

Child Advocates, Inc.

Investigative Report

July 9, 2021

Prepared by: Folashade Abiola-Banjac, Esq.,
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July 9, 2021

Paul L. Jefferson, Esq.
McNeelyLaw LLP
143 W. Market Street, Suite 600-A
Indianapolis, IN 46204

RE: Consulting Services – Child Advocates, Inc.

Dear Mr. Jefferson:

CliftonLarsonAllen LLP was retained by McNeelyLaw LLP (“McNeelyLaw”), legal counsel to Child Advocates, Inc. (“Child Advocates”), to assist with analysis and consultation with regard to the above referenced matter.

We have been asked to provide forensic accounting consulting services in this matter specifically related to, but not limited to, review of financial records, analysis of financial information, and an understanding of the processes with respect to The City of Indianapolis – Office of Public Health and Safety, Assessment of Contractor’s Costs Incurred report issued by Crowe LLP.

The purpose of this report is to summarize our opinions and their bases based on facts and data considered. This report may be updated upon receipt and review of additional information.

We have performed our engagement in accordance with the Statement on Standards for Consulting Services, *Consulting Services: Definitions and Standards* (codified as CS Section 100 in *AICPA Professional Standards*) of the American Institute of Certified Public Accountants (“AICPA”).

Respectfully submitted,

CliftonLarsonAllen LLP

A handwritten signature in black ink, appearing to read 'Folashade Abiola-Banjac'.

Folashade Abiola-Banjac, Esq.
Manager

CliftonLarsonAllen LLP

A handwritten signature in black ink, appearing to read 'Emilie Deveraux'.

Emilie Deveraux, CFE
Director

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Section 1 – Executive Summary

CLA was retained to evaluate the processes and procedures of Child Advocates, Inc (“CA” or contractor) to determine if the contractor incurred reasonable costs in pursuing the objective of the Services Agreement with the City of Indianapolis Office (“City”).¹ These services include providing volunteer Guardian ad Litem/Court-Appointed Special Advocates (“GAL”/“CASA”) to Children in Need of Services (CHINS) through the 2020 calendar year. Additionally, CLA evaluated documentation and processes to determine whether the contractor met all requirements as outlined in the Services Agreement between the City and the contractor.

CA has a longstanding history with Marion County Superior Court Administration providing services back to 1982. The funding for these services is a combination of state and county support. Expenses related to these services have historically been reviewed annually by the Indiana State Office of GAL/CASA, Office of Judicial Administration, through the yearly grant application process and in quarterly and annual reports to the Office of Judicial Administration. Additionally, beginning in 2010, CA engaged an independent auditor to conduct an Annual Audit and Agreed Upon Procedures to determine if expenses were reasonable and appropriate. These reports were submitted to Court Administration and the Director of Finance for Court Administration for review every year. In February 2020, the Services Agreement between CA and Marion County was transferred from Marion Superior Court to the City of Indianapolis Office of Public Health and Safety (“OPHS”) prompting the need for a review of the terms, conditions, and expectations illustrated.

In January 2021, the decision to move the CASA and CHINS contract from the City to OPHS prompted an assessment of the contractor to determine if reasonable costs were incurred in pursuing the objectives of their services agreement.² This assessment resulted in findings classified as either compliance observations or performance observations. CLA was engaged to determine whether CA was in compliance with the agreement based on an independent review of underlying support coupled with interviews and a review of CA policies and procedures.

All in all, CLA has determined based on our independent review of the CA documentation, interviews, and underlying support, that CA was in compliance with the agreement based on a combination of compliance with the agreement objectives coupled with accepted alternative procedures.

¹ See State Contract 2020

² See Crowe Assessment of Contractor’s Costs Incurred

Section 2 – Qualifications and Other Disclosures

Our *curriculum vitae* and other disclosures are included in **Appendix A** to this report. Our fees are not dependent or contingent in any way upon our opinions or the outcome of this consulting engagement. Our fees are rendered on an hourly basis. No final billing has been rendered at this time.

Section 3 – Information Relied Upon or Considered

Some of the information we relied upon is footnoted in the text and schedules of this report. In addition to our professional experience and training, a list of all the facts and data we considered, is provided in **Exhibit A**.

Section 4 – Background

Pursuant to our engagement letter (the “Engagement Letter”) executed on 4/26/21, we were engaged to provide consulting services as determined through discussion with McNeelyLaw LLP and Child Advocates. Our work does not constitute an audit in accordance with generally accepted auditing standards or any other attest function. It is our understanding that the primary intent of engaging our services is for the benefit of counsel and the Board of Child Advocates. Our services are not intended to benefit or influence any other person or entity. A copy of the Engagement Letter is appended to this document as **Appendix B**.

CLA conducted a review of the financial records, analysis of the financial information, and sought to gain an understanding of processes with respect to The City of Indianapolis – Office of Public Health and Safety, Assessment of Contractor’s Costs Incurred report dated January 22, 2021 issued by Crowe LLP.

Section 5 – Summary of Analysis

The following items summarize our analysis and review contained in the body of this report. The items are presented here for convenience only. They should be used only in conjunction with the full analysis and supporting information contained in the body of this report.

CLA employed a combination of interviews, document review, and testing of a sample of invoices submitted to the City for the period of January 1, 2020 through December 31, 2020. During our review, CLA maintained communications with Cindy Booth, CEO, and Felicia Brown, CFO.

A. Interviews

CLA conducted interviews with Cindy Booth, CEO; Felicia Brown, CFO; Christina Rodarte, Guardian ad Litem (GAL); Damon Ellison, GAL; Cindy Dean, Director of Family Crisis Advocacy Program; Jill English-Cheatham, Director of Interrupting Racism; Suzanne Lake, Senior Accountant; Cheryl Jackson, Paralegal; Carey Haley Wong, Chief Counsel. The interviews were conducted to document and gain an understanding of processes and procedures for time and expense tracking, monthly billing process, systems utilized by employees, and roles and responsibilities of employees and external training agencies.

B. Documents

A summary of the relevant contract stipulations tested by CLA, is outlined in Table 1. CLA reviewed documentation associated with each of these testing areas as discussed herein.

Table 1: Relevant Contract Stipulations and Results of Review

| Relevant Contract Stipulations ³ | Results of Review |
|---|---|
| <p>Section 4.02. Contractor shall in a reasonable, prompt, and timely fashion submit properly itemized invoice(s) for services performed and expenses incurred under this Agreement, containing the information required by Attachment A, and shall cooperate with, and provide any other necessary information to the City.</p> | <p>Twelve (12) monthly invoices, January to December 2020, were provided confirming invoices were submitted in a timely manner as required by the Services Agreement. Additionally, expense detail and supporting documentation were reviewed for January, March, July and October 2020. Based on our review, CLA determined that invoices were properly itemized and reported as required by the Agreement.</p> |
| <p>Section 4.03. Contractor's total compensation shall not exceed the greater of the following: (a) five million, four hundred thousand dollars (\$5,400,000.00); or (b) \$4.00 multiplied by the total number of Child in Need of Services (CHINS) service days provided by Contractor during the Term. City will make reasonable efforts to secure additional funds for the CHINS Services if the required reasonable cost for such services during the term exceeds the budgeted amount for the term.</p> | <p>Twelve (12) monthly invoices, January to December 2020, 2020 Annual Budget and Agreed Upon Procedures Report were reviewed. Based on our review, CLA noted that compensation exceeded the amount stipulated in the Agreement. CLA reviewed correspondence from OPHS Deputy Director indicating additional funding may be requested and approved as needed so long as expenses are reasonable and documented as required by the Agreement. Based on interviews with CA staff, it was routine for mid-</p> |

³ See State Contract 2020

| Relevant Contract Stipulations ³ | Results of Review |
|---|--|
| | year additional requests for funding to support the CA program. |
| <p>Section 5.02.1. The parties agree that Contractor shall not subcontract, assign or delegate any portion of this Agreement or the services to be performed hereunder without prior written approval of the City.</p> <p>Section 5.02.2. To the extent Contractor uses subcontractors or other agents in the performance of services under this Agreement, Contractor shall either:</p> <ul style="list-style-type: none"> • Use, at a minimum, fifteen percent (15%) Minority Business Enterprises, eight percent (8%) Women's Business Enterprises, three percent (3%) Veteran's Business Enterprises, and one percent (1 %) Disability-Owned Business Enterprises in the performance of services under this Agreement; or • Demonstrate a good faith effort to achieve such percentages, in compliance with the policies and to the satisfaction of Indianapolis's Department of Minority & Women Business Development. | Per discussions with the CEO and the CFO, CA did not utilize subcontractors. Additionally, per review of expenses for the months of January, March, July and October 2020, no reimbursement for subcontractor services were requested or submitted to the City. |
| <p>Attachment A.3. Contractor will invoice City monthly for the actual cost of CHINS Services and Additional Services. With respect to CHINS Services, the worksheet approved by the Agreed Upon Procedures (including information detailing the actual monthly expenses within each worksheet category) must be submitted with the monthly invoice as support for the costs incurred.</p> | Invoices, supporting schedules/documents, and expense detail were reviewed for January, March, July and October 2020. For each month reviewed, a Statement of Activities by Department including information detailing monthly expenses within each category was submitted to the City. Expense reports, receipts for certain expenses and payroll reports were also included with the monthly invoices to the City. |
| <p>Attachment A.4. Contractor will additionally submit the following with each monthly invoice as support for all costs being invoiced, including for CHINS Services, Additional Services, and any other expenses:</p> <ol style="list-style-type: none"> a) definition of each expense category, including a separate enumeration of (1) expenses directly related to CHINS Services, (2) expenses directly related to the Additional Services, and (3) "overhead" (including office space rental and marketing expenses) or other expenses not directly related to the provision of either type of service. | Twelve (12) monthly invoices, January to December 2020, were provided confirming each monthly invoice supports all costs being invoiced, including for CHINS Services, Additional Services, and any other expenses. Additionally, expense detail and supporting documentation were reviewed for January, March, July, and October 2020. CLA reviewed all detailed schedules, supporting invoices, expense reports, receipts, and system generated reports to determine if expenses were properly documented, supported, and categorized and were directly related to CHINS services. CLA also compared expenses to the 2020 Budget prepared by CA to verify expenses were within budgeted amounts. Based |

| Relevant Contract Stipulations ³ | Results of Review |
|--|--|
| b) actual monthly expense totals for each expense category as currently being submitted; c) a listing and explanation of all individual actual costs that are included in the above totals for each expense category; and d) monthly explanations of expense category increases. | on our review, CLA determined that invoices were properly itemized and reported as required by the Agreement. |
| <p>Attachment B (pp.21-22). Travel Reimbursement⁴</p> <p>The following is required for payment of travel claims:</p> <ul style="list-style-type: none"> • Per diem rate printout for locality - www.gsa.gov • Meals & Incidentals breakdown by rate - www.gsa.gov • Conference agenda • Original hotel receipt • Transportation, baggage claim, parking receipts • Original travel claim signed • Brief memo outlining the purpose of the trip. • All receipts (smaller than 8 ½ x 11) must be taped to an 8 ½ x 11 inch sheet of paper. Effective January 1, 2012, reimbursement of baggage claims is only allowable for conferences lasting longer than 5 days. | <p>Travel expense detail and supporting documentation were reviewed for January, March, July, and October 2020. CLA reviewed expense reports and compared per diem rates to gsa.gov to determine if expenses were properly documented, supported, and categorized and were directly related to CHINS services. Based on our review, CLA determined that travel expenses were primarily mileage related to CHINS services and were properly itemized and reported as required by the Agreement.</p> |

⁴ See State Contract 2020 - Attachment B pg. 21-22.

Section 6 – Analysis

This summary is based on interviews with key CA representatives such as the staff attorneys and staff, review of the Services Agreement between the City of Indianapolis Office of Public Health and Safety (“the City”) and Child Advocates (“CA”). The interviews consisted of asserted knowledge of the time and expense policies and procedures, the budget processes, the invoicing process, funding sources, employee responsibilities, and case assignments. CLA also reviewed available documents and compared them to monthly invoices submitted to the City, reviewed annual Agreed Upon Procedures Reports for CA and CA’s financial statements. CLA tested a sample of four (4) months invoices submitted to the City including all detail accompanying the invoices. We performed additional inquiries including discussions with the CEO and CFO in order to obtain additional understanding and request additional documentation as necessary to fully understand and document our results.

Based on our review of the Services Agreement, CLA identified key areas for testing. These included the following:

- A. Confirm that CA submitted monthly invoices in a timely manner.⁵
- B. Confirm that CA's total compensation did not exceed the contract limitations outlined in section 4.03 of the Agreement, and if so, inquire regarding the request and approval to secure additional funds for the CHINS Services if the required reasonable cost for such services during the term exceeds the budgeted amount for the term.
- C. Verify that CA obtained advance written approval from the City for any subcontracted work if applicable, and that the work was contracted in accordance with the Minority, Women's, Veteran's, or Disability-Owned Business Enterprise requirements outlined in section 5.02 of the Agreement.
- D. Review the completeness of CA's supporting information and documentation provided with each monthly invoice to determine its alignment with approved Agreed-Upon Procedures and determine the reasonableness of the expenses in relation to providing CHINS services.
- E. Review each monthly invoice and verify that the detailed descriptions and support for direct and indirect costs necessary to substantiate the cost of CHINS services are complete, accurate, reasonable, and allowable. Review cumulative expenses to verify that the expense categories were used appropriately, and expenses were properly supported.
- F. Review the supporting documentation for travel expenses submitted to verify the completeness and accuracy, and compliance with the Marion Superior Court Grant Policies and Procedures specific to Travel Reimbursement.
- G. Review the supporting documentation for cases to be assigned and acceptance of appointment, date of acceptance, documentation evidencing appearance in court hearings including dates of hearings to verify they occurred in a timely manner, documentation evidencing attendance at CHINS hearings, documentation identifying volunteer CASAs assigned, reports or other evidence that contact was maintained as required, and any other requirements as outlined in the Duties of Contractor section in Attachment A.
- H. Review documentation available to ensure requirements in Attachment B are satisfied as applicable.

⁵ While the Services Agreement does not define “reasonable, prompt, and timely” CLA considered invoicing timely if it occurred within fifteen (15) days of the following month.

A. Timely and Complete Invoicing

The Services Agreement Section 4.02 requires that the “Contractor shall in a reasonable, prompt, and timely fashion submit properly itemized invoice(s) for services performed and expenses incurred under this Agreement, containing the information required by Attachment A, and shall cooperate with, and provide any other necessary information to the City.”

CLA reviewed invoices submitted by CA to the City for each of the months of January through December 2020. For each month we reviewed the cover letter, invoice, and detailed schedules to determine completeness of the information provided as well as the timeliness of invoices submitted. We determined that for eleven (11) of the twelve (12) months, invoices were submitted by the 10th of the subsequent month, and for one (1) month, the invoice was submitted on the 13th.

Additionally, CLA reviewed the details provided with each monthly submission. The invoice package consists of a cover letter, invoice including date, invoice number, number of new CHINS and total Children, a Statement of Activities by Department which details expenditures by budget category, and all supporting receipts and expense schedules.

Based on our review, invoices were submitted in a reasonable, prompt, and timely manner as required by the contract and were properly itemized for services performed.

B. Compensation Within Contract Limitations

Services Agreement Section 4.03 states that the “Contractor's total compensation shall not exceed the greater of the following: (a) five million, four hundred thousand dollars (\$5,400,000.00); or (b) \$4.00 multiplied by the total number of Child in Need of Services (CHINS) service days provided by Contractor during the Term. City will make reasonable efforts to secure additional funds for the CHINS Services if the required reasonable cost for such services during the term exceeds the budgeted amount for the term.”

CLA reviewed invoices for each month from January through December 2020. We reviewed the Statement of Activities by Department and compared expenses both in total and by expense category to the budget. We noted that in the month of September, CA’s total cumulative expenses exceeded the \$5,400,000.00 threshold. CLA also noted that the annual budget as prepared exceeded the \$5,400,000 threshold, indicating that there was an expectation that there would be a need to secure additional funds for CHINS services.

CLA reviewed emails between CA and Matt Giffin, Deputy Director & Legal Counsel for the City OPHS dated January 13, 2020. In this email, Mr. Giffin states:

“As we talked about on the phone, as a formal contracting matter we do not feel that we can sign the City to a contract that has a fully open-ended compensation structure. The two alternate “not to exceed” numbers in the contract are either (1) \$5.4 million, which represents the full amount that the County has budgeted currently for 2020, and (2) \$4 times the total number of CHINS service days.

We do not mean to imply by writing the contract this way that the City will not seek a supplemental fiscal ordinance if necessary, later in the year. Thus, this “not to exceed” figure does not need to be thought of as a hard cap. The reason we want to include it in the contract rather than leave it open-ended, however, is so that there is a measure of formal accountability built in. In other words, we want to have a contractual basis for distinguishing between expenditures that

go over the budgeted amount because the demand for necessary services was simply higher than the County budgeted for, on one hand, and expenditures that are not driven by the County's need for these services.

I assure you that we're acting in good faith here, as I have no doubt Child Advocates is as well. So long as Child Advocates documents its costs in invoices per the contract and the City and Courts agree that the expenses are reasonable and in line with the needs of the program, then there should be no obstacle to seeking additional funding to cover program costs that go above what has been budgeted."⁶

CLA reviewed another email dated September 25, 2020 in which an additional \$895,524.63 appropriation was requested by CA.⁷ Based on the emails exchanged and the stipulation in Section 4.03 stating that the "City will make reasonable efforts to secure additional funds for the CHINS Services if the required reasonable cost for such services during the term exceeds the budgeted amount for the term," CLA determined based on the additional email communication that the requirements of the contract with respect to funding limitations and the ability to see additional funding were met.

C. Subcontractor Agreements

Subcontractor Agreement Section 5.02.1 states "The parties agree that Contractor shall not subcontract, assign or delegate any portion of this Agreement or the services to be performed hereunder without prior written approval of the City."

Section 5.02.2 states "To the extent Contractor uses subcontractors or other agents in the performance of services under this Agreement, Contractor shall either;

Use, at a minimum, fifteen percent (15%) Minority Business Enterprises, eight percent (8%) Women's Business Enterprises, three percent (3%) Veteran's Business Enterprises, and one percent (1 %) Disability-Owned Business Enterprises in the performance of services under this Agreement; or Demonstrate a good faith effort to achieve such percentages, in compliance with the policies and to the satisfaction of Indianapolis's Department of Minority & Women Business Development."

Based on interviews with the CEO and CFO and review of expenses submitted to the City, no subcontractors were used in performance of the services in the Services Agreement.

D. Completeness of Invoice Support

Subcontractor Agreement Attachment A.3 states "Contractor will invoice City monthly for the actual cost of CHINS Services and Additional Services. With respect to CHINS Services, the worksheet approved by the Agreed Upon Procedures (including information detailing the actual monthly expenses within each worksheet category) must be submitted with the monthly invoice as support for the costs incurred."

Through interviews with key personnel and review of invoices for January, March, July, and October 2020, CLA sought to obtain an understanding of approved Agreed Upon Procedures (AUP) expense categories. We reviewed the itemization of expenses and supporting documentation including the following:

- Invoices for each monthly expense as submitted and any justification or documentation supporting allocation to CHINS services.

⁶ Email from Matt Giffin to Cindy Booth dated January 13, 2020

⁷ Email from Felicia Brown to Matt Giffin and Carlette Duffy

- Payroll schedules and OPTIMA reports to justify hours allocated to CHINS services.⁸
- Expense reports including authorizations.
- Agreed Upon Procedures testing methodology for allocating expenses to CHINS services.

CLA noted that included with each monthly invoice is a Statement of Activities by Department which details expenses within each category listed below in Table 2.

Table 2

| Expenditures | Definitions |
|--|---|
| Personnel | Salary and Benefits for the Employees that work on the CHINS cases. |
| CASA Volunteer Expenses | CASA Volunteer Class Supplies, Food, Events, Recruitment and Licenses and Fees. All to support the efforts to recruit and train volunteers to work along with the CASA Advocates. |
| CHINS Program Services | CHINS Programs that provide additional support to the children CA serves. This is done through efforts of Mentoring and Wishing Well request. |
| Occupancy | Amount of rent for leased space allocated to the CHINS employees. |
| Professional Fees | Professional fees, IT Fees, System Support fees and Direct Representation Attorney fees all needed to support CHINS services. |
| Meeting, Education and Recertification | CHINS Advocates educational conferences, meetings and recertifications for CHINS related employees. |
| Credit Card and Other Service Charges | Credit card processing fee for CHINS programs and banking, service fees or charges from bank. |
| Dues and Subscriptions | Dues or subscriptions for software, including Adobe and Zoom, annual dues for CHINS Advocates and CHINS Attorney's |
| Insurance | Commercial General Liability Insurance, Automobile Liability, Workers Comp and Employer's liability and Umbrella liability. |
| Interest Expense | Interest on loans taken out for company to cover timing of invoiced payment. |
| Office Supply | Allocation of supplies for CHINS related employees such as computer related items, office equipment and document storage fees. |
| Advertising Recruitment | Advertising related to recruitment of CASA Volunteers. |
| Printing and Publications | Printing materials for CASA Volunteer recruitment and training along with printing of documents related to CHINS. |
| Postage and Delivery | Postage for mailing CASA Volunteer recruitment items and CHINS related documents. |
| Telephone | Cell phones and office-based telephone related to CHINS employees. |
| Mileage and Parking | Mileage and parking for CHINS employees driving to Juvenile court, court downtown, DCS offices, school visits along with placement visits of children. |
| Capital Assets | Fixed Assets purchased for CHINS employees to work on CHIN related cases, such as computers, laptops and/or monitors. |

CLA determined that for each of the invoices reviewed, costs including information detailing the actual monthly expenses within each category were submitted with the monthly invoice as support for the costs

⁸ OPTIMA is the name of the case management system. We only reviewed July 2020 because that is what was provided to Crowe, and CA lost access to the system and cannot pull any additional reports for us at this time.

incurred. Expenses invoiced were supported by appropriate support including payroll reports, receipts, and expense reports which are also included with each invoice submission.

