



# OPPORTUNITY RISING

*CONSTRUCTION ADVISORY WORK PLAN FOR*

## **CITY OF CREST HILL**

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**Stephen Bacchetti, Partner**

**Colleen Rozillis, Partner**

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MOSSADAMS

October 5, 2022

**Mr. Jim Marino**  
*City Administrator*

**City of Crest Hill**  
1610 Plainfield Road  
Crest Hill, IL 60403

Dear Mr. Marino:

Thank you for the opportunity to present our qualifications to provide construction advisory services for the City of Crest Hill (the City). We understand you're seeking a service provider with a depth of functional skills necessary to assess and report on the performance of your capital program.

Our team has significant experience performing capital program assessments, performance audits, and construction cost and compliance audits. With our deep government and construction industry specific knowledge, we can consistently provide the City with the highest quality service. Our approach is collaborative, and we'll include your team in every step of the construction audit process to successfully deliver value-added results. We've audited numerous large-scale public and private construction projects valued between \$2 million and \$3.5 billion.

Additionally, our professionals have outstanding credentials, capabilities, and knowledge of the construction industry along with the skills and capabilities of certified construction auditors (CCAs) needed for the engagement. Our combined professional construction expertise will be of specific value to the City. We bring the requisite understanding and knowledge of construction management methods, contracting strategies, and project controls to conduct successful capital program assessments. This team—consisting of skilled professionals and performance auditors—has completed multiple construction program assessments and is familiar with different types of construction contracts and project delivery methodologies. We've worked directly with general contractors and/or construction managers on issues arising out of schedule delays, construction quality, change orders, excess charges, and project progress reporting.

Our performance as construction auditors and business advisors will demonstrate our commitment to high-quality services that are consistent with our proven track record. We look forward to helping you achieve your construction audit goals. If you have questions regarding this work plan, please don't hesitate to contact us.

Sincerely,

**Stephen Bacchetti, CPA, CIA, CCA**  
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# Executive Summary

As a large, national professional services firm, we offer our clients a significant benefit: we're large enough to have the resources you need, yet small enough to provide the personal, timely service you desire. Clients who've chosen our construction audit solutions have told us that they've benefited from the extensive industry experience of our engagement teams, regional professionals, staff continuity, and high level of senior team member attention.

## FIRM BACKGROUND

Moss Adams is a fully integrated professional services firm dedicated to growing, managing, and protecting prosperity. With over 3,800 professionals across more than 30 locations in the market capitals of the West and beyond, we work with the world's most innovative, dynamic, and promising clients and markets. Through a full spectrum of accounting, consulting, and wealth management services, we bring the deep industry specialization and inspired thinking our mid-market clients seek.

Since we put down roots in the Pacific Northwest more than 100 years ago, we've steadily expanded to serve clients not only in the west, but also across the nation and globally. Our full range of services includes accounting (assurance and tax), consulting (IT, strategy & operations, transactions, and specialty), as well as individual and institutional wealth management.

Moss Adams is one of the 15 largest US accounting and consulting firms and a founding member of Praxity, a global alliance of independent accounting firms providing clients with local expertise in the major markets of North America, South America, Europe, and Asia.

## SERVICE PHILOSOPHY

Our commitment to being highly responsive to our clients is a fundamental part of our service philosophy. Open and timely communication is key to successful relationships, and our clients contact us throughout the year to help them. We offer continual access to senior-level team members who have the knowledge and experience to consistently meet our clients' needs.

## FIRM EXPERIENCE

### Construction Advisory Practice

Our team has significant experience performing capital program assessments, performance audits, and construction cost and compliance audits. We've audited numerous large-scale public and private construction projects valued between \$2 million and \$3.5 billion, including many governmental entity construction projects. We complete many construction projects each year, ranging from full program reviews to close-out audits. In these engagements, we've acted as the principal auditor.



We bring the requisite understanding and knowledge of construction management methods, contracting strategies, and project controls to conduct successful construction audits. We understand site requirements as well as local and state regulation and compliance issues. Our team includes professionals who have outstanding credentials, capabilities, and knowledge of the construction industry along with the skills and capabilities of certified construction auditors and certified public accountants needed for the engagement. Our combined professional accounting and construction expertise will be of specific value to the City.

