to both DHCF and the DC/Federal Archives.

Sigma Man of the Year (2009), 100 Most Influential Men in Sigma 1914 - 2014

- The Harvard Club of Washington, DC, *Member*
- DC Children and Youth Investment Trust Corporation, *former Chairman of the Board*

Media and Speeches

- *Time* magazine, *The Wall Street Journal*, *The Washington Post*, *Bloomberg BusinessWeek*, *The Bond Buyer*, the Associated Press, and *Education Week*. He has appeared on CNN, National Public Radio, and Meet the Press.
- *Governing Magazine* Texas Leadership Summit. Panelist, November 7, 2013
- *Governing Magazine* Summit on the Cost of Governing. Panelist, September 18, 2012
- "Corrupt Educators are Threatening School Reform." *The Washington Post*, April 25, 2013

- **Gary, Indiana Housing Authority, Consultant** – Teamed with Econometrica, Inc. to provide asset management and organizational management and restructuring services to the Housing Authority.
- **State of Louisiana, Consultant** – Teamed with Alvarez & Marsal to conduct comprehensive analysis of State of Louisiana Department of Economic Development
- **Chicago Public Schools, Consultant** – Asset management analysis for the use and/or sale of Chicago Public Schools corporate headquarters. Performed processing of active student financial and business records.
- **State of California Fiscal Crisis & Management Assistance Team (FCMAT), Consultant** – Consulting services for the Inglewood Unified School District including a comprehensive academic and governance reviews.
- **Mammoth Lakes, California, Consultant** – Teamed with Alvarez & Marsal to provide advisory services for the city's Chapter 9 bankruptcy filing.
- **Municipal Bankruptcy Financial Restructuring Financial Advisor, Expert Witness** – Teamed with Alvarez & Marsal Public Sector Services on behalf of Assured Guarantee Municipal Corporation in the development of financial solvency and operation models, cost cutting recommendations and organizational improvements related to the City of Stockton, CA. Participated in due diligence financial review sessions, and developed long term financial plans and models.
- **Expert Advisor to Legal Counsel in Detroit Chapter 9 Bankruptcy Proceeding** – RBG was retained by Ballard Spahr, LLP to assist in its lawsuit against the City of Detroit on behalf of municipal bondholders. Specifically, RBG was asked to provide expert information, prepare studies/reports, and review materials related to the case.
- **City of Harrisburg, Pennsylvania, Consultant** – Engaged by Assured Guarantee Municipal Corporation to provide consulting services and advice to the company's Chief Surveillance Officer and Deputy General Counsel in connection with their efforts in seeking to evaluate the current financial state of the City of Harrisburg, Penn.

- *Governing Magazine* Leadership Forum. Panelist, September 6, 2012.
- University of Detroit, Mercy. School of Dentistry Commencement. Keynote Speaker, May 16, 2012.

- **City of Charlottesville Public Schools/Mayor’s School Accountability and Efficiency Task Force, Consultant – Provided** consulting services to recommend alternative strategies to reduce the Charlottesville Public School’s fiscal year 2012-2013 proposed budget gap of \$23 million.
- **Commonwealth of Puerto Rico, Consultant –** Teamed with Alvarez & Marsal to provide advisory services on police/corrections and educational programs.
- **Pittsburgh Public Schools, Consultant –** Teamed with Alvarez & Marsal Public Sector Services to provide budget restructuring initiative and budget and revenue expenditure projection analysis.
- **Government of South Carolina, Consultant -** Teamed with Alvarez & Marsal Public Sector Services to provide budget development for improving financial and operational processes relative to budget, forecasting, and reporting to the State Department of Health and Human Services.
- **City of Jacksonville, FL, Consultant –** Co-partnered with Alvarez and Marsal Public Sector Services to review budget operations and organizational design for the new incoming Mayor.
- **Detroit Public Schools, Emergency Financial Manager, 2009 – 2011 –** Appointed by the Governor of Michigan to serve as the Emergency Financial Manager for Detroit Public Schools, with more than 85,000 students in 172 schools, Robert Bobb implemented a restructuring of the DPS’s operations to eliminate a \$305 million legacy deficit and ongoing structural operating deficit, by cutting non-critical spending and creating a more agile system of schools with increased flexibility, creditability and accountability.
- **Public Financial Management, Director, Strategic Consulting Group, January 2008 – February 2009.**
- **Washington, D.C. Board of Education, President, 2007 – 2009 -** Elected citywide as the President of the Washington, DC Board of Education in November 2006 and served as the President of the Washington, D.C. Board of Education and the Washington, D.C. State Board of Education.

Other Professional Experience

- **Washington, D.C., State Board of Education, President, 2007 – 2009**
- **McFarlane Partners, Consultant, *October 2006 – May 2007.***
- **Government of the District of Columbia, Deputy Mayor, City Administrator, and District Homeland Security Advisor, *Washington, D.C., 2003 – 2006.***
- **City of Oakland, *City Manager and Executive Director, Oakland Redevelopment Agency, Oakland, California 1997 – 2003.***
- **City of Charlottesville, Virginia, *City Manager, July 1986 – November 1997***
- **City of Santa Ana, California, *City Manager, November 1984 – July 1986***
- **City of Kalamazoo, Michigan**
 - ***City Manager, April 1976 – November 1984***
 - ***Acting City Manager, 1976***
 - ***Assistant City Manager, October 1974 – April 1976***
 - ***Assistant Director of Public Utilities, 1972 - 1974***
- **Aetna Insurance Company, *Administrative Manager, 1970-1972***
- **Aetna Insurance Company, *Professional Administrative Management Program, 1968 – 1970***
- **Salvation Army North End Corps, *Director, Educational Research Center, 1968 – 1969***

Mayoral/Gubernatorial Appointments

- **The Detroit Public School System, *Appointed by the Honorable Jennifer Granholm of Michigan (2009 – 2011)***
 - ***Reappointed by the Honorable Rick Snider of Michigan (March 2011 – May 2011)***
- **Board of Visitors, Virginia Military Institute, *Appointed by the Honorable L. Douglas Wilder, Governor of Virginia (1990 – 1994)***
 - ***Reappointed by the Honorable George F. Allen, Governor of Virginia (1994 – 1997)***

- **The Virginia State Crime County, Appointed by the Honorable Gerald L. Baliles, Governor of Virginia (1987 - 1990)**
 - *Reappointed by the Honorable L. Douglas Wilder, Governor of Virginia (1990 – 1994)*
 - *Reappointed by the Honorable George F. Allen, Governor of Virginia (1994 – 1997)*
- **The County on Parole Abolition and Sentencing Reform, Appointed by George F. Allen, Governor of Virginia (1994 – 1997)**

ENGAGEMENT EXECUTIVE



Jack Reagan

*Managing Director, UHY
Advisors Mid-Atlantic, Inc.
8601 Robert Fulton Dr., Ste.
210,
Columbia, MD 21046
jreagan@uhy-us.com*

**Education, Licenses &
Certifications**

- BSBA Accounting, University of Richmond, May 1989
- Licensed CPA in the states of MD and VA
- Certified Internal Controls Auditor

Background

Jack Reagan is a Partner with over 30 years of experience in the audit and evaluation of federal, state, and local government and not-for-profit financial statements, internal controls, and accounting and financial management systems and operations. He has overseen numerous projects demonstrating his extensive knowledge of accounting, financial management, auditing, and budget to include developing and revising operating policies and procedures for federal and state and local government agencies and designing or evaluating financial reporting internal controls.

In addition, he worked closely with District of Columbia financial management to improve internal control over financial reporting to affect the “sunset” of the Financial Control Board appointed by the US Congress to oversee the District’s financial condition. This demonstrates his ability to manage successfully large clients with troubled control environments. Jack was a member of KPMG’s Department of Professional Practice for 2 years where he was the firm’s primary technical resource for state and local government accounting and auditing issues and has remained a respected speaker around the country on a variety of accounting and grants management topics affecting federal, state and local governments, and not-for-profit entities.