E. Support for Costs

Services Agreement Attachment A.4 states “Contractor will additionally submit the following with each monthly invoice as support for all costs being invoiced, including for CHINS Services, Additional Services, and any other expenses:

- a) definition of each expense category, including a separate enumeration of (1) expenses directly related to CHINS Services, (2) expenses directly related to the Additional Services, and (3) "overhead" (including office space rental and marketing expenses) or other expenses not directly related to the provision of either type of service.
- b) actual monthly expense totals for each expense category as currently being submitted;
- c) a listing and explanation of all individual actual costs that are included in the above totals for each expense category; and
- d) monthly explanations of expense category increases.”

CLA reviewed each monthly invoice for the months listed above and verified that the detailed descriptions and support to substantiate the cost of CHINS services are complete, accurate, reasonable, and allowable. Below in Table 3 are the programs that were to be billed to the City and the percentages to be allocated to CHINS related services based on information obtained through interviews, document review, and the AUP. The CHINS expenses include salary and related costs of employees, administrative costs, and other direct and indirect costs.

Table 3

| Programs Billed to the City | |
|-------------------------------------|---------------------------------|
| <u>Under Program</u> | <u>Percentage Billed</u> |
| CHINS GAL | 100% |
| Conflict GAL | 50% |
| Trainer to help train Volunteer/GAL | 50% |
| Marketing Employee for Volunteer | 80% |
| Trainer for Volunteer | 50% |
| | |
| <u>Under Legal</u> | |
| CHINS Lawyers | 100% |
| Mediation | 100% |
| Paralegal | 100% |
| | |
| <u>Under Volunteer</u> | |
| Volunteers for GAL | 100% |
| Trainer for Volunteer | 50% |
| | |
| <u>Administration</u> | |
| Admin. Salaries | 80% |
| Admin. Expenses | 90% |

Based on our understanding of approved expense categories and the percentage allocations above, CLA reviewed invoices and all supporting schedules and documentation for each of the months listed above to verify expenses submitted to the City were appropriate and sufficiently supported. CLA confirmed that the documentation and schedules provided with each invoice supported the amounts invoiced to the City. We confirmed that all expenses invoiced had receipts, expense reports or other appropriate support and that the documentation included with the invoice tied to the amounts invoiced.

CLA performed additional testing surrounding payroll for the month of July 2020 to verify that time allocated to CHINS cases could be reasonably supported. Although a formal timekeeping system is not specifically required by the Services Agreement, CA does have methodologies in place to verify time allocated to providing CHINS related services. Based on discussions with the CFO and CEO as well as other documentation provided for review, we noted that CA does not utilize a timekeeping system to track hours charged to CHINS related services. Alternatively, we were provided with reports from OPTIMA evidencing Attorney Hearings, Contacts, Supervisory Roles in Contacts, Conflict GALs and Custody hearings.⁹ We compared individuals on these reports to the individuals on the payroll report to verify that those on the payroll report actively worked on CHINS related services. We noted that there were 47 individuals that did not appear in any of the OPTIMA reports reviewed. Based on additional discussions with the CFO and CEO, these individuals either are not GALs who would use OPTIMA or are administrative individuals who do not utilize OPTIMA. The City was consistently billed \$54,000 for administrative time and reviewed by the CEO. We reviewed a sample Attorney contact log for a case to gain an understanding of how the attorneys logged their own contacts into OPTIMA. We also reviewed a sample of contact logs for the Supervisors and how they managed their teams as represented in the Supervisors' contact logs. Additionally, Outlook calendars support meetings that occur between supervisors and attorneys. Further, the CEO explained that she would conduct a review of time using her historical knowledge of cases and caseloads to make sure the reports she received and received from OPTIMA were reasonable.

While no time keeping system is utilized by employees to track time, CLA determined that time incurred and invoiced is reasonably supported with alternative procedures as noted above. Additionally, CLA determined that the percentage allocations for each individual's time based on department code is consistent with the allowable allocations per the AUP worksheet and the Programs Billed to the County in **Table 3** above. The Services Agreement states that CA will invoice the City for actual cost of CHINS Services and Additional Services including overhead directly related to the provision of services.¹⁰ Payroll invoiced to the City includes individuals performing services in departments directly related to CHINS, and any volunteers or those not fully billable. These individuals are identified by department code in the Payroll detail included in each monthly invoice. CLA reviewed CA's Org Chart and requested and reviewed the 2020 payroll report identifying each individual by department code. We confirmed the percentages invoiced monthly to the City by individual were consistent with the services the individual was providing. We also considered the Audited Financial Statement for 2020 showing 91.5% of expenses were associated with GAL services. This is consistent with the allocation of administrative expenses. In addition, we compared costs to the Annual Budget to ensure they were in line with budgeted amounts for the year.

Based on our review of expenses and support documentation, we also noted fluctuations in AT&T expenses month over month. Per follow up discussions and review of cell phone policy, cell phone invoices, and other documentation provided by CA, CLA was able to verify that these fluctuations are related to phone upgrades, purchasing phones for new employees, data overages and other related

⁹ OPTIMA is a case management system software for CASA networks.

¹⁰ See Attachment A 3. And 4.

expenses. Additionally, not all employees have company phones, and these individuals pass through a portion of their personal cell phone expenses for reimbursement. These are reviewed and approved by the supervisor. We reviewed a listing of individuals with company owned devices, and the worksheet prepared by CA for allocation of AT&T expenses for January and July 2020. CLA reviewed AT&T bills for the months of January, March, July and October. Charges per line generally ranged between \$10 and \$50 with a handful of instances of charges between \$60 and \$150. These appear to be carryover from prior months or data overages. According to AT&T, cell phone plans average \$50/month. Based on the documentation reviewed, CLA determined that the costs allocated are reasonable and allowable.

CLA also noted an increase in insurance costs for the months of June, July, August, and September 2020. Per follow up discussions with the CFO and CEO and documentation provided including invoices, we concluded that Philadelphia Insurance renewed in June and there was an increase in the insurance premium. Twenty-five percent (25%) of the total policy was required to be paid in full up front at renewal time, but this was coded to prepaid expenses allocated over 12 months. July – September increased as a result of the monthly allocation of the remaining 75%. Based on this review and follow up, CLA determined that the insurance expense is properly allocated and reasonable.

F. Travel Expenses

The Services Agreement Attachment B states that “The following is required for payment of travel claims:

- Per diem rate printout for locality - www.gsa.gov
- Meals & Incidentals breakdown by rate - www.gsa.gov
- Conference agenda
- Original hotel receipt
- Transportation, baggage claim, parking receipts
- Original travel claim signed
- Brief memo outlining the purpose of the trip.

All receipts (smaller than 8 ½ x 11) must be taped to an 8 ½ x 11 in sheet of paper. Effective January 1, 2012, reimbursement of baggage claims is only allowable for conferences lasting longer than 5 days.”

For the months reviewed, CLA confirmed that the only travel related expenses that occurred were mileage. Mileage is reimbursed at \$.50/mile. Mileage verification is done through the OPTIMA reports that each GAL is required to log into the system for each visit and trips to court.

CLA noted that mileage varied widely among employees for the months tested. Per discussion with the CFO and CEO and review of a sample of expense reports including case listings and supervisor approvals, CLA determined that mileage will vary between employees depending on the caseloads which stipulates how many children each individual has to visit, and how many trips they will make to court. Additionally, as we understand, some GAL’s have children assigned to them that live outside the county that they visit and other GALs do not. Also, some GAL’s have more volunteers to assist with visits but there are not enough volunteers to allocate equally to each GAL. Based on the documentation reviewed, CLA determined that travel expenses are reasonable and correctly allocated.

G. Attachment A: Duties of Contractor

The Services Agreement Attachment A outlines the duties of the contractor as follows:

“Contractor shall perform the roles and responsibilities outlined by Indiana Code Sections 31-9-2-50 and

31-9-2-28 (Roles and responsibilities). More specifically, Contractor agrees to provide court appointed special advocate (hereinafter referred to as "CASA") services to those children involved in Child in Need of Services (hereinafter referred to as "CHINS") cases as appointed to the agency by the judges of the Marion Superior Court. Such services (hereinafter referred to as the "CHINS Services") include:

- a. accepting appointments from the court and assigning cases to staff and volunteers;
- b. accepting appointments within thirty (30) days;
- c. appearing at all court hearings in a timely manner;
- d. maintaining Guardian ad Litem/CASA presence at Initial CHINS hearings;
- e. assigning volunteer CASAs to as many cases as the supply of Contractor's volunteers allows;
- f. maintaining reasonable contact with children to whom the agency is appointed, sufficient to form an informed recommendation via oral or written report;
- g. conducting an independent investigation;
- h. providing representatives to committees as requested by the Court, Juvenile Division, in order to assist in system improvement and communication; and
- i. when specific conditions dictate, including but not limited to the advocate is a witness, agreeing to furnish counsel without additional charge.

Contractor also agrees to provide, as additional services (the "Additional Services"), CASA services in termination of parental rights ("TPR") proceedings involving children in need of services, CASA services as appointed in certain Juvenile Court proceedings, and a mediation program for use by parties in TPR proceedings and other Juvenile Court proceedings."

Based on discussions with the CEO and CFO, this section of the agreement is supported through various OPTIMA reports showing appearances at hearings, contacts, etc. CA explained the process as follows:

Case appointments:

Child Advocates was appointed as an agency to all CHINS cases due to the statutory (Federal and State) requirement of having a GAL/CASA on all CHINS cases. All case appointments occurred at the Initial Hearing stage of both CHINS and TPR cases. This appointment is reflected in all Initial Hearing Orders. A representative Order can be supplied.

Hearing Date, Time, Type, Hearing Status:

Court Dockets and Orders will reflect the attendance and compliance with the above information. OPTIMA will also reflect the compliance.

Investigative Reports:

"Investigative Reports" is a term of art in the State Office of GAL/CASA Standards. The section of the Services Agreement entitled "Duties of the Contractor" subsection (f) and (g) are excerpted from the Standards to describe what is expected of GAL/CASA practice. The term "independent investigation" in (g) is meant to convey GAL/CASA work as separate from Department of Child Services, the parents' public defenders, and the Court. "Investigation" is a description of the implementation of the five statutory duties of the GAL/CASA: information gathering, facilitation, advocacy, monitoring, and negotiation. There are no investigation reports that are filed. There may be GAL/CASA reports submitted either orally or written during some hearings.

Based on these explanations and review of five OPTIMA reports for July 2020, CLA determined that these requirements are met.¹¹

H. Attachment B

Attachment B outlines the Marion Superior Court Grant Policies and Procedures. Based on discussions with the CEO and CFO, CA was never included in the practice covered by Attachment B, never given access to PeopleSoft which is the grant management system the Court uses for such grants, and never contacted by the Court regarding any aspect of Attachment B. It appears that this attachment outlines procedures for judges who have grant funding for cases in their Courts for which the Executive Committee must give approval, and not requirements on the part of the grantee or CA. Therefore, no testing was performed.

¹¹ CLA was provided and reviewed the same reports that were provided to Crowe. CA temporarily lost access to OPTIMA and, therefore, cannot provide additional reports until access is reinstated.

Section 7 – Appendices

Appendix A – Curriculum Vitae

Appendix B – Signed Engagement Letter



Folashade Abiola-Banjac, Esq.

CLA (CliftonLarsonAllen LLP)

Manager
Arlington, Virginia

571-227-9542
folashade.abiola-banjac@CLAconnect.com



Profile

Fola is an experienced licensed attorney. Accomplished and results-driven, offering extensive expertise providing legal, ethics, and regulatory compliance guidance to the leadership of public and private sector organizations, with extensive experience in forensic accounting investigations, document review, and the development of expert opinions. A demonstrated record of success investigating allegations of legal, regulatory, and ethical requirements. She leads client forensic investigation projects, managing up to 15 team members and offers a history of delivering solid results in a series of positions with CliftonLarsonAllen, FERC, the SEC, Navigant Consulting, and other corporations and agencies.

Technical experience

- Legal and regulatory compliance
- Supporting litigation and in-house counsel
- Identifying and mitigating fraud
- Executing forensic accounting investigations
- Directing client engagements
- Leading large-scale document review
- Collaborating with public and private entities
- Developing expert opinions
- Knowledgeable in FERC and SEC regulations
- Builds and leads strong teams
- Securing expert witnesses
- Skilled in litigation/trial preparation

Experience

CliftonLarsonAllen LLP

Manager, Fraud and Forensics

Excels in the leadership of consulting engagements with clients that include public sector organizations and private corporations, supervising teams of up to 15 professionals with talent and skills aligned with the unique needs of each project.

- Retained by a public entity to direct an internal forensic investigation into the inappropriate use of funds within the client organization and a subsidiary, unauthorized transactions, embezzlement, and other indications of fraud. Worked with the principal-in-charge to build the firm's report, which was submitted to the CEO of the subsidiary and to the general counsel for the public entity.

- Orchestrated and executed a forensic investigation and document review relating to a contract between a domestic party and an international party; authored the expert report with findings that served as the foundation for the cancellation of the contract.
- Supported litigation, reviewing expert reports provided by opposing counsel and providing an opinion relating to the breach of an anti-compete clause within an agreement between an employer and former employee.
- Contribute to the review of expert reports and development of a summary in a case alleging a violation of unconstitutional rights through the selective enforcement of tariffs and regulations against a company.

Federal Energy Regulatory Commission

Forensic Accountant

Hired into a newly created role to advise FERC Enforcement counsel in matters under the jurisdiction of the Eastern District of Virginia. Leveraged knowledge of GAAP, FERC accounting regulations, and forensic investigative techniques to analyze and document evidence in complex financial transactions. Authored reports and delivered presentations to litigation attorneys.

- Developed broad and deep expertise in forensic accounting methodologies, as well as the analysis and development of mark to market and P&L valuations in the Energy Trading industry.
- Contributed to the preparation of civil lawsuits by calculating disgorgement and unjust profits. Traced the movements of positions and cash through the analysis of trading books and charts of accounts.
- Sourced, vetted, and selected expert witnesses to provide testimony in federal district court cases.
- Examined market participant compliance programs to measure compliance and identify violations of manipulation rules.

U.S. Securities and Exchange Commission

Senior Forensic Accounting (Contract via Lockheed Martin)

Fulfilled a critical role supporting SEC enforcement attorneys in the investigation and prosecution of violations of securities law. Applied skill in forensic investigative techniques to analyze and document evidence in complex financial transactions in suspected market manipulation, insider trading, sales of unregistered securities, pump and dump, penny stock fraud and Ponzi scheme investigations.

- Served as a resource for technical guidance and accounting support to litigation counsel, gathering financial documents from banks and investment firms for the purpose of disgorgement and other analysis.
- Examined corporate and financial records with a focus on building opinions relating to the violation of securities laws; worked with SEC counsel to prepare cases for prosecution, including drafting offers of proof, action memos, and requests for production. Prepared evidence for use at trial.

Navigant Consulting

Senior Compliance Reviewer

Retained on a project related to the credit crisis, examining, documenting, and summarizing issues impacting files, mortgage agreements, and deeds. Investigated breaches of mortgage loan agreements and certain protections in lending for service members and other protected classes.

- Led the calculation of settlement amounts for service members harmed under the Service Members Relief Act.

Student Researcher, United States Securities and Exchange Commission / FINRA, Washington DC

Staff Accountant, AES Corporation, Arlington, VA
Staff Accountant, Robbins Gioia LLC, Alexandria, VA
Auditor, PriceWaterhouseCoopers, Alexandria, VA

Education and Professional Involvement

- Juris Doctor, Hofstra University School of Law, Hempstead, NY
- Certified Financial Examiner candidate, 2019
- Bachelor of accountancy, The George Washington University, Washington, D.C.
- New York State Bar, member
- Women's Bar Association, member
- Diversity and Inclusion Council, member

[CLAconnect.com](https://www.claconnect.com)

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC,
an SEC-registered investment advisor.





Emilie Deveraux, CFE

CLA (CliftonLarsonAllen LLP)

Engagement Director
Albuquerque, New Mexico

505-977-2923
emilie.deveraux@CLAconnect.com



Profile

Emilie has more than 18 years of experience in providing litigation and data analysis services to both regulated industry and private clients. She specializes in developing technology-based solutions for complex litigation issues including comprehensive management and reporting applications. She also has extensive experience in client and third-party data extractions, database reconstructions, normalization and validation techniques, and performing document search and data analytics in support of expert witness engagements as well as specialized consulting services, working with entities to confirm proper recording of transactions, reconciliation of balances and general ledger postings, and accurate financial reporting.

Technical experience

- Litigation consulting
- Data analytics and fraud investigation
- Data extraction and reconstruction
- Complex financial and accounting analysis
- Economic damage calculations

Experience serving clients

- U.S. Department of Justice – Supported more than 30 Native American tribal trust cases against the United States by providing litigation consulting services and records management services to United States attorneys and preparing economic damage calculations for use in litigation and arbitration.
- U.S. Department of the Interior (DOI), Office of Historical Trust Accounting – On behalf of Native American tribal trust accountholders, reconstructed and validated electronic historical financial accounting records from four separate systems, determined ownership of accounts, distributed over \$47M of historical funds held in trust by the United States, and developed applications and procedures for on-going account maintenance.
- DOI Office of Historical Trust Accounting – Led a team of individuals in locating, digitizing, and analyzing historical accounting records pertaining to Native American tribal trust cases, assisted in the development of database application utilized by the government in discovery efforts.
- Tribal and nonprofit clients – Reconstructed, analyzed, and reviewed financial data from multiple sources to determine client exposure to fraudulent schemes, potential universe of impacted individuals, and volume of fraudulent activity.
- Tribal and nonprofit clients – Internal control review/assessment, review of federal grants and contracts to confirm compliance with applicable regulations, review of supporting documentation on a sample basis to determine proper recording of funding received.

- Private Medical Research Client – Evaluated federal grants and contracts to confirm compliance with contract terms, reviewed federal regulations, plans and award requirements and funding agreements. Traced assumptions about award to support documentation for applicable regulations to determine whether contracts were entered into accounting system accurately. Reviewed plans, budgets, spending estimates, contractual agreements considering relation to award requirements, reviewed documentation, and data to determine contract completeness.
- Commercial clients – Lost profit analysis, economic damage calculations, benchmarking, and cost analysis.
- Civil Claims – Forensic analysis and research for loan fraud and investment schemes.

Education and professional involvement

- Bachelor of science in accounting from University of New Mexico, Albuquerque, New Mexico
- Certified Fraud Examiner (CFE)
- Association of Certified Fraud Examiners
- Institute of Management Accountants

Security clearance

- Certification of Favorable Determination for a Public Trust Position

Civic organizations

- Former President of Young Women’s organization, Church of Jesus Christ of Latter Day Saints

CLAconnect.com

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



APPENDIX B



CLA (CliftonLarsonAllen LLP)
CLAconnect.com

Submitted Electronically - Privileged & Confidential

April 26, 2021

Paul L. Jefferson, Esq.
McNeelyLaw LLP
143 W. Market Street, Suite 600-A
Indianapolis, IN 46204

pjefferson@mcneelylaw.com

Re: Consulting Services – Child Advocates, Inc.

Dear Mr. Jefferson:

This letter will confirm the engagement with McNeelyLaw LLP (“McNeelyLaw”) on behalf of Child Advocates, Inc. (“Child Advocates”) for consulting services in the above captioned matter. The overall scope of our work and our approach will be conducted under your direction and we will perform our engagement in accordance with the Statement on Standards for Consulting Services, *Consulting Services: Definitions and Standards* (codified as CS Section 100 in *AICPA Professional Standards*) of the American Institute of Certified Public Accountants (“AICPA”).

The scope of our engagement will be as determined through discussion with McNeelyLaw and Child Advocates. While our work may involve analysis of accounting records, our engagement does not include an audit in accordance with generally accepted auditing standards or any other attest function. It is our understanding that the primary intent of engaging our services is for the benefit of counsel and the Board of Child Advocates. Our services are not intended to benefit or influence any other person or entity.

