



Government Finance Officers Association

Research and Consulting Center

Proposal for:



City of Kingsport, TN

**Business Process Assessment
March 12, 2025**



Government Finance Officers Association

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March 12, 2025

City of Kingsport
Attn: Travis Bishop
415 Broad Street
Kingsport, TN 37660

Email: travisbishop@kingsporttn.gov

Dear Travis,

The Government Finance Officers Association (GFOA) is pleased to present this proposal to the City of Kingsport ("the City") to provide business process assessment services as part of the readiness phase for the City's enterprise resource planning (ERP) project. We understand the great opportunity that an ERP system replacement project provides and focus on using that chance to make lasting improvements to policies, business processes, and outcomes for the organization. We will work with the City staff to help prepare the organization for implementation. GFOA's past project experience highlights the critical need to establish a clear vision for future process, identify improvement opportunities, and begin the change management effort prior to engaging software vendors. We understand that the City is currently (or will soon be) evaluating different ERP systems and plan to work alongside those efforts to evaluate and provide recommendations for business process change. This proposal provides an overview of GFOA's qualifications and standard approach to ERP readiness and is based on our previous discussion and understanding of the organization's needs.

Over 600 governments have found value in our experience, expertise, and detailed approach to ERP projects. As a service provided to members, GFOA can offer independent, objective, and best practice focused consulting services consistent with our mission to improve government management.

If there are any questions or you would like to discuss the proposal, please let me know.

Sincerely,

Michael J. Mucha
Deputy Executive Director / Director, Research and Consulting Center
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Section I – GFOA Qualifications

The Government Finance Officers Association (GFOA) is the premier association for public sector finance professionals in the United States and Canada. Founded in 1906, GFOA currently has over 25,500 members that look to GFOA as the gold standard for identifying, developing, and communicating leading practices in government management. As a non-profit organization, GFOA's mission is to promote excellence in state and local government financial management. GFOA accomplishes this mission by identifying and developing policies and practices and promoting them through education, training, consulting and leadership.

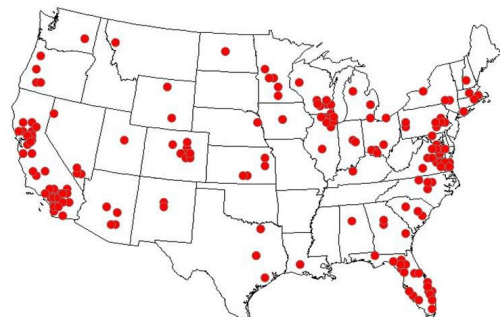


GFOA's Research and Consulting Center (RCC) is nationally recognized for its comprehensive analytical and advisory services, as well as for research on issues specific to state and local governments' financial, human resource, procurement, payroll and operational management. Since beginning operations in 1977, the RCC has assisted hundreds of cities, counties, public utilities; and other forms of government to create best practice solutions to meet their unique challenges.

Approximately 20 years ago, GFOA began consulting for enterprise resource planning (ERP) system assessments, procurement, contract negotiation, and implementation advisory services. GFOA has built a reputation as the unparalleled leader in the field of providing objective, independent advice for ERP procurement and implementation projects. Our approach to ERP projects focuses on business process improvement, effective governance, and building organizational readiness throughout each stage of the procurement process. In addition to our consulting projects, we frequently teach our approach as part of GFOA's training program and in some cases even other consulting firms have used GFOA templates and past consulting deliverables to leverage our lessons learned and market leading formats.

GFOA's strategic mission is to improve state and local government financial management

GFOA is not affiliated with any software vendor or firm aligned with any software vendor does not implement software. Our focus is exclusively on providing honest and unbiased recommendations to our clients and leveraging our experience to help all public-sector organizations with informed ERP guidance. The ERP market has undergone significant change in recent years and governments are increasingly





more reliant on technology to implement financial management best practices. In addition, because of the growth in “cloud” and the importance of these systems on the overall administration of local government, these technologies continues to evolve. With our consulting experience and continued research, GFOA has been able to improve its approach and generate additional value for our clients through reduced costs, reduced risk, and best practice recommendations to improve not only technology, but also business process.

