



Allegheny County Department of Human Services

RFP Response Form

Independent Assessment of Financial Operations

PROPOSER INFORMATION

Proposer Name: Maher Duessel

Authorized Representative Name & Title: Timothy J. Morgus, CPA, CFE, CGFM, Vice President
Jeffrey W. Kent, CPA, Partner

Address: D.L. Clark Building, 503 Martindale Street, Suite 600, Pittsburgh, PA 15212

Telephone: 412.535.5502 (Mr. Morgus); 412.535.5539 (Mr. Kent)

Email: tmorgus@md-cpas.com; jkent@md-cpas.com

Website: www.md-cpas.com

Legal Status: For-Profit Corp. Nonprofit Corp. Sole Proprietor Partnership

Date Incorporated: February 13, 1990

Partners and/or Subcontractors included in this Proposal: Carmine A. Scotece, Human Services Executive

How did you hear about this RFP? *Please be specific.* Sent to our firm by e-mail from two county staff members, William McKain (original email forwarded to Mr. McKain from Mary Soroka) and Andrea Thieman. The RFP was also forwarded to our firm by Lisa Kuzma from the Richard King Mellon Foundation.

REQUIRED CONTACTS

	Name	Phone	Email
Chief Executive Officer	Elizabeth E. Krisher, CPA, CGFM	412.535.5503	bkrisher@md-cpas.com
Contract Processing Contact	Elizabeth Cooper	412.535.5517	ecooper@md-cpas.com
Chief Information Officer	Brian Grublis, MCSE, MCTS	412.535.5521	bgrublis@md-cpas.com
Chief Financial Officer	David P. Duessel, CPA, CGFM	412.535.5515	dduessel@md-cpas.com
MPER Contact*	Rachelle Ogun	412.535.5550	rogun@md-cpas.com

* **MPER** is DHS's provider and contract management system. Please list an administrative contract to update and manage this system for your agency.

RFP Title: Independent Assessment of Financial Operations

BOARD INFORMATION

Provide a list of your board members as an attachment or in the space below.
[Click here to enter text.](#)

Board Chairperson Name & Title: David P. Duessel, CPA, CGFM

Board Chairperson Address: Same as listed above.

Board Chairperson Telephone: 412.535.5515

Board Chairperson Email: dduessel@md-cpas.com

Board Member Name & Title: Elizabeth E. Krisher, CPA, CGFM

Board Member Address: Same as listed above.

Board Member Telephone: 412.535.5503

Board Member Email: bkrisher@md-cpas.com

REFERENCES

Provide the name, affiliation and contact information [include email address and telephone number] for three references who are able to address relevant experience with your organization.

Please do not use employees of the Allegheny County Department of Human Services as references.

1. State of West Virginia

Susan Creager, Finance & Administration, West Virginia Division of Highways

[REDACTED]

Sarah H. Long, CPA, Chief Financial Officer and Assistant Cabinet Secretary

[REDACTED]

2. Butler County

Ann M. Brown, Budget & Human Services Finance Director

[REDACTED]

3. ACHIEVA

Gary Horner, Executive Vice President and Chief Financial Officer

[REDACTED]

We also encourage you to contact Allegheny County's William D. McKain who can attest to the quality of our consulting services provided to Allegheny County. (412) 350-7373.

PROPOSAL INFORMATION

Date Submitted 9/6/2019

RFP Title: Independent Assessment of Financial Operations

Amount Requested: estimated \$210,000-\$280,000

CERTIFICATION

Please check the following before submitting your Proposal, as applicable:

I have read the standard County terms and conditions for County contracts and the requirements for DHS Cyber Security, EEOC/Non-Discrimination, HIPAA and Pennsylvania's Right-to-Know Law.

By submitting this Proposal, I certify and represent to the County that all submitted materials are true and accurate, and that I have not offered, conferred or agreed to confer any pecuniary benefit or other thing of value for the receipt of special treatment, advantaged information, recipient's decision, opinion, recommendation, vote or any other exercise of discretion concerning this RFP.

Choose one:

My Proposal contains information that is either a trade secret or confidential proprietary information and I have included a written statement signed by an authorized representative identifying those portions or parts of my Proposal and providing contact information. **Refer to attached written statement.**

OR

My Proposal does not contain information that is either a trade secret or confidential proprietary information.

ATTACHMENTS

Please submit the following attachments with your Response Form. These can be found at <http://www.alleghenycounty.us/dhs/solicitations>.

- MWDBE documents
- Allegheny County Vendor Creation Form
- 3 years of audited financial reports
- W-9

Note: As a private company, Maher Duessel does not receive annual audited financial reports. We have included 3 years of tax returns.

REQUIREMENTS

Please respond to the following. The maximum score a Proposal can receive is 100 points. Your response to this section should not exceed 10 pages.

Organizational Experience (40 points)

1. Describe your experience doing assessments for organizations that wish to understand and improve their financial capabilities, and your experience in providing implementation support to organizations in making recommended improvements. Provide the following details for at least one project you have previously worked on:

- How you organized your team to work on the engagement
- The key questions you determined you needed to answer and how you arrived at those questions
- The results of your assessment
- How you supported the organization in using the assessment to make improvements

Consulting Services to State of West Virginia

Several years ago, we were engaged by the State of West Virginia Department of Administration to provide financial reporting assistance. Their satisfaction with our work eventually led to our involvement in various consulting projects with other State of West Virginia agencies and departments. Over the past year we have worked with a large State of West Virginia division (Division), with annual revenues of greater than \$1.6 billion and assets of greater than \$10 billion, which was in the midst of a financial system conversion.

