

CITY OF WILLIAMSPORT, PA RESOLUTION

RESOLUTION # 9590

DATE 12-15-22

TITLE

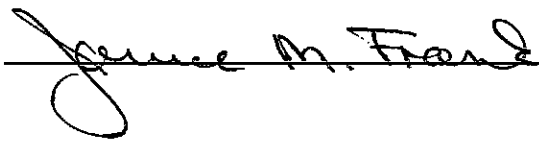
**RESOLUTION AUTHORIZING A CONSULTANT AGREEMENT BETWEEN THE CITY
OF WILLIAMSPORT AND GOVERNMENT FINANCE REPORT**

BE IT HEREBY RESOLVED by the City Council of the City of Williamsport that the Agreement attached hereto between the City of Williamsport and Government Finance Solutions is hereby approved and the attached rates; and,

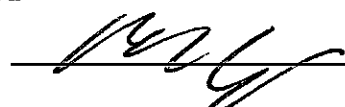
BE IT HEREBY RESOLVED, that the contract includes an additional clause requiring GFS to appear before City Council at the earlier of \$85,000 or 120 days from the date of December 15, 2022.

BE IT FURTHER RESOLVED, that the Mayor and City Controller are hereby authorized to execute the Agreement and to take such other action as is necessary to carry out the terms and intent of this Agreement.

Approved



City Clerk



President

ASSUMPTIONS

This scope of services and related fees have been prepared based on the following assumptions:

1. Duties assigned to GFS that exceed the monthly time estimate will be brought to the Mayor to determine if the estimated hours should be adjusted or duties reassigned.
2. GFS will be given appropriate access to files as deemed necessary to conduct duties as assigned.
3. GFS will be able to attend meetings with the City virtually if an order by the Governor preventing travel or meeting in person due to the COVID-19 Pandemic.
4. GFS will provide a written proposal for services beyond this initial set of services if requested.
5. GFS will not provide legal advice and will defer to the City's Solicitor.

GFS appreciates the opportunity to provide the City with this letter proposal and we are confident our diverse capabilities and experience will be an asset to your team. We are sending an electronic copy of this proposal and our standard terms and conditions. If our proposal and terms are satisfactory, please sign a copy of the proposal and return to Tracey Rash via email.

Please contact me at 717-514-2605 or by e-mail at trash@gfsdawood.net if you have any questions regarding this proposal or on the project in general. Thank you for the opportunity and I look forward to working with you.

Sincerely,



Tracey Rash
Manager
Government Finance Solutions

Enclosures
Standard Terms and Conditions.
GFS Brochures
Tracey Rash Resume

This proposal is accepted by:

Name: Derck Slaughter
Please Print

Title: Mayor
Please Print

Signor: Derck Slaughter
Please Sign

Client Name: City of Williamsport

Margaret J. Woodring
Margaret J. Woodring 12/16/22

 Government Finance Solutions

James M. Frank

GOVERNMENT FINANCE SOLUTIONS
STANDARD CONTRACT TERMS AND CONDITIONS

1. **DUTIES AND RESPONSIBILITIES** – Government Finance Solutions (GFS) agrees to provide those professional services to City of Willimamport (Client), as agreed to in the Scope of Services as set forth in the accepted letter proposal dated June 8, 2022. Additional services may be performed, if requested, subject to an agreed upon revision in the Scope of Services and authorized fee.
2. **CONTRACT DOCUMENTS** - The parties hereto have entered into a contract. The Contract Documents include the Proposal and these Standard Contract Terms and Conditions which are incorporated into the Proposal. This Agreement and GFS's Proposal constitute the entire agreement between the parties (the "Contract") regarding their subject matter.

In the event that GFS and Client have not executed the Professional Services Agreement, Client's verbal or written authorization to GFS to proceed with the performance of the services set forth therein, or any payment received from Client toward this project, shall constitute acceptance by Client of the Professional Services Agreement, including these Terms and Conditions. The parties agree that, notwithstanding its terms, no subsequently executed purchase order or other Client submitted terms and conditions shall revise, modify, contradict or supplement the terms of the Proposal, including these Terms and Conditions. In particular, no such subsequently executed document shall create any warranty with regard to the services performed by GFS and its subconsultants nor shall it create any right of indemnification or any remedy for the benefit of Client that is not expressly set forth in the Proposal, including these Terms and Conditions. The Proposal, including these Terms and Conditions, may only be revised, modified, contradicted or supplemented by a written amendment on a form supplied by GFS that specifically refers to the terms herein which are the subject of the revision, modification, contradiction or supplementation.