Other Products and Services

GFOA also provides many services to members and other government managers in addition to consulting services. Our consulting services complement and utilize much of our research knowledge and membership network to deliver current, relevant, and proven strategies. The same consultants who regularly advise clients also research and write white papers and journal articles, author and edit publications, conduct training, coordinate GFOA’s annual conference, and staff best practice committees.

- **Industry Standard Publications:** GFOA staff prepare the industry’s leading publication to guide governmental accountants on all standards and financial reporting guidance. *Governmental Accounting, Auditing, and Financial Reporting* (The “Blue Book”) is published by GFOA and GFOA consultants and clients have ready access to GFOA’s technical experts throughout the project for any complex accounting or financial reporting questions as we work through business process change, chart of account configuration, or system set up challenges.
- **Government Finance Review:** GFOA consultants also regularly contribute articles and serve as reviewers for GFOA’s bi-monthly publication, The Government Finance Review, along with other leading journals, books, and white papers. The December, April and February 2024 issues had articles written about GFOA’s experience with ERP projects. Articles for each issue are available at www.gfoa.org/gfr
- **Other Research and Publications:** GFOA conducts ongoing research with its member network and communicates information on leading practices, lessons learned, and trends in financial management such as technology utilization and governance. GFOA currently has over 40 titles available. The following is a sampling of products recently written by GFOA consultants.
 - ***Technologies for Government Transformation: ERP Systems and Beyond***





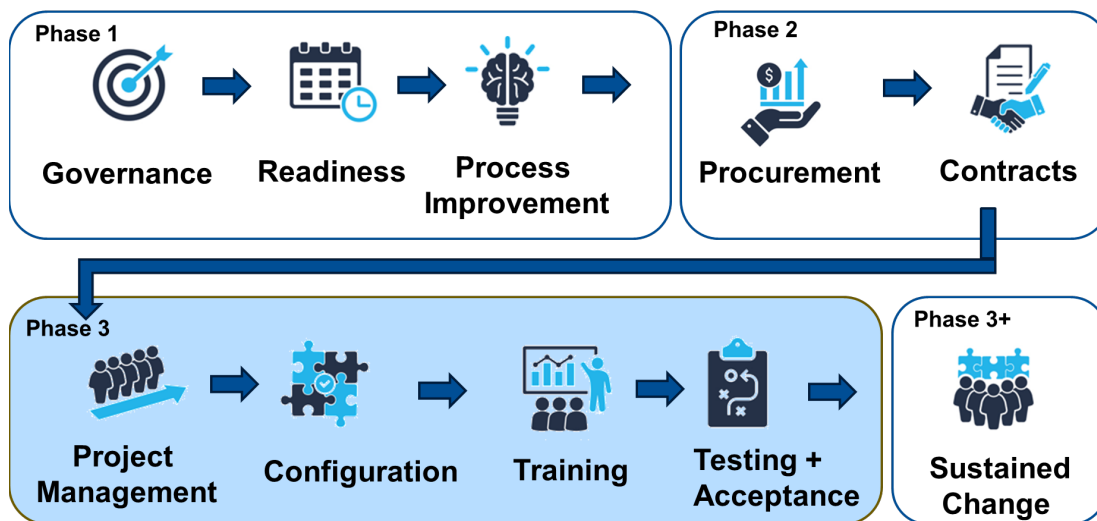
- ***IT Budgeting and Decision Making:
Maximizing Your Government's Technology
Investments***
- **Financial Foundations for Thriving Communities**
- **Best Practice Committees:** GFOA has seven standing committees made up of leading finance professionals from governments throughout the United States and Canada that meet regularly to develop best practices to promote and guide sound financial and overall government management.
- **Annual Conference and Training:** GFOA's Annual Conference attracts approximately 5,000-7,000 government finance professionals and provides a forum to discuss innovative practices, learn best practice examples, network with peers, and interact with exhibitors. GFOA also provides ongoing training seminars throughout the country to assist members with continued professional development. GFOA consultants are regular trainers at these seminars including seminars on ERP procurement, project management, and best practices in ERP implementation.