A sample of our current and past construction audit clients includes the following:

- Banner Health System
- Beaverton School District
- Beverly Hills Unified School District
- Central Washington Hospital
- City of Arvada
- City of Los Angeles
- City of Phoenix
- Community Memorial Health System
- Cottage Health System
- Coushatta Tribe of Louisiana
- Dignity Health
- Dry Creek Rancheria Band of Pomo Indians
- East Side Union High School District
- El Monte Union High School District
- Episcopal Senior Communities
- Good Samaritan Hospital
- Harvey Mudd College
- Hoag Hospital
- Kaiser Permanente
- Lodi Memorial Hospital
- Long Beach Community College District
- Los Angeles Unified School District
- Maricopa County
- Maricopa County Community College District
- Maricopa Integrated Health Systems
- Marin General Hospital
- MultiCare Health System
- Newhall School District
- Oak Valley Hospital District
- Parkland Health and Hospital System
- Phoenix Children's Hospital
- Presbyterian Healthcare Services
- Puyallup Tribe of Indians
- Salinas Valley Memorial Healthcare System
- Salt Lake Airport Authority
- San Francisco State University
- San Jose Unified School District
- Scripps College
- Security Properties
- Soka University
- St. Charles Health System
- Stanford Hospital and Clinics
- Sutter Health
- Swedish Health Services
- Sweetwater Union High School District
- University of Alaska
- University of Chicago
- University of Hawaii
- University of Oregon
- University of Southern California
- University of Texas System
- West Contra Costa Unified School District
- Wyoming Medical Center
- Yuma Regional Medical Center

Construction audit services are only as effective as the people performing the services, which is why the partners and managers at Moss Adams play such a significant role in our engagements. The partners and managers serving the City will work closely with you and be highly involved in all phases of the

relationship, from planning and preparation to fieldwork and review. Our senior-level involvement will provide efficient job management, close supervision, timely resolution of issues, and expeditious reviews of work performed. For these reasons, we're confident our construction audit team is the best fit for the City.

## **Testimonials**

### **Port of Tacoma**

*"We brought in Moss Adams for capital program assessment services. The team we worked with had the experience and expertise our projects needed and an understanding of the complexities that are unique to working with a public entity. They were very thorough and efficient, providing a lot of value for us. Based on their background and the breadth of their experience, they were able to suggest ideas, industry standards and best practices that we can implement."*

### **Jewish Homes of San Francisco**

*"We engaged with Moss Adams construction audit team in the early stages of a \$130 million project to build a 200-unit senior care facility. Even with limited documentation and response from the contractor, Moss Adams was able to identify a significant area of risk right away. Their audit report was well received by management and the board committee overseeing the construction project. Ultimately, the identification of the problem and their proactive approach helped contain the risk and contributed to a change in contractor. We see tremendous value in the services Moss Adams provides."*

### **Heritage Hotels and Resorts**

*"Moss Adams performed a construction audit on a very large project that went over budget and beyond scope. They helped save us a substantial amount of money and saved our relationship with our general contractor. The team went above and beyond, making themselves available, ensuring we had a positive outcome and confidence in the services they provided. We continue to work with Moss Adams today."*

### **Beaverton School District**

*"Moss Adams has provided value for us on multiple projects, delivering significant cost savings. We have enjoyed working with Moss Adams and highly recommend them."*

### **Sweetwater Union High School**

*"I consider the Moss Adams Performance Audits the best consultant reports I have come across in my 40 years of governmental experience. The product Moss Adams delivers is excellent –well documented, thorough, easy to understand, and consistently of the highest quality. The consultants at Moss Adams are honest and direct –taking the mystery out of the performance audit process."*

## **Government Experience**

You'll receive more effective services from our specialized professionals who have a deep understanding of the pressures you face, like the need for greater efficiency under tight budget constraints. Our significant experience working with tax-exempt organizations means our professionals are more likely to help you spot potential problems, create effective solutions, and understand the industry-specific impacts of today's major disruptors like cybersecurity and globalization, as well as the constant drive to innovate.

Moss Adams has a group of specialized practices with nearly 300 professionals who specialize in serving tax-exempt entities including governments, higher education institutions, not-for-profits, tribal and gaming

entities, energy and utility entities, and federal contractors. This firmwide team currently serves over 3,000 clients throughout the United States and provided more than 398,000 hours of service to those clients in 2021.

### **Internal Audit Experience**

Internal audit services represent a core component of our firm's Government Services Practice. Our comprehensive, dedicated internal audit team has significant experience conducting audits and assessments related to compliance, finance, fraud, governance, management, operations, performance, policies and procedures, and technology. We serve local governments, tribes, higher education, and not-for-profits. We have earned recognition and an outstanding reputation for our services based on a solid track record and discriminating analysis.