RECENT ENGAGEMENT EXPERIENCE:

- Lower Merion Township, Pennsylvania - Engagement quality assurance partner responsible for an independent review of all work performed on the audit prior to the release of the financial statement and single audit reports. Involved in approving the overall audit plan, reviewing findings identified during the audit, and reviewing all financial statement and single audit opinions and other deliverables to management prior to issuance.
- New Castle County, Delaware - Engagement quality assurance partner responsible for an independent review of all work performed on the audit prior to the release of the financial statement and single audit reports. Involved in approving the overall audit plan, reviewing findings identified during the audit, and reviewing all financial statement and single audit

opinions and other deliverables to management prior to issuance.

- Montgomery County, Maryland - Engagement partner accountable for the financial statement audit and the single audit of the County and all of its component units. Responsible for all aspects of audit planning, internal control testing, substantive testing, and reporting audit results. Held regular, recurring status meetings to apprise management of audit progress and potential findings.
- Anne Arundel County, Maryland - Engagement partner accountable for the financial statement audit and the single audit of the County and all of its component units. Responsible for all aspects of audit planning, internal control testing, substantive testing, and reporting audit results. Held regular, recurring status meetings to apprise management of audit progress and potential findings.
- District of Columbia – Engagement partner accountable for the financial statement audit and the single audit of the District and all of its component units. Responsible for all aspects of audit planning, internal control testing, substantive testing, and reporting audit results. Held regular, recurring status meetings to apprise management of audit progress and potential findings.
- Baltimore County Public Schools - Engagement partner responsible for a consulting engagement evaluating the procurement to payment process for this almost \$2.0B school system. His team specifically evaluated certain contracts awarded from FY 2012 to 2017. His team also evaluated travel and conference expenses incurred by senior BCPS staff and Board of Education members. The final report will be delivered to the Board of Education in a public forum.
- Fairfax County, Virginia - Engagement partner accountable for the financial statement audit and the single audit of the County and all of its component units. Responsible for all aspects of audit planning, internal control testing, substantive testing, and reporting audit results. Held regular, recurring status meetings to apprise management of audit progress and potential findings.
- Loudoun County, Virginia - Engagement partner accountable for the financial statement audit and the single audit of the

County and all of its component units. Responsible for all aspects of audit planning, internal control testing, substantive testing, and reporting audit results. Held regular, recurring status meetings to apprise management of audit progress and potential findings.

- City of Alexandria, Virginia - Engagement partner accountable for the financial statement audit and the single audit of the City and all of its component units. Responsible for all aspects of audit planning, internal control testing, substantive testing, and reporting audit results. Held regular, recurring status meetings to apprise management of audit progress and potential findings.
- Henrico County, Virginia - Engagement quality assurance partner responsible for an independent review of all work performed on the audit prior to the release of the financial statement and single audit reports. Involved in approving the overall audit plan, reviewing findings identified during the audit, and reviewing all financial statement and single audit opinions and other deliverables to management prior to issuance.
- Chesterfield County, Virginia - Engagement quality assurance partner responsible for an independent review of all work performed on the audit prior to the release of the financial statement and single audit reports. Involved in approving the overall audit plan, reviewing findings identified during the audit, and reviewing all financial statement and single audit opinions and other deliverables to management prior to issuance.
- City of Petersburg, Virginia - Engagement partner accountable for the financial statement audit and the single audit of the County and all of its component units. Responsible for all aspects of audit planning, internal control testing, substantive testing, and reporting audit results. Held regular, recurring status meetings to apprise management of audit progress and potential findings.
- Roanoke County, Virginia - Engagement quality assurance partner responsible for an independent review of all work performed on the audit prior to the release of the financial statement and single audit reports. Involved in approving the overall audit plan, reviewing findings identified during the

audit, and reviewing all financial statement and single audit opinions and other deliverables to management prior to issuance.

- City of Roanoke, Virginia - Engagement quality assurance partner responsible for an independent review of all work performed on the audit prior to the release of the financial statement and single audit reports. Involved in approving the overall audit plan, reviewing findings identified during the audit, and reviewing all financial statement and single audit opinions and other deliverables to management prior to issuance.
- City of Newport News, Virginia - Engagement quality assurance partner responsible for an independent review of all work performed on the audit prior to the release of the financial statement and single audit reports. Involved in approving the overall audit plan, reviewing findings identified during the audit, and reviewing all financial statement and single audit opinions and other deliverables to management prior to issuance.
- City of Norfolk, Virginia - Engagement quality assurance partner responsible for an independent review of all work performed on the audit prior to the release of the financial statement and single audit reports. Involved in approving the overall audit plan, reviewing findings identified during the audit, and reviewing all financial statement and single audit opinions and other deliverables to management prior to issuance.
- City of Chesapeake, Virginia - Engagement quality assurance partner responsible for an independent review of all work performed on the audit prior to the release of the financial statement and single audit reports. Involved in approving the overall audit plan, reviewing findings identified during the audit, and reviewing all financial statement and single audit opinions and other deliverables to management prior to issuance.
- State of New York - Engagement quality assurance partner responsible for an independent review of all work performed on the audit prior to the release of the single audit reports. Involved in approving the overall audit plan, reviewing findings identified during the single audit, and reviewing all

single audit opinions and other deliverables to management prior to issuance. Also, the quality assurance partner responsible for an independent review of financial statement audit work performed on various component units of the State.

- Florida Department of Elder Affairs – Engagement partner accountable for the forensic audit of a grantee expending over \$5M in federal and state awards for elderly care. Identified over \$1.0M in potential disallowed costs.
- City of Miami Beach FL – Engagement partner accountable for the forensic audit of expenditures over \$15M in federal and state awards for housing redevelopment. Identified over \$4.0M in potential disallowed costs.



Heather Sarah Ness

Principal

The Robert Bobb Group,
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Washington, DC 20036
www.robertbobbgroup.com

Education, Licenses & Certifications

- BA, University of Pennsylvania, Class of 2000
- MS, University of Virginia, McIntire School of Commerce, Class of 2007
- Certified Project Management Professional (PMP)
- Certified Information Systems Auditor (CISA)

SENIOR PROJECT MANAGER

Background

Heather is a Principal at The Robert Bobb Group, LLC (RBG), a multi-faceted public sector consulting firm specializing in restructuring and turnaround management consulting. RBG’s primary objective is to help governments and schools find financial and operational solutions, greater efficiency, and long-term viability. Heather is a DC native. She attended the National Cathedral School prior to attending the University of Pennsylvania and then the University of Virginia. Formerly KPMG, where she enjoyed a 15+ year exemplary tenure, she is also a Certified Information Systems Auditor and Project Management Professional with experience leading large transformation initiatives. In addition to her client service responsibilities, Heather has been recognized her entire career for being an outstanding national instructor, people management leader, and mentor. Heather is a graduate of Leadership Greater Washington’s Signature class of 2022 and serves on the boards of the National Forum for Black Public Administrators (NFBPA) as Vice Chair, the DC Chamber of Commerce as Secretary, and the Government Financial Officers Association – Washington Metro Area (GFOA-WMA) as an ‘At Large’ board member.

Recent Engagement Experience

City of Richmond – Fiscal and Efficiency Review Project Manager

Led a team that reviewed the City organizational structure, policies, operating procedures, and statutory requirements to identify opportunities to improve City services, promote efficiencies, and achieve more cost-effective utilization of City financial resources and assets.

City of Richmond Ambulance Authority – Financial and Operational Review Project Manager

Led a team that assessed RAA’s finances and performance model, developed recommendations and updates to this operating model to ensure long term financial sustainability, evaluated the efficiency and efficacy of the existing PUM model in light of this performance, identified opportunities for improvement, and developed an implementation roadmap.

Washington Metropolitan Area Transit Authority (WMATA) – Financial and Business Process Lead

- Led the audit readiness and financial business process reengineering engagement that enabled WMATA to become financially stable in 2015-2017, during their financial crisis. The engagement reviewed existing financial, audit, and operational documentation and processes, and then restructured standards, procedures, and the CFO organization.

District of Columbia Water – Vendor Selection and OCM IV&V Director

- Led a team that provided vendor selection advisory for DC Water’s financial, supply chain, and human resource information technology system. Activities included: gap analysis; benchmarking; and documentation of all requirements, the solicitation document, vendor scoring methodology, and vendor selection report.
- Provided Independent Verification & Validation (IV&V) services and organizational change management support for the Oracle Cloud implementation itself.
- Drafted the Communications Plan for the entity’s Enterprise Risk Management and Entity-wide Policy implementation.
- Other prior engagements for DC Water included: leading the IT portion of the Financial Statement Audit, preparing a Real-Time System Implementation Assessment for the Lawson upgrade, and preparing the business case for the new ERP system for the former CFO.