The Task - Layered systems due to partial software conversions had led to issues with reconciling accounts and overwhelmed staff. This resulted in audit findings and difficulty in meeting financial reporting deadlines. Additional system conversions during fiscal year 2019 had led to even more stress on the financial operations. We were engaged to, in the short-term, assess the specific reconciliation issues that were threatening to delay statewide financial reporting and assist with a resolution in order to ensure the Division meets its 2019 financial reporting requirements. Our long-term role will be to provide guidance and resources on improving financial processes and assisting with financial reporting systems.

What We Did – First, we learned. The Division had partially implemented a new statewide accounting system several years ago but many aspects of transaction processing were still being initiated in the previous accounting system. Cash activity was being recorded in both systems but not completely reconciled between them (this specifically was causing the primary concern over potential reporting delays). Additionally, the billing process, which accounts for over \$400 million of federal revenue, had converted from the old system to the new system part-way through the fiscal year. We interviewed staff, we read process documents, and we reviewed details of reports. We recognized that the Division was doing 80% of what it needed to do to be successful, so we piggybacked off of detailed comparisons that they had done throughout the year between the two systems, and we framed the information in a way that identified the manageable issues that needed to be addressed. We then identified specific financial reporting tasks that we could effectively and independently assist with to free up Division staff to focus on the 2019 financial reporting product.

Communication was an important aspect to the success of this engagement. We led weekly status calls with State of West Virginia oversight officials and Division staff. We developed a timeline to ensure that the Division's goal of a timely audit would be met.

The Result – The reconciliation issues that were causing statewide concern and pressures were resolved early in the process. The Division is ahead of pace and very much on track to meet all financial reporting requirements, and Division staff has been able to focus on accuracy and quality, and we are poised to assist the Division in continued improvement of financial processes. Implementation of our recommendations is ongoing. We are in regular contact with the Division's external auditors to ensure they are kept abreast of the resolution of matters noted in prior years.

Key Takeaway - Complex challenges are best solved via practical solutions. Our services could have gone in many directions including those that would have been extremely time consuming for both us and the Division. Billion-dollar agencies are intricate, and gleaning the knowledge of Division staff and finding a solution that started with the work they had already done was the key to this success. Our team was organized in such a way that started with a significant amount of "learning" time being singularly handled at the Partner level. We understand that large projects cannot be performed efficiently by allocating large quantities of hours or lead up time and having less experienced personnel determine the approach. We understand that large projects cannot be performed efficiently by allocating large quantities of hours or lead up time and having less experienced personnel determine the approach. With our personnel having years of knowledge working in the government sector, we were in the best position to provide the right people with the appropriate level of experience given the complexity of this project.

Consulting Services to Allegheny County

Our focus on serving governments and non-profits has provided us countless opportunities to provide financial assessment/review services. We've provided consulting services to Allegheny County (County) for many years, working with County Manager McKain to assist various departments in making fiscal improvements, including the Civil Family Division, the County Jail, Kane Regional Nursing, Police Department, Real Estate, and Parks Department. These services have included consulting services related to enhancement of internal processes and internal controls related to payroll and various revenue and billing systems. We have recommended the improved use of technology to assist these departments in streamlining their accounting processes along with documenting departmental policies and procedures. We believe these services have provided great value to the County and encourage you to contact Mr. McKain for insight into our service quality and work quality.

2. Explain what makes your firm uniquely qualified to conduct this assessment for DHS.

Our chosen niche is unique and the extent of our experiences working with governments and non-profits makes us uniquely qualified for this engagement. Maher Duessel has served governments and non-profits for nearly 30 years. **It's all that we do. Our clients are your providers and other county human service agencies; we are ingrained in the social service landscape of this region; we understand what you do from all angles.**

Our Firm Overview

Maher Duessel, a certified Small and Women's Business Enterprise, was founded to serve governments and non-profits in 1989, and these entities remain at the core of our practice. We currently serve more than 300 governmental clients (**including providing county wide audit services to 10 counties**), and governmental clients account for approximately 60% of our service profile, with non-profits making up the majority of our remaining clients. Our core services to these clients are Financial Statement Audits, Single Audits, tax filings, and consulting services. Maher Duessel is a regional Pennsylvania accounting firm with offices Pittsburgh, Butler, Erie, Harrisburg, State College, and Lancaster. Our firm consists of approximately 100 professionals, of whom more than 50 are licensed CPAs. For a firm of our size, our high percentage of partners, managers and supervisors compared to seniors and staff assures that every engagement is staffed with highly experienced professionals who are actively involved in the field. We provide the quality of a large firm with the personalized service of a small firm. **All of our professionals have significant experience serving governments and non-profits. The key personnel to be assigned to this engagement all have experience serving counties/local governments with similar operating procedures and financial reporting requirements. In addition, Carmine Scotece served Butler County as Director of Human Services for over 25 years. All of our team leadership has over 15 years of relevant experience. They know the ins and outs of local governments.**

Maher Duessel has had several prestigious national and state appointments of our partners and senior managers over the years to committees of organizations such as the American Institute of Certified Public Accountants (AICPA), Government Finance Officers Association (GFOA), Governmental Accounting Standards Board (GASB), and Pennsylvania Institute of Certified Public Accountants (PICPA). Appointments at the highest levels of committees devoted to the integrity and advancement of the accounting profession in the governmental sector further exemplifies our unique qualifications.