Fraud and irregularities by their very nature are most often hidden, and no absolute assurance can be given that all such matters will be detected. Our engagement cannot be relied on to disclose all irregularities or illegal acts, including fraud that may exist. However, we will inform you of any such matters that come to our attention.

We will hold any documents or records provided to us concerning this matter subject to your direction with respect to possession and control. We will treat our work for you and any work papers we create about this matter as attorney work product. We will treat our work papers as privileged and confidential and will not disclose them to anyone unless required to do so by court order. We will immediately notify you of any requests or demand to inspect or copy either the documents in our possession or our work papers.

Generally, CLA will conduct a review of the financial records, analyze the financial information, and gain an understanding of processes with respect to The City of Indianapolis – Office of Public Health and Safety, Assessment of Contractor’s Costs Incurred report issued by Crowe LLP.

McNeelyLaw LLP

April 26, 2021

Page 2 of 4

At the completion of our consulting work, we will present our findings to you in a written report and provide recommendations based on our review of the information requested and received. We will verbally update you periodically or at your discretion as to our progress.

You may not reproduce, distribute, or extract our report in whole or in part for any purpose other than this engagement without our expressed written permission. If we grant limited permission in this letter or elsewhere and/or you reproduce or extract our report in whole or in part, we must approve the masters or printer's proofs of the reports we prepare before they are reproduced or published for distribution outside the management or Board of Directors of Child Advocates if CliftonLarsonAllen LLP's ("Firm") name is to be connected with the report in any way.

Appropriate Firm resources will be used on this engagement, as we deem necessary. Jenny Dominguez, Principal, will be responsible for this engagement. Folashade Abiola-Banjac, a Manager, will oversee the daily management of this engagement.

Our services are for use only in connection with the above referenced matter. You agree that any reports or other documents produced by us will not be provided to any third parties, except for the parties to this matter, their respective legal counsel, and appropriate judicial representatives.

We will be compensated for fees and expenses incurred in this engagement. Our fee is not contingent upon the final results of the engagement. Our professional fees are based upon the actual hours of professional service rendered by hourly rates of the professional. We will also add a technology and client support fee of five percent (5%) of all professional fees billed.

Our customary practice in forensic engagements is to receive a refundable retainer to be held and applied against our final billing. Please submit a retainer in the amount of \$10,000 and if final billing is less than \$10,000, the excess will be refunded. This retainer is not intended to be an estimate of the total cost or a deposit on the work to be performed. At your direction, and upon receipt of the retainer and an executed copy of this engagement letter, we shall begin work.

The hourly rates are based upon the experience and qualifications of the professional. Our current hourly billing rates are as follows:

| | |
|----------------------------|-----------|
| Principal/Signing Director | \$300-520 |
| Manager/Director | \$200-325 |
| Senior Associate | \$150-225 |
| Associate | \$125-175 |
| Administrative | \$100-125 |

We bill at our cost, direct expenses incurred during the course of the engagement.

Bills for services are due when submitted and Child Advocates is responsible for payment. Invoices must be paid within thirty (30) days from the date of the invoice. We will submit monthly bills for charges and expenses incurred. If a bill for services is not paid when due, we reserve the right to cease work and withdraw from the engagement. Fees unpaid 30 days past the billing date are subject to an interest charge of 1.5% per month. In the event we must undertake any collection efforts to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

McNeelyLaw LLP
April 26, 2021
Page 3 of 4

All outstanding invoices must be paid in full prior to the release of any final reports to McNeelyLaw and Child Advocates.

Estimates. Estimates are provided only for the accommodation of our clients and are not quotes. We cannot anticipate or control the amount of time required to properly complete the matters that we are retained to handle. For example, a client may ask us to perform tasks that do not require a CPA/consultant's expertise and that are normally carried out by our clients themselves. Or the other party may take unexpected actions that result in a greater expenditure of our time than is ordinarily required. Many other factors, too numerous to describe, can have a similar effect. Accordingly, despite our desire to provide our clients with useful estimates, it is difficult to do so and our actual fees normally vary, in some cases considerably, from the estimates we provide.

The Firm reserves the right to withdraw from or stop work on this engagement if fees have not been paid as agreed. If the engagement is terminated prior to completion of the report, the Firm will bill for services rendered to the date of termination and the bill will be due upon presentation. Failure to make the payments required by this agreement, or failure by you to comply with the terms of this agreement will give us the sole option to terminate the agreement.

By approving this arrangement, McNeelyLaw and Child Advocates agrees to indemnify and hold harmless the Firm, its principals, and employees against and from any losses, claims, damages, or liabilities to which we may become subject in connection with this assignment. Our maximum liability relating to services rendered under this letter (regardless of form of action, whether in contract, negligence or otherwise) shall be limited to the fees paid to us for the portion of our services or work product giving rise to the liability. In no event shall we be liable for consequential, special, incidental, or punitive loss, damage or expense (including without limitation, lost profits, opportunity costs, etc.) even if advised of their possible existence.

In the event the Firm, its principals and employees are requested pursuant to subpoena or other legal process to produce its documents or appear in person relating to this engagement in judicial or administrative proceedings to which the Firm is not a party, Child Advocates shall reimburse the Firm at standard billing rates for its professional time and expenses, including reasonable attorney's fees, incurred in responding to such requests. In addition, all fees, including estimated fees for expert witness testimony and completion of the engagement, must be paid in full before any testimony will be provided.

We do not anticipate any difficulties. However, in the unlikely event that there are any disagreements regarding our services, any claims against the Firm as a result of this engagement must be brought within one (1) year from the date our report is delivered or our work is completed.

This letter constitutes the entire agreement regarding services to be provided to you and supersedes all prior agreements, understandings, negotiations, and discussions between us, whether oral or written. This agreement may be supplemented by other written agreements.

The laws of the State of Minnesota shall govern this contract. The federal or state courts of the State of Minnesota shall have exclusive jurisdiction of any claim arising out of this engagement.

The Firm, McNeelyLaw, and Child Advocates mutually agree that all parties may execute this engagement letter electronically.

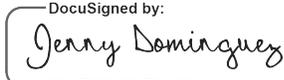
McNeelyLaw LLP

April 26, 2021

Page 4 of 4

If the above accurately reflects the terms and conditions of our engagement, please sign this letter and follow the DocuSign instructions. We look forward to working with you on this matter.

Respectfully,

DocuSigned by:

D0AF93D6F1E94C7...
Jenny Dominguez, CPA/CFF, CFE
Principal
626-387-8227
Jenny.Dominguez@CLAconnect.com

The above accurately reflects our engagement agreement and I accept the above terms and conditions on behalf of Child Advocates, Inc.

McNEELYLAW LLP

Paul L. Jefferson, Esq. Partner

Print Name and Title
DocuSigned by:

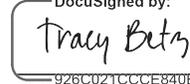
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By

4/26/2021

Date

CHILD ADVOCATES, INC.

Tracy Betz Board Chair

Print Name and Title
DocuSigned by:

926C021CCCE840B...
By

4/26/2021

Date

Section 8 – Exhibit A

1. State Contract 2020
2. Crowe Assessment of Contractor's Costs Incurred
3. State Contract 2020 - Attachment A 3. And 4
4. Email from Matt Giffin to Cindy Booth dated January 13, 2020
5. Email from Felicia Brown to Matt Giffin and Carlette Duffy
6. State Contract 2020 - Attachment B pg. 21-22

SERVICES AGREEMENT

This services agreement ("Agreement"), is entered into by the **City of Indianapolis, by and through its Office of Public Health and Safety (the "City") and Child Advocates, Inc. (the "Contractor")** and is executed pursuant to the terms and conditions set forth herein. In consideration of those mutual undertakings and covenants, the parties agree as follows:

SECTION I. INTERPRETATION AND INTENT

- 1.01 The "Agreement", as referred to herein, shall mean this Agreement executed by the City and Contractor, and shall include these Terms and Conditions, the Attachments described herein and attached hereto, and any written supplemental agreement or modification entered into between the City and Contractor, in writing, after the date of this Agreement.
- 1.02 This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements, written or verbal, between the City and Contractor. No statements, promises or agreements whatsoever, in writing or verbal, in conflict with the terms of the Agreement have been made by the City or Contractor which in any way modify, vary, alter, enlarge or invalidate any of the provisions and obligations herein stated. This Agreement may be amended and modified only in writing signed by both the City and Contractor.
- 1.03 In resolving conflicts, errors, discrepancies and disputes concerning the scope of the work or services to be performed by Contractor or other rights or obligations of the City or Contractor, the document or provision thereof expressing the greater quantity, quality or scope of service or imposing the greater obligation upon Contractor and affording the greater right or remedy to the City, shall govern.
- 1.04 Any interpretation applied to this Agreement, by the parties hereto, by an arbitrator, court of law, or by any other third party, shall not be made against the City solely by virtue of the City or the City's representatives having drafted all or any portion of this Agreement.
- 1.05 This Agreement shall include, and incorporate by reference, any provision, covenant or condition required or provided by law or by regulation of any state or federal regulatory or funding agency.
- 1.06 Where the term "Revised Code" is stated, it shall mean the municipal ordinances of Indianapolis-Marion County, Indiana, that is formally known as the "Revised Code of the Consolidated City of Indianapolis and Marion County, Indiana."

SECTION II. DUTIES OF CONTRACTOR

- 2.01 Contractor shall provide guardian ad litem and special advocate services for the Marion Superior Court in accordance with Indiana law and as assigned by the judges of the Marion Superior Court. The specific obligations and responsibilities of Contractor and City under

this Agreement are set forth in Attachment A, attached hereto and fully incorporated into this Agreement.

- 2.02 Contractor is familiar with and will adhere to the Marion County Superior Court's grant policies and procedures, which are described in Attachment B, attached hereto and fully incorporated into this Agreement.
- 2.03 In addition to its other responsibilities as described in Attachment A, upon expiration or termination of this Agreement, Contractor will complete a final accounting that will be immediately rendered within 30 days of the end of the Agreement for submittal to the Court Appointed Special Advocates ("CASA") Office of the Indiana State Supreme Court. Contractor's obligation will survive the expiration or termination of the Agreement.

SECTION III. TERM

- 3.01 The term of this Agreement shall commence on January 1, 2020, regardless of the date executed by the required signatories, and shall terminate on December 31, 2020 or upon termination of funding, whichever first occurs, unless terminated earlier in accordance with this Agreement.
- 3.02 This Agreement may be renewed by agreement of parties, based upon the availability of future funds or the City's continued need for services. The term of the renewal may be less, but shall not be longer, than the term of this original Agreement. Any renewal must be made in writing and signed by both City and Contractor, and will be deemed an amendment to this Agreement.

SECTION IV. COMPENSATION

- 4.01 Contractor proposes to furnish all labor, materials and supplies in accordance with the conditions of this Agreement necessary to complete the work as defined in Attachment A at the rates set forth in Attachment A, attached hereto and a part of this Agreement.
- 4.02 Contractor shall in a reasonable, prompt, and timely fashion submit properly itemized invoice(s) for services performed and expenses incurred under this Agreement, containing the information required by Attachment A, and shall cooperate with, and provide any other necessary information to the City. The City will pay Contractor within thirty (30) days after receipt of such properly itemized claim forms.
- 4.03 Notwithstanding any other provision in this Agreement or Attachment A, Contractor's total compensation shall not exceed the greater of the following: (a) five million, four hundred thousand dollars (\$5,400,000.00); or (b) \$4.00 multiplied by the total number of CHINS service days provided by Contractor during the Term. City will make reasonable efforts to secure additional funds for the CHINS Services if the required reasonable cost for such services during the term exceeds the budgeted amount for the term.

SECTION V. GENERAL PROVISIONS

- 5.01 Independent Contractor. The parties agree that Contractor is an independent contractor as that term is commonly used and is not an employee of the City or Marion County. As such, Contractor is solely responsible for all taxes and none shall be withheld from the sums paid to Contractor. Contractor acknowledges that it is not insured in any manner by the City for any loss of any kind whatsoever. Contractor has no authority, express or implied, to bind or obligate the City in any way.
- 5.02 Subcontracting.
- 5.02.1 Approval required. The parties agree that Contractor shall not subcontract, assign or delegate any portion of this Agreement or the services to be performed hereunder without prior written approval of the City. In the event that the City approves of any such subcontracting, assignment or delegation, Contractor shall remain solely responsible for managing, directing and paying the person or persons to whom such responsibilities or obligations are sublet, assigned or delegated. The City shall have no obligation whatsoever toward such persons. Contractor shall take sole responsibility for the quality and quantity of any services rendered by such persons. Any consent given in accordance with this provision shall not be construed to relieve Contractor of any responsibility for performing under this Agreement.
- 5.02.2 Minority, Women's, Veteran's, or Disability-Owned Business Enterprise Participation. To the extent Contractor uses subcontractors or other agents in the performance of services under this Agreement, Contractor shall either:
- Use, at a minimum, fifteen percent (15%) Minority Business Enterprises, eight percent (8%) Women's Business Enterprises, three percent (3%) Veteran's Business Enterprises, and one percent (1%) Disability-Owned Business Enterprises in the performance of services under this Agreement; or
- Demonstrate a good faith effort to achieve such percentages, in compliance with the policies and to the satisfaction of Indianapolis's Department of Minority & Women Business Development.
- Violation of this numerical paragraph shall constitute a material breach of this Agreement.
- 5.03 Necessary Documentation. Contractor certifies that it will furnish the City, if requested, any and all documentation, certification, authorization, license, permit, or registration required by the laws or rules and regulations of the City of Indianapolis, the County of Marion, other units of local government, the State of Indiana, and the United States. Contractor further certifies that it is now and will remain in good standing with such governmental agencies and that it is now and will maintain its license, permit, registration, authorization, or certification, as applicable, in force during the term of this Agreement. Contractor shall maintain its certification with the Indiana Office of Guardian ad Litem/CASA, Indiana State Court Administration, Indiana Supreme Court, including the

State Office's ethics code, program standards, and other certification requirements, and shall provide copies of Indicators of Compliance upon request. Failure of Contractor to comply with this paragraph shall constitute a material breach of this Agreement.

5.04 Confidentiality.

5.04.1 The obligations of this section shall survive the termination of this Agreement and shall be applicable to the full extent permissible under statutes governing access to public records. Contractor understands that the information provided to it or obtained from the City during the performance of its services is confidential and may not, without prior written consent of the City, be disclosed to a person not in the City's employ except to employees or agents of Contractor who have a need to know in order to provide the services. Further, Contractor's work product generated during the performance of this Agreement is confidential to the City. The failure to comply in all material respects with this section shall be considered a material breach of this Agreement. Confidential information shall not include information, that: (a) was known by Contractor at the time it was received; (b) is, as of the time of its disclosure or thereafter becomes, part of the public domain through a source other than Contractor; (c) is made known to Contractor by a third person who does not impose any obligation of confidence on Contractor with respect to such information; (d) is required to be disclosed pursuant to governmental authority, law, regulation, duly authorized subpoena or court order whereupon Contractor shall provide notice to the City prior to such disclosure; or (e) information that is independently developed by Contractor without references to the confidential information.

5.04.2 Contractor shall not, under any circumstances, release information provided to it by, or on behalf of, the City that is required to be kept confidential by the City pursuant to Indiana law except as contemplated by Section 5.04.1(d), above.

5.04.3 Contractor acknowledges that the City will not treat this Agreement as confidential information and will post the Agreement on the City of Indianapolis website as required by Section 141-105 of the Revised Code and Ind. Code § 5-14-3.8-3.5. Use by the public of any document or the information contained therein shall not be considered an act of the City.

5.05 Records; Audit. Contractor shall maintain books, records, documents and other evidence directly pertinent to performance of services under this Agreement. Contractor shall make such materials available, at its offices at all reasonable times during the Agreement period and for a period of three (3) years from the date of final payment under this Agreement, for inspection by the City or any other authorized representative of the City of Indianapolis, Marion County, Indiana. Copies thereof, if requested, shall be furnished at no cost to the City.

Contractor will provide to the City, without charge, a copy of its annual audit, which must comply with the requirements of Audits of Federal Awards according to OMB Circular A-

133 and/or other OMB Circulars or Federal guidelines.

5.06 Ownership.

5.06.1 "Works" means works of authorship fixed in any tangible medium of expression by Contractor or its officers, employees, agents or subcontractors in the course of performing the services under this Agreement, including, but not limited to, computer programs, electronic art, computer generated art, notes, specifications, drawings, flow charts, memoranda, correspondence, records, notebooks, documentation, reports and charts, regardless of the medium in which they are fixed, and all copies thereof.

5.06.2 All Works made or created by Contractor, either solely or jointly with the City, in the course of Contractor's performance of services under this Agreement shall be deemed to be works for hire and are and shall be the exclusive property of the City. At the City's request, Contractor will execute all documents reasonably required to confirm or perfect ownership of such Works and any corresponding copyright rights in and to such Works to the City. Without the prior written consent of the City, Contractor shall not use, copy or prepare derivative works of the Works, or any parts of them, other than as related to the performance of this Agreement. During the performance of this Agreement, Contractor shall be responsible for loss or damage to the Works while they are in Contractor's possession or control. Any loss or damage shall be restored at Contractor's expense. The City shall have free and unlimited access to the Works at all times and, upon demand, shall have the right to claim and take possession of the Works and all copies. Notwithstanding the foregoing, Contractor shall be entitled to retain a set of its work papers for archival purposes only, in accordance with applicable professional standards.

5.06.3 Contractor shall retain all rights in and to its know-how, methods, techniques, discoveries, concepts, and ideas, whether patentable or not, and whether possessed by Contractor prior to or acquired by Contractor during the performance of this Agreement. Contractor also shall retain all rights in and to all works of authorship fixed in a tangible medium of expression which were made, created or acquired by Contractor prior to the effective date of this Agreement ("Pre-Existing Works"), provided that a listing of such Pre-Existing Works is attached to this Agreement.

5.07 Insurance.

Contractor shall, as a condition precedent to this Agreement, purchase and thereafter maintain such insurance as will protect it and the City from the claims set forth below which may arise out of or result from Contractor's operations under this Agreement, whether such operations be by Contractor or by its subcontractors or by anyone directly or indirectly employed by any of them, or by anyone directly for whose acts any of them may be liable:

- 1) Claims under Worker's Compensation and Occupational Disease Acts, and any other employee benefits acts applicable to the performance of the work;

- 2) Claims for damages because of bodily injury and personal injury, including death, and;
- 3) Claims for damages to property.

Contractor's insurance shall be not less than the amounts shown below:

| | |
|---|--|
| A. Commercial General Liability (Occurrence Basis) | |
| Bodily Injury, personal injury, property damage, contractual liability, product / completed operations: | \$1,000,000 Each Occurrence Limit |
| Damage to Rented Premises: | \$100,000 (each occurrence) |
| Medical Expense Limit: | \$5,000 |
| Personal and Advertising Injury Limit: | \$500,000 |
| General Aggregate Limit: | \$2,000,000 (Other than Products Completed Operations) |
| NOTE: GENERAL AGGREGATE IS TO APPLY PER PROJECT | |
| Products/Completed Operations | \$1,000,000 |
| B. Auto Liability: | |
| | \$1,000,000 (combined single limit) (owned, hired & non-owned) |
| Bodily injury & property damage: | \$1,000,000 (each accident) |
| C. Excess/Umbrella liability: | |
| | \$1,000,000 (each occurrence and aggregate) |
| D. Worker's Compensation: | |
| Employer's Liability | |
| Bodily Injury Accident: | \$100,000 each accident |
| Bodily Injury by Disease | \$100,000 each employee |
| Bodily Injury by Disease | \$500,000 policy limit |

E. Professional Liability

- 5.07.1 Certificates of Insurance, naming the “City of Indianapolis” as an **additional insured** (A. B. and C. only) showing such coverage then in force (but not less than the amount shown above) shall be filed with City prior to commencement of any work. Contractor shall immediately, in writing, notify the City of any insurance coverage cancellation or termination. Insurance cancellation or termination shall be considered a material breach of this Agreement.
- 5.07.2 With the prior approval of the City, Contractor may substitute different types of coverage for those specified as long as the total amount of required protection is not reduced. Contractor shall be responsible for all deductibles.
- 5.07.3 Nothing in the above provisions shall operate or be construed as limiting the amount of liability of Contractor to the above enumerated amounts.