District of Columbia Government - Organizational Change Management Director

- Led the Organizational Change Management engagement for the implementation of the Office of Tax and Revenue’s Modernized Integrated Tax System (MITS), including the most current deployment of the Modernized Real Property Tax System (MRPTS). Engagement included: business process redesign; training; workforce competency, sustainability, and transition; internal and external communication strategy and implementation; and readiness assessments and recommendations.

Fannie Mae – Technology Business Office Transformation Director

- Led a large-scale technology business office transformation and outsourcing engagement for a large financial

organization. Via PMO, led a team shadowing the existing decentralized organization and transitioned the work to an outsourced centralized business office by creating more efficient centers of excellence in resource management, financial management, forecasting, and reporting and metrics.

Prior Professional Experience

KPMG LLP, McLean, VA – February 2005 to September 2020

Sr. Director, Account Relationships, 2019-2020

Sr. Manager / Director, 2011-2019

Manager, 2007-2011

Sr. Associate, 2005-2007

- Responsible for leading and growing the DC Government Advisory Account Portfolio from zero to \$50M annually. Similar success was seen under my tenure with the Commonwealth of Pennsylvania, Freddie Mac, Fannie Mae, and Sallie Mae accounts.
 - Responsible for account plans, management of revenue, recruiting and staffing, performance management, team building, pipeline development, relationship building and management, and go-to-market efforts from proposal through delivery.
- Chosen for the first Management Consulting Council, which was a 25-person cross-functional strategic internal consulting team, widely considered to be the top 25 of the firm.
- Mentor and a Performance Manager for staff and managers.
- Lean in Circle Leader for the longest running circle at the firm until COVID.
- Recognized and awarded for being an outstanding National Instructor.
 - MidAtlantic Training Taskforce Leader
- Recipient of multiple internal awards, including multiple “Standing Ovation” Award for exceptional team leadership.

Nextel Partners, Inc., Reston, VA – June 2003 to February 2005

Manager, Retail Marketing and Operations

- Managed operations and retail marketing for over eighty Nextel retail locations in twenty-one states.

- Opened sixty Nextel Retail locations in one year and determined the appropriate operational requirements to meet the needs of each individual location of the rapidly expanding channel.
- Identified problems and opportunities for the retail channel and tailored individual solutions.
- Developed a proven methodology that can be duplicated across many industries.
- Primary liaison between multiple stakeholders within Nextel Communications. Worked with all levels of management from retail store managers to executive level officers.
- Charged to identify and bridge point-of-sale and billing system differences between Nextel Communications and Nextel Partners.
- Accountable for cost per gross additional subscriber. Met monthly with Nextel Partners CFO and COO to review internal controls.
- Work included significant use of point of sale, inventory, and internal financial systems.
- Responsible for a multi-million-dollar budget, several vendor relationships, channel pricing, and promotions.
- Developed and maintained an in-class training program for new retail employees.

AT&T Wireless, Arlington, VA – June 2000 to June 2003

Sr. Associate, Brand Management

- Developed communication tools for 200 local direct and several hundred indirect retail locations.
- Served as liaison for two wireless acquisitions, including managing the brand and operational launch of 24 AT&T Wireless markets, formerly branded SunCom.
- Managed multiple vendor relationships, including an ad agency, bulk printer, and design studio.
- Awarded Circle of Excellence Award, which recognizes outstanding employees.

PMO LEAD



Tami Hunt

Consultant

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Education, Licenses & Certifications

- PhD-Education, Northcentral University (in progress)
- M.S.-Management & Leadership, Western Governors University
- B.S.-Human Resources Management, Western Governors University
- Certified Project Management Professional (PMP)

Background

Tami is an accomplished professional and PhD candidate with client-facing experience across a broad range of services and capabilities. Tami is well known to “Build planes while flying them.” She is a key resource and driver for the team who develops and facilitates strategic, tactical, and operational management plans and deliverables. She is also adept at developing and maintaining strategic regional partnerships and resources to consistently leverage relationships and financial resources to provide services.

Relevant Experience

OAR, Fairfax, VA – 2017 to June 2023

Program Manager

- Conceived, developed, and implemented new programs that aligned with, and facilitated, successful strategic outcomes.
- Recruited, hired, trained, developed, evaluated, coached, and mentored staff, interns, and professional volunteers to deliver targeted & strategic services effectively.
- Fostered, informed, guided, and influenced internal and external stakeholders for successful program implementations, cross team collaboration, and program management.
- Provided subject matter expertise for HCM (clients & classes), grant applications, and RFP responses.
- Provided staff coaching and best practice recommendations for operational and process improvements.

United Community, Alexandria, VA – 2014 to 2016

Assistant Director

- Led two divisions with program teams serving a diverse client base across multiple locations. Managed budgets, grant acquisition, grant use and reporting, as well as financial and operational forecasts.
- Received Outstanding Partnership award from Fairfax County government for developing and maintaining outstanding partnership relationships across Fairfax County and within the government.

- Redesigned services and aligned required outcomes with strategic goals to increase clients served (200% in 12 months).
- Provide subject matter expertise for HCM (local workforce centers, clients, and classes) and grant applications.
- Provide staff coaching and best practice recommendations for operations and process improvements.
- Hired, onboarded, trained, developed, evaluated, and coached diverse, high performing teams.
- Modeled and coached staff on serving as a primary point of contact and escalation.

The LDM Group, Oxon Hill, MD – 2013

Sr. Consultant/Training Project Manager

- Onsite PM for federal HCM enterprise implementation (PeopleSoft)
- Developed a train the trainer program to be implemented across the agency.
- Executive level presentations, SOWs and requirements gathering.
- Guided stakeholders through planning & documenting the implementation framework, kick off, risk mitigation, communication, changes and roll out.



JONATHAN SALIFOU
*Business Management
Consultant*

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Education, Licenses & Certifications

- BS, Biochemistry, Tougaloo College, Jackson, MS
- Emergency Medical Response, Stonewall Jackson

BUSINESS PROCESS RE-ENGINEERING LEAD

Background

Dedicated Business Analyst with extensive experience in successful project management and delivery of a broad range of business sectors from government to private. Having served as a senior analyst for major financial government agencies, a key strategist for an internationally distributed magazine, an artist development agency, and an emerging architecture firm, I can provide an eclectic and diverse perspective to any development project. Demonstrated thought-leader for innovative ideas and solutions that engage client executives and create business opportunities and competitive advantage. Uncommonly strong talent for building and cultivating trusting relationships with high-level corporate executives. Outstanding analytical, strategic, and problem-solving skills coupled with the ability to translate solutions into practical application.

Relevant Experience

- **Procurement Strategy Development for the Department of General Services**
Worked directly with the director of the Contracts and Procurement division to assess current state weaknesses and future state goals to increase efficiency and transparency throughout the agency's procurement practices. Led a team that identified technology solutions that unified the procurement efforts of every division in the agency. Developed business processes to support the communication, workflow and compliance needs of each team/stakeholder that interfaced with the new systems implemented in the agencies procurement future state.
- **Business Process Engineering for the Department of General Services**
Led the analysis of the organizations current business state, and implemented agency wide changes to business processes, personnel, systems, and key practices. This resulted in city wide contract processing improvements and stability throughout Washington D.C.'s procurement services. My work was cited in a City Council hearing as evidence as to how the

department had improved and why it should remain an independent procurement entity.

- **Business Process Engineering for the Office of Tax and Revenue,**

Develop data tracking systems and analysis procedures for the production of qualitative reports. Analyzed client's business requirements and processes through interviews, documentation, workshops, and workflow analysis. Provided client-side technical support with deliverable integration. Tracked the efficacy of procedural changes through data aggregation and analysis. Monitored the collation of externally sourced client data.

Developed an identification system through which internally sourced client data could be organized and filed into comprehensive reports and PowerPoint presentations. Guided the development of multi-format reports, and prepared data sets for client use. Presented team findings and data driven recommendations to senior management and directors.