3. **TERMINATION, SUSPENSION** - The Contract may be terminated by either party upon written notice. In the event of termination, GFS shall be paid for services performed to the termination date plus reasonable termination expenses.
4. **INVOICES, PAYMENTS** - GFS will submit invoices to Client monthly. Payment is due upon presentation of each invoice and is past due thirty (30) days from the invoice date. Client agrees to pay a service charge of one and one-half (1½) percent per month (18% per annum) or fraction thereof on past due payments under the Contract. If any invoice remains unpaid for a period in excess of sixty (60) days, GFS reserves the right to pursue all appropriate rights and remedies available to it at law or equity or by any other provisions hereof, and shall in addition have the right to any or all of the following specific remedies:
 - (a) declare the Contract terminated;
 - (b) cease any or all services agreed upon under the Contract;
 - (c) institute suit for the amounts owned plus additional costs as set forth in Section 4.1 hereof.

- 4.1 In the event a lien or suit is filed to enforce payment under the Contract, GFS is entitled to seek from the Client and Client agrees to pay all court costs and attorney's fees incurred by GFS in addition to the principal amounts owned plus accrued service charges.
- 4.2 The covenants and obligations of GFS hereunder are separate and independent from one another. Client's obligations to pay invoices and other amounts payable hereunder, and to perform its obligations hereunder, shall be fully enforceable and shall not be impaired or excused, notwithstanding any breach by GFS hereunder. No invoices or other amounts payable hereunder shall be subject to reduction, delay, offset, withholding or other defense.
5. **ASSIGNS** - Neither the Client nor GFS may delegate, assign, or sublet, or transfer his/her duties or interest in the Contract without the written consent of the other party, except to the extent that any assignment, subletting or transfer is mandated by law or the effect of this limitation may be restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Contract. Nothing contained in this paragraph shall prevent GFS from employing such independent professional associates and consultants as GFS may deem appropriate to assist in the performance of services hereunder.
6. **DISPUTES** - In the event that Client institutes suit against GFS because of any alleged failure to perform, or any alleged error, omission, or negligence, and if such suit is withdrawn or dismissed, or if judgment is rendered for GFS, Client agrees to reimburse GFS or pay any and all costs and all other expenses of defense, including without limitation GFS's attorney's fees, immediately following withdrawal or dismissal of the case or immediately upon judgment being rendered on behalf of GFS.
7. **WARRANTY OF AUTHORITY TO SIGN** - The persons executing this Contract warrant that they have the authority to sign as or on behalf of the Client. If such persons do not have such authority, they agree that they are personally liable for all breaches of this Contract and that any action against them for breach of such warranty, GFS's attorney's fee shall be included in any judgment rendered.
8. **SEVERABILITY** - In the event that any provision herein shall be deemed invalid or unenforceable, the other provisions hereof shall remain in full force and effect, and binding upon the parties hereto.
9. **REFERENCES** - Client agrees that GFS has authority to utilize Client's name as a client in general descriptions of the project work or services performed as references to another client.
10. **CONTROLLING LAW** - This Agreement shall be governed by Pennsylvania law.

EDUCATION

Bachelor of Arts,
Accounting Concentration,
University of Pittsburgh, 1990

Pennsylvania State Board of
Certified Public Accountants,
1993-2022

Certified Governmental Financial
Manager, 2001-2022

YEARS' EXPERIENCE

32

EXPERTISE

- Augmenting Fiscal Staff
- Coordinating Annual Audit
- Enhancing Internal Control
- Evaluating Organizational Structure
- Preparing Annual and Capital Budgets
- Creating Efficiencies Through Technology
- Developing Process Improvements
- Ensuring Compliance
- Increasing Transparency
- Improving Elected Official Communications
- Training Key Staff and Elected Officials

Ms. Rash is the Manager of Government Finance Solutions (GFS). As the leader of GFS, she leverages her years of experience working with local governments to bridge the gap between financial processes and municipal goals.