Our internal audit professionals come from government, private industry, and public accounting, and work exclusively on internal and performance audit engagements. Because of the extensive audits we conduct for government clients, we have developed a series of proven practice components including investigative methodologies, engagement oversight and supervision, document management, fieldwork, communications and reporting protocols/practices, and risk assessment frameworks.

Our internal audit team consists of over 30 professionals, including partners, directors, senior managers, managers, seniors, and staff, all of whom specialize in delivering internal audit services. Our internal audit professionals have a deep understanding of local government policies, processes, and procedures. They offer relevant certifications to the City's internal audit services, such as CIA, CPA, CFE, PMP, CISA, and CCA, and our engagement team includes members of the IIA. Our training requirements for professional audit and consulting staff further make sure that our knowledge remains current.

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# Capital Program Assessment

## Methodology

Our approach to performing construction and capital program risk assessments encompasses planning, on-site fieldwork, interviews, documentation of evidence to support findings, analysis of options, recommendations, and a high-impact report that typically includes implementation plans. Our typical project approach is conducted through the following four major phases: 1. Start-Up and Management, 2. Fact Finding, 3. Analysis, and 4. Reporting. The specific tasks that comprise each phase of our proposed work plan are described in detail below. Based on our understanding of your needs, we will conduct the following procedures on ten specific contracts:

- Contract administration management and controls
- Bid and procurement management and controls
- Change order and scope management and controls application
- Expenditure management and controls
- Design and construction budget management and controls
- Project close-out controls

Our approach to evaluating contracting processes and controls focuses on evaluating the controls that exist to determine whether procurement activities are performed in your best interest and with adequate documentation. Source selection methods include the following:

- Method of procurement and contracting fits the nature of the construction project
- Competitive bidding practices for procurement of contractors and subcontractors are in place
- Documentation requirements for procurement activities are established
- Proper oversight and approval of contracts granted and work pricing is completed by the owner
- Work to be performed is confirmed by the project manager, cost estimates are reviewed, and there's an approval process for contractor and subcontractor selection
- Best-practice construction controls are covered within construction contracts
- Contract approval is limited to a list of authorized individuals

The specific tasks that comprise each phase of our proposed work plan are described in detail below.

### PHASE 1

#### START-UP AND MANAGEMENT

At project initiation, we will confirm the City's expectations, project timing, deliverables, and outcomes.

#### *Initiate Project*

We will conduct a kickoff meeting with the City to confirm expectations and discuss overall project scope, logistics, deliverables, timing, and progress reporting requirements. We will clarify the responsibilities of Moss Adams and the City personnel (e.g., providing requested documents and scheduling interviews),



timing of specific project activities, and format of each required deliverable. Also, we will establish an interview list and finalize our approach to each phase of the project.

#### *Perform Project Management*

We will conduct rigorous project management activities for the duration of the project. These activities will include providing guidance to the consulting team; coordinating with the City; working issues and solving problems; monitoring progress against the approved work plan; and developing, submitting, and discussing progress reports with the City. Progress reports will be provided at the frequency requested by the City.

#### *Provide Quality Assurance*

We believe it's important to recognize the need for quality by delivering excellent client service and engagement oversight. A partner will review all deliverables before submittal to the City.

#### **DELIVERABLES**



- Interview list
- Progress reports

## **PHASE 2**

### **FACT FINDING**

This phase encompasses fieldwork, including document review, interviews, walk-throughs, and an optional online survey, as well as the development of preliminary findings based on the results of fieldwork.

#### *Review Documents*

We will gather relevant documentation for review. Examples of documentation we may request include the following:

- Accounting policies, guidelines, reporting tools, and accounting system documentation
- Master plan and construction project list
- Planning documents
- Procurement bid and award process documentation (including proposals of successful and unsuccessful bidders and bid recaps).
- Job cost and accounting reports and capabilities
- Program-wide schedules and reports (baseline vs. actual)
- Design and construction contracts and or planned contracting delivery methods
- Guidelines regarding reimbursable expenses and allowable costs
- Professional services contracts (architects and engineers (A/E))
- Construction, architect, and engineering payment applications and invoices
- Records necessary to evaluate and verify direct and indirect costs
- Change order log and sampling of change orders
- Close-out records and reports.

- Approvals for use of allowances and contingencies.
- Key stakeholder reporting

The objectives of documentation review include gaining a sufficient understanding of your capital program environment, further defining issues and surrounding facts, and gaining insights to prepare for interviews.