ACCOUNTING BUSINESS PROCESS RE-ENGINEERING MANAGER



Reina Hernandez
Consulting Manager,
UHY Advisors Mid-Atlantic, Inc.
8601 Robert Fulton Dr., Ste. 210,
Columbia, MD 21046
rhernandez@uhy-us.com

Education, Licenses & Certifications

- BBA Finance, Minor Accounting, The University of Texas at Austin
- Certified Internal Auditor (CIA)
- Certification in Risk Management Assurance (CRMA)

Background

Reina Hernandez is a Consulting Manager in the Columbia Office of UHY where she focuses on internal audit. She has over 10 years of experience conducting internal audits, operational and compliance reviews, enterprise risk management, risk and compliance services to for-profit companies and local governments. Reina delivers a strong commitment to her profession through the guidance and assurance services she provides to organizations.

Recent Engagement Experience

- Oversaw all phases of the internal audit function to include audit planning, fieldwork, and reporting.
- Led teams responsible for ensuring proper quality control testing execution, to include operational and IT based controls.
- Managed complex projects involving cross-functional areas within the first and third lines of defense.
- Created and provided guidance on risk and control assessments to identify and evaluate current and future risks, review control deficiencies, identify process improvements, and advise on risk mitigation actions for control failures and issue management.
- Facilitated trainings regarding internal control, to include testing of design and operating effectiveness.
- Developed an Enterprise Risk Management program for a company subsidiary, to include creating a financial risk strategy, a corporate wide risk register, and risk appetites.
- Managed audits following a risk-based approach. This includes evaluating the design and operating effectiveness of business-related controls, as well as controls related to general IT areas.
- Conducted financial, compliance, performance, and operational audits in accordance with generally accepted and governmental auditing procedures, practices, and standards.
- Evaluated and validated business activities to ensure compliance to internal and/or external guidelines and mitigate operational, financial, and legal risks.
- Prepared internal control questionnaires and conducted walkthroughs to create process narratives and flowcharts.
- Advanced knowledge of auditing using COSO standards, standardization of electronic working paper

procedures/techniques, accounting and financial record keeping, and risk sampling methods.

- Determined the risk universe for the Locality's annual Audit Plan based on citywide objectives, risk environment, management feedback, prior department reviews, and field observations.

ACCOUNTING BUSINESS PROCESS RE-ENGINEERING CONSULTANT



Patricia Castro
*Senior Consultant, UHY
 Advisors Mid-Atlantic, Inc.
 8601 Robert Fulton Dr., Ste.
 210,
 Columbia, MD 21046
 pcastro@uhy-us.com*

Education, Licenses & Certifications

- Bachelor of Science in Business/Minor in Accounting, The University of Phoenix
- Department of Defense Comptroller Financial Management Certification Level 2

Background

Patricia Castro is a Senior Consultant in the Columbia Office of UHY where her primary focus is internal audit. She has over 12 years of experience conducting financial analysis, internal audits, regulatory and compliance audits, and enterprise risk management for-profit companies and local governments.

Recent Engagement Experience

- Responsible for supporting adherence to the established risk framework and ongoing supervision of business controls including risk and control self-assessments, identification, and evaluation of control effectiveness, identifying control failures, facilitating risk and compliance remediation, internal and external audits and regulatory exams, and minimizing risk exposure.
- Assisted in the design and execution of operational audits to ensure adequacy and effectiveness of the internal control environment, compliance with local policies and procedures, and identified opportunities for process improvement and risk mitigation.
- Managed solutions for stronger controls, and in support of risk and regulatory compliance related initiatives such as accurate regulatory reporting and filing, document governance, risk control self-assessments, control design, Third Party Governance and Management, and new control development.
- Responsible for the development, monitoring and reporting of organizational Key Risk Indicator and Key Performance Indicator programs to ensure risk exposure and scorecard targets were maintained.
- Developed policies, procedures, and training for Risk Monitoring and Reporting, to ensure adherence to Procedure Governance policies. Additionally, maintained annual refresh of all department policies and procedures.
- Managed over 300 active grant files from application to close out to ensure adherence to grant requirements and federal laws. Generated grant proposals, quarterly budget reports, maintained spend down accounts, provided trainings and

certification for grant managers, and submitted grant close-out reports.

- Conducted financial analysis, forecast, and reporting of City funds to ensure adherence to the Annual Budget Plan.
- Advanced knowledge of auditing using COSO standards, standardization of electronic working paper procedures/techniques, accounting and financial record keeping, and risk sampling methods



Leon Glaster
Finance, Budget & Facilities

*Finance Subject Matter
Expert*

The Robert Bobb Group, LLC
1025 Connecticut Ave. NW
Suite 1000
Washington, DC 20036

**Education, licenses &
Certifications**

- BS, University of Oregon, Eugene, Oregon
- MBA, Anderson School of Management, Albuquerque, NM, 1991

FINANCE BUSINESS PROCESS RE-ENGINEERING CONSULTANT

Background

Leon Glaster has deep expertise in municipality and school district financial budgets and operations. His experience includes preparation and analysis of Comprehensive Annual Financial Reports (CAFR); supervising general accounting, accounts payable, payroll, audits, and grants divisions; monitoring and managing cash flow reports and investments; analyzing and recommending debt service refunding and restructuring opportunities; and financial reporting and implementation of new financial and audit pronouncements in accordance with GAAP and GASB guidelines.

Professional and industry experience

Business Process Consultant, Office of Chief Financial Officer, Department of Tax & Revenue, Washington, D.C. 7/2016 – Present
Provide complex business process transfer and documentation in the environment of a legacy IT operations and reporting system to a new IT system; design process action change forms; construct Microsoft Visio systems design models; write standard operating procedures; identify and analyze organizational risk using appropriate templates and analysis tools.

Record Management Consultant, Office of Health Care Finance, Washington, D.C. 10/2015 – 6/2017 Completed records retention analysis for all present and closed hospitals and created and updated Procedures Guide for internal staff and external customers. Established extensive interaction databases for HIPPA-regulated patient records.

City Controller, City of Richmond, Virginia 1/2015 – 8/2015 Supervise general accounting, accounts payable, payroll, audits, and grants divisions. Support finance director in supervision of debt management, investments, risk management, and revenue and tax collections. Preparation and analysis of Comprehensive Annual Financial Report (CAFR). Complete strategic assessment of fund balances for general fund, enterprise funds and special funds to solidify the city’s financial position. Monitor and manage cash flow reports and investments. Analyze and recommend debt service

refunding and restructuring opportunities. Financial reporting and implementation of new financial and audit pronouncements in accordance with GAAP & GASB guidelines.

Finance Director, City of East Point, Georgia, 2013 – 2014 Lead and manage accounting, payroll, assets & risk management, contracts & procurement, grants management, information technology, property tax, and collections divisions; preparation and analysis of comprehensive annual financial report (CAFR). Provide key information regarding financial activities to cabinet team; monitor and manage cash flow reports and investments; finalize expenditure reduction plan; finish assessment and analysis of city's site acquisition needs; assess and provide debt service financing options; assess and optimize city's grant funding opportunities; complete strategic assessment of fund balances for general fund, enterprise funds and special funds to solidify city's financial position.

Chief Financial Officer, Detroit Public Schools; Detroit, Michigan, 2009 to 2012 Chief Financial Officer for Emergency Financial Manager (Governor Appointed) assignment to eliminate \$300 million legacy deficit; lead and manage finance department; initiatives included outsourcing of transportation, trades, facilities, and re-negotiation of collective bargaining agreements.

Preparation and analysis of comprehensive annual financial report (CAFR); provide key information regarding financial activities to cabinet team; financial coordinator for a \$500 million bond to build and renovate 18 schools. Supervise finance department. Monitor and manage cash flow reports and investments; analyze and recommend debt service refunding and restructuring opportunities. Coordinate \$30 million student lap top purchase utilizing federal stimulus funds.

Chief Financial Officer, Oakland Unified School District, Oakland, California, 2007 to 2009 School district in state receivership, hired as fulltime CFO consultant to eliminate structural budget deficit and restructure finance department; preparation and analysis of comprehensive annual financial report (CAFR); lead and manage finance department completed a multi-year fiscal sustainability plan; directed extensive audit resolution process and cleared prior year audit findings; assisted in successful \$400 million general obligation bond election for school construction; state of California removed financial receivership constraints in 2009 and allowed school board to regain control of school district; supervise finance department.