With over three decades of auditing and consulting experience, Ms. Rash delivers strategic direction to Pennsylvania local governments. Focused on results rather than reports, she serves clients as a business partner, strategic advisor, and technology influencer. Her years of consulting, auditing, time spent with Pennsylvania government associations, such as the Government Finance Officers Association and Pennsylvania Municipal League, and serving as an Annual Comprehensive Financial Report reviewer for over 15 years enables her to share best practices with governmental finance departments.

Ms. Rash works with clients to provide specific recommendations for financial challenges and propose feasible solutions.

Throughout her career, she has worked in the local government sector on a wide variety of projects. Tasks include interim and permanent finance director, writing job descriptions for fiscal staff, making recommendations for finance department organization structure, evaluating staff competency, determining fee structures, assisting with municipal debt issuance and related filings, determining proper application of utility payments, and assessing utility billing software for capabilities and best practices.

Ms. Rash is known as an engaging and effective speaker in the local government community. She has the unique ability to translate complex accounting concepts into easily understandable language for the non-financial client, such as using a key performance indicator dashboard to show trends and enhance decisions with information tailored to each community's priorities.

PROJECT EXPERIENCE

Upper Allen Township

Ms. Rash has served as interim finance director at Upper Allen Township since January 2022. Responsibilities include overseeing the accounts payable clerk, performing daily accounting duties, reconciling accounts, preparing for audit, and sharing best practices. Since hiring an accounting manager, duties now include training and implementing technological solutions to streamline processes. **References:** Scott Fraser, Manager, Upper Allen Township, 717-766-0756, sfraser@ultwp.org

Multiple Governments

Ms. Rash has served as an auditor to Pennsylvania local governments for over 20 years. Responsibilities include conducting audit procedures, assessing internal control over financial transactions, evaluating fiscal staff competencies, and sharing best practices. Recommendations for enhancements were then provided to clients either in writing, if there were significant gaps in processes, or verbally, if there were less significant gaps or best practice opportunities. **References:** Ray Palmer, Manager, Silver Spring Township, 203-521-0910, rpalmer@sstwp.org; Bryan McCutcheon, Accounting Manager, City of Harrisburg, 717-255-6434, bmccutcheon@harrisburgpa.gov

Ms. Rash also served as a reviewer of Annual Comprehensive Financial Reports for the Government Finance Officers Association for over 15 years. As a reviewer, she verified that governments go beyond the minimum requirements for financial statement preparation and prepare a financial report that provides evidence in the spirit of transparency and full disclosure. These reports include introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data in addition to financial information.

West Manchester Township

In addition to providing audit services, Ms. Rash assisted the manager in determining whether current fiscal staff were competent to perform the duties of their assigned positions and made related recommendations. **Reference:** Kelly Kelch, Manager, West Manchester Township, 717-792-3505, kkelch@westmanchestertownship.com

Capital Region Water

In addition to providing audit services, Ms. Rash provided training for newly hired accounting staff, best practice suggestions for general ledger software usage, an assessment of the viability of utility billing software, and guidance with respect to public debt issuance. **Reference:** Julie Peters, Accounting Manager, Capital Region Water, 888-510-0606, julie.peters@capitalregionwater.com

WORK HISTORY

GOVERNMENT FINANCE SOLUTIONS, MANAGER, 2021-2022

As Manager of Government Finance Solutions, Ms. Rash brings her passion and energy for providing best practice solutions to local governments to improve accountability and transparency. She works on a variety of assignments, extending from temporarily or permanently augmenting finance department staff to project specific tasks, such as budget preparation, audit coordination, and process improvements. She also works in conjunction with other Government Finance Solutions staff to maximize the use of federal and state funds by strategizing the best use and mix of funding to effectively enhance a government's economic development objectives.

MAHER DUESSEL, CPAS, PARTNER, 2006-2019

As the founding partner of Maher Duessel CPAs Harrisburg office, Ms. Rash annually served over 65 governmental and 25 nonprofit clients. Opening the office in 2006 with only four employees, her team grew to over 25 and Maher Duessel was awarded *Best Places to Work* multiple times. She participated in the audit process, presented financial statements to board members and senior management, and provided best practice ideas to clients through efficiency ideas and community connections. She was a technical reviewer for the Government Finance Officer's Association Annual Comprehensive Financial Report program for over 15 years and was the liaison to the Business League Network of the Pennsylvania Municipal League. Her speaking engagements included the Government Finance Officers Association of Pennsylvania's annual conference, Maher Duessel's semi-annual trainings, Pennsylvania Municipal League's Newly Elected Officials training, and the Leadership Harrisburg Area's annual conference.

