

August 31, 2021

Mr. Matt Meyers  
Assistant County Administrator  
Lake County  
18 N. County Street  
Waukegan, IL 60085

VIA Email: [PSutton@lakecountyil.gov](mailto:PSutton@lakecountyil.gov)  
[MMeyers@lakecountyil.gov](mailto:MMeyers@lakecountyil.gov)

Re: Assistance with American Rescue Plan program

Dear Mr. Meyers,

Bronner Group, LLC (BRONNER) is pleased to submit this proposal to assist Lake County government with its American Rescue Plan program. With more than 33 years of experience providing strategy, transformation, and accountability services to the public sector, BRONNER offers strong knowledge of government grant programs including COVID-19 related assistance programs. This proposal provides an initial objectives, scope, approach, and budget for delivery of the proposed services. Detailed information on BRONNER's experience and the team's resumes can be provided upon request.

## Background

BRONNER has a long track record of successful engagements for Cook, DuPage, Lake, Kane, and Will Counties, as well as other County clients across the United States. BRONNER has worked with Lake County on a range of projects over the last twenty years including assistance with the CRF program compliance for the past year. These projects have provided BRONNER with a familiarity of Lake County's financial processes and stakeholders. In May 2021, BRONNER began discussions with Lake County Finance Department on how to support its American Recovery Plan (ARP) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) reimbursements in a manner similar to the work conducted for the CRF program.

## Project Objectives and Scope

BRONNER proposes to assist Lake County in establishing an accountability and control framework for its COVID-19 response and recovery funding with a focus on the American Rescue Plan (ARP). BRONNER's advisory services and processing assistance related to the Federal Emergency Management Agency (FEMA) Public Assistance (PA) program will be addressed separately and are not part of the scope of this proposal.

The objective is to establish a process and internal controls to ensure that ARP expenses are authorized and appropriate in accordance with established guidelines. Ultimately BRONNER will support Lake County and its grantees in serving as effective stewards of the funds.

The proposed scope includes:

1. Research and classify funding opportunities, long term needs, and best practices
2. Align funding and needs with strategic plan to inform a strategic investment plan and plan for the program
3. Providing advisory services related to ARP Compliance, including equity and evidence-based practice considerations
4. Providing guidance on ARP Reporting metrics, including data tracking and analysis for use in quarterly and annual reports.
5. Developing checklist and guidance for assessing compliance with ARP Requirements
6. Providing Ad Hoc Support

## **APPROACH**

The proposed approach provided below will be refined in consultation with Lake County. The key tasks are not sequential and may be completed in parallel. For instance, when developing an internal compliance framework for sources and uses of CSLFRF funds at the beginning of the engagement, information regarding funding eligibility requirements for public, private, and not-for-profit entities will be obtained.

The project approach is summarized as following five basic tasks:

- Task 1: Identify Funding Opportunities, Long Term Needs, and Best Practices
- Task 2: Align funding and needs with strategic plan to inform a strategic investment plan and plan for the program
- Task 3: Develop Compliance Framework/Checklist
- Task 4: Review Planned Expenditures for Eligibility and Compliance
- Task 5: Ad Hoc Support

### **Task 1: Identify Funding Opportunities, Long Term Needs, and Best Practices**

As directed by the County, BRONNER can research funding programs and eligibility for different uses including by key subgrantee types, including local taxing bodies, private businesses, housing and food providers, non-profits, and other miscellaneous entities. BRONNER can identify and document eligible funding with the ARP's Coronavirus State and Local Fiscal Recovery Funds (CSLFR), as well as CDBG and Emergency Services Grant funds, and other potential COVID-19 response and recovery sources. The research will document matching requirements, the type of funding (grant vs. loan), program income requirements, and other relevant factors to assist Lake County make funding allocation decisions.

This research will be summarized in a simple chart to help Lake County understand the funding environment and make funding decisions that maximize the use of funding and the coordination of benefits.

Task 1 - Estimated Hours: 10 to 12 hours

**Task 2: Align funding and needs with strategic plan to inform a strategic investment plan and plan for the program**

BRONNER will work with Lake County leadership and departments to support the development of a strategic investment plan that meets the ARP requirements. This will include reviewing the strategic plan and organizing initiatives within its framework. BRONNER will use an equity lens and will also include research to determine if the project/program is an evidence-based practice and/or warrants establishing an evaluation structure. As directed, BRONNER will support Lake County's community outreach efforts including identifying effective approaches, developing outreach materials, and related efforts.

Task 2 - Estimated Hours: 44 to 50 hours

**Task 3: Develop Compliance Framework/Checklist and Reporting Requirements**

As directed, BRONNER will develop comprehensive compliance framework based on the sources of funding and the eligible uses of funding. BRONNER recognizes that the eligibility, compliance, and reporting requirements associated with CSLFRF Funds will differ in some ways from existing requirements associated with other federal funding streams. BRONNER will develop guidance on specific CSLFRF requirements.