Chief Business Official/Assistant Superintendent, San Leandro Unified School District; San Leandro, California, 2004 to 2007

Preparation and analysis of Comprehensive Annual Financial Report (CAFR); Lead and manage finance department financial services, transportation, food service, facilities, construction management, purchasing and technology; assess and provide debt service financing options; assess and optimize city's grant funding opportunities; monitor and manage cash flow reports and investments; assist in successful \$100 million general obligation bond for school construction; balanced budget and eliminated structural deficit; negotiated multi-year employee union contract; increased grant revenues by over 300 percent.

Chief Business Official/Assistant Superintendent, Franklin-McKinley School District, San Jose, California, 2000 to 2004

Preparation and analysis of Comprehensive Annual Financial Report (CAFR); constructed new schools and modernized all existing schools; monitor and manage cash flow reports and investments; passed general obligation bond; negotiated multi-year employee union contact; balanced multi-year budget; direct department reports included, financial services, transportation, food services, facilities, purchasing and technology.

Chief Business Official/Assistant Superintendent, Ravenswood City Elementary School District; East Palo Alto, California, 1994-2000

Preparation and analysis of Comprehensive Annual Financial Report (CAFR); monitor and manage cash flow reports and investment; passed two parcel tax elections; balanced multi-year budget; renovated all schools and sports fields; direct department reports: financial services, transportation, food services, facilities, purchasing and technology.

Senior Internal Auditor, Department of Education, State of New Mexico Santé Fe, NM Prepared

on-site audits of all New Mexico school districts; completed state and federal compliance audits; reviewed and analyzed external financial audits; completed special program audits for state superintendent; developed statewide school-district monitoring system.

WATER SUBJECT MATTER EXPERT

Background

Johnson is the recently retired General Manager and CEO of the Washington Suburban Sanitary Commission (WSSC), the 8th largest water and wastewater utility in the nation, serving 1.8 million residents in Montgomery and Prince George’s Counties in the State of Maryland. Prior to joining the Water and Sewer Authority, Johnson served as Deputy City Manager for Operations in the City of Richmond, Virginia. During his tenure in Richmond, he also served as Director of Public Utilities, responsible for four separate utility operations including gas, electric, water and wastewater providing service to the metropolitan Richmond area.

Recent—and relevant—engagements

General Manager/Chief Executive Officer, Washington Suburban Sanitary Commission, Laurel, Maryland, September 2009 – September 2016

- Responsible for all day-to-day operations and management of the Washington Suburban Sanitary Commission, a full-service water and wastewater utility serving 1.8 million customers in Prince George’s and Montgomery Counties in Maryland. Oversee the implementation of the Board of Trustees strategic plans, all capital planning and execution and function as liaison to County and State governments.

General Manager, District of Columbia Water and Sewer Authority, Washington DC, June 1997 – July 2009

- Responsible for all aspects of day-to-day operations, planning and management of the District of Columbia Water and Sewer Authority. Develops and recommends to the Board long range capital programs, financial programs, and special projects, and oversee their implementation. Provides regular interface with regulatory and legislative entities. Ensures that appropriate policies and procedures are established consistent with Board direction. Coordinates activities to ensure the needs of all regional customers are met.

JERRY N. JOHNSON

Water Subject Matter Expert

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Education and Certifications

- Program for Senior Executives in State & Local Government John
- F. Kennedy School of Government, Harvard University Cambridge, Massachusetts, 1987
- B.S., Urban Affairs & Economics Virginia Polytechnic Institute & State University Blacksburg, Virginia, 1974
- A.S., Business Administration Ferrum College Ferrum, Virginia, 1972

Deputy City Manager (Operations), City of Richmond, Virginia, August 1991 – June 1997

- Responsible for the exercise of general supervision and management over the affairs and daily operations of all city operating departments and agencies, to include Public Works; Public Utilities; Economic Development; Recreation and Parks; Planning and Community Development; and Job Training and Assistance Programs. Make periodic and special reports to the City Manager and City Council concerning the activities of City government; create mechanisms for the implementation of long range service delivery; provide information and introduce proposed ordinances to City Council; serves as a member of the City Manager's top management planning and decision team; meets and corresponds with various citizen, professional, business, legislative and other groups as the City's representative on various matters; acts as City Manager in the Manager's absence.

Director of Public Utilities, City of Richmond, Virginia, April 1987 – August 1991

- Responsible for overall management, operation, and administration of four separate municipally owned Utilities, including Water Purification, Waste- water Treatment, Natural Gas Distribution and Service, and Electric Distribution. Direct responsibility for all Department activities, including the development of operating and capital budgets, rate schedules; the establishment, monitoring and updating of fiscal control plans; development, implementation and monitoring capital programs; development and implementation of long-range business and operation plans; Physical Plant maintenance; contract negotiations and monitoring; ensuring positive and effective customer relations; establishing Marketing and Public Relations programs; development and implementation of policies governing personnel and operations; ensuring compliance with all local, state, and federal regulations; development and presentation of testimony before regulatory agencies; and conducting special studies and reports for the City Manager and City Council.

Interim Executive Director, Metropolitan Richmond Convention and Visitors Bureau, Richmond, Virginia, January 1987 – April 1987

- Responsible for directing all activities of a multi-jurisdictional sales, marketing, and promotions agency. Specific duties included overseeing all staff activities; budget preparation, presentation, and monitoring; update of market plans; attracting conferences and visitors to the area; coordination of area attractions and hotel activities as related to the agency.

Director of Community Facilities, City of Richmond, Richmond, Virginia, June 1980 – June 1987

- Responsible for the administration and direction of the City's revenue-generating public facilities, including the Richmond Centre, Richmond Coliseum, Richmond Mosque, Richmond Arena, City Stadium, Farmer's Market, and the City Observation Center; developing and administering budget and investment of funds; developing sponsors and major events; developing and negotiating major contract arrangements with national corporations; designing and developing bid specifications for diverse business operations, activities, groups and conferences; directing and coordinating advertising agencies to design and implement major marketing activities for the city; team leader on major long-range planning task forces. Directing and supervising the maintenance of physical plants to include the operation of a large complex organization with diverse disciplines.

Guest Lecturer, Virginia Commonwealth University, Richmond, Virginia Spring 1983 – Fall 1987

- Lecturer and guest panelist for courses and topics on the Privatization of Public Facility Operations.

Assistant to the City Manager, Alexandria, Virginia, September 1976 – June 1980

- Supervision and operation of the city's de-centralized service operations and two-line agencies. Administration and supervision of all city departmental systems for the resolution of citizen complaints and requests for service; analyzed and reviewed issues referred to the city's legislative body, and

represented the city at the state general assembly; directed multi- departmental responses to major problem areas of the city as defined by the city council; conducted analysis and prepared reports; acted for the city manager as public information officer in emergencies and directed city disaster relief efforts; represented the city manager at public and governmental agency meetings; such as, Metropolitan Council of Government, the State Criminal Justice Commission, etc.

Visiting Instructor, Ferrum College, Ferrum, Virginia, September 1978 – September 1981

- Instructor, lecturer and invited guest panelist for public administration courses in the Practical Application of Public Administration Theory.

Senior Human Resource/Social Planner, City of Charlottesville, Charlottesville, Virginia, September 1978 – September 1981

- Provided planning assistance to the City Manager, City Council and various commissions and citizen task forces. Coordinated planning efforts with physical planners; developed and wrote programs; funding and grant proposals; conducted evaluations of government funded programs; conducted special studies and prepared written reports; prepared the city's Community Development Block Grant application. City received All American City Award in 1983 due to program.

UTILITIES SUBJECT MATTER EXPERT



OLU ADEBO, MBA, CPA
MANAGING PRINCIPAL

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Education, Licenses & Certifications

- **BS, Electrical Engineering**, University of Lagos, Nigeria, 1991
- **Master's in Business Administration (MBA)** - University of District of Columbia, 1997
- **Leadership Academy Graduate**, Harvard Kennedy School of Business, 2009

Background

Mr. Adebo has over twenty-five (25) years of accounting, financial and risk management consulting experience, including thirteen (13) years as Chief Financial Officer and Controller for the largest water and sewer utility on the east coast, the District of Columbia Water and Sewer Authority (DC Water). In this capacity, Mr. Adebo managed the utility's annual operating budget that exceeded \$450 million, and its \$3.8 billion 10-year capital improvement budget.