Section II – GFOA Approach

ERP system implementations offer much promise for improving business processes, empowering employees with tools to become more effective, and ultimately transforming the entire organization. With improvements in technology and market trends favoring “cloud technologies,” this shift not only includes business process, but also risk management, organizational roles, and governance. However, implementation of these systems is a complex effort and many organizations struggle to realize many of the promised benefits. GFOA’s role with this project will be to assess current policies and business processes related to the City’s anticipated ERP scope (finance, procurement, budgeting, human resources/payroll) and develop a strategy for future system use and alignment with best practices.

The image below provides a high level overview of a “complete” ERP project. With this proposal, GFOA will be focusing on services related to Phase 1. Working alongside the City’s project to select ERP software, GFOA will help prepare the organization by working with staff to develop recommendations and begin implementation of a governance structure, action plan for readiness, and future state business process and policy improvements.



Phase 1 – Business Process Improvement / Readiness

- Task 1: Project Planning and Management (Governance)
- Task 2: Initiate Readiness - Needs Assessment / Process Analysis
- Task 3: Readiness/Action Plan (Process Improvement)
 - Task 3A: Chart of Accounts
 - Task 3B: Policy Development



Additional phases to the project considered out of scope for GFOA proposal include Phase 2 services which GFOA understands is being provided by Raftelis

Phase 2 – RFP Development and Selection Assistance (NOTE IN SCOPE)

- Task 4: RFP Development / Scope Development
- Task 5: Evaluation Strategy
- Task 6: System and Vendor Selection
- Task 7: Contract Negotiations

GFOA also provides services to assist with process and policy implementation during implementation and overall ERP quality assurance during and after an ERP project. If services would be desired by the City, GFOA prefers to contract for these services after completion of Phase 1 and/or Phase 2 when more information about the implementation vendor and specific business policy or process expectations are known.

Phase 3 – Implementation Project Management Services (NOT IN SCOPE)

- Task 8: Implementation Advisory Services

Phase 3+ - Sustained Change (NOT IN SCOPE)

Task 9: Post Project Assessments

Within the scope of services proposed we have identified major tasks and each task includes deliverables and milestone payments that are defined below. GFOA views every project as a partnership with our client and we aim to work together as a team to address project risks, issues, recommendations and build a strategic path forward along with organizational momentum for the ERP implementation.

Task 1: Project Planning and Management (Governance)

Working together, GFOA and the City project manager will prepare the following tools that will be essential to project coordination. In preparing all project planning and management plans, we will work to work this project into the structure that already exists within the organization.

- **Governance Support** – GFOA recognizes that the success of any change project depends on the ability to adapt to the changes that technology brings to both business process and organizational culture. We also understand that any enterprise system is not owned or controlled by one department in the





organization. We are proposing to assist the City with the development of a governance structure for the project.

This would include identifying the model for a steering committee, project team, and any business process improvement functions. We have also found that governance of a future ERP system needs to be enterprise-wide and will work to develop a collaborative model that works for all stakeholders. We also know that having clear and defined roles is a huge advantage when issues arise. Our Financial Foundations Framework identifies five (5) key pillars of effective and sustainable management. Each pillar includes different leadership strategies and/or institutional design principles that we have found translate exceptionally well to ERP governance. Understanding that local governments cannot order people to collaborate, leadership strategies help inspire pride and public support for a strong financial foundation. Institutional design principles, meanwhile, are the “rules of the road.” They provide the context for leadership strategies and ensure continuity of good financial practices through changes in leadership. For more information, please visit <http://gfoa.org/financial-foundations>.

- **Staffing Plans** - GFOA will help the City identify a project team and prepare individual to work through business process change as part of this project and the eventual ERP implementation. GFOA’s approach is focused on developing cross-department teams organized by business function. These teams (called PIT Crews) are able to lead discussions around policy, process change, and change management, and help establish the vision for the future system.
- **Project Plan** – GFOA will prepare a project plan that lists tasks and milestones. We then track the project in a collaboration tool (Microsoft Teams). GFOA also will prepare project dashboards, issue lists, and communication tools that will be used throughout the project.
- **Project Management** – GFOA will participate in regular project management meetings and provide a regular (monthly or more frequently as desired) status report for the project. We expect our project manager to serve as a coach, guide, and advisor throughout the project. They will maintain regular communication to address issues, point out risks, provide lessons learned, and ultimately work to help the project be a success. Ongoing costs and effort for all project management activities are built into GFOA’s milestones and deliverables. As part of our ongoing project management services, we will help prepare any communications, attend council meetings, or help delivery key messages stakeholders.
- **Project Management Coaching** – GFOA offers coaching services to project management staff. Often, ERP project managers step into a new role – taking on additional responsibilities and a position of authority within the organization. For some new or inexperienced project managers, this can be quite intimidating. For experienced project managers, this project may represent new challenges related to communications, conflict resolution, diverse teams, or change