#### *Conduct Interviews and Walk-Throughs*

We will conduct interviews with the City leadership to identify areas of greatest risk and concern and gain an understanding of current controls, processes, vulnerabilities, threats, likelihoods, and impacts. We will work with the City to schedule interviews. We will conduct interviews with representatives of all relevant the City departments.

As part of these interviews, we can also perform process walk-throughs. Walk-throughs are a roving interview whereby we will learn about the details of relevant processes, compliance, performance, and finance management/reporting. Walk-throughs will also allow us to make initial observations to identify important questions and issues that require follow up. Once completed, each walk-through will provide an effective means to gain further depth of understanding of fraud risks.

#### *Present Preliminary Findings*

We will present preliminary findings to the City. The purpose of sharing preliminary findings is to verify facts to make sure the basis for each finding is accurate and valid and to avoid surprises by giving the City a chance to preview findings. Findings will form the basis for analysis of opportunities for improvement.

#### **DELIVERABLE**



- Document request list

### **PHASE 3**

#### **ANALYSIS**

This phase will determine the significance of issues identified and how best to address them.

Key business and control risks will be defined in an assessment framework with the following elements:

- Control objectives
- Findings (opportunities for improvement)
- Recommendations
- Impact of occurrence

#### *Prepare Draft Findings and Recommendations*

We will update findings and add draft recommendations based on our analysis. Recommendations will focus on implementing appropriate actions aimed at reducing risks and strengthening controls.

### *Present Draft Findings and Recommendations*

We will present draft findings and recommendations to the City. The purpose of sharing draft findings and recommendations is to test the practicality of recommendations and, again, avoid surprises.

#### **DELIVERABLE**



- Draft findings and recommendations

## **PHASE 4**

### **REPORTING**

This phase covers the production of deliverables, including draft and final reports and recommended audit plan to optimize the construction project and capital program performance throughout the duration of the program.

### *Submit Draft Report*

We will package our work in a draft report for the City's review. The draft report will include the necessary level of detail to allow the document to stand on its own and contain the following sections:

- Executive summary
- Study objectives, scope, and methodology
- Findings and recommendations

### *Submit Final Report*

Based on feedback from the City, we will revise the draft report and submit our final report.

### *Present Final Report*

We will present the final report to the City and prepare a presentation to facilitate these briefings.

#### **DELIVERABLE**



- Draft and final risk assessment report

## **Timeline**

Assessment of key business and control risks of this nature typically take approximately one to two months to complete from project startup and requested documentation receipt to delivery of the final report. The overall timing will depend on the availability of key City personnel and the general timing of this work in relation to other relevant work impacting the City. We will work with the City to develop a mutually acceptable project schedule.

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## Project Staffing



Working with the right team of professionals makes all the difference to your engagement. The team members we've thoughtfully selected to serve your specific needs have years of experience conducting construction audits and serving higher education institutions. But more than that, you'll find they bring an optimistic perspective focused on helping the City explore and embrace opportunities for improvement. Your Moss Adams team will personally engage with your team and bring a high level of energy to the engagement.

Our proposed team composition reflects a robust combination of quality assurance, project management, contract analysis, and internal controls assignments that leverage the specialized expertise of our team members. As your engagement reviewer, Stephen Bacchetti will provide oversight and quality assurance across all facets of the engagement. Colleen Rozillis will serve as quality assurance reviewer. Tammy Lohr will serve as performance manager. Jordan Wahl will lead the construction audit services as construction manager, supported by a talented team that includes consultants specially dedicated to performing construction contract audit services. In this way, we'll leverage the expertise of our team members to provide maximum insights and value to the City.

Our proposed team composition is provided below. Each team member is highly qualified, as demonstrated by the detailed resumes listed on the following pages.

Team Member	Firm Role	Project Role
Stephen Bacchetti, CPA, CIA, CCA	Partner	Engagement Reviewer
Colleen Rozillis, PMP	Partner	Quality Assurance
Tammy Lohr, CFE	Senior Manager	Performance Manager
Jordan Wahl	Manager	Construction Manager
Nick Granberg	Senior	Audit Lead
Adam Rondeau	Senior	Audit Resource
Brad Hagaman	Senior	Audit Resource
Henry Morris	Senior	Audit Resource
Micky Nguyen	Staff	Audit Resource



*Role: Engagement  
Reviewer*

### **Professional Experience**

Stephen has more than 12 years of experience in construction advisory services and leads the firm's construction advisory services team. He performs specialized review and audit services for construction projects and capital improvement programs, including risk assessments; internal controls, process, and documentation reviews; construction contract audits; and construction bond performance audits. Stephen works closely with local governments, Tribes, universities, K-12 school districts, hospitals and health care systems, and commercial real estate developers, as well as construction contractors and project managers on structures and developments that range from millions to billions of dollars. He has planned, managed, and executed engagements that have resulted in significant cost savings and control and reporting improvements for his clients.