After leaving DC Water, Mr. Adebo established Intel Business Solutions (IBS), an independent global financial and management consulting firm. As Principal and CEO for IBS, Mr. Adebo is responsible for day-to-day management decisions while leading the development and execution of IBS long term strategy with a view to developing and building a strong company brand.

Since the inception of IBS, Mr. Adebo has worked with several international and national utilities on strategic planning; developing and implementing comprehensive short- and long-term financial plans; devising, reviewing and implementing feasibility and rate/tariff studies; providing project management support; and utility audits. His areas of knowledge and expertise include: Financial and strategic planning; Grants management; Risk management and internal controls; Capital / Debt issuance and management; Budget development, monitoring and reporting; Rates and pricing design; Accounting and financial operations analysis; Financial statement preparation and audit; Complex business and tax issues; Project management, including IT/ERP implementation; Business process reengineering and business development; and Procurement and contracts management

Relevant Experience

Philadelphia Water Department (PWD)

Mr. Adebo is a lead member of the IBS team that provides rate consulting support to PWD. Through this engagement, the IBS Consultant(s) have supported the work items such as: Determine forecasted funding requirements for a six-year planning period; Provide an analysis of future capital funding; Identify revenue sources to meet overall revenue requirements; Recommend changes in the required levels of revenues; Allocate costs to customers; Prepare

- Certified Public Accountant, Maryland 1998

reports and deliverables and communicate results via meetings/presentations; Specific tasks the Subcontractor may include:

- Review of revenue and revenue requirements.
- Review of functionalization, classification and allocation of revenue requirements including storm water cost allocations.

Long Island Power Authority (LIPA) –

Mr. Adebo was a lead member of the IBS team that provided Project Management Office support to LIPA on several strategic initiatives. The IBS Consultant(s) were engaged to coordinate with and provide assistance to LIPA and PSEG’s designated leads to undertake all necessary actions to advance the overall work and each individual task related to the strategic initiatives. Currently, Mr. Adebo is a senior consultant contracted as a subcontractor through TieBridge Inc. (prime contractor) and provides Utility Service Consulting services to LIPA in various specialty areas including the Information Technology. The services provided encompass a range of management support and expert assistance services in several sub-scope areas, including utility operations; customer services; financial operations; performance management and compliance.

Washington Metropolitan Transit Authority

Currently providing CFO advisory and audit readiness services, including senior functional project management lead for several technology initiatives related to: Payroll/timekeeping; Procure to Pay; Grants Management and Asset Management. Additionally, in fiscal year 2021 in response to uncertainties in funding sources resulting from significant decline in ridership caused by COVID, Mr. Adebo was part of a Deloitte team selected to undertake a strategic initiative coined the WMATA transformation project. The objective of the project was to:

- Improve the safety, affordability, and reliability of its systems by focusing on efficient and strategic allocation of resources across WMATA
- Develop a sustainable operating model that caps annual operating subsidy growth at 3% annually

The yearlong project involved:

- A bottom-up review of all departments across WMATA for transformation opportunities.
- Review of existing operating model and organizational design to set FY23 budget targets and improvement opportunities for all WMATA departments
- Developing a baseline of the current financials, organization, and demand drivers
- Creating spend transparency to improve resource allocation and investment decisions
- Deploying a changing management plan to bring the organization along the transformation journey

Jacksonville Transportation Authority

Provided CFO advisory and audit readiness services, including: supporting the accounting and finance department with financial statement preparation and audit readiness; addressing control findings and compliance deficiencies; developing and implementing various business process improvements to address operational efficiency and effectiveness, including accounts payable, grants management and payroll; and providing program support for various financial system initiatives.

New York City Water Department (NYDEP) and New York City Municipal Water Finance Authority

Currently serving on the rates consulting team for the city, working closely with all four related entities including, the New York City Municipal Water Finance Authority, the New York City Water Board, the New York City Office of Management and Budget, and the New York City Department of Environmental Protection to develop and maintain a working knowledge of the operation and maintenance, revenues and collections, and the billings of the New York City Water and Sewer System. The primary role as rate consultant is to provide reports containing recommendations for the revision of the rates, fees, and charges necessary to recover the costs of operating and maintaining the system, including debt service. Additionally, we are required to develop various rate alternatives for future years.

District of Columbia Water and Sewer Authority

CFO advisory services, Board strategic plan development, Debt Management, Rates and affordability reviews, assisting in preparing and evaluating several major contracts/procurements, assisting in developing major policy initiatives; organizational performance benchmarking development to support the strategic plan.

City of Atlanta Department of Watershed Management

Provided financial consulting services for the department in areas of revenue optimization, strategic planning, and business process improvements.

Washington Suburban Sanitary Commission

Provided Strategic Planning and organizational assessment services to include performance benchmarking. Also, provided CFO advisory services in areas such as budgeting, asset management, finance, and accounting. In addition to performing a full CFO organizational assessment to help optimize organizational performance.

Lagos Water Corporation

Provided expert consulting services in support of LWC's goal of establishing a tariff regime that is cost reflective, assuring short term operations and maintenance cost and, in the long term, the recovery of capital cost and reasonable return on investment. The assignment covered an overview of the LWC's technical and commercial operations to clarify financial sustainability conditions and identify areas of improved efficiency. The ultimate outcome of the assignment was development of an appropriate tariff regime, supported by a Rate Case which was approved by the Regulatory Commission.

District of Columbia Housing Finance Authority

Currently providing CFO advisory and audit readiness services, including supporting the accounting and finance department with financial statement preparation and audit readiness; addressing control findings and compliance deficiencies; developing and implementing various business process improvements to address operational efficiency and effectiveness, including accounts payable, grants management and payroll; and providing program support for various financial system initiatives.

City of Jackson Department of Public Works

Currently providing financial consulting services for the water department in areas of strategic planning, billing system data review, infrastructure tax analysis, and long-range financial plan development and revenue sufficiency analysis. Also, provided support related to credit rating analysis.

City of Cleveland, Ohio

Project management for the implementation of 450,000 Automated Meter Readers (AMR/AMI); Organizational assessment and efficiency review to support initiative to reduce projected rate increases.

East Orange Water Commission, NJ

CFO advisory services, budget and financial planning support and Rates, affordability review, business process reengineering.

San Antonio Water System

Operational efficiency study and business process reengineering.

Maryland Public Service Commission

Providing expert consulting assistance to the Commission in analyzing reports submitted by the Electrical Distribution Companies (EDC) in response to requirement to improve reliability of electricity supply during storm events; Also, currently providing expert consulting assistance to the Commission by providing financial and economic impact analysis of Pepco and Exelon merger.

Newport News Waterworks

Provided strategic planning and financial modelling consulting services; also, currently supporting implementation of the strategic initiatives to include development of key benchmarks and performance measures.

Botswana Power Corporation

Development of Long-Range financial plan to include power demand and supply study, costing of future power generation plant and power purchase agreements, developing rate and tariff requirements, proposing operational efficiency and performance measures; **Botswana Water Utilities Corporation** and Republic of

Botswana, Ministry of Minerals, Energy – comprehensive, short, and long- term tariff (rates) studies.

Liberia Water and Sewer Corporation

Corporate audit of the entire organization to assess financial, human capital and technical capacity and capabilities of the enterprise as a precursor to donor grant funding;

DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

- Led the DC Water SOAR implementation team. As the functional team lead and Comptroller, he:
- Oversaw all in-house and contracted resources assigned to the implementation project.
- Approved the project plan and provided oversight to ensure plan is met.
- Facilitated planning and implementation workshops with various stakeholders that were used for gap assessment and also requirement gathering.
- Participated in detailed design workshops hosted by the implementation consultants and provided critical input used for system design and setup.
- Participated in design walkthroughs and facilitated key stakeholder sign-off.
- Developed end user plans to test each individual business process work stream.
- Developed training scripts and conduct end user training.
- Participated in module testing phases.
- Prepared test results and worked with implementation consultants to resolve any issues identified.
- Enhanced financial operations by implementing best practices and ensured clean audit opinions annually for 13 years.
- Restructured financial and risk management operations to achieve Board of Directors and City Council objectives, and implemented strong financial planning, budgeting, and rate setting processes.