5.08 Termination for Cause or Convenience.

- 5.08.1 Termination for Cause. If Contractor becomes insolvent, or if it refuses or fails to perform the work and services required under this Agreement, including Attachment A, or if it refuses to perform disputed work or services as directed pending resolution of such dispute, or if it fails to make payments to subcontractors employed by it, or if it otherwise violates or fails to perform any term, covenant, or provision of this Agreement, then City may, without prejudice to any other right or remedy, terminate this Agreement in whole or in part, upon providing Contractor (1) not less than ten (10) calendar days’ written notice of City’s intent to terminate, and (2) an opportunity for consultation with City prior to termination. In determining the amount of final payment to be made to Contractor upon such termination for default, if any, no amount shall be allowed for anticipated profit on unperformed services or other work. In the event that City terminates this Agreement after Contractor has materially breached the Agreement, City shall be entitled to pro-rata reimbursement for any services Contractor has not performed as of the date of material breach and to reimbursement for all services that have failed to comply with the material terms and conditions of the Agreement, regardless of when such non-conforming services were completed. Furthermore, an adjustment shall be made to the extent of any additional costs incurred or reasonably foreseen by City to be incurred by reason of Contractor’s default.
- 5.08.2 Termination for City’s Convenience. This Agreement may be terminated in whole or in part in writing by City for City’s convenience; provided that Contractor is given (1) not less than thirty (30) calendar days’ written notice of intent to terminate and (2) an opportunity for consultation with City prior to termination. If City terminates for City’s convenience, Contractor’s compensation shall be equitably adjusted.
- 5.08.3 Upon receipt of notice of termination for cause or termination for City’s

convenience, Contractor shall (1) promptly discontinue all services affected, unless the termination notice directs otherwise, and (2) deliver or otherwise make available to City all Works and such other information, materials, or documents as may have been accumulated by Contractor in performing this Agreement, whether completed or in process.

5.08.4 If, after City terminates for cause, it is determined that Contractor was not in default or cause did not exist to terminate the Agreement under sub-paragraph 5.08.1 above, the termination shall be deemed to have been made for the convenience of City. In such event, adjustment of the price provided for in this Agreement shall be made as provided in sub-paragraph 5.08.2 and the recovery of such price adjustment shall be Contractor's sole remedy and recovery.

5.09 Termination for Failure of Funding. Notwithstanding any other provision of this Agreement, if funds for the continued fulfillment of this Agreement by City are at any time insufficient or not forthcoming through failure of any entity to appropriate funds or otherwise, then City shall have the right to terminate this Agreement without penalty by giving written notice documenting the lack of funding, in which instance this Agreement shall terminate and become null and void on the last day of the fiscal period for which appropriations were received. City agrees that it will make its best efforts to obtain sufficient funds, including but not limited to, requesting in its budget for each fiscal period during the term hereof sufficient funds to meet its obligations hereunder in full.

5.10 Indemnification. Contractor agrees to indemnify, defend, and hold harmless the City, Marion County and their respective officers, agents, officials and employees for any and all third party claims, actions, causes of action, judgments and liens to the extent they arise out of any negligent or wrongful act or omission or breach of any provision of this Agreement by Contractor or any of its officers, agents, employees or subcontractors regardless of whether or not it is caused in part by the negligence of a party indemnified hereunder. Such indemnity shall include attorney's fees and all costs and other expenses arising therefrom or incurred in connection therewith and shall not be limited by reason of the enumeration of any insurance coverage required herein. The City shall not provide such indemnification to Contractor, provided, however, that Contractor shall be relieved of its indemnification obligation to the extent any injury, damage, death or loss is attributable to the acts or omissions of the City.

5.11 Notice. Any notice required to be sent under this Agreement shall be sent by internationally recognized overnight courier, certified mail, facsimile or other delivery method which provides confirmation of receipt and shall be directed to the persons and addresses specified below (or such other persons and/or addresses as any party may indicate by giving notice to the other party):

To the Contractor:

Child Advocates, Inc.
Attn: Cynthia K. Booth,

To the City:

Office of Public Health and Safety
Attn: Paul Babcock, Director

8200 Haverstick Rd., Suite 240
Indianapolis, IN 46240

200 E. Washington Street, Suite 2141
Indianapolis, IN 46204

- 5.12 Disputes. Contractor shall carry on all work required under this Agreement and maintain the schedule for services during all disputes or disagreements with the City. No work shall be delayed or postponed pending resolution of any disputes or disagreements except as Contractor and the City may otherwise agree in writing. Should Contractor fail to continue to perform its responsibilities as regards all non-disputed work without delay, any additional costs incurred by the City or Contractor as a result of such failure to proceed shall be borne by Contractor, and Contractor shall make no claim against the City for such costs. The City may withhold payments on disputed items pending resolution of the dispute.
- 5.13 Non-discrimination. Contractor and its officers, agents, employees, and subcontractors shall not discriminate against any employee or applicant for employment to be employed in the performance of this Agreement, with respect to her or his hire, tenure, terms, conditions, or privileges of employment, or any matter directly or indirectly related to employment, because of her or his race, sex, sexual orientation, gender identity, religion, color, national origin, ancestry, age, disability, or United States military service veteran status. Breach of this section shall be regarded as a material breach of this Agreement.
- 5.14 Conflict of Interest.
- 5.14.1 Contractor certifies and warrants to the City that neither it nor any of its officers, agents, employees, or subcontractors who will participate in the performance of any services required by this Agreement has or will have any conflict of interest, direct or indirect, with the City.
- 5.14.2 For purposes of compliance with IC 36-1-21, Contractor certifies and warrants to the City that Contractor, or a person who wholly or partially owns Contractor, is not a *relative*, as that term is defined by IC 36-1-21-3, of either the Mayor of Indianapolis, Indiana, or a member of the City-County Council of Indianapolis and Marion County, Indiana.
- 5.15 Non-contingent Fees. Contractor warrants that no person or selling agency has been employed or retained to solicit or secure this Agreement upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees. For breach or violation of this warranty the City shall have the right to annul this Agreement without liability or in its discretion to deduct from the Agreement price or consideration, or otherwise recover, the full amount of such commission, percentage, brokerage, or contingent fee.
- 5.16 Force Majeure. In the event that either party is unable to perform any of its obligations under this Agreement – or to enjoy any of its benefits – because of fire, explosion, power blackout, natural disaster, strike, embargo, labor disputes, war, terrorism, acts of God, acts or decrees of governmental bodies or other causes beyond such party’s reasonable control

(hereinafter referred to as Force Majeure Event), the party who has been so affected shall immediately give notice to the other and shall take commercially reasonable actions to resume performance. Upon receipt of such notice, all obligations under this Agreement shall immediately be suspended except for payment obligations with respect to service already provided. If the period of nonperformance exceeds sixty (60) days from the receipt of the Force Majeure Event, the party whose ability to perform has not been so affected may, by giving written notice, terminate this Agreement.

5.17 Applicable Laws; Forum.

5.17.1 Contractor agrees to comply with all applicable federal, state and local laws, rules, regulations or ordinances, and all provisions required thereby to be included in this Agreement are hereby incorporated by reference. This includes, but is not limited to, the Federal Civil Rights Act of 1964 and, if applicable, the Drug-Free Workplace Act of 1988. The enactment of any state or federal statute or the promulgation of regulations thereunder after execution of this Agreement shall be reviewed by the City and Contractor to determine whether the provisions of the Agreement require formal modification.

5.17.2 This Agreement shall be construed in accordance with the laws of the State of Indiana, and by all applicable sections of the Revised Code. Suit, if any, shall be brought in the State of Indiana, County of Marion.

5.18 Waiver. The City's delay or inaction in pursuing its remedies set forth in this Agreement, or available by law, shall not operate as a waiver of any of the City's rights or remedies.

5.19 Severability. If any provision of this Agreement is held to be invalid, illegal, or unenforceable by a court of competent jurisdiction, the provision shall be stricken, and all other provisions of this Agreement which can operate independently of such stricken provisions shall continue in full force and effect.

5.20 Attorneys' Fees. Contractor shall be liable to the City for reasonable attorneys' fees incurred by the City in connection with the collection or attempt to collect, any damages arising from the negligent or wrongful act or omission of Contractor, or from Contractor's failure to fulfill any provisions or responsibility provided herein.

5.21 Successors and Assigns. The City and Contractor each binds itself and its partners, successors, executors, administrators and assigns to the other party of this Agreement and to the partners, successors, executors, administrators and assigns of such other party, in respect to all covenants of this Agreement; except as otherwise provided herein, Contractor shall not assign, sublet or transfer its interest in this Agreement without the written consent of the City. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of City.

5.22 Authority to Bind Contractor. Notwithstanding anything in this Agreement to the contrary, the signatory for Contractor represents that he/she has been duly authorized to execute

agreements on behalf of Contractor and has obtained all necessary or applicable approval from the home office of Contractor to make this Agreement fully binding upon Contractor when his/her signature is affixed and accepted by the City.

5.23 Debarment and Suspension

5.23.1 Contractor certifies, by entering into this Agreement, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from or ineligible for participation in any Federal assistance program by any Federal department or agency, or by any department, agency or political subdivision of the State of Indiana. The term "principal" for purposes of this Agreement means an officer, director, owner, partner, key employee, or other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of Contractor.

5.23.2 Contractor certifies, by entering into this Agreement, that it does not engage in investment activities in Iran as more particularly described in IC 5-22-16.5.

5.23.3 Contractor shall provide immediate written notice to the City if, at any time after entering into this Agreement, Contractor learns that its certifications were erroneous when submitted, or Contractor is debarred, suspended, proposed for debarment, declared ineligible, has been included on a list or received notice of intent to include on a list created pursuant to IC 5-22-16.5, voluntarily excluded from or becomes ineligible for participation in any Federal assistance program. Any such event shall be cause for termination of this Agreement as provided herein.

5.23.4 Contractor shall not subcontract with any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in any Federal assistance programs by any Federal department or agency, or by any department, agency or political subdivision of the State of Indiana.

5.24 Compliance with E-Verify Program. Pursuant to IC 22-5-1.7, Contractor shall enroll in and verify the work eligibility status of all newly hired employees of Contractor through the E-Verify Program ("Program"). Contractor is not required to verify the work eligibility status of all newly hired employees through the Program if the Program no longer exists.

5.24.1 Contractor and its subcontractors shall not knowingly employ or contract with an unauthorized alien or retain an employee or contract with a person that Contractor or its subcontractor subsequently learns is an unauthorized alien. If Contractor violates this Section 5.24, the City shall require Contractor to remedy the violation not later than thirty (30) days after the City notifies Contractor. If Contractor fails to remedy the violation within the thirty (30) day period, the City shall terminate the contract for breach of contract. If the City terminates the contract, Contractor shall, in addition to any other contractual remedies, be liable to the City for actual damages. There is a rebuttable presumption that Contractor did not knowingly

employ an unauthorized alien if Contractor verified the work eligibility status of the employee through the Program.

5.24.2 If Contractor employs or contracts with an unauthorized alien but the City determines that terminating the contract would be detrimental to the public interest or public property, the City may allow the contract to remain in effect until the City procures a new contractor.

5.24.3 Contractor shall, prior to performing any work, require each subcontractor to certify to Contractor that the subcontractor does not knowingly employ or contract with an unauthorized alien and has enrolled in the Program. Contractor shall maintain on file a certification from each subcontractor throughout the duration of the Project. If Contractor determines that a subcontractor is in violation of this Section 5.24, Contractor may terminate its contract with the subcontractor for such violation.

5.24.4 Pursuant to IC 22-5-1.7 a fully executed affidavit affirming that the business entity does not knowingly employ an unauthorized alien and confirming Contractors enrollment in the Program, unless the Program no longer exists, shall be filed with the City prior to the execution of this Agreement. This Agreement shall not be deemed fully executed until such affidavit is filed with the City.

5.25 Key Persons. [omitted]

5.26 Post-Employment Restrictions. Contractor certifies to the City that no employee, contract employee, or sub-contractor of Contractor:

5.26.1 Participated in any way in the solicitation, negotiation, or awarding of this Agreement while previously employed by an agency of the City, the City of Indianapolis or Marion County for a period of one (1) year prior to the execution of this Agreement;

5.26.2 For a period of one (1) year after such employee ceased supervising the administration or performance of this Agreement on behalf of an agency of the City, shall perform any functions on behalf of Contractor under this Agreement with respect to the City, unless the employee's former agency has consented to the employee's performance for Contractor in writing;

5.26.2 Has violated any provision of Chapter 293 of the Revised Code regarding the solicitation, negotiation, awarding, or the performance of this Agreement;

5.26.3 Is currently an official or deputy mayor of, or has appointing authority to, any agency of the City of Indianapolis or Marion County; and

5.26.4 Was previously employed by the City of Indianapolis or Marion County within one (1) year of this Agreement and currently has the performance of *lobbying activity* (as that term is defined in Section 909-101 of the Revised Code) related to an

agency or an official as a responsibility of his or her employment or contractual relationship with Contractor.

Violation of this certification shall constitute a material breach of this Agreement and, upon such a violation, the City may terminate this Agreement. In addition, upon a violation of this certification, the City shall report such violation to the Office of Corporation Counsel who may, at its discretion, debar Contractor from eligibility for future City of Indianapolis or Marion County City purchasing, bids, contracts, or projects.

- 5.27 Method of Payment. Contractor shall accept invoice payments via City/County check, City/County Purchasing Card (Master Card) or Automated Clearing House (ACH) at the City's sole option and discretion. The City will not be responsible for any card fees or other bank charges incurred by the Contractor.
- 5.28 Additional Information upon Request. Contractor shall, upon request of City, make available its policies, practices and standards for the hiring of applicants, except as prohibited under Indiana Code section 22-2-17-3, to the extent such information is related to the provision of services under this Agreement.
- 5.29 Wage Theft/Payroll Fraud. The Contractor shall report, and shall require its subcontractors to report, all complaints or adverse determinations of Wage Theft or Payroll Fraud against the Contractor or its subcontractors to the City of Indianapolis's Office of Finance and Management within thirty (30) days of notification of the complaint or adverse determination. If an adverse decision is rendered against the Contractor with respect to services provided to the City, the City may terminate this Agreement, reduce the incentives or subsidies to be provided under this Agreement, or seek other remedies. Contractor shall provide a sworn statement on whether the Contractor had any adverse determinations rendered against the Contractor within the preceding three (3) years.
- 5.30 Signatures. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall constitute a duplicate original, but all counterparts together shall constitute a single agreement. A signature may be delivered by facsimile transmission or by e-mail of a ".pdf" format data file, such signature shall create a valid and binding obligation on the party executing (or on whose behalf such signature is executed) with the same force and effect as if such facsimile or ".pdf" signature page was an original thereof.

[Signature page to follow]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the dates subscribed below.

CHILD ADVOCATES, INC. ("Contractor")

By: Cynthia Booth

Date: 1/17/2020

Printed: Cynthia Booth

Title: CEO

CITY OF INDIANAPOLIS, OFFICE OF PUBLIC HEALTH AND SAFETY ("City")

By: 

Date: 1/17/2020

Paul T. Babcock, Director

Approved as to form and legality:

By: _____

Date: _____

Richard McDermott
Assistant Corporation Counsel

Approved as to availability of funding:

By: _____

Date: _____

Ken Clark, Controller

ATTACHMENT A

DUTIES OF CONTRACTOR AND CITY FOR Guardian ad Litem/CASA and Child in Need of Services (“CHINS”) PROGRAM

In accordance with the terms and conditions of the attached Professional Services Agreement (hereinafter “Agreement”) by and between the **City of Indianapolis, Office of Public Health and Safety** (hereinafter referred to as “City”) and **Child Advocates, Inc.** (hereinafter referred to as “Contractor”), Contractor shall do, perform, and carry out in a good and professional manner the following duties as described below:

DUTIES OF CONTRACTOR

Contractor shall perform the roles and responsibilities outlined by Indiana Code Sections 31-9-2-50 and 31-9-2-28 (Roles and responsibilities). More specifically, Contractor agrees to provide court appointed special advocate (hereinafter referred to as “CASA”) services to those children involved in Child in Need of Services (hereinafter referred to as “CHINS”) cases as appointed to the agency by the judges of the Marion Superior Court. Such services (hereinafter referred to as the “CHINS Services”) include:

- a. accepting appointments from the court and assigning cases to staff and volunteers;
- b. accepting appointments within thirty (30) days;
- c. appearing at all court hearings in a timely manner;
- d. maintaining Guardian ad Litem/CASA presence at Initial CHINS hearings;
- e. assigning volunteer CASAs to as many cases as the supply of Contractor’s volunteers allows;
- f. maintaining reasonable contact with children to whom the agency is appointed, sufficient to form an informed recommendation via oral or written report;
- g. conducting an independent investigation;
- h. providing representatives to committees as requested by the Court, Juvenile Division, in order to assist in system improvement and communication; and
- i. when specific conditions dictate, including but not limited to the advocate is a witness, agreeing to furnish counsel without additional charge.

Contractor also agrees to provide, as additional services (the “Additional Services”), CASA services in termination of parental rights (“TPR”) proceedings involving children in need of services, CASA services as appointed in certain Juvenile Court proceedings, and a mediation program for use by parties in TPR proceedings and other Juvenile Court proceedings.

In addition to performing the CHINS Services and the Additional Services listed above, Contractor agrees to comply fully with the following duties and responsibilities:

1. Contractor shall cooperate with the City and Court in data requirements necessary to support the Guardian ad Litem/CASA mission and its programs, including data reports as requested by each party.
2. Contractor agrees to make the City and Court aware of any developments or circumstances that could result in an increase to the cost of the CHINS Services and/or Additional

Services that are provided.

3. Contractor will invoice City monthly for the actual cost of CHINS Services and Additional Services. With respect to CHINS Services, the worksheet approved by the Agreed Upon Procedures (including information detailing the actual monthly expenses within each worksheet category) must be submitted with the monthly invoice as support for the costs incurred.
4. Contractor will additionally submit the following with each monthly invoice as support for all costs being invoiced, including for CHINS Services, Additional Services, and any other expenses:
 - a. definition of each expense category, including a separate enumeration of (1) expenses directly related to CHINS Services, (2) expenses directly related to the Additional Services, and (3) "overhead" (including office space rental and marketing expenses) or other expenses not directly related to the provision of either type of service.
 - b. actual monthly expense totals for each expense category as currently being submitted;
 - c. a listing and explanation of all individual actual costs that are included in the above totals for each expense category; and
 - d. monthly explanations of expense category increases.
5. Contractor acknowledges that City will be retaining a Contract Manager during the term of the Agreement. The Contract Manager will evaluate the current relationship between Contractor and City and make recommendations to City concerning the future provision of the CHINS Services and Additional Services. The Contract Manager, or a consultant retained by the City or Contract Manager, may conduct an audit of Contractor's operations relating to the services performed under this Agreement. Contractor will cooperate fully with the Contract Manager at all times, and will make its books, records, facilities, and personnel available to the Contract Manager, upon being provided reasonable notice, at all times during the term of the Agreement. Contractor's cooperation with the Contract Manager is without prejudice to any of its other duties and responsibilities listed in this Attachment A.
6. At the end of the year, Contractor will have an independent auditor perform An Agreed Upon Procedures assessment on the costs of the Guardian ad litem services performed on behalf of the City and Court, along with the yearly audit of Financial Statements. Once completed, all audited items will be submitted to City. At any time, additional accounting detail may be requested by City and will be reasonably provided by the Contractor.
7. Upon expiration or termination of this Agreement, Contractor will complete a final accounting that will be immediately rendered within 30 days of the end of the Agreement for submittal to the Court Appointed Special Advocates ("CASA") Office of the Indiana State Supreme Court. Contractor's obligation will survive the expiration or termination of the Agreement.

Contractor acknowledges that each of the above-listed commitments is an essential duty under the Agreement, and that failure or refusal to perform any of these duties will constitute a material breach of the Agreement.

DUTIES OF THE CITY AND COURT

The City and Court commit to:

1. Receive GAL/CASA funds as received from the State Office of Guardian ad Litem/CASA under the formula detailed in Ind. Code § 33-24-6-5 into the Court's GAL/CASA fund, and to allocate such funds to Contractor for CHINS case invoices submitted by Contractor by the utilization of acceptable actual monthly costs and the independent "Agreed Upon Procedures" of the Contractor's independent auditor. Example of the 2018 Agreed Upon Procedures is on file with the City and Court.
2. Review invoices submitted by Contractor and dispute any expenses invoiced by Contractor within 20 days of submission of the invoice. Contractor will respond to the dispute within 10 days and the county shall provide its final response within 10 days of the Child Advocates' response. City will pay non-disputed expenses timely, within 30 days of receipt of the initial invoice.
3. Serve as the grantee for funds awarded to Contractor, sub-grantee, by the Indiana Criminal Justice Institute, should the Indiana Criminal Justice Institute require such pass-through;
4. Serve as the pass-through agent for any additional funds awarded by the Indiana State Office of GAL/CASA, including any federal funds and/or second round disbursements; fund amount to be determined at notification by the State Office of Guardian ad Litem/CASA; and
5. Support Contractor in its performance and fulfillment of rights and responsibilities outlined in Indiana Code § 31-34-9-7 (GAL/CASAs are parties to the proceedings), Indiana Code §§ 31-32-3-7 (GAL/CASAs are officers of the court), 31-33-2-5, 31-33-15-2, 31-33-18-1(7), 31-34-22-2(d) (GAL/CASAs have access to all records concerning the case), and §31-15-6-7 (GAL/CASAs have subpoena powers and may present evidence).
6. Remit payment of invoices submitted by Contractor, consistent with the procedures outlined above, within 30 days.