management. GFOA has established an executive coaching program that brings together a cohort of project managers from across GFOA's ERP projects. The program is option, but provides resources and support for up to one (1) project manager. Meetings occur monthly (or as necessary) and include both live and on-demand training services.

Task 1: Project Planning and Management

Duration	<ul style="list-style-type: none">• 1-2 Months + Ongoing Throughout Project
On-Site Presence	<ul style="list-style-type: none">• As Necessary
Deliverables	<ul style="list-style-type: none">• Project Charter• Project Goals / Scorecard• Project Plan• Staffing Readiness• Status Report Template• MS Teams Collaboration Site• Monthly Status Reports• Additional Update As Required

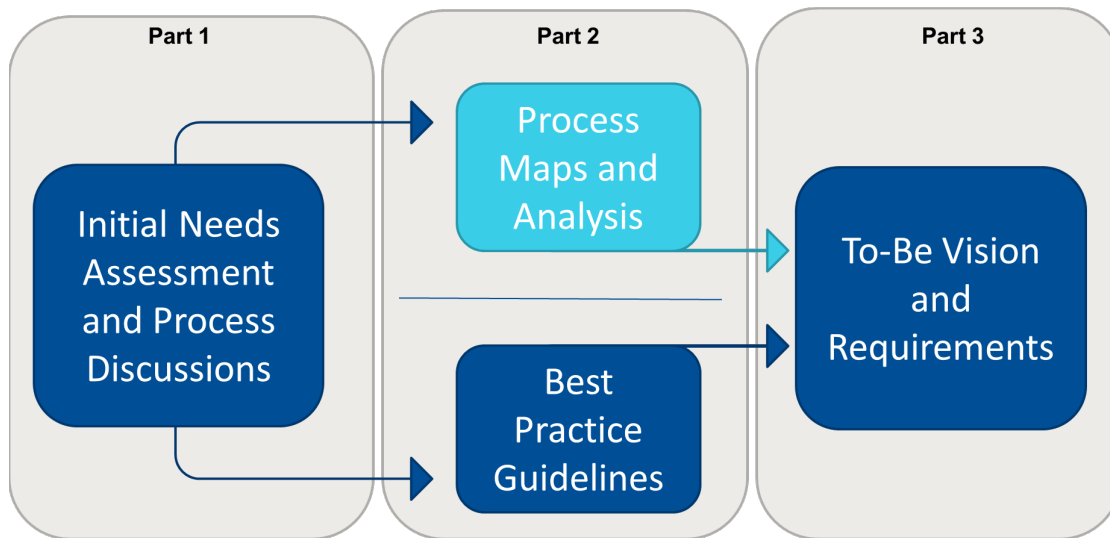
Task 2: Process and Policy Analysis

Our proposal includes services for GFOA to take a lead role in identifying potential policy and business process changes along with preparing a strategic approach for moving forward. GFOA's process analysis focuses on gaps to address or improvement options for the organization and helps to establish a future vision for administrative processes. While we will look at opportunities for system improvements, we also want to consider business process and policies – as the most impactful changes occur when system and process/policy change occur together. In most engagements, GFOA would complete process and policy analysis prior to the release of an ERP, but for the City is proposing to conduct this phase in parallel to system selection activities. This would allow the City to continue to refine its vision for the project while also evaluating vendors and learning more about system functionality to facilitate change.

GFOA will meet with stakeholders and gather information on how the current systems are being used and how it supports business processes. While we understand that in many cases, the City will not want to continue its paper based current process, understanding the current process helps facilitate successful change as it helps communicate overall vision for change and orient the organization in new direction. GFOA uses the three-part approach depicted in the graphic below to guide business process improvement. For the first part, GFOA will facilitate initial business process discussions to better understand the current situation and begin discussing expectations and goals for a future system.