In addition to our services to local governments, we serve approximately 160 organizations that provide a full range of human service programming including early childhood development, employment services, energy assistance, housing programs, veterans assistance programs, financial assistance and support services to distressed families, medical care, vocational training, autism support, residential services, drug and alcohol treatment, early intervention, youth services, family behavioral health services, child care, and senior citizen programs. We are well versed in the missions of human service programs, the operational challenges of operating these programs, and how agencies must successfully administer and manage programs with complex financial reporting requirements. **Just as our personnel know the ins and outs of local governments, they also know the ins and outs of human service providers.**

We have served the health and human service programs of over a dozen counties throughout the Commonwealth. Our commitment to the health and human services sector is reflected in the firm's participation in organizations that provide support and advocacy such as the Pennsylvania Advocacy and Resources for Autism and Intellectual Disability (PAR), the Rehabilitation & Community Providers Association (RCPA), and The Provider Alliance. With our comprehensive experience working with finance and administrative staff of non-profit human service agencies

and county human service departments we are well prepared provide you with an insightful assessment and assist you with the challenges to a successful implementation.

Additionally, since 2012, we have been engaged by the Commonwealth of PA in examining the Medicaid Disproportionate Share Hospital Report of PA DHS. We also annually perform several audits of federally qualified health centers for medical assistance providers on behalf of PA DHS.

For this engagement, we plan to partner with a Consultant, Carmine Scotece, a human services executive with over 40 years of experience in the human services field. Mr. Scotece has extensive experience successfully directing and improving a diverse set of human service programs. He is a strategic, visionary thinker with excellent skills in assessing organizational challenges and creating solutions. Recent work experience includes providing assistance to agencies with program planning, development, implementation and evaluation of human services. He is also the former Director of Butler County Human Services, and he has approximately 17 years of experience in that role. Mr. Scotece will provide external consultation regarding the assessment, providing input and guidance with respect to the procedures of the assessment itself, the final recommendations made, and assistance with the implementation strategy.

3. Identify the personnel you will assign to the DHS project. Include their names, qualifications and estimated share of time devoted to the DHS project. If you wish, you may include résumés or CVs, which will not be counted toward the page limit.

Listed below are the following professionals to be assigned to this engagement along with estimated percentage share of time devoted to the project:

- Timothy J. Morgus, CPA, CFE, CGFM, Engagement Partner 5%
- Jeffrey W. Kent, CPA, Engagement Partner, 10%
- Lori A. Lordo, CPA, Senior Manager, 40%
- Peggy Jo Revay, CPA, Senior Manager, 20%
- Carmine Scotece, Human Services Executive (Consultant), 10%
- Other Staffing, 15%

Refer to the attached resumes for the credentials of the primary engagement professionals.

4. Describe how you propose to keep communication with DHS clear and strong throughout the engagement.

As evidenced in item 3 above, our proposed engagement team is comprised of extremely experienced professionals. This will provide for strong and effective communication. We pride ourselves on our responsive service and answer e-mails and phone calls promptly. Our references would be the best gauge in supporting this. We aim to operate in a flexible and dynamic manner; accordingly, the logistics of communication will not be fully dictated by us; we will work with our main project contacts from DHS at the start of the engagement to determine the preferred logistics of communication, and we will revise the modes, timing, and frequency of communication as necessary throughout the engagement. Ms. Lordo will be our main point person for logistics,

communication, and organization; she has worked successfully and effectively with other County departments in recent years.

Project Description and Plan (45 points)

5. Describe your approach and project plan, including the following:

- How you will refine the questions the assessment will answer
- How you will organize and deploy your team
- The process you will use to document, assess and make recommendations
- What you will require from DHS to ensure this project is successful

We understand that the project will include assessing the processes, staffing structure, and technology driving your financial operations, providing recommendations that DHS can use to continue to improve its financial operations, and providing support to DHS in implementing those recommendations.

Our assessment will be comprehensive and multi-faceted and focus on in depth data and documentation analysis of DHS's financial systems, interviews/staff shadowing, along with a complete evaluation of how your financial systems support your operations.

Our leadership team, all of whom have over 15 years of relevant experience, are expected to perform 85% of the engagement. This leadership team will consist of professionals with a broad cross section of experience working in government and non-profits, as well as serving governments and non-profits as outside consultants and auditors. This unique perspective will allow us to provide meaningful, clear recommendations and expertise in implementing those recommendations.

For implementation, we will take a partnership based approach. We will hold recurring check-in meetings with DHS's implementation team to perform comprehensive reviews of how the implementation is progressing, what areas are working, and what areas are lacking.

Listed below is our understanding of each phase of the project and our planned project approach to complete each phase:

Phase 1

- Clarifying with DHS leaders their goals for financial management and raising the possibility of additional and/or different aims.
- Identifying key business processes and their links to financial management, reporting and planning.
- Documenting current financial processes by meeting with DHS staff, confirming transactions, identifying key points of control, etc.