ATTACHMENT B:

MARION SUPERIOR COURT GRANT POLICIES AND PROCEDURES

Pre-Award Process – Ensures that potential applicants for grant funds are fiscally sound and able to administer grant funds appropriately. This process also provides the Executive Committee (EC) an opportunity to determine whether the grant funds represent a service area and/or objective the Court may want to pursue.

- The project director, if applicable or judge must prepare a one-page executive summary including a sustainability plan. (See Appendix A for executive summary format.) The sustainability plan should address two issues: (1) the future of the project if the grant funding is denied and (2) if funds are awarded, how the project will be sustained when the grant funds expire.
- The judge or the project director contacts the Court Administrator and requests that a discussion of the possible funding be added as an Executive Committee meeting agenda item. The project director electronically submits the executive summary for the EC's review at least one week prior to the next meeting. The executive summary should be forwarded to the Court Administrator, the Director of Finance and the Grant Coordinator.
- The project director and/or judge will make a brief presentation to the EC regarding the proposed programming and funding opportunity.
- The Executive Committee will vote on the judge or project director's request to apply for grant funding.

Application Process – Outlines the information needed to apply for grant funding. Helps to ensure the Court is informed and approves the requirements of the grant before the funding is awarded, including match obligations as well as the need for additional financial assistance funded through tax-supported or special revenue (non- grant) sources.

- The judge or project director must prepare the grant application for submission to EC.
- The application along with the executive summary must be electronically submitted to the Court Administrator for signature approval at least one week prior to the next scheduled EC meeting.
- All grant applications which include technology purchases must have written approval from the Chief Technology Officer attached to the application to ensure technical sustainability.
- It is required that the project director review the budget, any potential matching obligations and other financial support required either from tax-supported or special revenue funds with Grant Coordinator before finalizing the application. This is especially critical for grants including funding for salaries.

- If the application is approved, each member of the Executive Committee will sign. The application will be returned to the project director to obtain additional signatures and submission to the funder.
- A copy of the signed application with all required signatures must be forwarded to the Grant Coordinator for the Court's grant files.

Award Acceptance Process – Provides a guideline to ensure that funders are properly notified of the Court's acceptance of grant awards.

- Upon notification of approval from the funding entity, the project director notifies the Grant Coordinator and forwards an electronic copy of the award letter as well as an approved budget. The Grant Coordinator informs the project director if a fiscal ordinance is required to appropriate additional funding for the award and if an adjustment to the program's timeline is necessary. (See Appendix B for fiscal ordinance proposal process.)
- The project director must electronically submit award documents, executive summary and all relevant documentation to the Grant Coordinator at least one week prior to the next scheduled EC meeting. The project director presents the award documents at the meeting for signature approval by the EC.
- A revised budget based on the award amount must be included in the award documents if the award amount differs from the amount requested in the application.
- Award documents are returned to the project director to obtain additional signatures if required who must then forward to the funder. A signed electronic copy of the award documents must be submitted to the Grant Coordinator for the Court's grant files.

Grant Module – This pertains to the requirements of grants to be entered into the PeopleSoft grants module to create a grant project number. This number is required for all financial transactions of the grant.

- Once the award is received it must be entered into the module through a series of steps.
- Project directors who have been trained in the module should follow Grant Module Job Aids GM100-190 to complete this process. (A copy of these job aids may be requested from the Assistant Director Finance)
- Project managers who have not used the Grants Module should request the Grant Coordinator obtain access for them to the module.
- Project managers must work with the Grant Coordinator to enter this information if assistance is needed.

Grant Paid Employees – This pertains to the requirements of grant paid positions to be approved through the normal Marion Superior Court process prior to hiring and the steps necessary to ensure that grant funding is monitored to determine when grant funds are exhausted for such positions.

- All positions paid for with grant funds must be approved by the EC prior to posting for a position.
- The EC must be informed that the position is grant paid and provided with the amount allocated in the approved budget for salary and fringes of the position (including any anticipated step increases). ***A grant positions may not be approved above salary matrix approved by the court for the specified position.
- Once the new employee is hired, the project director must notify Grant Coordinator with the name of the new employee.
- The project director must notify the Coordinator of Payroll and Benefits and the Grant Coordinator of the effective date that the new employee is charged to the grant and provide required project information to set up a payroll task profile. The project director is responsible for ensuring that the grant is never overdrawn by excess payrolls being charged to the grant and should review payroll reports to ensure that the employee is appropriately charged.
- Upon the completion of the grant or at such time that the employee is no longer be charged to the grant, a request must be sent to Coordinator of Payroll and Benefits requesting that the Task Profile be closed.
- The grant coordinator and project director together provides notice to the EC when the funding for a grant position is within 90 days of funds expiring so that alternative funding sources are identified and discussed.
- Grant paid employees positions terminate when the grant ends if alternative funding is not secured.

Contracts/Invoicing/Travel Reimbursement – This section notifies grantees that contracts are required when federal grant money is expended for services. Also informs grantees of invoice/travel claim requirements and the timeline for receiving payment.

- With the exception of travel-related purchases, executed contracts are required for all character 03 expenses utilizing grant funds.
- Project directors are responsible for initiating and processing contracts with the assistance of the Director of Contract Administration to the point of requisition. Contracts must be let in accordance with Indiana Purchasing Statutes. (See Appendix C for Marion Superior Court contract guidelines.)
- The following forms must be completed before submitting a contract for EC approval:
 - W-9 for new vendors
 - Vendor Registration Form for new vendors - online through purchasing
 - Contract Summary Sheet
(<http://gateway.indy.gov/sites/OFM/purchasing/SitePages/Contract%20and%20Vendor%20Information.aspx>)
 - Debarment and Suspension Check

- Once the contract has been reviewed and signed by the Office of Corporation Counsel and the vendor, the project director contacts the Director of Contract Administration at least **two weeks** in advance to request the addition of the contract to the EC meeting agenda. Please note: **three original contracts are required.**
- If the contract is approved, the Grant Coordinator receives the contract. The project director with the assistance of the Grant Coordinator creates a requisition and submits the signed contract to the Purchasing department, along with a requisition, to issue a purchase order. One copy of the original contract and the purchase order is mailed to the vendor, one copy of the contract and a copy of the purchase order are returned to the finance department and one copy of the contract remains in Purchasing.
- The Grant Coordinator provides the project director with an electronic copy of the purchase order. Character 03 funds for grants can then be utilized.
- Contracts exceeding \$100,000 requires an RFP, except in the cases of specialized services, which is administered by the Purchasing department.

Invoicing

- Invoices are submitted to the Grant Coordinator for payment only after review, approval and submission to the PeopleSoft system by the project director. Approval of the invoice is indicated by the project director's initials and identifying the source of payment (grant/index code). Project directors with PeopleSoft access pays all invoices with direct vouchers or purchase order receivers in PeopleSoft and submits to the Grant Coordinator to approve.
- Original invoices must be submitted electronically to MSC_Finance@indy.gov.
- A W-9 and a vendor registration form are required for new vendors; to update a vendor's address, only an updated W-9 is required.
- Note: The Auditor's Office requires a minimum of ten days to process and make payments. This time- frame may be extended in the event of holidays, an election or other special circumstance.

Travel Reimbursement

- The following is required for payment of travel claims:
 - Per diem rate printout for locality – www.gsa.gov
 - Meals & Incidentals breakdown by rate – www.gsa.gov
 - Conference agenda
 - Original hotel receipt
 - Transportation, baggage claim, parking receipts
 - Original travel claim signed (sample: Appendix E)

- Brief memo outlining the purpose of the trip
- All receipts (smaller than 8 ½ x 11) must be taped to an 8 ½ x 11 in sheet of paper.
- Note: Effective January 1, 2012, reimbursement of baggage claims is only allowable for conferences lasting longer than 5 days.

Financial and Program Reporting – Establishes that project directors are responsible for the preparation and submission of program reports. The Grant Coordinator assists the project director in preparing financial reports as required and the judge must review program all reports prior to submission.

- All financial reports will be prepared and submitted by the project director after review by the Grant Coordinator. A copy of the final report and all supporting documentation are kept in electronic files by Grant Coordinator for audit purposes.
- All financial reports are cross-referenced with the Office of Finance and Management prior to final submission by the Grant Coordinator.
- If match funding is required, the project director must monitor and provide documentation of match dollars and report expenses to the Grant Coordinator for inclusion on financial reports.
- A copy of all submitted reports must be electronically sent to the Marion County Auditor's Office if reimbursement is expected.
- The project director is solely responsible for the preparation and submission of program reports.

Final Reports and Grant Closeout

- All remaining grant funds must be encumbered at least 30 days prior to the expiration of the grant; final invoices are due by the last day of the grant. This allows time for payments to post and for the accounting system to reflect an accurate balance when reporting final expenditures to the funder.
- The project director submits the final financial report with assistance from the Grant Coordinator.

Affidavit

- A. **E-Verify**. Pursuant to Indiana Code 22-5-1.7-11, the Contractor entering into a contract with the City is required to enroll in and verify the work eligibility status of all its newly hired employees through the E-Verify program. The Contractor is not required to verify the work eligibility status of all its newly hired employees through the E-Verify program if the E-Verify program no longer exists.

The undersigned, on behalf of the Contractor, being first duly sworn, deposes and states that the Contractor does not knowingly employ an unauthorized alien. The undersigned further affirms that, prior to entering into its contract with the City, the undersigned Contractor will enroll in and agrees to verify the work eligibility status of all its newly hired employees through the E-Verify program.

- B. **Wage Enforcement**. Pursuant to the Wage Enforcement provisions found in Chapter 272 of the Revised Code of the Consolidated City of Indianapolis and Marion County, the undersigned, on behalf of the Contractor, being first duly sworn, deposes and states the following: *[please check one of the following]*

there has not been any adverse determination against the Contractor within the preceding 3-year period for wage theft or payroll fraud; *[or]*

there has been an adverse determination against the Contractor within the preceding 3-year period for wage theft or payroll fraud.

CHILD ADVOCATES, INC. by:

(Written Signature): Cynthia K Booth

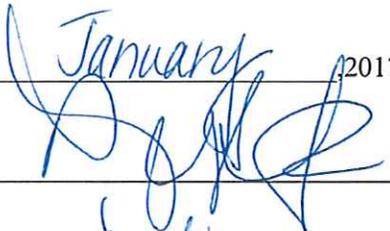
(Printed Name): Cynthia K Booth

(Title): CEO

Important - Notary Signature and Seal Required in the Space Below

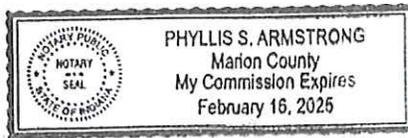
STATE OF Indiana)
COUNTY OF Marion) SS:

Subscribed and sworn to before me this 17th day of January, 2017.

My commission expires: February 16, 2025 (Signed) 

Residing in Marion County, State of Indiana

NOTARY SEAL



The City of Indianapolis - Office of Public Health and Safety

Assessment of Contractor's Costs Incurred

January 22, 2021



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I. Executive Summary

The City of Indianapolis Office of Public Health and Safety (the City or OPHS) engaged Crowe LLP (Crowe) to perform a contractor's incurred costs assessment. The purpose of this assessment was to determine whether Child Advocates, Inc. (CA or contractor) incurred reasonable costs in pursuing the objectives of their services agreement (the Agreement) with OPHS. These objectives included providing volunteer, court-appointed special advocates (CASA or the Services) to children in need of services (CHINS or the Services) for the period of January 1, 2020 through October 31, 2020.

Crowe interviewed contractor management, OPHS personnel, and the State Director of the Court Appointed Special Advocate (CASA) program to gain an understanding of administrative practices. We reviewed the contractor's policies and procedures, monthly invoices to the City, and supporting documentation. We tested expenses which CA invoiced to the City for reimbursement to validate the allowability of the reimbursement under the terms of the Agreement.

Conclusion

We made nine (9) observations related to the costs incurred by CA, the Agreement, or City recordkeeping. Of the nine observations, we classified three (3) as compliance observations, and six (6) as performance observations. Compliance observations related to noncompliance with the Agreement. Performance Observations related to improvements that can be made to the Agreement or to management practices to improve the efficiency and effectiveness of program administration. We have provided a summary of observations below.

| Observation | Summary | Recommendation |
|--|---|---|
| Compliance Observation #1 – Personnel Expenditures | Since CA did not provide supporting evidence for their calculations, Crowe could not verify that CA personnel expenditures invoiced to the City were reasonably accurate. | Crowe recommends that CA implement a control mechanism to substantiate its methods and assumptions for directly allocating personnel expenditures to the Services. |
| Compliance Observation #2 – Indirect Cost Allocation | Since CA applied approximately the same percentage used to calculate its personnel costs to its indirect costs invoiced to the City, and since CA did not provide evidence to support its methodology, Crowe was unable to validate the reasonableness of CA's indirect cost allocation method. | We recommend that CA review their indirect cost allocation method and verify that the basis of measurement is relevant for each expense. CA should document their indirect cost allocation plan and include or reference it in the Agreement. |
| Compliance Observation #3 – Monthly Invoice Support | CA did not submit the supporting documentation required in the Agreement. | Crowe recommends that CA submit the required monthly invoice support with their monthly invoices, as specified in Attachment A to the Agreement, Duties of Contractor Section, Duty 4a through 4d. |

| Observation | Summary | Recommendation |
|--|--|---|
| Performance Observation #1 – Setting a Maximum Compensation Amount | The contractor's total compensation limit was set in the Agreement at \$5.4M or \$4 per service day, but there was no documentation to explain the basis for the calculation. We also noted that CA does not inform the City of its planned annual expenditures for the Services to be charged to the City for reimbursement during the contract period. | We recommend that the City and CA amend the total compensation limit to base it on CA's planned expenditures for each year of the Agreement. We recommend that CA provide OPHS with their board-approved annual operating budget as a prerequisite to executing the Agreement, which should include maximum compensation amount based on CA's annual budget. |
| Performance Observation #2 – Defining Expense Categories | The Agreement requires that the contractor include definitions of each expense category on its invoices. However, the specific expense categories required were not specified in the Agreement. | We recommend that the Agreement be updated to specify the expense categories that CA must define on its invoices. |
| Performance Observation #3 – Record of Payment | We noted that 54 of 58 expenditures tested did not include the record of payment (i.e., CA provided invoices but no documentation to show that it had been paid). | We recommend that CA include evidence of payment for invoiced expenses (e.g., zero-balance due statement, bank statement). This will provide additional information to the City to show that CA is billing for actual costs incurred. |
| Performance Observation #4 – City Recordkeeping | We requested OPHS to provide us with the monthly invoice supporting documentation that it received from Child Advocates, for January through September 2020, but OPHS was not able to provide all requested documents. | Crowe recommends that the City complete a recordkeeping checklist that includes each element of the CA monthly invoice supporting package (as specified in Attachment A to the Agreement, Duties of Contractor Section, Duty 4a through 4d.), to verify that required information was provided each month. |
| Performance Observation #5 – Timeliness Invoicing | The Agreement requires timely submittal of monthly invoices, but does not define the criteria to meet this requirement. | Crowe recommends that the City and CA amend the agreement to establish a definition of timeliness for the monthly submission of invoices by the contractor. This may help improve the efficiency of the payment processing cycle. |
| Performance Observation #6 – Documenting the Program-Related Purpose of Expenditures | We noted 20 of 58 expenditures where the program related purpose of the expense was not clear and not documented. | We recommend that CA document the bona fide business purpose (i.e., how the expense was incurred in carrying out CHINS or performing "Additional Services") for each expense charged to the City and include that documentation in the monthly invoice support sent to OPHS. We also recommend that the City and CA amend the Agreement be amended to clarify which costs are reasonable and allowable. |

II. Project Background, Objectives and Scope

Child Advocates, Inc. (CA) was retained by the Marion County Court System beginning in 1982 to provide legal representation for children and youth in need of services (CHINS). CA is also contracted to provide court appointed special advocate (CASA) services to those CHINS cases as appointed to the agency by the judges of the Marion Superior Court. In 2019, the Agreement between CA and Marion County Courts was transferred from the county court system to the City of Indianapolis Office of Public Health and Safety (the City or OPHS). Specific services provided by CA include:

1. Accepting appointments from the court and assigning cases to staff and volunteers;
2. Accepting appointments within thirty (30) days;
3. Appearing at all court hearings in a timely manner;
4. Maintaining Guardian ad Litem/CASA presence at Initial CHINS hearings;
5. Assigning volunteer CASAs to as many cases as the supply of Contractor's volunteers allows;
6. Maintaining reasonable contact with children to whom the agency is appointed, sufficient to form an informed recommendation via oral or written report;
7. Conducting an independent investigation;
8. Providing representatives to committees as requested by the Court Juvenile Division, in order to assist in system improvement and communication; and
9. When specific conditions dictate, including but not limited to the advocate is a witness, agreeing to furnish counsel without additional charge

Under CASA, the contractor provided services in termination of parental rights (TPR) proceedings involving children in need of services, CASA services as appointed in certain Juvenile Court proceedings, and a mediation program for use by parties in TPR proceedings and other Juvenile Court proceedings. The Agreement referred to these services as "Additional Services".

Purpose

The purpose of this assessment was to determine whether Child Advocates, Inc. (CA or contractor) incurred reasonable costs in providing the agreed-upon services for OPHS.

Scope

Crowe conducted an assessment of costs incurred by CA and reimbursed by the City for the period of January 1, 2020 through October 31, 2020. The Agreement allows CA to be reimbursed over a one-year term for the actual cost of the Services up to a total compensation limit of \$5.4M. The scope of this engagement included only costs incurred by the contractor and invoiced to the City. For the purposes of this assessment, we have defined "reasonable costs" as expenses incurred with a clear, bona fide business purpose for the achievement of the CHINS or Additional Services as defined in the Agreement.

A summary of the procedures completed during the assessment have been provided in the Procedures Performed section below. Please note that internal controls are designed to provide reasonable, but not absolute assurance that errors and irregularities will not occur, and that operations are performed in accordance with management's intentions. Because these services did not constitute an audit, review, or examination in accordance with standards established by the American Institute of Certified Public Accountants, Crowe did not express an opinion on the reasonableness of costs incurred by CA during the assessment period. If Crowe were to perform additional procedures, other matters might have come to Crowe's attention that would be reported to the City. Crowe make no representations as to the adequacy of these services for the City's purposes.

III. Procedures Performed

A summary of the procedures completed during the assessment have been provided in the tables below.

| Procedures |
|--|
| 1. Crowe prepared and submitted a material request letters to the City of Indianapolis and to Child Advocates. |
| 2. Crowe conducted an Entrance Conference with the City to discuss the project timeline, deliverables, and expectations. Additionally, Crowe inquired about the history of the contract and the relationship between the City and contractor. |
| 3. Crowe requested, obtained and summarized CA's methodology for determining the cost of providing CHINS services (funding formula), contractor personnel data, and invoice supporting documentation. |
| 4. Crowe conducted an internal risk brainstorming session to determine key risks and material risk factors (including fraud) and listed the risks to recommend procedures to address them. |
| 5. Crowe created a summary of the requirements of the Agreement in order to determine an assessment approach for what should be tested. |
| 6. Crowe obtained an understanding of CA processes through documentation supplied by CA, interviews with CA leadership and accounting staff, City personnel, and an interview with State of Indiana CASA leadership. |
| 7. Crowe developed an assessment plan based on the availability of documentation and the City's objectives for the assessment. |
| 8. Crowe assessed whether the contractor (CA) had submitted monthly invoices in a timely manner. |
| 9. Crowe assessed whether the contractor's total compensation to date had exceeded the contract limitations outlined in section 4.03 of the Agreement. |
| 10. Crowe assessed whether the contractor had obtained advance written approval from the City for any subcontracted work, and that the work has been contracted in accordance with the Minority, Women's, Veteran's, or Disability-Owned Business Enterprise requirements outlined in section 5.02 of the Agreement. |
| 11. Crowe assessed the completeness of the contractor's supporting information and documentation provided with the monthly invoices to determine its alignment with approved Agreed-Upon Procedures, as referenced in Attachment A (bullet-point 4) of the Agreement, and determined the reasonableness of the expenses in relation to providing CHINS services. |
| 12. Crowe sampled monthly invoices and assessed whether the detailed descriptions and support for direct and indirect costs necessary to substantiate the cost of CHINS services were complete, accurate, reasonable, and allowable. |

Procedures

13. Crowe reviewed the contractor's distinction between direct and indirect costs for reasonableness and eligibility for reimbursement under the terms and conditions of the Agreement. Crowe reviewed whether the definitions under each expense category are reasonably accurate and properly reported. Crowe reviewed cumulative expenses to verify that the expense categories were used appropriately, and expenses were properly supported.
14. Crowe reviewed supporting documentation for travel expenses submitted to verify the completeness and accuracy, and compliance with the Marion Superior Court Grant Policies and Procedures specific to Travel Reimbursement.

IV. Results of Procedures Performed

Crowe identified opportunities to clarify the Agreement terms and conditions and improve the administration of the contract. These items were documented as "observations" and are included in the following section. By examining the various observations, we noted several themes which we have summarized below to communicate the overall results of our assessment.

