

PROFESSIONAL SERVICES AGREEMENT (TASK ORDER BASIS)

EXHIBIT A

SCOPE OF SERVICES

Covers three fiscal years ending June 30, 2021, 2022 and 2023

1. Interview 20 individuals including the IVGID Trustees, IVGID General Manager, IVGID Department Heads, and two at-large Audit Committee Members.
2. Search three years of emails, for the period July 1, 2020 through June 30, 2023, for up to 12 individuals as determined by RubinBrown looking for indications of inappropriate financial activity.
3. Vendor Disbursements Analysis – Perform analysis of the vendor disbursements using the underlying accounting system data for three years to understand trends and identify irregularities and/or errors. Perform tests to verify the validity of the vendors to whom disbursements are made to assess whether or not any vendor disbursements are to “dummy” (e.g. fake) or related party vendors.
4. Vendor Award (Procure to Pay) Process - RubinBrown will review the process for awarding contracts to vendors and specifically review the award of contracts over a certain dollar threshold (\$500,000 as a starting point), up to 10 per fiscal year, for the period July 1, 2020 through June 30, 2023. This will include:
 - a. Determining who was in consideration for certain contracts.
 - b. The cost associated with the various bidders.
 - c. The rationale for awarding the contract to the chosen bidder.
 - d. Approvals in line with established DOA.
 - e. Show bid comparisons and % difference from awardee to lowest bid.

NOTE: This will also include review of change orders and contract modifications.

5. Credit Cards - RubinBrown will analyze credit card activity for three years for up to 8 members of the IVGID team, as determined by RubinBrown in consultation with the Interim Director of Finance and the Chair of the Audit Committee. As part of this, RubinBrown will:
 - a. Analyze the data at a transaction level and, where possible, tie those transactions to supporting documentation (i.e. receipts).
 - b. Review that charges are in line with any established policies, if applicable.
 - c. Determine how charges are paid/reimbursed to ensure they were not paid twice (i.e. AP and expense report).
 - d. Review for separation of duties for review/approval.

6. Financial Reporting – Specifically review the accounting for the following areas:
 - a. Capital accounting for land and equipment.
 - i. Capex project approval process (initial and overruns).
 - ii. Review capital projects for potential bid splitting.
 - b. Review capitalization vs. expensing of repairs and maintenance costs against established policies.
 - c. Cash
 - i. Physical access to vault and schedule of deposits.
 - ii. Policy on petty cash on hand.
 - iii. Review bank reconciliations prepared for all bank accounts during three year period to determine nature of reconciling items and appropriate disposition. Assess impact of bank accounts that remain unreconciled.
 - d. Review client provided list of whistle blower activity related to financial reporting and follow up procedures to be agreed upon with the client.
7. Financial Statement Analysis – Using the underlying data from accounting system exports, perform analysis of the detailed profit and loss statements and detailed balance sheets for three years to understand trends and identify irregularities and/or errors. We will also analyze the underlying transaction data from a GL export to investigate for any irregularities.
8. Review the existing written cash handling procedures, and make recommendations for improving them including:
 - a. Physical access and chain of custody at three locations with the largest cash transactions.
 - b. Reconciliation of cash drawers to transaction logs.
 - c. Review samples of cash handling for compliance with policy.
9. Fraud Risk Assessment – RubinBrown will perform a fraud risk assessment using the template included in our proposal. Based on RubinBrown’s review of documentation, interviews and analysis, their firm will customize this risk assessment to IVGID’s needs. The completed assessment along with RubinBrown’s recommendations deriving therefrom will serve as one of the deliverables on this project.
10. Investigation into up to 12 whistleblower complaints, as identified by the Chair of the Audit Committee.
11. Investigation into up to 7 specific complaints, as identified by the Interim Director of Finance, based on information received from the forensic auditor, internal staff, the Chair of the Audit Committee, and/or members of the community.

12. Reporting – There are two deliverables as part of this engagement. The first is a report reflecting RubinBrown’s findings resulting from the review of materials and related analysis. The second is RubinBrown’s fraud risk assessment and related recommendations derived from it.