MCKONLY AND ASBURY, CPAS, PARTNER, 2001-2006, MANAGER 1996-2000

Ms. Rash began her career at this firm by managing audits of clients in the governmental and nonprofit arena, transitioning into a Partner role after five years. As a Partner, she participated on the executive and marketing committee, as well as led the audit and accounting and paperless audit flow committee. She was instrumental in creating a partnership with Audit Watch, a firm that provided training and oversight on implementation of audit efficiencies.

Tracey Rash

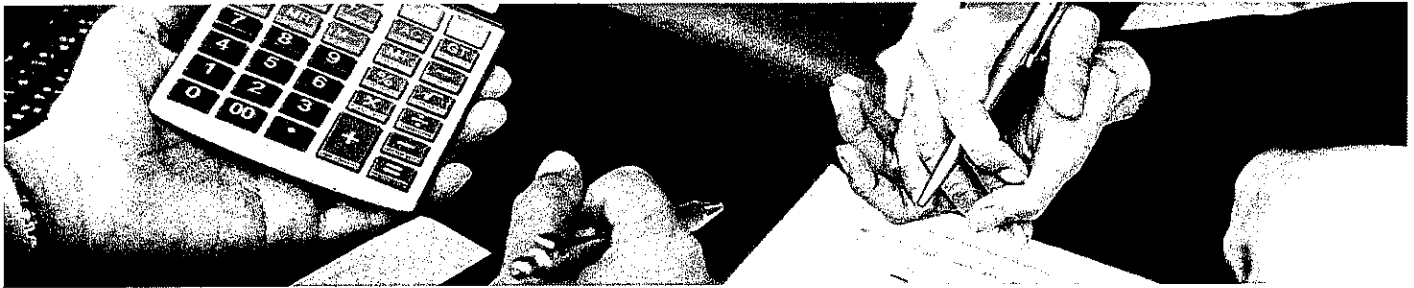


NEW DIRECTIONS FOR PROGRESS, CONTROLLER, 1995-1996

As Controller of this nonprofit, Ms. Rash managed the day-to-day operations of the fiscal department. Her responsibilities included evaluating the fiscal needs of the organization and clearly delineating finance job duties in addition to supervision of daily fiscal activities. She streamlined processes and outsourced certain functions. She initiated the transition of payroll from one provider to another, which provided a needed and streamlined human resources solution. She also provided training to program staff to assist in their understanding of complex funding streams and related allowable expenses.

GFS | Government Finance Solutions

**Augment
Fiscal Staff**



Your chief accountant—whether you call them Treasurer or Finance Director—is one of the key positions helping your municipality's management and elected officials understand your government's current financial position.

Smaller municipalities often have inadequate resources to fund higher level fiscal positions and make decisions without the skills and guidance of a fiscally trained professional. In bigger communities, top fiscal staff are challenged to have expertise in every matter that a larger municipality faces. Large or small, it is increasingly difficult to find employees for either scenario. A survey conducted by US staffing firm Robert Half determined that "finding skilled talent for accounting and finance jobs is one of the greatest challenges faced by management" according to 35% of CFO respondents.

Government Finance Solutions (GFS) Advantages

GFS provides you with the tools, resources, and personnel to augment your fiscal staff, whether on a temporary or permanent basis. With more than 50 years of combined experience, our staff recommends best practices and delivers accurate information for well-informed decision making. Designed to meet your government's needs, our solutions:

- Augment permanent fiscal staff
- Provide supplemental staff for special projects
- Support staffing needs during transition periods
- Assist with hiring qualified fiscal staff



Government Finance Solutions Team

John Mizerak, MPA

Director, Community/Economic Development
john.mizerak@dawood.net

Tracey Rash, CPA, CGFM

Government Finance Solutions
trash@gfsdawood.net





Government Finance Solutions

Enhance Internal Control



The 2020 Report to the Nations, released by the Association of Certified Fraud Examiners, reported that the median loss for local government occupational fraud was \$75,000. The largest schemes for governments with less than 100 employees, in descending order, were corruption, billing, noncash, expense reimbursements, and skimming.

