



Finance and Administrative Services

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MEMORANDUM

Date: June 15, 2020
To: RuthAnne Hall, Purchasing Agent
From: Patrice Sutton, Chief Financial Officer
Subject: Emergency Procurement of Financial and Audit Professional Services

Lake County is the recipient of CARES Act Coronavirus Relief Funds as well as numerous other grants related to the COVID-19 pandemic. Lake County will be held accountable for the responsible and appropriate use of these funds and, after seeking proposals from three vendors, selected Bronner Group LLC for financial and audit professional services.

Background: COVID-19's impact on local governments is unprecedented. As a response, the federal government passed the CARES Act to mitigate the public health and economic impacts of the crisis. Lake County applied for CARES Act Coronavirus Relief Fund (CRF) funding and was awarded approximately \$122 million. While the County Board will determine how to allocate the funds, Finance and Administrative Services (FAS) will be responsible with ensuring that all expenses comply with all related standards and regulatory requirements. As such, FAS sought proposals for assistance with creating an accountability and control framework for its COVID-19 response and recovery funding from four firms, receiving proposals from three. The County's current auditor, RSM, determined there would be insufficient independence to carry out the scope of work.

Scope of Work: Bronner Group LLC will provide review, design, and creation of internal control and compliance frameworks, but their scope does not include implementation such as tracking funds, reporting to federal agencies, or monitoring for compliance. Within six task areas, Bronner will provide prioritization of funding research, a compliance framework, subgrantee funding support, stakeholder guidelines and training, and ad hoc support, for a not to exceed amount of \$96,000.

Timing: Lake County's Chair has created a Special Committee on COVID-19 Recovery to provide direction and guidance to prioritization and optimization of the COVID-19 related funds. The goal is to get at least some of these out into the community as soon as possible. Therefore, it is not possible to do a public procurement for these services as there is a strong desire to put the appropriate internal controls into place and inform the recipients of the funds of these expectations upfront, before any mistakes or missteps are made. Three proposals were received over a period of two weeks that allowed for comparison and perspective.

The scope of this project is 368 – 480 hours, or approximately 8 – 12 weeks. Should implementation services be desired, those will be procured through a competitive public procurement.