In addition to his construction auditing and internal controls experience, Stephen also has a background in International Financial Reporting Standards (IFRS) in the transportation industry.

### **Professional Affiliations**

- Member, American Institute of Certified Public Accountants
- Member, California Society of Certified Public Accountants
- Certified Public Accountant (CPA)
- Certified Construction Auditor (CCA)
- Certified Internal Auditor (CIA)

### **Education**

- BS, accounting, California State Polytechnic University



*Role: Quality Assurance*

### **Professional Experience**

Since 2005, Colleen has advised local, state, and Tribal governments; K-12 and higher education; utilities; private companies; and not-for-profits to improve organizational and program operations and efficiency, facilitate strategic leadership and planning, and cultivate more effective governance. She works collaboratively with clients to understand their goals and objectives and define organizational and programmatic changes to better equip and position them to achieve those goals. Colleen serves as the firm's public sector, not-for-profit, and tribal consulting industry group leader and leads ESG consulting for the firm.

Her government experience includes planning, policy, and financial analysis for local and state agencies in Alaska, Arizona, California, Colorado, Hawaii, Michigan, Montana, Nevada, Ohio, Oregon, Pennsylvania, Texas, Utah, and Washington. Before joining Moss Adams, she managed the Performance Reporting Branch of the Washington State DOT and authored the 2011-2015 WSDOT Strategic Plan.

Colleen has recently provided performance audit services to clients including the California Institute for Regenerative Medicine, City of Abilene, City of Stockton, Concordia University, County of Maui, Lake Stevens Sewer District, Orange County, Santa Clara Valley Water District, SOAR Oregon, Sound Transit, and the states of Oregon and Utah.

### **Professional Affiliations**

- Chair of the Board of Trustees, Humanities Washington
- Project Management Professional (PMP)
- Member, Society for Corporate Governance
- Member, Project Management Institute
- Member, International City & County Management Association
- Member, Institute of Internal Auditors
- Member, Association of Local Government Auditors

### **Education**

- MS, public policy and management, Carnegie Mellon University
- BA, English and political science, University of Michigan
- Diversity and Inclusion Certificate, Cornell University



***Role: Performance Manager***

### **Professional Experience**

Tammy specializes in assessing operational performance, evaluating the efficacy of existing organizational structure and staffing levels, identifying system and resource needs, and streamlining processes to improve operations for public sector organizations including state government, local government, school districts, and higher education institutions. She focuses on key elements of each engagement to develop high-quality deliverables that address client needs and meet applicable professional standards.

By using a collaborative approach to working with her clients, Tammy delivers projects and reports that are attuned to each client's unique operating environment and with recommendations designed to optimize organizational performance. Prior to joining Moss Adams, she worked as a performance auditor for the Washington State Auditor's Office.

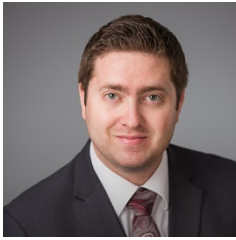
### **Professional Affiliations**

- Member, International City and County Manager's Association (ICMA)
- Member, Society for Human Resources Management (SHRM)
- Member, Institute of Internal Auditors (IIA)
- Member, Association of Certified Fraud Examiners (ACFE)

### **Education**

- MPA, Daniel J. Evans School of Public Policy and Governance, University of Washington
- BA, public health, University of Washington

## **Jordan Wahl, *Manager***



***Role: Construction  
Manager***

### **Professional Experience**

Jordan assists in conducting construction audits for the education, health care, infrastructure, and commercial real estate industries. He also helps provide clients in a diverse group of industries with a variety of federal contract compliance services. Prior to joining Moss Adams, Jordan interned with Reser's Fine Foods, where he assisted with accounting procedures and performed accounts payable analysis.