- Achieved strong bond ratings (including two rating upgrades to AA+) and consistent superior financial performance. Selected achievements include the following:
- Implemented an innovative new rate structure, which resulted in the unbundling of sewer charges. The new rate structure is now being used to recover the costs of the \$2.6 billion twenty-year capital improvement project, the Clean Rivers Project, geared to eliminate combined sewer overflows.
- Implemented new lifeline rates and expanded customer assistance program in support of organizational objective of affordable rates.
- Optimized risk management office and program to include, implementation of owner-controlled insurance program, risk management performance benchmarking, and integration of safety and risk management team.
- Successfully negotiated a multi-million-dollar settlement of outstanding accounts receivable for company and improved business relation with large wholesale customers.
- Developed key organizational polices, including procurement, personnel and financial policies, key team member in the development of a performance management program.
- Implemented key internal controls improvement including outsourcing of the internal audit function.
- Successfully implemented a wide range of technology projects including financial, procurement, payroll/timekeeping, maintenance management, Customer Information systems (including AMR/AMI).
- Mr. Adebo also served as the Accounting Manager, Procurement Director, Controller and Director of Budget and Finance. Prior to joining DC Water, Olu held financial positions with other companies to include Whole Foods Market, Empower America, and Riggs National Bank.
- Mr. Adebo is recognized nationally as a water and wastewater industry expert. In 2009 and 2012, the Washington Business Journal recognized Mr. Adebo's financial stewardship and selected him as a nominee and finalist for its "CFO of the Year" award.

- Mr. Adebo also served as the Accounting Manager, Procurement Director, Controller and Director of Budget and Finance. Prior to joining DC Water, Olu held financial positions with other companies to include Whole Foods Market, Empower America, and Riggs National Bank.
- Mr. Adebo is recognized nationally as a water and wastewater industry expert. In 2009 and 2012, the Washington Business Journal recognized Mr. Adebo's financial stewardship and selected him as a nominee and finalist for its "CFO of the Year" award.

VIRGINIA LOCAL GOVERNMENTS SUBJECT MATTER EXPERT



Claire Collins

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 ccollins@uhy-us.com*

**Education, Licenses &
 Certifications**

- Bachelor of Arts,
 North Carolina
 Wesleyan College

Background

Claire, consulting manager in the Audit & Assurance Department, offers more than 30 years of hands-on professional experience in the private, nonprofit, and public sectors. Her skills and experience include executive level program and project policy development, evaluation and analysis, implementation, and management along with quality assurance and quality control in disaster planning, response, recovery, and mitigation, grants administration, and federal, state, and local government services focused on intergovernmental affairs. She has the stamina and ability to build strong relationships with stakeholders and clients to take any policy, program, project and/or situation working collaboratively with diverse teams resulting in positive community benefit and success above and beyond expectations.

Recent Engagement Experience

- Extensive technical expertise guiding and supporting state and local government in pre-planning, implementation, monitoring and compliance of ARPA, CRF, and federal funded projects.
- Strong experience and knowledge in managing and administering local government operations, financial and human resources, and regulatory requirements for expansive use of external resources.
- Assisted state and federal government agencies to oversee disaster survivor programs and projects for recovery and mitigation from inception to closeout.

MUNICIPAL FINANCE SUBJECT MATTER EXPERT



JUSTIN STERRITT
*Management Consulting
Senior Manager*

Education, Licenses & Certifications

- BA in International Business & Management from Dickinson College

Background

Justin is a Senior Manager in Accenture’s Strategy and Consulting practice with a particular focus on the Public Service industry. Justin specializes in analyzing and navigating complex finance organizations and implementing meaningful improvements for public service clients. Prior to joining Accenture, Justin spent over a decade in industry advising Governors, Mayors and Legislators on fiscal policy and overseeing financial management for multi-billion-dollar, complex organizations across the public sector through a variety of economic and political climates. During his time in government, most recently as Chief Financial Officer for the City of Boston, Justin spearheaded forward-looking initiatives across finance and operation functions, including human resources transformation, ERP implementation, budgeting and financial planning & analysis, enterprise-wide risk finance plans, treasury and debt management and core public sector operating model improvements.

Relevant Experience

Massachusetts Executive Office of Administration and Finance – Federal Fund Management – Project Lead

- Worked with secretariat leadership team, program staff and stakeholders to assess current operating model for a major federally funded program. Developed a future state of program, designed for longer term sustainability and shifting of administration of program within the Cabinet. Resulted in more effective management, reporting and compliance procedures and process for program.

Major International Nonprofit Shared Service- Finance Subject Matter Advisor

- Partnered with finance and administration staff within international organization to assess current shared services operating model and developed new operating model recommendations.

City of Boston- Chief Financial Officer, Collector-Treasurer

- CFO, Treasurer and Chief of the Administration and Finance (A&F) for City of Boston, responsible for citywide financial oversight of \$4 billion annual operating budget and human capital management of 18,000-person workforce.
- Oversee operations across the 500-person A&F Cabinet including HR, payroll and labor management, treasury & banking, bond & debt management, pension & investment management, financial reporting & auditing, budget and financial planning & analysis, tax administration, collections & incentives, and enterprise-wide A&F IT.

ACCOUNTING REMEDIATION MANAGER



Bacary Badiaga

Manager

*UHY Advisors Mid-Atlantic,
Inc.*

8601 Robert Fulton Dr., Ste.
210,

Columbia, MD 21046

bbadiaga@uhy-us.com

**Education, Licenses &
Certifications**

- BS in Accounting,
University of
Baltimore
- Licensed CPA in MD

Background

Bacary is a manager and a member of the Audit and Assurance Department. He has over five years of experience in the audit of state and local governments and not-for-profits. He supervised several large state and local government audits, including the District of Columbia and the Maryland Department of Transportation. In addition, he helped several government clients improve their financial reporting and internal controls.

Recent Engagement Experience

Planning and performing audit and attest services for state and local governments and government pension plans
 Performing financial and compliance audits
 Providing government financial reporting
 Conducting compliance testing for Single Audits under OMB Uniform Grant Guidance
 Performing internal controls evaluation
 Assisting with drafting Comprehensive Annual Financial Report (CAFR)

Served as the engagement manager for several government audits:

- District of Columbia
- Maryland Department of Transportation
- Maryland Food Center Authority
- Calvert County
- Charles County
- Lancaster County
- Washington County
- Frederick County
- City of Hagerstown
- Saint Mary’s County Public Schools

ACCOUNTING REMEDIATION SR. CONSULTANT



Mark Amoruso

*Senior Accountant, UHY
Advisors Mid-Atlantic, Inc.
8601 Robert Fulton Dr.,
Ste. 210,
Columbia, MD 21046
mamoruso@uhy-us.com*

Education, Licenses & Certifications

- BS Accounting & Finance, West Chester University of Pennsylvania
- Licensed CPA in PA

Background

Mark Amoruso is a senior accountant in the Audit and Assurance Department of the Columbia Office of UHY. Mark implements controls aligned with our client's strategic goals. In addition, he leverages technology to provide management with reliable financial information promptly. His work has consisted of performing other daily operations, including reconciling account balances, preparing month-end closing reports, and ensuring the accuracy of general accounting procedures.

Recent Engagement Experience

- Provided tax planning and preparation services for high net wealth individuals. Performs analytical procedures and attest services for both public and private entities to ensure compliance.
- Managed the day-to-day accounting operations for over 40 properties located in New York, New Jersey, Texas, Missouri, Illinois, Georgia, and Florida. Responsibilities included reviewing and approving frequent draw requests, evaluating the property's ability to distribute funds, and reviewed quarterly net asset valuation memos for joint ventures.
- Oversaw various projects including ensuring borrower compliance, coordinating with internal auditors, and working with accounting and capital investment teams regarding acquisition transactions.



Shannon Castillo

*Senior Consultant, UHY Advisors
Mid-Atlantic, Inc.
8601 Robert Fulton Dr., Ste. 210,
Columbia, MD 21046
scastillo@uhy-us.com*

Education, Licenses & Certifications

- MA Economics, Business Data Analysis and Forecasting, The University of Texas at San Antonio
- BBA Business Management/Concentration in International Business, The University of Texas at San Antonio

ACCOUNTING REMEDIATION SENIOR CONSULTANT

Background

Shannon Castillo is a senior consultant in the Columbia Office of UHY where her primary focus is internal audit. She has over five years of experience providing internal audit, regulatory and operational compliance, third party risk management and contract management services, and risk and compliance services to for-profit companies.