In Phase I we will hold a project kick-off meeting to clarify and refine with DHS Management their specific goals for the project and what outcomes they are looking for. At this meeting, we will strive to get a handle on what financial, administrative, and IT systems that DHS feels are 'working well' and what are the areas provide stress on the system that may 'need improvement'. Through our experience serving other clients with similar operating structures, we will be able to provide examples

of systemic improvements we have assisted our clients with for DHS to draw upon. However what works for one client may not be the best fit for another client, so we will solicit your specific feedback to come up with the solutions and recommendations that best meet the needs of DHS. In Phase I, one on one meetings with key personnel will be scheduled, where we will conduct interviews in person, by phone, or through a written questionnaire. We will work with DHS to determine the key personnel to be interviewed, the best method to conduct the interviews, a schedule for when these one on one meetings will take place, what the outcomes of these meetings should be, and potential issues in gathering information from these meetings. We will be sensitive to the demands on your staff's time and do our best to complete these meetings as efficiently as possible so day to day responsibilities and projects are not interfered with significantly. **Committing an experienced team to the engagement is imperative to this phase and drives the success of subsequent phases.**

Phase 2

- Evaluating DHS's financial system, providing an assessment of the effectiveness of each business process's design and comparing against industry standards and DHS's goals for integrating information and streamlining business processes. This includes identification of strengths, gaps/operational inefficiencies and areas of risk, as well as assessment of instruments in handling financial demands.
- Recommending changes that achieve the following goals (and others articulated during initial meetings with DHS leaders), in order of urgency/priority and with estimated costs:
 - o Ensure appropriate internal controls and reduce risk
 - o Reduce duplication
 - o Reduce costs, including through effective use of technology
 - o Increase management visibility on financial information
 - o Optimize revenues
 - o Integrate processes
 - o Support program offices appropriately
 - o Develop financial analytics to alert management of trends from normal operations (i.e. through the use of interactive dashboards)

In Phase 2, we will request various documents to complete our assessment of DHS's operations. Documents we will request may include organization charts, prior external reports, budgets, payment records including accounts receivable and expenditures, contracts with service providers, agreements, policy and procedure manuals, job descriptions, documentation and procedure manuals on DHS's financial and IT management systems. Also, we will view documents discussed and perform walkthroughs of systems described.

We will review the responses from our one on one meetings to put together an overall assessment of what DHS's financial processes are, and how they compare to our other clients/industry standards. From our one on one meetings, review of documents, and walkthroughs of systems, we will identify the most common areas identified as strengths (and how those strengths can be utilized for additional improvements), and the areas identified for improvement.

We will establish a process to meet periodically with DHS management to discuss the progress of our work and preliminary observations. We will use insight gleaned from DHS management during these meetings to guide our ongoing focus as necessary. As we learn, we will adapt.

At the completion of Phase 2 we will prepare a draft assessment report for management's review. Because we will be in communication throughout, there should be no surprises. We will review our draft assessments with DHS management with the goal of developing agreed upon action items to be used to guide the implementation process. A formal implementation plan will then be developed. The implementation plan will include each staff members' responsibilities for implementation, what processes and systems will be changed, required training needed, procedures for evaluation of the implementation and a timeline for completion of the implementation.

Phase 3

-Providing support to DHS in implementing the Phase 2 recommendations.

See question 6.

How We Will Organize and Deploy Our Team

Timothy J. Morgus, CPA, CFE, CGFM and Jeffrey W. Kent, CPA will serve as Engagement Partners. Both Mr. Morgus and Mr. Kent will provide overall oversight of the engagement and manage the overall staffing and workflow.

Lori Lordo, CPA will serve as Project Manager and the day to day contact for DHS management regarding any issues or concerns that arise.

Lori A. Lordo, CPA, and Peggy Jo Revay, CPA, Senior Manager, will be primarily responsible for interviews, document reviews, and walkthroughs described above related to Phases 1 and 2. At the conclusion of Phase 2, they will prepare the draft assessment report for review by the engagement partners.

Carmine Scotece, Human Services Executive, will provide external consultation regarding the assessment, providing input and guidance with respect to the procedures of the assessment itself, the final recommendations, and assistance with the implementation strategy.

Process for Documenting, Assessing, and Making Recommendations

The 'meat' of our information for documenting, assessing, and making recommendations will arise from our interviews with DHS personnel and our walkthroughs of DHS's financial systems. We will take written notes from each interview and prepare a summary report of our results. This information will be incorporated into our written project status reports along with the assessment report itself.

What We will Require from DHS to Ensure this Project is Successful

The most important thing that can be provided for a project such as this is active engagement by your personnel. Productive interaction is the key to success. We will need 'buy-in' not just from DHS management but from all personnel to be interviewed. Staff will need to have flexibility to set aside time for interviews in accordance with our project timeline, and they must be willing to

comprehensively address our questions and be honest and realistic about various strengths and weaknesses with respect to their job areas and the department itself. They must be willing and motivated to assist with the implementation and eager to incorporate new processes and changes into their job duties. Lastly, we must receive all documents/information requested from DHS personnel in a timely fashion to ensure the project timeline is met.