Expense Categories and Indirect Cost Allocation Method. We noted areas of the Agreement where the requirements were unclear. One of these areas is the expense categories. Specifying the required expense categories that CA must define may help clarify how to properly classify costs by type. This would also clarify which types of costs are allowed under the Agreement.

In addition, we recommend the Agreement be updated to include the indirect cost allocation plan. There is a lack of clarity between the City and CA on how indirect costs should be allocated. The largest indirect cost which CA invoices the City is the cost of labor. Currently, CA uses an approach based on headcount, but not actual time spent by activity. While the Agreement is silent on which allocation to use, a method based on actual time spent by CA personnel would more clearly support the actual costs of providing CHINS or Additional Services.

Reasonableness of Costs Incurred. We tested CA invoices to determine whether the billings were reasonable and if expenditures clearly related to carrying out the Services. We tested 58 expenses totaling \$137,843, and identified 20 expenses (totaling \$10,128) that we did not consider to be clearly related to the duties of the contractor. We used the Agreement as a general guideline for determining reasonableness; however, the Agreement was silent on the specific types of costs which were considered reasonable to carry out the contractor's duties. Therefore, we determined reasonableness based on an expense's clear, bona fide business purpose for the achievement of CHINS or Additional Services objectives.

Enhancements to the Agreement. To improve CA's level of transparency and accountability for managing costs within the contract limits, we recommend the City and CA update the Agreement to:

- Require CA to provide the City with an approved annual budget documenting planned expenditures for the Services.
- Define timely submission of invoices to the City to maintain an efficient payment processing cycle.

Insufficient Monthly Invoice Support. Crowe requested the City to provide the monthly invoices and supporting documentation that CA provided them. We noted that the City was unable to locate all supporting documentation required by the Agreement (Attachment A Duties of Contractor Section, Duty 4a and 4d). Specifically, the expenses related to Additional Services (as defined in the Agreement) were not "separately enumerated" for each month as required by the Agreement.

In addition, we noted that CA did not include monthly explanations of expense category increases or evidence of payment. While we were able to verify that total amounts invoiced agreed to the Statement of Activities, we were unable to determine CA's method for classifying expenses by column (e.g. Program, Volunteer, Legal and G&A).

V. Observations and Recommendations

The observations summarized below were based on our assessment of CA's costs incurred and invoiced to the City, supporting documentation, and the Agreement terms and conditions. These observations represent areas where we determined that CA has not demonstrated compliance with the Agreement or where we noted operating inefficiencies. Each observation includes a recommendation of how the City and CA can improve contract and program administration.

We classified each observation as either a "Compliance Observation" or a "Performance Observation". Compliance observations related to noncompliance with the Agreement. Performance Observations relate to improvements that can be made to management practices to improve the efficiency and effectiveness of program administration. There are a total of nine (9) observations, including three (3) that were classified as Compliance Observations and six (6) that were classified as Performance Observations.

Compliance Observations

Compliance Observation #1 – Personnel Expenditures

Condition: Crowe was unable to verify that the allocation personnel expenditures to the CHINS program and invoiced to the City were reasonably accurate as time keeping records to support employee activity were not provided. Personnel is the largest expense category for which the City reimburses CA, and in the two months we tested (January and July 2020), personnel costs averaged approximately 89% of total monthly expenditures. We used the July 2020 invoice as an example to explain CA's process for calculating the services portion of personnel expenditures.

1. CA has assigned a percentage to each department's employees based on management's experience and judgment to indicate how much time and effort those employees spend on the Services. For example, management determined that the four employees from the Custody Department spend approximately 50% of their time on the Services, so that department's personnel costs are billed to the City at a 50% rate.
2. CA multiplied each employee's salary by the allocation rate to calculate the amount to be invoiced.

While using estimates to calculate these expenditures is generally acceptable, the estimates should be supported with evidence and validated periodically. Management did not provide documentation to support the reasonableness of the rates assigned to each department. Management also informed us that they do not have controls in place to validate their estimates (e.g., a time and effort tracking system, time study, monthly certification process, etc.). We used information from the July 2020 invoice documentation to illustrate the rates at which management billed personnel expenditures by department.

| Department | Number of Employees | Allocation Rate | Invoiced to City |
|--|---------------------|-----------------|------------------|
| Custody Department | 4 | 50% | \$ 18,414 |
| Volunteer Department | 4 | 100% | \$ 36,608 |
| Volunteer Department | 1 | 50% | \$ 5,572 |
| Advocate, Education, Liaison, Marketing, and Trainer | 53 | 100% | \$ 387,508 |
| Advocate, Education, Liaison, Marketing, and Trainer | 1 | 80% | \$ 8,904 |

| Department | Number of Employees | Allocation Rate | Invoiced to City |
|--|---------------------|-----------------|-------------------|
| Advocate, Education, Liaison, Marketing, and Trainer | 1 | 50% | \$ 5,572 |
| General Administration | 9 | 90% | \$ 80,169 |
| Legal and Mediation | 15 | 100% | \$ 146,967 |
| Total | 88 | | \$ 689,714 |

*Source: Child Advocates Personnel Expenditures for the Month of July 2020

Criteria: Attachment A to the Agreement, Duties of Contractor, Duty #3 states that the Contractor will invoice the City monthly for the actual cost of the Services. With respect to CHINS Services, the worksheet approved by the Agreed Upon Procedures (including information detailing the actual monthly expenses within each worksheet category) must be submitted with the monthly invoice as support for the costs incurred.

Recommendation: We recommend that CA provide evidence to substantiate personnel expenditures assigned to the Services. Commonly used mechanisms include time studies, employee certifications of time and effort, and time-tracking systems which require employees to record their time by activity. CA management should review documentation produced by these mechanisms for reasonableness and accuracy and include the documentation as support for amounts invoiced to OPHS.

Compliance Observation #2 – Indirect Cost Allocation

Condition: Crowe was unable to validate the reasonableness of CA's indirect cost allocation method. Management allocated general and administrative costs to the Services based on estimated personnel time and effort. Management informed Crowe that their indirect cost allocation plan was not documented, but was based on their institutional knowledge and professional judgment. Furthermore, personnel time and effort may not be an appropriate basis to allocate all indirect costs. For example, personnel allocations of time spent on the Services may not be reasonable for expenses like rent or utilities, especially if employees primarily work remotely.

CA also applied a separate allocation method to General Administration (G&A) personnel expenditures. Again, Crowe was unable to validate the reasonableness of this calculation since key assumptions were not supported by documentation. CA directly charged G&A personnel expenditures to the City at approximately 90%, and then added that amount to total indirect costs (this was done prior to applying the indirect cost allocation rate, which is also 90%). CA calculates 90% of the total indirect costs plus 90% of G&A personnel expenditures, which is the amount invoiced to the City. This resulted in an effective rate of 82% charged to the contract for GA employees and 90% for all other indirect costs. The following is the equation CA used to calculate indirect costs.

$$((G\&A \text{ Personnel Expense} \times 90\%) + \text{Total Indirect Costs}) \times 90\% = \text{Indirect Cost Allocation to City}$$

Criteria: Attachment A to the Agreement, Duties of Contractor, Duty #3 states that the Contractor will invoice City monthly for the actual cost of the Services. With respect to CHINS, the worksheet approved by the Agreed Upon Procedures (including information detailing the actual monthly expenses within each worksheet category) must be submitted with the monthly invoice as support for the costs incurred.

In addition, best practices for internal controls generally advise that indirect cost allocation plans be documented for clarity and consistency of application.

Recommendation: We recommend that CA review its indirect cost allocation practices to verify that the basis of measurement is relevant for each expense (i.e., confirm if headcount is the appropriate measure for each allocation), and make any necessary revisions. CA should document their indirect cost allocation plan and work with OPHS to confirm its reasonableness. The validated plan should be included or referenced in the Agreement. CA should provide documentation with each monthly invoice to support their adherence to the indirect cost allocation plan.

Compliance Observation #3 –Monthly Invoice Support

Condition: The Agreement requires that the contractor submit separate enumerated expenses related to the Services and monthly explanations of expense category increases; however, the contractor did not include this information with their monthly invoices during our assessment period. In addition, the Agreement does not specify the rate of increase in cost that would require additional documentation or explanation.

The invoice package that CA submits to the City each month includes a Statement of Activities, which provides a breakdown of expenses based on categories (e.g. volunteer expenses, postage and delivery, office supplies, insurance, etc.). Accompanying this Statement of Activities is a definition of each category; however, CA does not define which specific expenses are associated with each category.

Criteria: Attachment A to the Agreement, Duties of Contractor Section, Duty 4a. and 4d states:

Contractor will additionally submit the following with each monthly invoice as support for all costs being invoiced, including for CHINS, Additional Services, and any other expenses:

- A definition of each expense category, including a separate enumeration of (1) expenses directly related to CHINS Services, (2) expenses directly related to the Additional Services, and (3) "overhead" (including office space rental and marketing expenses) or other expenses not directly related to the provision of either type of service.
- Monthly explanations of expense category increases.

Recommendation: Crowe recommends that CA submit the required information with their monthly invoices, as specified in the Agreement. Specifically, Crowe recommends the following:

- CA should submit a separate enumeration of expenses directly related to CHINS and a separate enumeration of expense related to Additional Services with each monthly invoice.
- The Agreement should be updated to define the format that CA should use to separately enumerate the costs for its services.
- CA should submit monthly explanations of expense category increases with each monthly invoice.
- The Agreement should be updated to define the dollar threshold that would require a variance explanation and define what documentation is expected in the event of a variance.
- CA should provide an explanation for how each expenditure category is tallied into columns on the Statement of Activities.

Performance Observations

Performance Observation #1 – Setting a Maximum Compensation Amount

Condition: During interviews with OPHS and CA management, Crowe was informed that CA had exceeded its allowable reimbursement limit in prior years, and the City had made CA whole for the excess costs. CA explained that the additional compensation was appropriate since CA had provided more services than the City had allotted for in the Agreement. However, CA did not provide evidence to support that assertion.

We noted that the current Agreement included a limit on the total compensation that CA may receive during its one-year term. The limit was set at \$5.4M, or \$4 per service day, but there was no documentation to explain the rationale for this calculation. We also noted that CA does not provide the City with their annual planned expenditures for the Services. Without knowing the true cost of services, it is challenging to determine if the compensation limit is reasonable.

Recommendation: We recommend that OPHS require CA provide a board-approved annual budget for its planned services costs for the contract period, prior to the execution of the Agreement. This information may help inform the maximum compensation amount, and may prevent the need for additional compensation.

Performance Observation #2 – Defining Expense Categories

Condition: The Agreement requires that the contractor include definitions of each expense category, with each monthly invoice. However, the Agreement does not specify the required expense categories. Therefore, the City and CA do not have agreed-upon definitions to clarify what types of expenses are eligible for reimbursement.

Without having each expenditure category defined, it may not be clear to the City what types of expenditures CA has included in each expense category and if those expenditures are reasonable and allowable under the Agreement.

Recommendation: We recommend that the Agreement be updated to specify the expense categories that CA must define on its invoices. The current categories include personnel, volunteer expenses, program services, occupancy, professional fees, meeting, certification and recertification, credit card and other services charges, dues and subscriptions, insurance, interest expenses, office supplies, printing and publications, postage and delivery, telephone, mileage and parking, and capital assets.

Performance Observation #3 – Record of Payment

Condition: The assessment period covered expenses incurred during calendar year 2020. Crowe selected two monthly invoices for testing (January and July). From those invoices we selected a sample of 58 expenses which included the various expense categories (e.g., volunteer expenses, program expenses, occupancy, professional fees, meeting education and recertification, dues and subscriptions, credit card and other service charges, insurance, interest expenses, office supplies, printing and publications, advertising recruitment, postage and delivery, telephone, and mileage and parking). Crowe tested supporting documentation for these expenses for evidence of payment. Of the 58 expenses tested, 54 did not include documented evidence of payment.

Recommendation: We recommend that CA provide evidence of payment as a supporting document included in the monthly invoice package.

Performance Observation #4 – City Recordkeeping

Condition: We requested OPHS to provide us with the monthly invoice support that it received from Child Advocates, for January through September 2020. Child Advocates also informed us which documents they had included in their monthly invoice support packages to the City. We compared the information and determined that the City did not provide the complete invoice support package for the months of January, February, March and June.

Without proper recordkeeping it is difficult for the City to be able to determine that CA has provided the proper support required by the Agreement.

Recommendation: Crowe recommends that the City create a recordkeeping checklist to complete each month to verify that the City has received each required element of the invoice submittal package. This includes:

- Monthly invoice with actual monthly expenses detail
- Definition of each expense category, including a separate enumeration of (1) expenses directly related to CHINS, (2) expenses directly related to the Additional Services, and (3) "overhead" (including office space rental and marketing expenses) or other expenses not directly related to the provision of either type of service.
- Actual monthly expense totals for each expense category as currently being submitted;
- A listing and explanation of all individual actual costs that are included in the above totals for each expense category; and
- Monthly explanations of expense category increases.

Performance Observation #5 – Timely Invoicing

Condition: The Agreement between the City and Child Advocates, includes a stipulation for timely submittal of monthly invoices. Section 4.02 states, "...Contractor shall in a reasonable, prompt, and timely fashion submit properly itemized invoice(s) for services performed and expenses incurred under this Agreement, containing the information required by Attachment A, and shall cooperate with, and provide any other necessary information to the City...".

Without a definition for monthly invoice submission timeliness, the City cannot determine whether an invoice was submitted timely in accordance with the Agreement.

Recommendation: Crowe recommends that the City and CA update the Agreement to establish a definition of timeliness as it pertains to the monthly submission of invoices by the contractor. This may help improve the efficiency of the payment cycle.

Performance Observation #6 – Documenting the Program-Related Purpose of Expenditures

Condition: Crowe selected a sample of 58 expenses totaling \$135,843 for testing. The various CA accounting/expense categories were included in our sample, including volunteer expenses, program expenses, occupancy, professional fees, meeting education and recertification, dues and subscriptions, credit card and other service charges, insurance, interest expenses, office supplies, printing and publications, advertising recruitment, postage and delivery, telephone, and mileage and parking. Of the

58 samples, we could not determine that expenses were reasonable for 20 expenses. Based on the documentation provided it was unclear how those expenses were related to the Services. The exceptions are noted in the table below:

| Category | Count of Expenses | Total Cost |
|--|-------------------|------------------|
| Volunteer Expense | 2 | \$ 2,183 |
| Program Expense | 1 | \$ 100 |
| Professional Fees | 3 | \$ 1,551 |
| Meeting, Education and Recertification | 1 | \$ 1,250 |
| Due and Subscription | 2 | \$ 101 |
| Credit Card and Other Service Charges | 2 | \$ 1,111 |
| Postage and Delivery | 1 | \$ 11 |
| Mileage and Parking | 8 | \$ 3,821 |
| TOTAL | 20 | \$ 10,128 |

Recommendation: We recommend that CA include explanations to substantiate the bona fide business purpose for costs billed to the City in monthly invoice supporting documentation. We also recommend that the Agreement be updated to:

- Include a definition or criteria for determining “reasonable” costs.
- Specify certain types of costs that are explicitly unallowable, if applicable.

Appendix A: Child Advocates, Inc. Responses to Crowe Observations and Recommendations

We have provided a copy of the full response from Child Advocates, Inc. on the following pages.

Due to varying file types, these pages will not be reflected in the Table of Contents.

Child Advocates, Inc.

Formal Response to Crowe Assessment of Contractor's Costs Incurred

Draft Report

Background

Before addressing Crowe's Observations and Recommendations, it is necessary to provide historical context of the agreement for Guardian ad Litem/Court Appointed Special Advocate (GAL/CASA) services between Child Advocates, Inc. (CA) and Marion County Superior Court Administration (Court Administration). Child Advocates has a longstanding history providing GAL/CASA services to Marion County Superior Court dating back to its inception in 1982. The manner of funding has evolved over the years.

The funding mechanism supporting the GAL/CASA advocacy on behalf of abused and neglected children in Child in Need of Services (CHINS) cases is a combination of state support and county support. The expenses must be related to the CHINS cases to which CA is appointed in order to qualify for state/county funding, and CA must be certified by the Indiana State Office of GAL/CASA through Indiana Supreme Court requirements in order to qualify for funding. It is noteworthy that CA's expenses are and always have been reviewed annually by the Indiana State Office of GAL/CASA, Office of Judicial Administration in an agency certification process, yearly grant application process, and in quarterly and annual reports to said Office.

Initially, the legislative intent was to create a 50/50 state/county divide of the responsibility of supporting the advocacy. However, in 2010, the Indiana Court of Appeals determined counties to be the funding mechanism for any support needed for children beyond the statutory formulas. The Court of Appeals decision was fortuitous for children in Marion County because, due to lack of State increases in funding, the statutory formula, and foundations' decisions to no longer fund what they believed to be court-related expenses, CA had to place nearly 1500 children on a waiting list for statutorily required advocacy. When the decision came from the City Council and Mayor's Office to find resources to provide advocacy for the 1500 children on the waiting list, CA and Court Administration devised an "average cost per child" payment for monthly billing with a reconciliation at the end of each year. The reconciliation resulted in a credit to the County or an increase in payment to CA, depending on the total number of children served (those carried over from the prior year and those who were newly filed CHINS) at year-end.

The statutory formula and the Court of Appeals opinion address the expenses for advocacy for children in CHINS cases only. Child Advocates provides advocacy for every child who is the subject of a CHINS case in Marion County. It is notable that no other large city CASA program in the country serves all of the children in the child welfare system in their jurisdiction and other programs' costs are significantly more to double the cost of CA. Although there is no County or State funding for the following, CA continues to represent children in and/or provides services to the Court in:

1. Termination of the Parent Child Relationship (TPR) cases;
2. Family Crisis Advocacy in Custody cases (Divorce, Paternity, Minor Guardianship);
3. Mediations in CHINS cases for the last 3 years *;
4. Mediations in TPR cases for over 20 years *;
5. Permanency Facilitations in CHINS cases for the last 3 years *;
6. Facilitation of Statutorily Required Dual Status (CHINS and Delinquency) Assessment Team Meetings (DSATs) since Fall 2020; and
7. Interrupting Racism for Children workshops.

***Resulting in a significant savings in Court and other stakeholders' time and resources. An informal estimate from the OJA determined Child Advocates saved the County from having to have another judge and courtroom at Juvenile Court with the work of one TPR mediator.**

In 2010, CA engaged an independent auditor to conduct both its Annual Audit (a requirement of Not for Profits) and Agreed Upon Procedures to determine which expenses were reasonably and appropriately included in the cost per child calculation. Those expenses included the salary and related costs of employees serving CHINS cases, administrative costs, and other direct and indirect costs as defined in the Services Agreement. CA's Annual Audit and the Agreed Upon Procedures were submitted to Court Administration and its contract manager, the Director of Finance for Court Administration, each and every year for their review. When the Director of Finance for Court Administration changed, the successor met with CA and required CA provide more detail in expenses. Each year thereafter, CA provided the additional detail of expenses, the Annual Audit, and Agreed Upon Procedures to the Director of Finance and Court Administration.

In approximately 2017, the Court Administration requested CA change its method of billing from the average cost per child, to its actual expenses. The Services Agreement was modified to reflect the change to actual expenses, but the expense categories remained the same. Each year thereafter, CA continued to provide the Annual Audit and Agreed Upon Procedures to the Director of Finance and Court Administration. **It is noteworthy that to date CA has never had material deficiencies in any of its Annual Audits and has always filed its 990 Tax Returns in a timely fashion.**

Contract Assessment and Response

In February 2020, Court Administration transferred the Services Agreement between CA and Marion County for administration under the Office of Public Health and Safety (OPHS). CEO Cynthia Booth and CFO Felicia Brown of Child Advocates, and Matt Giffin, Tim Kelly, and Carlotta Duffy, of OPHS met to discuss the invoice process. During that meeting, the representatives from OPHS explained the process for billing through OPHS. Ms. Duffy displayed a current Marion County vendor, its invoice, and categories of supporting documents supplied with the invoice. CA understood the tutorial was to ensure CA's billing complied with OPHS' expectations and requirements. Ms. Brown of CA requested a review of CA's first invoice to OPHS for feedback on its appropriateness and sufficiency. OPHS approved the invoice and assured CA it had complied with the OPHS's requirements for billing. CA submitted all subsequent invoices in compliance with OPHS's requirements, continuing CA's practice of complying with and providing all documentation as requested to the OPHS and Marion County Court Administration. Specifically, CA included the Annual Audit of CA's Financial Statements conducted by an independent auditor every year dating back to 1997 and the Agreed Upon Procedures related to the appropriateness and reasonableness of allocation of expenses since 2010.

Compliance Observation #1 Personnel Expenditures

Condition: We challenge the accuracy of the assertion that CA “did not provide documentation to support the reasonableness of personnel costs charged to the Services.” CA followed the protocol established by the Court Administration via the Agreed upon Procedures and direction provided by the OPHS during a meeting in February 2020 and reviewed and approved by OPHS on or about March 9, 2020. At no time, was CA ever directed to provide or given notice to provide documentation of “time and effort tracking system, time study, monthly certification process, etc.”