A major benefit from sessions facilitated by GFOA consultants is that stakeholders will share a common understanding of the current process and can explore together the current challenges, weaknesses, and areas for improvement. By discussing changes in the open, it is also a critical change management strategy to help the organization begin the transition to a new process.



The following table identifies GFOA’s starting point for identifying the process scope of the project. During Task 1, GFOA project managers will confirm this scope with the City and many any adjustments that are necessary. Where appropriate, we may conduct separate meetings with select departments, but GFOA’s initial approach is to facilitate meetings with representation from a variety of departments together.

Moving forward with guidance from the City, GFOA will continue discussions bringing in either a collaborative approach to process mapping and process change or use of best practice guidelines to generate additional discussion and reaction around business process change to prepare for potential system change. For processes where GFOA’s mapping technique is used (typically processes that occur frequently and involving many different stakeholders (example: purchasing approvals or time entry), mapping process is a critical first step in change management. GFOA’s mapping process is a highly collaborative one and will involve participation of a wide variety of stakeholders. Once maps are developed, GFOA consultants will conduct an analysis to benchmark the existing processes against recognized public sector best practices, ERP functionality, other organizations, and the City’s project goals. We will also facilitate sessions that are similar to “Lean” process improvement workshops to discuss improvement strategies with staff.

For processes that are more system dependent, GFOA will leverage best practice guidelines and templates to help communicate future state options. This short cut



allows for more time to discuss future options where change management issues don't present as much of a risk.

Process List	
Process	Task / Topics
Accounting	<ul style="list-style-type: none">• Chart of Accounts• General Ledger Transactions• Grant / Project Tracking• Financial Reporting
Budget	<ul style="list-style-type: none">• Operating Budget• Capital Improvement Planning (CIP)• Capital Budget• Budget Adjustments / Amendments
Grants Management	<ul style="list-style-type: none">• Grant Applications• Grant Award• Grant Monitoring
Procure – Pay	<ul style="list-style-type: none">• Vendors• Purchase Requisitions• RFP / RFI / RFQ• Purchase Orders• Contract Management• Inventory• P-cards• Accounts Payable• Travel Reimbursement
Customer Billing	<ul style="list-style-type: none">• Customer File• Miscellaneous Billing• Accounts Receivable
Treasury	<ul style="list-style-type: none">• Cash Receipts• Disbursements• Interest Allocation• Bank Reconciliation
Asset Management	<ul style="list-style-type: none">• Asset Acquisition• Asset Tracking• Asset Modification• Transfer / Disposal / Retirement
Human Resources	<ul style="list-style-type: none">• Positions• Employee File• Benefit Enrollment• Personnel Evaluations / Performance Management• Risk Management (Injury / Workers Comp)• Training / Certifications
Personnel Actions	<ul style="list-style-type: none">• Recruitment



Process List	
	<ul style="list-style-type: none"> • New Hire • Personnel Actions (Salary Adjustment / Position Change)
Time Entry – Payroll	<ul style="list-style-type: none"> • Time Entry • Time Approval • Payroll Calculations • Payroll Processing • Leave Management (FMLA)

Task 2: Policy / Process Analysis	
Frequency	<ul style="list-style-type: none"> • 2-4 Months
On-Site Presence	<ul style="list-style-type: none"> • Approximately 50-75% Onsite
Deliverables	<ul style="list-style-type: none"> • Process and System Analysis • Future State Process Documentation

Task 3: Develop a Plan of Action and Implementation Guide

GFOA will prepare a readiness plan for internal tasks for the City that need to be completed as the City prepares for implementation. GFOA will also provide an implementation guide to identify key considerations for ERP implementation. These internal readiness tasks and future implementation recommendations will prepare the organization to best take advantage of its ERP opportunity and increase change of 1) delivering process improvements, 2) fully leveraging its ERP system and 3) avoiding common risks areas with ERP implementation. GFOA's action plan and implementation guide will take into account past lesson's learned on projects and identify several milestones or benchmarks for the organization to measure its readiness progress against. It is expected that the readiness project plan include tasks related to the following:

In addition, GFOA's readiness plan will cover overall issues related to:

- Project scope
- Project management
- Considerations for ERP agreements
- Staff planning
- Project communications
- Key elements for ERP system design
- Data conversions
- Interfaces
- Additional training for staff
- Post project considerations



As part of the Action Plan, GFOA is also proposing additional services to help develop the organizations new chart of accounts and/or to draft revised policies.