The presence of fraud declined significantly when the government employed anti-fraud controls such as external audit of internal controls over financial reporting, management’s review of transactions, and a code of conduct.

There are three sides to the fraud triangle: opportunity, rationalization, and pressure. The 2020 Report to the Nations confirms that lack of internal controls, inadequate management reviews, override of existing internal controls, and poor tone at the top increase the opportunity for government fraud. As internal control weaknesses are often a precursor to fraud and loss of revenue, it is reasonable to assume that enhancing the five necessary components of a sound internal control structure—internal control environment, risk assessment, internal control activities, information and communication, and/or monitoring—will reduce the chance that your government falls victim to fraud.

GFS provides you with the tools, resources, and personnel to evaluate your internal control structure. We reduce the opportunity for fraudulent activity by providing solutions to mitigate risk and accomplish your goals. Services can be designed to meet your government’s needs.

Government Finance Solutions (GFS) Advantages

- ✓ Conduct a risk assessment
- ✓ Evaluate of internal control activities
- ✓ Train on the importance of internal controls
- ✓ Recommend technological solutions
- ✓ Standardize processes and documentation
- ✓ Supervise less experienced accounting staff
- ✓ Provide transaction reviews and approvals
- ✓ Conduct reconciliations
- ✓ Monitor the execution of internal controls



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Government Finance Solutions

Coordinate Annual Audits



Annual audits continue to challenge even the most tenured financial municipal staff. Audit preparation time and new standards add to the workload of fiscal staff already stretched thin, requiring more bandwidth to compile documentation and constantly interact with auditors. **Your finance department's efforts should not exceed the auditors' time spent conducting the audit itself.**

Communication can be complicated when conveying financial results and the importance of audit findings to key stakeholders. Fiscal errors could result in findings that become part of the permanent record through annual financial statements and ancillary audit documents. It's imperative to instill public confidence in the audit, and demonstrate sound budgetary and fiscal management by your elected officials and appointed staff.

Government Finance Solutions (GFS) Advantages

GFS provides you with the tools, resources, and personnel to reduce the burden of preparing for your audit, help you remain compliant, and support your communication to elected officials. By supplementing your fiscal staff, GFS provides audit support, saving staff time, lessening the chances of audit reconciliation findings, and reducing audit fees. Services can be designed to meet your audit preparation needs.

- Assisting with year-end financial statement close process
- Reconciling accounts
- Developing audit workpapers
- Preparing technical accounting memos
- Consulting on internal control
- Implementing strategies for new accounting standards
- Preparing draft financial statements and Management's Discussion and Analysis
- Coordinating with auditors
- Assisting with audit finding recommendation implementation
- Presenting key audit issues to board members



Tracey Rash CPA, CGFM
Government Finance Solutions
trash@gfsdawood.net





Government Finance Solutions

**Increase
Transparency**



Governments determine priorities through long-term strategic planning. Done properly, those initiatives set strategic departmental goals through key performance indicators (KPIs) and provide guidance for both budgetary and policy decision making. By measuring quantitative and qualitative data and presenting it in a clear, concise manner to the public, governments and citizens alike can more accurately evaluate progress towards municipal goals.

According to the U.S. Department of State, "fiscal transparency informs citizens how government revenues and tax revenues are spent and is a critical element of effective public financial management." However, simply data dumping isn't effective fiscal management. Elected officials and citizens are interested in timely, meaningful, and reliable data.

Depending on KPIs, information should be reported monthly, quarterly, or annually. In all cases, it should be based on accurate data framed in a contextual relationship to understand actual outcomes.

Government Finance Solutions (GFS) Advantages

GFS provides you with the tools, resources, and personnel to increase your fiscal transparency, both internally and externally. We reduce the guesswork by providing clear and concise indicators whether government is achieving its goals. Designed to meet your government's needs, our solutions:

- ✓ Support development of departmental performance goals
- ✓ Educate staff on objectives
- ✓ Develop KPI information-gathering systems
- ✓ Hold departments accountable for timely, accurate information
- ✓ Deliver reporting and scorecards for KPIs
- ✓ Determine benchmarks and comparative standards
- ✓ Providing transaction reviews and approvals
- ✓ Evaluate and update KPIs
- ✓ Integrate the KPIs into budgeting process
- ✓ Create internal/external user communication tools
- ✓ Recommend technology for enhanced reporting



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