BRONNER will work with Lake County to identify the reporting requirements for specific programs to ensure programs can demonstrate compliance with CSLFRF requirements and the information can be compiled for reports to Treasury. BRONNER will assist in developing and reviewing the reports to Treasury on the plans and uses of CSLFRF funds.

BRONNER will collaborate with Lake County to ensure there is integration of the COVID-19 funding compliance framework with existing systems and infrastructure. As necessary, BRONNER will facilitate the development of a new process to ensure appropriate financial records and supporting documentation is retained to demonstrate compliance with guidelines. As directed, BRONNER will review and advise on labor-related compliance issues and practices.

As directed, BRONNER will work with Lake County to develop custom forms and templates that can be used by internal and external stakeholders to track spending activities in a consistent manner that aligns with reporting requirements and with Lake County's existing accounting and reporting systems.

Appropriate guidebooks, webinars, and training materials will be developed that are tailored to internal and external stakeholders so that the compliance framework and associated cost tracking processes are easy for all stakeholders to follow and understand their role in maintaining compliance. Guidebooks can be developed for specific stakeholder groups. BRONNER anticipates that it will be able to leverage materials developed for CRF program to create needed materials more efficiently.

Task 3 - Estimated Hours: 40 to 48

**Task 4 – Review Planned Expenditures for Eligibility**

One of the first steps in the submission process is to assess if the proposed activities are eligible for funding with ARP or other COVID related funds. BRONNER will work with departments on assessing the activity for eligibility. The assessment will include using an equity lens to ensure the project/program considered equity issues. If not previously assessed, BRONNER will also research to determine if the project/program is an evidence-based practice and/or warrants establishing an evaluation structure. BRONNER will provide a written confirmation to the department(s) that the activity is eligible with comments as needed.

The assessment be conducted prior to the department(s) procuring the item to ensure appropriate procurement methods are followed. Likewise, BRONNER will work with the department to confirm the procurement process is complying with Federal Uniform Grant Guidance requirements.

As needed by the County, BRONNER will advise on appropriate metrics and assessment structures to track and document for analysis purposes, enabling the County to determine the impact of its ARPA programs. Such documentation may include stakeholder matrixes, program logic models, data criteria, and analysis frameworks.

Task 4 - Estimated Hours: 60 to 68

**Task 5 – Ad Hoc Support**

As Lake County's needs change and new American Rescue Plan opportunities and guidance emerge, BRONNER has budgeted contingency within the proposal to serve as a resource to Lake County for technical assistance and guidance on use of any funding.

Task 5 Estimated Hours: 100 to 116

Summary of Estimated Hours

Task	Estimated Hours	
	Low Est.	High Est.
Task 1: Research and Classify Funding Opportunities	10	12
Task 2: Align funding and needs with strategic plan to inform a strategic investment plan and plan for the program	44	50
Task 3: Develop Compliance Framework/Checklist and Reporting Requirements	40	48
Task 4: Review Planned Expenditures for Eligibility and Compliance	60	68
Task 5: Ad Hoc Support	100	116
<b>Estimated Total Hours</b>	<b>254</b>	<b>294</b>

## Project Timing and Fees

BRONNER estimates this project will require approximately between 254 to 294 hours to complete. Project hours are fungible across resources and project tasks. This project will be based on actual time spent with a not to exceed amount of \$55,860.

Estimated professional fees are between \$48,260 to \$55,860 based on the level of support requested by Lake County. This amount was calculated using an estimated average of \$190 per hour.

BRONNER professionals' hourly rates are reflected below.

Personnel	Job Title	Engagement Position	Hourly Rate
Gila Bronner, CPA	President and CEO	Engagement Director	\$300
Don Davis, MPA	Director of Professional Services	Project Manager	\$225
John Mahlstedt, CISA	Government Audit Executive	Senior Consultant	\$200
Paula McCabe	Government Services Executive	Senior Consultant	\$200
Mike Lynch, MPA	Government Services Consultant	Consultant	\$175
Milo Magno, MPA	Government Services Consultant	Consultant	\$165
Louis Makarewicz, MPP	Government Services Consultant	Consultant	\$165

BRONNER is prepared to begin work immediately upon receipt of a Notice to Proceed.

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BRONNER is pleased to discuss the details of this proposal and any other specific Lake County concerns and considerations. We appreciate the opportunity to submit this proposal. If you have any questions or need additional information, please contact me directly at (773) 332-9638 or at [ddavis@bronnnergroupp.com](mailto:ddavis@bronnnergroupp.com).

Very truly yours,  
**BRONNER GROUP, LLC**



Don Davis  
Director of Professional Services