### **Professional Affiliations**

- Member, Institute of Internal Auditors

### **Education**

- BS, business management (emphasis in finance), Brigham Young University–Idaho

## **Nick Granberg, *Senior***



***Role: Audit Lead***

### **Professional Experience**

Nick brings extensive experience working as a project engineer for multiple construction companies since 2017. He understands all aspects of successful projects and the risks associated with each decision, having assisted with many multimillion-dollar projects. Prior to joining Moss Adams, Nick was a project engineer at UMC, Inc.

### **Education**

- BS, engineering management (focus in mechanical engineering), Gonzaga University



## **Adam Rondeau, Senior**



*Role: Audit  
Resource*

### **Professional Experience**

Adam has worked in the construction industry since 2012, with experience as a project engineer and then project manager for commercial, multi-family, mixed-use, hospitality, historical renovation, public K-12, retail, and warehouse projects. He has managed all aspects of the project lifecycle for projects across the country with budgets ranging from \$3 million to \$40 million. Prior to joining Moss Adams, Adam was a project manager at Pence Construction.

### **Professional Affiliations and Certifications**

- Construction Control Professional (CCP)
- Engineer-in-Training (EIT)

### **Education**

- BS, civil and environmental engineering, San Jose State University

## **Brad Hagaman, Senior**



*Role: Audit  
Resource*

### **Professional Experience**

Brad is a senior consultant with the Business Consulting group at Moss Adams. He has helped companies optimize their organizational needs in public accounting, focused primarily on cities, counties, school districts, and special purpose districts. He is experienced in a number of auditing best practices, including GAGAS and Yellow Book.

Brad has recently provided internal audit services to clients including the City of Glendale, City of Newport Beach, City of Stockton, Douglas County, New Mexico Highlands University, Otis College of Art and Design, and the Sierra Health Foundation.

Prior to joining Moss Adams, Brad was a senior audit associate and worked alongside partners and senior managers for over 40 clients annually including the City of Prineville, City of Saint Helens, Crook County, Crook County School District, Lincoln County School District, Medford School District, Oregon Coast Community College, Perrydale School District, Rainier School District, Scio School District, Silver Falls School District, Springfield School District, and Wasco County.

### **Education**

- BS, business administration, Pacific University

### Henry Morris, Senior



*Role: Audit  
Resource*

#### **Professional Experience**

Henry Morris is a senior consultant focusing on construction audit services. He is experienced in working with owner representatives and subcontractors as well as monitoring cash flows, the profitability of contractor-owned equipment, and other metrics. Prior to joining Moss Adams, Henry worked as a project accountant for GLY construction.

#### **Education**

- BS, business administration, Gonzaga University

### Micky Nguyen, Staff



*Role: Audit  
Resource*

#### **Professional Experience**

Micky helps public and social sector clients improve their operations through strategic planning, process improvement, organizational assessments, and performance auditing. He is skilled at distilling complex information into accessible, graphical formats for various audiences. Prior to joining the Moss Adams Consulting team, he served clients in our assurance practice.

Micky has provided consulting services to clients including the City of Glendale, City of Santa Monica, City of Salem, the Claremont Colleges, and University of California, Davis.

#### **Professional Affiliations**

- Member, Association of Local Government Auditors

#### **Education**

- BBA, accounting, finance, and operations, University of California-Irvine

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## Professional Fees

For our clients, it's about more than the dollars you pay at the end of the day; it's about value. Consider both the tangible and intangible benefits of working with us. You'll get solid and timely deliverables. But more than that, the experience you'll have working with forward-thinking, industry-specialized professionals who work side by side with you to explore new possibilities is where you'll see the value. Invest in your future prosperity and experience a different style of service with us.

We're committed to estimates that are fair and commensurate with the experience and level of service described in this work plan. Expenses will be billed separately at cost not to exceed 5% of the fees including a technology and administration fee.

Service Description	Project Name(s)	Price	Quantity	Total (Not-to Exceed)
Capital Program Assessment	City Hall/Police Building (est. \$20m) and Public Works Building (est. \$6m)	\$40,000	2	\$80,000

### CLIENT ACCEPTANCE

This proposal and fee arrangement are subject to the successful completion of our standard new client acceptance procedures. If we're awarded this engagement, we'll complete our procedures as quickly as possible. Assuming no significant matters come to our attention during our client acceptance process, we'll submit an engagement letter to the City following notification of your acceptance.



THANK  
YOU

*Assurance, tax, and consulting offered through Moss Adams LLP. ISO/IEC 27001 services offered through Cadence Assurance LLC, a Moss Adams company. Investment advisory services offered through Moss Adams Wealth Advisors LLC.*