6. Describe your approach to providing implementation support.

As mentioned, we believe the implementation phase should follow a partnership-based approach. We will work with you in determining delineation of responsibilities with the mindset that effective involvement by DHS personnel in implementation provides the best chance for long-term success. We will provide for a certain level of capacity for this phase as needed, but we will not target hours or take a larger than needed role in the implementation process as this phase is where DHS would embrace ownership of identified improvements.

To assist with the implementation, we will be available throughout the year of the agreement (and beyond if needed) to address any questions or concerns. We anticipate holding (at a minimum) monthly meetings with DHS to assess implementation progress, areas of concern, etc. We will conduct trainings as needed to assist with implementation. We will closely monitor the implementation process. Is the implementation being carried out effectively? Are there changes that were recommended be implemented that in actual practice just aren't working? Are there alternative solutions that need to be implemented (different from what we originally thought)? These are the key (and sometimes difficult) questions that will need to be asked.

7. Provide a projected month-by-month timeline (10 months) with specified deliverables.

Listed below is our ten-month timeline to complete this project. This timeline may be modified at DHS's request.

Phase 1 – October 2019 – December 2019 (Planning, Meetings, Documentation of Processes)

Phase 2 – January 2020 – March 2020 (Document Review, Walkthroughs, Assessment)

Phase 3 – April 2020 – July 2020 (Implementation)

Deliverables:

- Project Status Report Phase 1 – Monthly
- Project Status Report Phase 2 – Bi-Weekly
- Draft Assessment Report – February 2020
- Final Assessment Report – March 2020
- Implementation Plan – March 2020
- Project Status Report Phase 3 – Monthly (at minimum)

Financial Management and Budget (15 points, not included in page count)

8. Provide a detailed project budget, including a rate card and anticipated project team makeup and/or anticipated hours spent per role and cost for each project phase.

Listed below are the estimated costs for each phase:

Phase I - \$21,000 - \$28,000 (120 - 160 hours)

Phase II - \$84,000 - \$112,000 (480 - 640 hours)

Phase III - \$105,000 - \$140,000 (600 - 800 hours)

Total: \$210,000 - \$280,000

Listed below is a breakdown of the rates and hours by staff type for this engagement:

Staff Type	Hourly Rate	Hours	Fee
Partner	\$250	180 - 240	\$45,000 - \$60,000
Project Manager/Senior Manager/Consultant	\$175	840 - 1120	\$147,000 - \$196,000
Other Staff	\$100	180 - 240	\$18,000 - \$24,000
Total			\$210,000 - \$280,000

Attachments

- Resumes
- MWDBE documents
- Maher Duessel WBE Certifications
- Allegheny County Vendor Creation Form
- 2016, 2017, and 2018 Tax Returns
- W-9
- Trade Secret Written Statement
- Peer Review



Summary

Mr. Morgus began his public accounting career in 1993. He exited public accounting for three years to serve as the Butler City Treasurer and joined Maher Duessel in 1996. Mr. Morgus has concentrated his practice to the areas of governmental and non-profit accounting and serves as Partner on several engagements with counties, transportation agencies, municipalities, cities, school districts, and other governmental entities. He also serves as Engagement Partner on a number of human service agency audits. Mr. Morgus has a B.S. in Accounting from Robert Morris University, is a Certified Governmental Finance Manager (CGFM), Certified Public Accountant (CPA), and Certified Fraud Examiner (CFE).

Engagement Role: Engagement Partner, Licensed Pennsylvania CPA; CFE and CGFM Certificates



Representative Clients

- Allegheny County
- Butler County (Includes Audit of Human Services Department)
- Venango County (Includes Audit of Human Services Department)
- Crawford County (Includes Audit of Human Services Department)
- Dauphin County (Includes Audit of Human Services Department)
- Erie County (Includes Audit of Human Services Department)
- Mercer County (Includes Audit of Human Services Department)
- Various Human Service Agency Audits/Tax Filings Including Alliance for Nonprofit Resources, ARC of Butler County, Center for Community Resources, and Butler County Children's Center, Inc. (among others)

Professional Activities and Affiliations

- Government Finance Officers Association (GFOA) - Member
- GFOA Special Review Committee for Comprehensive Annual Financial Reports (CAFRs) – Technical Reviewer
- American Institute of Certified Public Accountants (AICPA) – Advanced Single Audit Certification
- Butler Health System Trustee
- Federal Bureau of Investigation Pittsburgh Division – 2015-XVI Citizens Academy Class Graduate
- Pennsylvania Institute of Certified Public Accountants (PICPA) - Member
- Association of Governmental Accountants – Member
- Association of Certified Fraud Examiner – Member
- GFOA Pennsylvania Western Region State Board – Past Member

Speaking Engagements

- November, 2018 Pennsylvania State Association County Controllers *Evaluating Controls as Part of an Audit*
- October, 2018 Pennsylvania State Association of County Auditors *Auditing Row Offices*
- September 2018, Butler County Bar Association, *Common Fraud Schemes*
- June 2018, Pennsylvania Association of Area Agencies on Aging, *Financial Workshop: Accounting Fundamentals: How to Read Financial Reports and Advanced Accounting and Reporting Issues*
- May, 2018 Pennsylvania State Association County Controllers, *Fraud and Internal Controls for County Governments*
- April, 2018 Pennsylvania State Association of County Auditors, *Fraud Seminar*
- April 2018 CCAP Academy for Excellence in Local Government *County Financial Management, GASB Update, and Review of Fraud and Internal Controls*
- October, 2017 Pennsylvania Municipal League, *Whose Audit Is It?*
- May, 2017 Butler County Association of Township Officials Conference *Accounting Practices and Fraud Detection in Municipalities*