Recent Engagement Experience

- Oversaw planning, fieldwork, and reporting phases of the analysis and implementation of risks and controls related to new regulatory requirements.
- Provided ongoing support and shared knowledge with team members to evaluate the effectiveness of controls, reviewed staff work, managed key performance indicators, and served as a resource to less experienced team members.
- Constructed and provided policies, procedures, and training material to stakeholders and business areas for risk and compliance and third-party risk management best practices.
- Partnered with stakeholders to review area’s processes, risks, and controls to provide recommendations that would streamline operations, and drive efforts to correct or prevent unfavorable results and impacts.
- Designed and implemented a Third-Party Risk Management program for a company to include the identification and mitigation of risks with respect to regulatory requirements.
- Developed data visualizations of key performance indicators for ongoing monitoring and management of third-party contracts.
- Identified opportunities of automation through audits and developed processes within existing and new systems to address manual, repetitive, and risk tolerant activities.

ACCOUNTING REMEDIATION CONSULTANT



DeAndre Watson

*Senior Staff Consultant,
UHY Advisors Mid-Atlantic,
Inc.
8601 Robert Fulton Dr., Ste.
210,
Columbia, MD 21046
deandrewatson@uhy-
us.com*

**Education, Licenses &
Certifications**

- BS Accounting,
Bowie State
University

Background

DeAndre Watson is a senior staff consultant in the Audit & Assurance Department in the Columbia office of UHY. He provides audit and consulting services to companies in the government, finance, and governmental sectors. DeAndre has been with the firm since May 2023.

Recent Engagement Experience

- Managed over 29 properties located in Maryland, West Virginia, Tennessee, North Carolina, and South Carolina. Responsibilities include ensuring all properties taxes are current, conducting various reconciliations, utility tracking, and financial reporting on all the properties.
- Worked in the financial industry at a Credit Union to identify and resolve problems in a timely manner and gather and analyze information skillfully. Also, maintained an organized system of vendor records and invoices, as well as reconcile accounts daily and check records for accuracy.



Jason Ostroski
*Principal, UHY Advisors
Mid-Atlantic, Inc.*
8601 Robert Fulton Dr.,
Ste. 210,
Columbia, MD 21046

jostroski@uhy-us.com

Education, Licenses & Certifications

- Bachelor of Science in Accounting, Grove City College
- CPA State of MD

FINANCE SUBJECT MATTER EXPERT

Background

Jason is currently an audit principal with UHY and is solely dedicated to UHY’s State and Local Government Practice. With more than 16 years of experience, he is well-versed in serving his public-sector clients. Jason serves as a subject matter resource on governmental entities. He has assisted with the design and evaluation of audit procedures and by providing training internally at UHY and to external parties on topics ranging from auditing alternative investments to the implementation of new GASB standards including GASB 67, 68, 74 and 75.

Recent Engagement Experience

- Audit principal with an emphasis on state and local governments
- Currently assisting numerous local governments with the implementation of the American Rescue Plan Act (ARPA) by providing technical expertise guiding and supporting them in pre-planning, implementation, monitoring and reporting.
- Planned and managed audits to assure they were completed timely, accurately and in accordance with audit and accounting standards.
- Improved client operations and reporting by recommending specific improvements to their internal control structure by leveraging experience working with a variety of organizations.
- Reviewed various systems’ ACFRs to assure they complied with the GFOA’s requirements and that they received the Certificate of Achievement for Excellence in Financial Reporting Program
- Controller of the \$5 billion District of Columbia Retirement Board (DCRB) which provided retirement benefits to the police officers, firefighters, and teachers of the District of Columbia
- Collaborate with DCRB’s investment department and consultants to Implement processes over the review and evaluation of DCRB’s alternative investments to assure they were properly valued and disclosed.
- Reorganized the accounting department and redesigned the monthly and year end closing processes to achieve more efficient and accurate accounting operation which resulted in reduced audit findings.

Section 4. Pricing Structure & Required Documents

Pricing

Objective I: Establish Fiscal PMO

Time Period	Fixed Cost
Months 1-4	\$510,840

Rates are inclusive of travel and expenses.

Objective II: Accounting Remediation Services

Time Period	Fixed Cost
Months 1-7	\$477,840

Rates are inclusive of travel and expenses. Audit support past the end of month seven to support any of the open audits will be performed at an additional hourly consist with the rate structure above and will be billed monthly.

State Corporation Commission Form

CITY OF HOPEWELL
RFP # 07-24 PMO AND ACCOUNTING REMEDIATION SERVICES

State Corporation Commission Form

Virginia State Corporation Commission ("SCC") registration information:

The undersigned Offeror:

- is a corporation or other business entity with the following SCC identification number:
_____ -OR-
- is not a corporation, limited liability company, limited partnership, registered limited liability partnership, or business trust -OR-
- is an out-of-state business entity that does not regularly and continuously maintain as part of its ordinary and customary business any employees, agents, offices, facilities, or inventories in Virginia (not counting any employees or agents in Virginia who merely solicit orders that require acceptance outside Virginia before they become contracts, and not counting any incidental presence of the Offeror in Virginia that is needed in order to assemble, maintain, and repair goods in accordance with the contracts by which such goods were sold and shipped into Virginia from bidder's out-of-state location) -OR-
- is an out-of-state business entity that is including with this bid an opinion of legal counsel which accurately and completely discloses the undersigned Offeror current contacts with Virginia and describes why those contacts do not constitute the transaction of business in Virginia within the meaning of § 13.1-757 or other similar provisions in Titles 13.1 or 50 of the Code of Virginia.

****NOTE**** >> Check the following box if you have not completed any of the foregoing options but currently have pending before the SCC an application for authority to transact business in the Commonwealth of Virginia and wish to be considered for a waiver to allow you to submit the SCC identification number after the due date for proposals (the City reserves the right to determine in its sole discretion whether to allow such waiver):

Signature: Robert Bobb Date: 06/29/23

Name: Robert C. Bobb
Print

Title: President & CEO

Name of Firm: The Robert Bobb Group, LLC



Ralph S. Northam
Governor
R. Brian Ball
Secretary of Commerce & Trade

COMMONWEALTH of VIRGINIA
Department of Small Business and Supplier Diversity

Jennifer L. Mayton
Interim Director

VIRGINIA UNIFIED CERTIFICATION PROGRAM

July 23, 2021

Robert C. Bobb
The Robert Bobb Group, LLC
1666 K Street NW
Washington, DC 20004

Certification Number: DBE 811471

Dear Mr. Robert C. Bobb:

The Virginia Department of Small Business and Supplier Diversity (VDSBSD) has approved the certification of **The Robert Bobb Group, LLC** as a Disadvantaged Business Enterprise (DBE) subject to the requirements of the DBE Regulation 49 CFR, Part 26 and all the laws of this state applicable to the transaction of business. Your firm's **Certification Eligibility Period begins with the date identified below. Every year, prior to the anniversary of your certification, you are required to meet the annual submission requirement by submitting documents found online at www.sbsd.virginia.gov to continue in the DBE Program.**

We are pleased to inform you that we have certified your company in the following NAICS Code(s):

531390 - Real estate asset management services (except property management)
541611 - Records management consulting services
541612 - Organization development consulting services
561110 - Business management services

It is your responsibility to notify VDSBSD immediately of any changes in your firm such as name, address, ownership, officers, or Board of Directors. Please check the accuracy of your internet entry in the DBE Directory at www.sbsd.virginia.gov. Your firm's certification is subject to our review at any time during the year and you may be required to provide any and all relevant documentation. Failure to cooperate by providing the requested information may lead to de-certification.

You may receive management and technical assistance by writing to the Department of Small Business and Supplier Diversity, 101 N. 14th Street, 11th Floor, Richmond, VA 23219, or by calling (804) 786-6585. If you have questions, please contact Rebecca Bates at (804) 371-0488 or by email at rebecca.bates@sbsd.virginia.gov.

Sincerely,

Verniece Love
Director of SWaM and DBE Certification

Certification Eligibility Period: Begins: July 23, 2021