Task 3-1: Chart of Account Development

GFOA will work with the City staff to define and build out a revised chart of accounts. We consider this to be a critical component of project readiness. The chart of accounts (project/activity structure) serves as the foundation for the financial system and all financial transactions. It also takes time to work through and must be aligned with all other business process recommendations and future vision for the system.

GFOA has standard guidance for all organizations working on a chart of account revision and will work with the organization to determine the future chart. GFOA will follow the process below and create documentation for each step.

- **Define Each Segment** – Each segment of the chart of accounts should have a strict definition that can be communicated and enforced. This will prevent internal inconsistencies within the chart of accounts. For example, the organization will determine what needs to be tracked and will universally agree and document what a “fund” is, what a “department” is, what a “program” is and not allow any exceptions.
- **Start Over** – When developing the chart of accounts, the organization should start fresh and not concern itself initially with mapping back to the existing chart of accounts. The City should be reviewing its actual organizational structure and operations and build the chart off of that rather than its existing chart of accounts. This will prevent the City from replicating any problems with the old chart of accounts structure.
- **Start Simple and Build-Out Detail** – The City should identify major categories within each segment and then work to build out detail. Again, this will help the organization take a fresh perspective to the chart of accounts and prevent any unnecessary replication of the old chart. For example, when developing the object code listing, the City should first identify major object code categories and then work to define detail to the extent necessary. GFOA will work to identify major reporting structures and summary level accounts that can be further built out during the project.
- **Don't Store Unnecessary Data** - A well-developed chart of accounts will not require the frequent creation of new accounts. Most organizations attempt to keep the chart of accounts relatively simple and high level and then utilize other components of the system to further define the detail. The will lessen the amount of maintenance required on the chart of accounts. GFOA will identify information current found in the chart that may be more appropriately stored somewhere else and develop a strategy for chart of account use for future needs.



Task 3-2: Policy Development

GFOA proposes a three-part method to help the City develop policies and principles. We plan on developing policies in a series of “waves” based on City prioritization. Waves allow both GFOA and the City to focus efforts, determine a more manageable scope, build momentum as policies are completed, and properly sequence policy development along with needs of the ERP implementation. Throughout each wave, GFOA can continue to update organization-wide policy documentation to ensure there is a current version of policies. The following steps would be repeated with each wave for the applicable policy areas in scope.

- **Step 1 – Present Best Practices.** GFOA will do a workshop with the board, staff, and other stakeholders to explain best practices related to the policies in scope and present considerations for intersection with the ERP project.
- **Step 2 – Interview Stakeholders on Passions and Values.** GFOA will help the City articulate its policies and principles by first interviewing stakeholders, staff, and executives and then facilitating a decision-making workshop. Interviews will help set the overall direction of the policy and allow GFOA to develop effective policies consistent with the organization’s vision. There are many options for how we can structure these activities. GFOA will work with staff to pick options that fit the time available, space available, number of participants, and any other constraints on the workshop.
- **Step 3 – Develop Policies and Principles.** GFOA can then distill key themes from the interviews, which will serve as the basis for a final set of principles. The rationale is that principles must reflect, as closely as possible, the language and beliefs of those that will later abide by them while also providing clear and direct guidance aligned with overall best practices and modern expectations. We will work to draft policies based on feedback from the City, benchmark examples, best practices, and our experience.

The general approach within each wave would be as follows

- GFOA develops draft policies.
 - Staff reviews the draft policies.
 - Informally review the draft policies with elected officials.
 - Revise draft policies (if necessary).
 - Bring the draft policies before governing body for formal approval (if necessary).
- **Step 4 – Prepare Training Materials and Communications.** After finalizing policies, GFOA will work to prepare brief training materials and communications



that can be used to communicate the new policies to any necessary stakeholders. Implementing policies will involve focus on change management to help stakeholders understand why the policy has changed, the purpose behind the new policy, and the policy impacts each role in the organization.