1. Crowe reports that CA assigned a percentage of expenses allocated for reimbursement based “on management’s experience” and a “headcount.” This is factually incorrect. Employees who perform only in the CHINS programs and have no duties in any other program are allocated at 100%. The example given regarding the Custody Program is only partially correct. CA submitted documentation, not included by Crowe in the Assessment, indicating caseloads of the Custody Program that shows that 50% of their time is allocated to working in CHINS cases as Conflict GALs. CA uploaded said documentation into the Crowe system on or about December 16, 2020. The report included the Custody Program’s Conflict GAL caseload by name of employee, identifying case number, and date assigned. It is from this documentation we derive the allocation to the county.
2. It is factually incorrect that CA “multiplies each department’s headcount by their assigned rate to calculate the invoice amount.” CA provided actual payroll schedules to Crowe exactly as provided to OPHS per OPHS’ direction and discussed the personnel allocation with Crowe at length in a meeting on December 7, 2020 and a subsequent meeting on December 16, 2020. CA does not multiply department headcounts to calculate invoice amounts. Invoice amounts are based on actual payroll schedules as provided to OPHS and Crowe. Additionally, to verify the employees’ workloads, CA provided caseload information through OPTIMA reports that included the caseloads, activities, hearings, and other information related to the CHINS services billed. Crowe failed to acknowledge or reference these supporting documents, notwithstanding CA’s explanation of their significance as a method to demonstrate the scope of the activities included in the provided services.
3. It is factually incorrect that CA management informed Crowe that “on average, all employees spend approximately 90% of their time on the Services.” In a meeting on December 7, 2020 and a subsequent meeting on December 16, 2020, CA discussed with Crowe representatives the invoicing of personnel expenses. In both meetings and in documents provided to Crowe, CA explained the inclusion of personnel based on their job duties under the governing CHINS statutes, Agreed Upon Procedures submitted to the Court Administration each year, and Memorandum of Understanding between Marion County and the Indiana State Office of GAL/CASA, Office of Judicial Administration. Most importantly, CA provided a Payroll Excel report directly downloaded from CA’s payroll provider and included a Department Key from which to identify employee assignments to the CHINS program. CA *did* indicate the allocation of **General Administration** expenses were at 90% based on management of the employees minus the non-CHINS employees and programs in the agency.

CA Provided to Crowe: Optima Reports for Juvenile Court GALs, Attorneys, and Custody Program staff (229 pages of reports), Department Key, along with Payroll Report and Monthly invoices. All will be provided to OPHS and Court Administration upon request.

Compliance Observation #2 Indirect Cost Allocation

Condition: We challenge the accuracy of the assertion that “CA did not provide documentation to validate the reasonableness of allocating 90% of general administrative expenses to Services.”

CA provided a policy entitled *Basis for Allocation*, uploaded to the Crowe system on or about December 11, 2020, which detailed the basis for reasonableness of expenses allocated to CHINS services. CA believes the process by which it reasonably calculates Indirect Cost Allocation is based in statutory foundation under the governing CHINS statutes; Agreed Upon Procedures submitted over 10 years to the Marion County Court Administration, and the Memorandum of Understanding between Marion County and the Indiana State Office of GAL/CASA, Office of Judicial Administration. Additionally, CA believes the current formula used actually is less expensive for OPHS due to the use of the process providing an effective rate of 82% for General Administration costs.

Compliance Observation #3 Monthly Invoice Support

Condition: Crowe asserts CA did not include separate enumerated expenses in its monthly invoices.

However, CA provided an Excel spreadsheet of monthly expenses for January through September 2020. Each month included additional tabs that listed the expenses in the manner in which Crowe suggests: e.g. volunteer expenses, postage, etc. It appears that Crowe failed to open or review the tabs.

Compliance Observation #4 Documenting the Program-Related Purpose of Expenditures

Condition: Crowe indicates they selected 58 samples of expenses for testing and asserts that it was unclear how 20 of the expenses were related to the Services.

It is difficult to respond to the Observation without knowledge of the actual items tested. CA has requested identification of the items tested but to date has not received a response. Again, CA provided all documentation as requested by the OPHS at the beginning of the Services Agreement.

Performance Observations #1 Setting Compensation Limits

Condition: Crowe asserts that CA did not provide evidence to support that additional compensation as additional services were provided.

Crowe displays a fundamental misunderstanding about the services provided in the Services Agreement and a factual error as to the provision of the CA annual budget to OPHS.

First, CA provides services on behalf of the County to advocate for the best interests of children who become Children in Need of Services. The number of children coming into the CHINS system is not controlled by CA. Instead, the number of children coming into the system is dependent on factors that no one entity can control. Examples of these factors include community challenges of substance abuse, domestic violence, mental illness, and financial stress; Department of Child Services removal responses and policies; Judicial oversight and policies on child welfare; requests from the judges for CA to provide additional services, such as the Conflict GAL program, and most importantly, statutorily mandated appointments by the Court. In discussion with Crowe in December of 2020, CA cited the real life

example of the devastating impact the opioid crisis had on the child welfare system. A direct effect of the crisis was an unprecedented increase in the number of children entering Marion County's child welfare system to over 10,000 children.

Secondly, Crowe's statement as to the lack of provision of an annual budget is factually incorrect. CA has provided an annual budget every year, first to the Court Administration, and now to OPHS via the Grant Process of the Indiana State Office of GAL/CASA, Office of Judicial Administration. Both CA and personnel from the State Office of GAL/CASA discussed the provision of the annual budget in their separate meetings with Crowe. Prior to the 2021 Grant year with the Office of GAL/CASA, all grant packet materials were compiled by CA, sent to the Juvenile Judges and then on to the Executive Committee for signatures, and then submitted to the State Office of GAL/CASA. For 2021, CA completed the State Office grant materials and submitted them to the State Office, which then sent the packet to the Judges to sign. Included in the grant materials are the annual budget required in the State Office provided format, the Ethics agreement, and the Memorandum of Understanding for the Court to sign with the State Office. CA provided the materials for the State Office to the Crowe site.

See attached State Office of GAL/CASA MOU.

Performance Observation #2 Defining Expense Categories

Condition: Crowe indicates there is no definition of expense categories.

CA asserts that it is factually incorrect to state that there is not definition of expense categories.

Explanation of expenses and appropriateness thereof is at the heart of the Agreed Upon Procedures that have been provided since 2010. Additionally, each expense category utilized mirrors the sample given to CA by OPHS in February 2020, and subsequently approved by the OPHS as the expense categories were approved prior by the Office of Court Administration.

See Agreed Upon Procedures, Letter of engagement for definition of Agreed Upon Procedures, Description of Expenses, and Department Key.

Performance Observation #3 Record of Payment

Condition: Crowe recommends CA provide evidence of payment in the monthly invoice package.

Record of payment was not addressed in the 2020 Services Agreement. For the largest expense, personnel, the evidence of payment has been provided in each monthly invoice in the form of payroll documentation. Additionally, CA provided documentation as instructed by OPHS.

Performance Observation #4 City Recordkeeping

Condition: Crowe indicates the City did not maintain appropriate recordkeeping.

CA, for its part, submits all documentation requested starting from the Agreed Upon Procedures and other requests from the Court Administration, and, later all requests communicated by the OPHS in a meeting on February 2020. This includes:

- Monthly invoice with actual monthly expenses detail
- Definition of each expense category, including a separate enumeration of (1) expenses directly related to CHINS, (2) expenses directly related to the Additional Services, and (3) "overhead"

(including office space rental and marketing expenses) or other expenses not directly related to the provision of either type of service

- Actual monthly expense totals for each expense category
- A listing and explanation of all individual actual costs that are included in the above totals for each expense category.
- Monthly explanations of expense category increases.

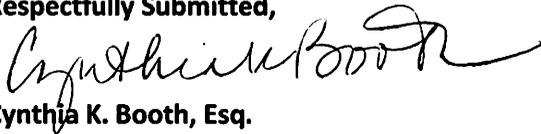
Performance Observation #5 Timely Invoicing

Condition: Crowe acknowledges there is no definition of timeliness for submission of invoices in the Services Agreement.

During a meeting between CA and Crowe on December 16, 2020, CA reviewed the process of invoice creation, support, and submission. CA explained the submission of invoices, which begins with the issuance of CHINS numbers from the Court IT representative. CA has been instructed not to submit the invoice without the official CHINS numbers. CA does not control the timeliness of the IT representative's email. Therefore, if the IT representative is not prompt in providing the CHINS numbers, then the submission of the invoice will not be timely, however one may define timeliness. Secondly, the Services Agreement provides in Section IV, 4.02, that the City will pay CA within thirty days after receipt of claim forms. CA has often waited 30-60 days for payment on invoices, placing a burden on CA and its cash flow as services are provided and personnel and vendors must be paid.

Child Advocates, Inc. welcomes the opportunity to discuss and review the Crowe Assessment of Contractor's Costs Incurred following the review of such by the Office of Public Health and Safety and Court Administration.

Respectfully Submitted,



**Cynthia K. Booth, Esq.
Chief Executive Officer
Child Advocates, Inc.**

Crowe Assessment

Documents and Interviews Provided by Child Advocates, Inc.

Child Advocates provided the following documents as requested by Crowe in the Assessment of the Services Agreement:

1. Organizational Chart
2. Budget
3. Indirect Cost Allocation Policy
4. Invoices and all supporting documents submitted to OPHS for January, July, and then again from January to September 2020 **Multiple Excel files, and 3 Zip files**
5. Department Key for allocating expenses to programs and Expense categories
6. Optima Reports for Custody Program, Attorneys, Juvenile Court GALs **229 Pages**
7. Agreed Upon Procedures, prepared by an independent auditor, along with initial letter of statement of work by the auditor
8. Annual Audits, prepared by an independent auditor, **for 2017, 2018, 2019**
9. Optima Guidance report to explain Optima reports
10. Additional Optima reports for CA Legal Department
11. Indiana State Office of GAL/CASA, Indiana Supreme Court Quarterly and Annual Reports
12. Employee Expenditure Reimbursement Policy
13. Mediations Reports
14. Description of Invoices
15. Employee Activity Reports
16. Procurement and Purchasing Practice and Procedures
17. Full Payroll with Calculation Explanation

Communication Provided:

Zoom meetings with Child Advocates CEO and CFO on November 17, 2020, December 7, 2020, December 15, 2020, December 17, 2020.

Exchange of emails from November 17, 2020 – present.

Interview with Leslie Dunn, Director, Indiana State Office of GAL/CASA, Indiana Supreme Court on December 21, 2020.

Additional Document: 2019 Urban Program Costs Comparison provided to OPHS

Email from Matt Giffin to Felicia Brown approving of the Invoice and its inclusions for 2020 payments

Appendix B: Crowe Comments on Child Advocates, Inc. Responses

We have provided our comments on Child Advocates' responses on the following pages.

Crowe Comments on CA Response to Compliance Observation #1

The scope of this assessment included the requirements listed in the Services Agreement entered into by the City of Indianapolis, by and through its Office of Public Health and Safety (City or OPHS) and Child Advocates, Inc. (CA) for calendar year 2020. The scope did not include the verification of results of audits or attestations engagements prior to 2020. In addition, documentation of discussions between CA and the Courts was not provided during the assessment and thus could not be considered for our purposes. As such, our conclusions in this report were based on the service agreement requirements and documented evidence provided by OPHS or CA. We did not rely on narratives or verbal explanations which had not been supported by documentation.

Related to CA's response that Crowe did not properly consider the results of the agreed-upon procedures (AUP), Custody Program's Conflict GAL (GAL), and Basis of Allocation reports when forming their conclusions, Crowe notes the following:

Crowe received and reviewed CA's most recently issued audited financial statements and attached independent auditor's report on agreed-upon procedures (AUP) for year ended December 31, 2019. Crowe received and reviewed the Optima reports on employee payroll in an attempt to confirm the reasonableness of labor expenses invoiced. Crowe also received and reviewed CA's Custody Program's Conflict GAL reports and other documents which CA referenced in their response. The results of our review of these documents in relation to assessment objectives are summarized below.

AUP Report

The AUP report included the results of specific procedures which were designed by CA and agreed to by the Court of Marion County; however, the independent auditor expressed no opinion on the adequacy of the design of the procedures or on CA's underlying administrative processes. In addition, the AUP report did not prescribe any specific protocols for CA to follow, as referenced in CA's response.

GAL Report and Optima Caseload Data

Using the GAL reports and other data generated from CA's Optima system, Crowe was able to validate the existence of cases, but not the percentage of an employee's time working on cases (i.e., which was needed to support allocated/invoiced amounts). The GALs reports included data on case hearings, including assigned personnel and case numbers; however, the GALs reports did not include information to corroborate the length of time spent on case preparation, time spent at the courthouse, or additional paperwork for the case.

Payroll Reports, Basis of Allocation, and Department Key

We do not disagree that the payroll reports provided detailed information on the cost of salary and benefits for each CA department and employee. However, they did not substantiate the basis for calculating personnel costs incurred providing CHINS services. CA provided the GAL report and other caseload data through the Optima system, but as stated above, the information was not adequate to support the allocation of employee time and effort as a reasonable basis for personnel costs. For example, CA developed a "Department Key" which was an Excel spreadsheet with color-coded cells to categorize personnel by accounting code (e.g. General Admin, Legal, etc.) but the key did not demonstrate how amounts invoiced to the City were incurred supporting CHINS.

In addition, the Crowe team documented its understanding of CA's protocols for calculating labor expenses to invoice to OPHS. We had multiple discussions with CA to confirm our understanding of their processes and requested documentation to support their explanations. In a December 16, 2020 email, Crowe requested a meeting with CA to have a "walkthrough of the formula and how you came to the 90%/10% number – so that we understand it step by step and can recreate it with the data you've sent us." CA replied via email that day, "Since we didn't know we needed a billable hour approach, we don't have one. I think the best we can do is describe what goes into representing a

child to the point of a hearing.” Crowe did not state that a system to record billable hours was required, and did not consider a verbal explanation on the potential types of activities that may occur in representing a child to serve as adequate evidence to support CA’s labor cost calculation.

Crowe submitted a summary of our understanding of CA’s personnel cost calculation methodology. We received confirmation from CA of the reasonable accuracy of our understanding via email on December 18, 2020, but CA requested one change asserting that they had submitted a cost allocation plan. The “Basis of Allocation” was the plan to which CA had referred, but upon our review we deemed it to be insufficient to meet the criteria of a cost allocation plan. See our response to Observation #2 for additional commentary on the Basis for Allocation document.

Crowe Comment on CA Response to Observation #2

Crowe acknowledged in our report that CA’s formula to calculate their indirect cost allocation was **$((G\&A \text{ Personnel Expense} \times 90\%) + \text{Total Indirect Costs}) \times 90\%$** , which would approximately equal the “effective rate of 82%” as CA indicated in their response. However, our observation and recommendation focused on the lack of support for those assigned percentages.

In a meeting on December 7, 2020 CA informed Crowe that an indirect allocation plan was not documented but agreed to document their current practices. CA subsequently provided the Basis for Allocation document as their indirect allocation plan. The Basis of Allocation Summary provided by CA did not include documentation to corroborate management’s assertions that the formula used to calculate the indirect cost allocation was reasonable.

The document references materials that CA either did not provide or which were not relevant to supporting their indirect allocation methodology (e.g., AUP, audits, a review by the State Office of GAL/CASA, or correspondence between CA and new court leadership).

The following is the text of the Basis of Allocation document provided by CA:

“The Child Advocates’ Policy on Allocation is simple:

To qualify expenses for State and County funding, the expenses must be related to the Child in Need of Services cases appointed to Child Advocates. Child Advocates’ expenses are first reviewed by the Indiana State Office of GAL/CASA, Indiana Supreme Court in an agency certification process, the yearly grant application process, and in quarterly and annual reports to the Office.

Additionally, starting in 2010, we provided the county with an Agreed Upon Procedures review of the allocation of expenses. The process built upon this policy:

Expenses are included in county billing only if they are related to the Child In Need of Services cases to which we are appointed. The CHINS expenses include salary and related costs of employees, administrative costs, and other direct and indirect costs. In the first process in 2009, we reviewed all expenses with our auditor to determine reasonableness of inclusion. We then reviewed the AUP with the then contract manager, the Finance Director for the Court Administration. Subsequently, we continued the process using the relationship of the expenses to the CHINS case as our standard. When the Court Finance staff changes, we met and discussed the process. At that time, she required us to provide more detail on our expenses. Additionally, we conducted a yearly review and generated an AUP for every subsequent year and submitted it and our Annual Audit to the Court.”

Crowe Comment on CA Response to Compliance Observation #3:

The Services Agreement Attachment A item 4 requires the following supporting documentation to be included with each monthly invoice; "definition of each expense category, including a separate enumeration of (1) expenses directly related to CHINS Services, (2) expenses directly related to the Additional Services, and (3) "overhead" (including office space rental and marketing expenses) or other expenses not directly related to the provision of either type of service. actual monthly expense totals for each expense category as currently being submitted; a listing and explanation of all individual actual costs that are included in the above totals for each expense category; and monthly explanations of expense category increases."

CA provided monthly invoice cover pages for January through September 2020. These cover pages included three tabs, the invoice tabs, a "Detail -1" tab for brief statements by expense category, and a "Detail-2" tab that includes a listing of vendors with corresponding invoice totals. In their response, it appears that CA referred to the Detail-2 tab of the monthly cover pages as providing separate enumerated expenses by expense category. The tab solely includes a listing of vendors with total dollars per vendor listed under each expense category. No further detail is included in the document.

Crowe's recommendation was for CA to adhere to the requirements in the Services Agreement by providing the required detail for expenses incurred supporting the CHINS program, and including a separate enumeration of expenses for those incurred providing "Additional Services".

Crowe Comment on CA Response to Performance Observation #1

Crowe's observation addressed the requirement in Section IV. Compensation of the Services Agreement, which states, "Notwithstanding any other provision in this Agreement or Attachment A, Contractor's total compensation shall not exceed the greater of the following: (a) five million, four hundred thousand dollars (\$5,400,000.00); or (b) \$4.00 multiplied by the total number of CHINS service days provided by Contractor during the Term. City will make reasonable efforts to secure additional funds for the CHINS Services if the required reasonable cost for such services during the term exceeds the budgeted amount for the term."

Crowe's recommendation focused on reducing the likelihood that CA will exceed the maximum compensation limit by basing it upon planned expenditures. While we did not examine CA's budget assumptions within the scope of our assessment, we would expect planned operating expenses for CHINS to be based on historical trends or another reliable source of information. This amount may also be useful to setting compensation limits in the Services Agreement.

Crowe Comment on CA Response to Performance Observation #2:

There are no agreed-upon expense category definitions in the Services Agreement between the City and CA. Section 4.a. of the Service Agreement requires that the contractor provide expense category definitions. The purpose of this recommendation is that these definitions be articulated in the Services Agreement. Both parties to the Agreement should have an agreed-upon, single-source for category definitions, and the best place to accomplish that may be in the Services Agreement.

"Contractor will additionally submit the following with each monthly invoice as support for all costs being invoiced, including for CHINS Services, Additional Services, and any other expenses: a definition of each expense category, including a separate enumeration of (1) expenses directly related to CHINS Services, (2) expenses directly related to the Additional Services, and (3) "overhead" (including office space rental and marketing expenses) or other expenses not directly related to the provision of either type of service."

Crowe Comment on CA Response to Performance Observation #3:

We agree the Services Agreement is silent on this issue. We categorized this observation and recommendation as "Performance" issue since it is based on control best practices and was not a compliance issue. During the assessment, CA did not inform Crowe or provide documentation of the instructions from OPHS referenced in their response.

Crowe Comment on CA Response to Performance Observation #6 (Previously Compliance Observation #4).

The purpose of our observation and recommendation was to indicate that CA had not documented the business purpose for expenses in their monthly invoice package. Since it is possible that the expenses may have been incurred for purposes outside of supporting the CHINS program, a written explanation of the business purpose would be helpful. Since the Agreement does not explicitly require how and where the business purpose should be documented on the monthly invoice submission, we have agreed to change this from a Compliance to a Performance issue.

Note: Crowe had no comments on the following CA Responses:

- **Performance Observation #4. City Recordkeeping**
- **Performance Observation #5. Timely Invoicing**

From: Cindy Booth <cindy@childadvocates.net>
Sent: Tuesday, June 8, 2021 9:50 AM
To: Abiola-Banjac, Folashade <Folashade.Abiola-Banjac@claconnect.com>; Deveraux, Emilie K. <Emilie.Deveraux@claconnect.com>; Felicia Brown <felicia@childadvocates.net>
Subject: [External] FW: Child Advocates -- 2020 contract

Think Security – This email originated from an external source. Be cautious with any links or attachments.

I wanted you to have this email which describes accurately the discussions we had with OPHS and the contract if we needed to go back for a second appropriation if the numbers of children increased.