Summary

Mr. Kent began his public accounting career in 2002 with Maher Duessel. Mr. Kent became a Partner of the Firm in 2016 and manages several governmental audit engagements including county entities, authorities, municipalities, educational entities, and state entities. He also serves as Engagement Partner on various human service agency audits. Mr. Kent also serves as Partner in Charge of the firm's employee benefit plan audit team. In this role, Mr. Kent is responsible for training all employee benefit audit staff, implementing new standards, providing technical expertise to the staff, and completing partner and second partner reviews of engagements. Mr. Kent has a B.S. in Accounting (Magna Cum Laude) from Grove City College.

Engagement Role: Engagement Partner; Licensed Pennsylvania and West Virginia CPA



Representative Clients

- State of West Virginia (Consulting)
- Allegheny County Civil Family Division (Consulting)
- Allegheny County Jail (Consulting)
- Allegheny County Parks Department (Consulting)
- Allegheny County Police Pension Fund (Consulting)
- Allegheny County Real Estate Office (Consulting)
- ACHIEVA
- Partners for Quality
- Turtle Creek Valley MH/MR, Inc.

Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- PICPA Member Services Committee – Co-Chair
- PICPA Pittsburgh Chapter – President-Elect
- Government Finance Officers Association (GFOA) – Member
- GFOA Pennsylvania Board of Directors - Member
- GFOA Pennsylvania Western Region State Board – Treasurer
- GFOA Special Review Committee for Comprehensive Annual Financial Reports – Member
- Maher Duessel Accounting and Auditing Committee – Partner Liaison
- 2010-2011 40 Under 40: PICPA Members to Watch Class - Member
- Auberle – Member of Board of Directors and Finance Committee
- Leadership Development Initiative – LDI XV Graduate

Training Highlights

- 2018 and 2017 Maher Duessel *Governmental Update*
- 2018 GFOA-PA *Why Are PAFR's So Popular?*
- 2017 GFOA-PA *Annual Conference*
- 2018 AICPA *Mandatory Employee Benefit Plan Audit Quality Center Designated Partner Training*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*
- 2018 Maher Duessel *Pension Training*
- 2017 AICPA *Uniform Guidance Considerations: Challenging Compliance Areas*



Summary

Ms. Lordo has over 30 years of experience in accounting and human resources. She first began with Maher Duessel in 1994 and was with the firm for 9 years. She rejoined the firm in 2018. Her experience includes the supervision of audit engagements for various governmental and non-profit clients, preparation of financial statements and related footnotes, preparation of general ledger account analysis, the analysis of clients' accounting systems and internal control environments, including suggested improvements, development of year-end accrual entries, and the design, execution, testing and review of compliance of applicable laws and regulations.

Engagement Role: Project Manager

Licensed Pennsylvania CPA

Representative Clients

- State of West Virginia (Consulting Services)
- Allegheny County Kane Regional Nursing Center (Consulting Services)
- Allegheny County Jail (Consulting Services)
- Allegheny County Real Estate Office (Consulting Services)
- Allegheny County Parks Department (Consulting Services)
- Sports and Exhibition Authority of Pittsburgh (Consulting Services)
- ARC of Butler County (Consulting Services)

Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member

Education

- B.S. Business Administration
- Penn State University

Training Highlights

- 2018 Maher Duessel *Annual Government Update*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*
- 2018 PICPA *Professional Issues Update*
- 2018 Maher Duessel *Annual Non-Profit Seminar*
- 2018 Deloitte *Government Tech Trends 2018*



Summary

Ms. Revay began her public accounting career in 1998 with Maher Duessel after spending over eight years in the social services field. She worked in the fiscal office of Armstrong-Indiana Behavioral and Developmental Health Program and also acted as the fiscal director for a non-profit organization which provides mental health/intellectual disability services. Since joining Maher Duessel, Ms. Revay has directed engagements of governments and non-profits including various human service providers.

Engagement Role: Senior Manager; Licensed Pennsylvania CPA

Representative Clients

- Armstrong Indiana Clarion Drug & Alcohol Commission
- Turtle Creek Valley MR/MR, Inc.
- Lakeshore Community Services, Inc.
- Barber National Institute
- Northwest Behavioral Health Partnership (HealthChoices Examinations for Crawford, Mercer and Venango Counties)
- Southwest Behavioral Management, Inc. (HealthChoices Examinations for Armstrong, Butler, Indiana, Lawrence, Washington, and Westmoreland Counties)
- Fayette County Behavioral Health Administration HealthChoices Examination
- Cambria County HealthChoices Examination

Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) - Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- ARC Manor – Board Member and Finance Committee Member
- PICPA Employee Benefit Plans Committee – Past Member
- PICPA Non-Profit Committee - Past Member
- accessAbilities - Past Board Member and Finance Committee Member