Task 3: Action Plan	
Duration:	<ul style="list-style-type: none">• 2-3 Months
On-Site Presence	<ul style="list-style-type: none">• Approximately 25% Onsite
Deliverables	<ul style="list-style-type: none">• Plan of Action• Chart of Accounts• Policy Development



Project Schedule

Below represents a typical project schedule or similar sized organizations. GFOA understands that the City is planning to begin implementation in December. The proposed schedule would allow GFOA services to conclude prior to the start of implementation. GFOA schedule is also flexible and could be modified to accommodate City staff availability during the ERP selection project or to time major decisions with critical timelines of the ERP selection project.

Proposed Schedule	Project Start = May 2025																
	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9
Task 1: Project Management																	
Task 2: Process and System Assessment																	
Task 3: Readiness Plan and Future Process																	
Task 3-1 and 3-2 Policy Development	T	B	D														

As part of the schedule, GFOA expects to complete working using a mix of remote and on-site meetings. Site visits would include conducting meetings, interviewing staff, conducting other data gathering, or facilitating discussions/workshops on the future plan.



Section III – Pricing

GFOA's pricing model is to identify a fixed fee for each deliverable (unless noted). All travel and expenses are included in the fixed fee cost. GFOA will invoice for each deliverable after acceptance of the deliverable. Below is a standard list of deliverables for the project.

Task/Deliverable	Milestone	Price
1	Project Planning	
1-A	Project Management Documents	\$10,000
2	Process and Policy Assessment	
2-A	Detailed Policy and Process Analysis	\$40,000
2-B	Future State Process Documentation	\$40,000
3	Readiness Plan	
3-A	Readiness Plan and Implementation Guide	\$20,000
TOTAL NOT-TO-EXCEED PRICE for PHASE 1		\$110,000

Additional Services

Task/Deliverable	Milestone	Price
3-1	Chart of Accounts (100 hours at \$300/hour)	\$30,000
3-2	Policy Development (100 hours at \$300/hour)	\$30,000
TOTAL PROPOSED AMOUNT FOR TASK 3-1 AND 3-2		\$60,000

Total Proposal Amount = \$170,000

Notes:

- GFOA services for chart of account and policy development would only be invoiced if used. The City is not required to use the full amount proposed.
- GFOA's proposal is based on rates of \$300 per hour. GFOA will honor a rate of \$300 per hour for all future work on this project, including any potential services provided through the end of the City's ERP implementation project.
- *Note: GFOA's milestone pricing includes travel costs.*



Section IV – Contract Requirements

GFOA would like to add the following to any future agreement.

- GFOA is a nonprofit membership association made up of members representing organizations like the City. Therefore, the GFOA's liability and indemnification under any agreement reached with your organization will be limited to the extent of claims paid by insurance coverage currently in force.
- The City's staff will be reasonably available for interviews and will participate in the project as agreed upon and appropriate. the City agrees not to cancel meetings once established (which would increase our travel costs).
- Unless otherwise stated, the City agrees to confirm acceptance of deliverables within a mutually agreed upon number of business days. If a deliverable is not accepted, the City must state in writing to the GFOA Project Manager the changes needed to the deliverable to gain acceptance.
- The GFOA conducts the majority of the engagement work on a fixed-fee engagement, where payment is due upon completion of deliverables. If any work is to be billed using a time and expense method, the time and expense portion of the engagement will be billed on a monthly basis at the hourly rate of \$300/hour, unless otherwise noted.
- When performing work on-site, GFOA staff will be provided appropriate workspace and access to copiers, projectors, workspace, and miscellaneous office supplies if necessary.
- GFOA is scoped to prepare one RFP document and conduct the evaluation process for that one RFP. If it is determined to be in the City's best interested to release multiple RFPs, GFOA will develop those RFPs at no additional cost. Proposal evaluation and system selection services for multiple RFPs may require additional cost depending on timing.
- As an educational, nonprofit, professional membership association, the GFOA reserves the right to publish non-confidential documents describing the results of, or created during, the services described in this scope of work. The GFOA will not publish any item with the name of the City without obtaining prior written consent of the government.
- The City recognizes that GFOA's role is to provide information, analysis and advisory services. As such, GFOA bears no responsibility for the performance of the software, hardware, or implementation service suppliers.