Education

- B.S. Accounting, Indiana University of Pennsylvania

Speaking Engagements

- July, 2018 Maher Duessel Non-Profit Update: *Statement of Functional Expenses*
- December 2016 Maher Duessel Government Update: *Procurement Under Uniform Guidance*

Training Highlights

- 2018 AICPA *Not-For Profit Industry Conference*
- 2017 and 2016 Maher Duessel *Government Update*
- 2017 Maher Duessel *IT Audit Training*
- 2016 Maher Duessel *Pension Update*

Carmine A. Scotece

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HUMAN SERVICES EXECUTIVE

NON-PROFIT ~ FOR-PROFIT ~ GOVERNMENT

Professional career reflects extensive experience successfully directing and improving a diverse set of human service programs in both the public and private sectors. Strategic, visionary thinker with excellent skills in assessing organizational challenges and creating solutions. Hands-on leadership style with demonstrated ability to instill common vision. Highly effective communication and interaction skills with all stakeholders.

Core Competencies and Strengths:

- | | |
|--|---|
| <input checked="" type="checkbox"/> Strategic Planning & Vision | <input checked="" type="checkbox"/> Budget, Finance & Cost Management |
| <input checked="" type="checkbox"/> Program Development & Implementation | <input checked="" type="checkbox"/> Grant Writing & Management |
| <input checked="" type="checkbox"/> Regulatory Compliance | <input checked="" type="checkbox"/> Contract & Provider Direction |
| <input checked="" type="checkbox"/> Organization & Change Management | <input checked="" type="checkbox"/> Problem & Conflict Resolution |
| <input checked="" type="checkbox"/> Team Building & Leadership | <input checked="" type="checkbox"/> Community & Agency Relations |
| <input checked="" type="checkbox"/> Staff Training & Development | <input checked="" type="checkbox"/> Community Resources & Outreach |

CAREER PATH

ALLIANCE FOR NONPROFIT RESOURCES, Butler, PA

2018-Present

Director of Agency Development and Relationships

Promote the visibility and growth of the organization and its programs with profit, nonprofit and government agencies through collaboration and support to effectively fulfill their respective missions. Provide assistance to agencies with program planning, development, implementation and evaluation of human services. Facilitate arranging fiscal, grant writing, compliance, information technology and human resources support requested by agencies. Oversee ANR external relationships and initiatives. Assist with ANR strategic planning and development.

BEACON HEALTH OPTIONS, Butler, PA

2015-2017

Strategic Consultant

Provided consultation services to the Pennsylvania CEO and the medical/clinical/ administrative team for Beacon Health Options, a national behavioral health care company. Advised regarding the implementation of behavioral policies and practices by the state, the organization of human services departments and design of the service networks in individual counties, improving collaboration and service with counties that had a contract with Beacon, and strategizing plans for service expansion state wide. Provided technical assistance in the preparation and submission of services proposals. Collected, analyzed, and interpreted data on Pennsylvania's HealthChoices Program. Attended meetings with Beacon Corporate management, county and state officials as necessary.

BUTLER COUNTY HUMAN SERVICES, Butler, PA

1987-2014

Director

Directed the planning, organization, management, evaluation and coordination of county human services with annual funding of \$80 million and more than 100 employees. Provided network of comprehensive services through both county departments and contracts with more than 150 community agencies and independent practitioners including Mental Health, Intellectual Disabilities, Early Intervention, Children and Youth, Aging, Community Action, and Drug and Alcohol.

Selected Accomplishments:

- Consolidated and strengthened operation of county-administered human service programs under one organization.
- Directed successful efforts to competitively secure a state human services block grant authorizing \$10 million of categorical funding for local determination of need and flexibility in allocating funding.

- Streamlined operational efficiencies such as having one contract with agencies that formerly contracted with several departments and had multiple contracts.
- Led creation of nonprofit agency to provide independent evaluations and referrals for individuals and families with multiple and complex needs and help them navigate through the human services system.
- Expanded participation and support with community collaborative to sustain continuation of critical human services through public–private partnerships.
- Facilitated efforts to establish and support Community Sequential Intercept Model for residents with mental illness involved with law enforcement and criminal justice.
- Encouraged and supported consumer-operated program to become nonprofit agency which now contracts for county and Medicaid services.
- Generated more than \$13 million in retained earnings by effectively managing at-risk managed care behavioral health contract with Pennsylvania Department of Human Services.
- Negotiated 50-year, no-cost land lease for mental health transitional care facility with Department of Veterans Affairs in Washington, D.C. in return for providing some free services for veterans in the program.
- Constructed \$2.2 million facility with no debt and increased net income substantially by offering services to surrounding counties to maximize the census and efficiencies of scale.
- Initiated and led transition from State Civil Service system for human services employees to locally administered county merit system resulting in larger applicant pool and expedited personnel actions.
- Worked with extensive number of contracted programs and limited staff to develop risk analysis to determine what agencies and programs would have priority and frequency for monitoring.
- Instituted changes in job functions of program and finance staff to allow cross training among different departments and shared monitoring of contracted programs greatly increasing efficiency.
- Consulted with New York State Conference of Mental Health Directors on models and practices of behavioral health managed care at request of Pennsylvania County Commissioners' Association.
- Collaborated with judges and Community Justice Advisory Board to provide treatment and support for persons involved with mental health, substance abuse, and veterans' specialty courts.
- Promoted services for persons with complex conditions such as co–occurring, dual diagnosis, and serious mental illness/poor physical health.
- Initiated and arranged training for nonprofit board members and executive directors by Bayer Center for Nonprofit Management at Robert Morris University.
- Designed floor plans for human services in new county building that optimized available space while balancing natural light, openness and privacy.
- Developed reporting tools for commissioners, departments and advisory board members to simplify complex data for planning and evaluating performance.

MRC, Colorado Springs, CO

1982–1987

Executive Director

Directed all programs and staff of 48 for Mid–Colorado Regional Commission for the Developmentally Disabled, serving more than 600 children and adults with developmental disabilities residing in three counties. Services were provided directly through MRC or contracted to community agencies including infant stimulation, preschool, vocational training, supported work and residential services for adults, transportation and case management.

Selected Accomplishments:

- Restored order and financial soundness to an agency that was in serious distress.
- Instituted a community needs assessment that identified changing demographics in the counties and the evolving needs for new and expanded services.
- Guided the expansion of the agency's services in a cost effective manner through innovative programming, streamlining operations, instituting a bidding process for vendors, and establishing a differential payment system that tied service fees to a prescribed level of care.
- Directed successful efforts by MRC to obtain national accreditation.

- Initiated independent study to establish equitable job classification and salary administration plan; established performance pay plan for management positions.
- Served as co-chair on state committee for case management services to persons with developmental disabilities. Submitted report to governor and legislature that brought 23% increase in funding.

PIKES PEAK MENTAL HEALTH CENTER, Colorado Springs, CO
Director, CARES Unit

1979–1982

Directed comprehensive array of mental health programs with complement of 80 employees providing community alternatives to long-term hospitalization in state hospitals for adult residents of El Paso County. Services included 24/7 crisis, psychiatric rehabilitation, partial hospital, residential, and community inpatient hospitalization.

Selected Accomplishments:

- Developed operations manual for unit that covered criteria for admissions and discharges and program standards. Manual was used as guide for other departments at Center.
- Significantly reduced police involvement with mental health clients by having clients transported to crisis center and returning officer to field—awarded 30% increase in contract due to cost savings.
- Revised programs and staffing patterns to develop economies of scale and improve program effectiveness.
- Negotiated agreement with community hospital to maintain availability of psychiatric beds for use with crisis center at minimal cost.
- Provided management consultation to private psychiatric practice in Denver, Colorado.

MENTAL HEALTH CENTER OF NORFOLK AND CHESAPEAKE, Norfolk, VA
Administrator

1974–1979

Established and maintained administrative and fiscal operations for outpatient and after care services under Virginia Department of Mental Health as Center's first administrator. Oversaw staff of 36 therapists and support personnel. Served as administrative liaison to Eastern Virginia Medical School for residents and interns. Negotiated reduced bus fares with bus company to promote client attendance. Provided consultation to mental health foundation. Taught courses on mental health and aging at Tidewater Community College.

Selected Accomplishments:

- Partnered with therapists and support staff to aggressively pursue fee collections including a unique arrangement with Social Services Bureau for indigent clients—center accounted for 1/3 of revenues from all centers in the state.
- Designed orientation process for persons returning from state hospital to community that was first of its kind in state.
- Developed policies and procedures to streamline operations and improve overall efficiencies.

COMMUNITY LEADERSHIP

Board Member, Health Care Advisory Council for 3rd Congressional District

Co-Chair, Health Choices Committee for Pennsylvania Association of County Administrators for Mental Health and Developmental Services representing 67 counties. Committee collaborated with Pennsylvania Office of Mental Health and Substance Abuse in managing \$3 billion PA Health Choices Behavioral Health Program.

Elected the first Council President, first Anglican–Roman Catholic Church in United States instituted by Anglican and Roman Catholic Churches—ecumenical initiative covered by TIME magazine.

Past President, Southwest Behavioral Health Management Inc. Board of Directors—6 county consortium providing behavioral health care to 120,000 medical assistance consumers with annual revenues of \$150 million

Past President, Board of Directors of Pennsylvania Association of County Administrators for Mental Health and Developmental Services

Past Board Member, National Council of Behavioral Health and Developmental Disability Directors

Trustee, Butler County Community College

RECOGNITION & AWARDS

Jamie Rosselini Man of the Year Award, Irene Stacy Community Mental Health Center

Mental Health and Intellectual Disability Administrator of the Year, County Commissioners Association of Pennsylvania

Human Services Director of the Year, County Commissioners Association of Pennsylvania

County Behavioral Health Collaboration Award, County Commissioners Association of Pennsylvania

Founder's Award, Center for Community Resources

Past President's Award, Pennsylvania Association of County Administrators for Mental Health & Developmental Services

EDUCATION & CERTIFICATIONS

M.A., Health Services Administration, Antioch University, Yellow Springs, OH

B.A., Liberal Arts, St. Mary's Seminary College, Catonsville, MD

Certificate in Grants Management, St. Louis University, St. Louis, MO

Certificate in Grantsmanship, The Grantsmanship Center, Los Angeles, CA

Certificate in Integrated Care Management, University of Massachusetts Medical School, Worcester, MA