Cynthia K. Booth, Esq.
Chief Executive Officer

CA Logo email 2



www.Childadvocates.net

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CHILD ADVOCATES

From: Giffin, Matt <Matt.Giffin@Indy.Gov>
Sent: Monday, January 13, 2020 2:46 PM
To: Cindy Booth <cindy@childadvocates.net>
Cc: Babcock, Paul <Paul.Babcock@Indy.Gov>; Moriarty, Tim J. <Tim.Moriarty2@Indy.Gov>

Subject: Child Advocates -- 2020 contract

Cindy,

Thank you for talking to Tim and me Friday morning.

Attached is a new version of the draft contract I sent you last week, incorporating some changes (mainly to the scope of work in Attachment A) to try to simplify or clarify some of the descriptions of the duties.

As we talked about on the phone, as a formal contracting matter we do not feel that we can sign the City to a contract that has a fully open-ended compensation structure. The two alternate "not to exceed" numbers in the contract are either (1) \$5.4 million, which represents the full amount that the County has budgeted currently for 2020, and (2) \$4 times the total number of CHINS service days.

We do not mean to imply by writing the contract this way that the City will not seek a supplemental fiscal ordinance if necessary later in the year. Thus, this "not to exceed" figure does not need to be thought of as a hard cap. The reason we want to include it in the contract rather than leave it open-ended, however, is so that there is a measure of formal accountability built in. In other words, we want to have a contractual basis for distinguishing between expenditures that go over the budgeted amount because the demand for necessary services was simply higher than the County budgeted for, on one hand, and expenditures that are not driven by the County's need for these services.

I assure you that we're acting in good faith here, as I have no doubt Child Advocates is as well. So long as Child Advocates documents its costs in invoices per the contract and the City and Courts agree that the expenses are reasonable and in line with the needs of the program, then there should be no obstacle to seeking additional funding to cover program costs that go above what has been budgeted.

Matt Giffin

Deputy Director & Legal Counsel
Office of Public Health and Safety
City of Indianapolis
Office: 317.327.4379

SERVICES AGREEMENT

This services agreement (“Agreement”), is entered into by the **City of Indianapolis, by and through its Office of Public Health and Safety** (the “City”) and **Child Advocates, Inc.** (the “Contractor”) and is executed pursuant to the terms and conditions set forth herein. In consideration of those mutual undertakings and covenants, the parties agree as follows:

SECTION I. INTERPRETATION AND INTENT

- 1.01 The “Agreement”, as referred to herein, shall mean this Agreement executed by the City and Contractor, and shall include these Terms and Conditions, the Attachments described herein and attached hereto, and any written supplemental agreement or modification entered into between the City and Contractor, in writing, after the date of this Agreement.
- 1.02 This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements, written or verbal, between the City and Contractor. No statements, promises or agreements whatsoever, in writing or verbal, in conflict with the terms of the Agreement have been made by the City or Contractor which in any way modify, vary, alter, enlarge or invalidate any of the provisions and obligations herein stated. This Agreement may be amended and modified only in writing signed by both the City and Contractor.
- 1.03 In resolving conflicts, errors, discrepancies and disputes concerning the scope of the work or services to be performed by Contractor or other rights or obligations of the City or Contractor, the document or provision thereof expressing the greater quantity, quality or scope of service or imposing the greater obligation upon Contractor and affording the greater right or remedy to the City, shall govern.
- 1.04 Any interpretation applied to this Agreement, by the parties hereto, by an arbitrator, court of law, or by any other third party, shall not be made against the City solely by virtue of the City or the City’s representatives having drafted all or any portion of this Agreement.
- 1.05 This Agreement shall include, and incorporate by reference, any provision, covenant or condition required or provided by law or by regulation of any state or federal regulatory or funding agency.
- 1.06 Where the term “Revised Code” is stated, it shall mean the municipal ordinances of Indianapolis-Marion County, Indiana, that is formally known as the “Revised Code of the Consolidated City of Indianapolis and Marion County, Indiana.”

SECTION II. DUTIES OF CONTRACTOR

- 2.01 Contractor shall provide guardian ad litem and special advocate services for the Marion Superior Court in accordance with Indiana law and as assigned by the judges of the Marion Superior Court. The specific obligations and responsibilities of Contractor and City under

this Agreement are set forth in Attachment A, attached hereto and fully incorporated into this Agreement.

- 2.02 Contractor is familiar with and will adhere to the Marion County Superior Court's grant policies and procedures, which are described in Attachment B, attached hereto and fully incorporated into this Agreement.
- 2.03 In addition to its other responsibilities as described in Attachment A, upon expiration or termination of this Agreement, Contractor will complete a final accounting that will be immediately rendered within 30 days of the end of the Agreement for submittal to the Court Appointed Special Advocates ("CASA") Office of the Indiana State Supreme Court. Contractor's obligation will survive the expiration or termination of the Agreement.

SECTION III. TERM

- 3.01 The term of this Agreement shall commence on January 1, 2020, regardless of the date executed by the required signatories, and shall terminate on December 31, 2020 or upon termination of funding, whichever first occurs, unless terminated earlier in accordance with this Agreement.
- 3.02 This Agreement may be renewed by agreement of parties, based upon the availability of future funds or the City's continued need for services. The term of the renewal may be less, but shall not be longer, than the term of this original Agreement. Any renewal must be made in writing and signed by both City and Contractor, and will be deemed an amendment to this Agreement.

SECTION IV. COMPENSATION

- 4.01 Contractor proposes to furnish all labor, materials and supplies in accordance with the conditions of this Agreement necessary to complete the work as defined in Attachment A at the rates set forth in Attachment A, attached hereto and a part of this Agreement.
- 4.02 Contractor shall in a reasonable, prompt, and timely fashion submit properly itemized invoice(s) for services performed and expenses incurred under this Agreement, containing the information required by Attachment A, and shall cooperate with, and provide any other necessary information to the City. The City will pay Contractor within thirty (30) days after receipt of such properly itemized claim forms.
- 4.03 Notwithstanding any other provision in this Agreement or Attachment A, Contractor's total compensation shall not exceed the greater of the following: (a) five million, four hundred thousand dollars (\$5,400,000.00); or (b) \$4.00 multiplied by the total number of CHINS service days provided by Contractor during the Term.

SECTION V. GENERAL PROVISIONS

- 5.01 Independent Contractor. The parties agree that Contractor is an independent contractor as that term is commonly used and is not an employee of the City or Marion County. As such, Contractor is solely responsible for all taxes and none shall be withheld from the sums paid to Contractor. Contractor acknowledges that it is not insured in any manner by the City for any loss of any kind whatsoever. Contractor has no authority, express or implied, to bind or obligate the City in any way.
- 5.02 Subcontracting.
- 5.02.1 Approval required. The parties agree that Contractor shall not subcontract, assign or delegate any portion of this Agreement or the services to be performed hereunder without prior written approval of the City. In the event that the City approves of any such subcontracting, assignment or delegation, Contractor shall remain solely responsible for managing, directing and paying the person or persons to whom such responsibilities or obligations are sublet, assigned or delegated. The City shall have no obligation whatsoever toward such persons. Contractor shall take sole responsibility for the quality and quantity of any services rendered by such persons. Any consent given in accordance with this provision shall not be construed to relieve Contractor of any responsibility for performing under this Agreement.
- 5.02.2 Minority, Women's, Veteran's, or Disability-Owned Business Enterprise Participation. To the extent Contractor uses subcontractors or other agents in the performance of services under this Agreement, Contractor shall either:
- Use, at a minimum, fifteen percent (15%) Minority Business Enterprises, eight percent (8%) Women's Business Enterprises, three percent (3%) Veteran's Business Enterprises, and one percent (1%) Disability-Owned Business Enterprises in the performance of services under this Agreement; or
- Demonstrate a good faith effort to achieve such percentages, in compliance with the policies and to the satisfaction of Indianapolis's Department of Minority & Women Business Development.
- Violation of this numerical paragraph shall constitute a material breach of this Agreement.
- 5.03 Necessary Documentation. Contractor certifies that it will furnish the City, if requested, any and all documentation, certification, authorization, license, permit, or registration required by the laws or rules and regulations of the City of Indianapolis, the County of Marion, other units of local government, the State of Indiana, and the United States. Contractor further certifies that it is now and will remain in good standing with such governmental agencies and that it is now and will maintain its license, permit, registration, authorization, or certification, as applicable, in force during the term of this Agreement. Contractor shall maintain its certification with the Indiana Office of Guardian ad Litem/CASA, Indiana State Court Administration, Indiana Supreme Court, including the State Office's ethics code, program standards, and other certification requirements, and

shall provide copies of Indicators of Compliance upon request. Failure of Contractor to comply with this paragraph shall constitute a material breach of this Agreement.

5.04 Confidentiality.

5.04.1 The obligations of this section shall survive the termination of this Agreement and shall be applicable to the full extent permissible under statutes governing access to public records. Contractor understands that the information provided to it or obtained from the City during the performance of its services is confidential and may not, without prior written consent of the City, be disclosed to a person not in the City's employ except to employees or agents of Contractor who have a need to know in order to provide the services. Further, Contractor's work product generated during the performance of this Agreement is confidential to the City. The failure to comply in all material respects with this section shall be considered a material breach of this Agreement. Confidential information shall not include information, that: (a) was known by Contractor at the time it was received; (b) is, as of the time of its disclosure or thereafter becomes, part of the public domain through a source other than Contractor; (c) is made known to Contractor by a third person who does not impose any obligation of confidence on Contractor with respect to such information; (d) is required to be disclosed pursuant to governmental authority, law, regulation, duly authorized subpoena or court order whereupon Contractor shall provide notice to the City prior to such disclosure; or (e) information that is independently developed by Contractor without references to the confidential information.

5.04.2 Contractor shall not, under any circumstances, release information provided to it by, or on behalf of, the City that is required to be kept confidential by the City pursuant to Indiana law except as contemplated by Section 5.04.1(d), above.

5.04.3 Contractor acknowledges that the City will not treat this Agreement as confidential information and will post the Agreement on the City of Indianapolis website as required by Section 141-105 of the Revised Code and Ind. Code § 5-14-3.8-3.5. Use by the public of any document or the information contained therein shall not be considered an act of the City.

5.05 Records; Audit. Contractor shall maintain books, records, documents and other evidence directly pertinent to performance of services under this Agreement. Contractor shall make such materials available, at its offices at all reasonable times during the Agreement period and for a period of three (3) years from the date of final payment under this Agreement, for inspection by the City or any other authorized representative of the City of Indianapolis, Marion County, Indiana. Copies thereof, if requested, shall be furnished at no cost to the City.

Contractor will provide to the City, without charge, a copy of its annual audit, which must comply with the requirements of Audits of Federal Awards according to OMB Circular A-133 and/or other OMB Circulars or Federal guidelines.

5.06 Ownership.

- 5.06.1 “Works” means works of authorship fixed in any tangible medium of expression by Contractor or its officers, employees, agents or subcontractors in the course of performing the services under this Agreement, including, but not limited to, computer programs, electronic art, computer generated art, notes, specifications, drawings, flow charts, memoranda, correspondence, records, notebooks, documentation, reports and charts, regardless of the medium in which they are fixed, and all copies thereof.
- 5.06.2 All Works made or created by Contractor, either solely or jointly with the City, in the course of Contractor’s performance of services under this Agreement shall be deemed to be works for hire and are and shall be the exclusive property of the City. At the City’s request, Contractor will execute all documents reasonably required to confirm or perfect ownership of such Works and any corresponding copyright rights in and to such Works to the City. Without the prior written consent of the City, Contractor shall not use, copy or prepare derivative works of the Works, or any parts of them, other than as related to the performance of this Agreement. During the performance of this Agreement, Contractor shall be responsible for loss or damage to the Works while they are in Contractor’s possession or control. Any loss or damage shall be restored at Contractor’s expense. The City shall have free and unlimited access to the Works at all times and, upon demand, shall have the right to claim and take possession of the Works and all copies. Notwithstanding the foregoing, Contractor shall be entitled to retain a set of its work papers for archival purposes only, in accordance with applicable professional standards.
- 5.06.3 Contractor shall retain all rights in and to its know-how, methods, techniques, discoveries, concepts, and ideas, whether patentable or not, and whether possessed by Contractor prior to or acquired by Contractor during the performance of this Agreement. Contractor also shall retain all rights in and to all works of authorship fixed in a tangible medium of expression which were made, created or acquired by Contractor prior to the effective date of this Agreement (“Pre-Existing Works”), provided that a listing of such Pre-Existing Works is attached to this Agreement.

5.07 Insurance.

Contractor shall, as a condition precedent to this Agreement, purchase and thereafter maintain such insurance as will protect it and the City from the claims set forth below which may arise out of or result from Contractor’s operations under this Agreement, whether such operations be by Contractor or by its subcontractors or by anyone directly or indirectly employed by any of them, or by anyone directly for whose acts any of them may be liable:

- 1) Claims under Worker’s Compensation and Occupational Disease Acts, and any other employee benefits acts applicable to the performance of the work;
- 2) Claims for damages because of bodily injury and personal injury, including death, and;

3) Claims for damages to property.

Contractor's insurance shall be not less than the amounts shown below:

| | |
|---|--|
| A. Commercial General Liability (Occurrence Basis) | |
| Bodily Injury, personal injury, property damage, contractual liability, product / completed operations: | \$1,000,000 Each Occurrence Limit |
| Damage to Rented Premises: | \$100,000 (each occurrence) |
| Medical Expense Limit: | \$5,000 |
| Personal and Advertising Injury Limit: | \$500,000 |
| General Aggregate Limit: | \$2,000,000 (Other than Products Completed Operations) |
| NOTE: GENERAL AGGREGATE IS TO APPLY PER PROJECT | |
| Products/Completed Operations | \$1,000,000 |
| B. Auto Liability: | \$1,000,000 (combined single limit) (owned, hired & non- owned) |
| Bodily injury & property damage: | \$1,000,000 (each accident) |
| C. Excess/Umbrella liability: | \$1,000,000 (each occurrence and aggregate) |
| D. Worker's Compensation: | Statutory |
| Employer's Liability | |
| Bodily Injury Accident: | \$100,000 each accident |
| Bodily Injury by Disease | \$100,000 each employee |
| Bodily Injury by Disease | \$500,000 policy limit |
| E. Professional Liability | |

- 5.07.1 Certificates of Insurance, naming the “City of Indianapolis” as an **additional insured** (A. B. and C. only) showing such coverage then in force (but not less than the amount shown above) shall be filed with City prior to commencement of any work. Contractor shall immediately, in writing, notify the City of any insurance coverage cancellation or termination. Insurance cancellation or termination shall be considered a material breach of this Agreement.
- 5.07.2 With the prior approval of the City, Contractor may substitute different types of coverage for those specified as long as the total amount of required protection is not reduced. Contractor shall be responsible for all deductibles.
- 5.07.3 Nothing in the above provisions shall operate or be construed as limiting the amount of liability of Contractor to the above enumerated amounts.

5.08 Termination for Cause or Convenience.

- 5.08.1 Termination for Cause. If Contractor becomes insolvent, or if it refuses or fails to perform the work and services required under this Agreement, including Attachment A, or if it refuses to perform disputed work or services as directed pending resolution of such dispute, or if it fails to make payments to subcontractors employed by it, or if it otherwise violates or fails to perform any term, covenant, or provision of this Agreement, then City may, without prejudice to any other right or remedy, terminate this Agreement in whole or in part, upon providing Contractor (1) not less than ten (10) calendar days’ written notice of City’s intent to terminate, and (2) an opportunity for consultation with City prior to termination. In determining the amount of final payment to be made to Contractor upon such termination for default, if any, no amount shall be allowed for anticipated profit on unperformed services or other work. In the event that City terminates this Agreement after Contractor has materially breached the Agreement, City shall be entitled to pro-rata reimbursement for any services Contractor has not performed as of the date of material breach and to reimbursement for all services that have failed to comply with the material terms and conditions of the Agreement, regardless of when such non-conforming services were completed. Furthermore, an adjustment shall be made to the extent of any additional costs incurred or reasonably foreseen by City to be incurred by reason of Contractor’s default.
- 5.08.2 Termination for City’s Convenience. This Agreement may be terminated in whole or in part in writing by City for City’s convenience; provided that Contractor is given (1) not less than thirty (30) calendar days’ written notice of intent to terminate and (2) an opportunity for consultation with City prior to termination. If City terminates for City’s convenience, Contractor’s compensation shall be equitably adjusted.
- 5.08.3 Upon receipt of notice of termination for cause or termination for City’s convenience, Contractor shall (1) promptly discontinue all services affected, unless the termination notice directs otherwise, and (2) deliver or otherwise make

available to City all Works and such other information, materials, or documents as may have been accumulated by Contractor in performing this Agreement, whether completed or in process.

5.08.4 If, after City terminates for cause, it is determined that Contractor was not in default or cause did not exist to terminate the Agreement under sub-paragraph 5.08.1 above, the termination shall be deemed to have been made for the convenience of City. In such event, adjustment of the price provided for in this Agreement shall be made as provided in sub-paragraph 5.08.2 and the recovery of such price adjustment shall be Contractor's sole remedy and recovery.

5.09 Termination for Failure of Funding. Notwithstanding any other provision of this Agreement, if funds for the continued fulfillment of this Agreement by City are at any time insufficient or not forthcoming through failure of any entity to appropriate funds or otherwise, then City shall have the right to terminate this Agreement without penalty by giving written notice documenting the lack of funding, in which instance this Agreement shall terminate and become null and void on the last day of the fiscal period for which appropriations were received. City agrees that it will make its best efforts to obtain sufficient funds, including but not limited to, requesting in its budget for each fiscal period during the term hereof sufficient funds to meet its obligations hereunder in full.

5.10 Indemnification. Contractor agrees to indemnify, defend, and hold harmless the City, Marion County and their respective officers, agents, officials and employees for any and all third party claims, actions, causes of action, judgments and liens to the extent they arise out of any negligent or wrongful act or omission or breach of any provision of this Agreement by Contractor or any of its officers, agents, employees or subcontractors regardless of whether or not it is caused in part by the negligence of a party indemnified hereunder. Such indemnity shall include attorney's fees and all costs and other expenses arising therefrom or incurred in connection therewith and shall not be limited by reason of the enumeration of any insurance coverage required herein. The City shall not provide such indemnification to Contractor, provided, however, that Contractor shall be relieved of its indemnification obligation to the extent any injury, damage, death or loss is attributable to the acts or omissions of the City.

5.11 Notice. Any notice required to be sent under this Agreement shall be sent by internationally recognized overnight courier, certified mail, facsimile or other delivery method which provides confirmation of receipt and shall be directed to the persons and addresses specified below (or such other persons and/or addresses as any party may indicate by giving notice to the other party):

To the Contractor:

Child Advocates, Inc.
Attn: Cynthia K. Booth,
8200 Haverstick Rd., Suite 240
Indianapolis, IN 46240

To the City:

Office of Public Health and Safety
Attn: Paul Babcock, Director
200 E. Washington Street, Suite 2141
Indianapolis, IN 46204

- 5.12 Disputes. Contractor shall carry on all work required under this Agreement and maintain the schedule for services during all disputes or disagreements with the City. No work shall be delayed or postponed pending resolution of any disputes or disagreements except as Contractor and the City may otherwise agree in writing. Should Contractor fail to continue to perform its responsibilities as regards all non-disputed work without delay, any additional costs incurred by the City or Contractor as a result of such failure to proceed shall be borne by Contractor, and Contractor shall make no claim against the City for such costs. The City may withhold payments on disputed items pending resolution of the dispute.
- 5.13 Non-discrimination. Contractor and its officers, agents, employees, and subcontractors shall not discriminate against any employee or applicant for employment to be employed in the performance of this Agreement, with respect to her or his hire, tenure, terms, conditions, or privileges of employment, or any matter directly or indirectly related to employment, because of her or his race, sex, sexual orientation, gender identity, religion, color, national origin, ancestry, age, disability, or United States military service veteran status. Breach of this section shall be regarded as a material breach of this Agreement.
- 5.14 Conflict of Interest.
- 5.14.1 Contractor certifies and warrants to the City that neither it nor any of its officers, agents, employees, or subcontractors who will participate in the performance of any services required by this Agreement has or will have any conflict of interest, direct or indirect, with the City.
- 5.14.2 For purposes of compliance with IC 36-1-21, Contractor certifies and warrants to the City that Contractor, or a person who wholly or partially owns Contractor, is not a *relative*, as that term is defined by IC 36-1-21-3, of either the Mayor of Indianapolis, Indiana, or a member of the City-County Council of Indianapolis and Marion County, Indiana.
- 5.15 Non-contingent Fees. Contractor warrants that no person or selling agency has been employed or retained to solicit or secure this Agreement upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees. For breach or violation of this warranty the City shall have the right to annul this Agreement without liability or in its discretion to deduct from the Agreement price or consideration, or otherwise recover, the full amount of such commission, percentage, brokerage, or contingent fee.
- 5.16 Force Majeure. In the event that either party is unable to perform any of its obligations under this Agreement – or to enjoy any of its benefits – because of fire, explosion, power blackout, natural disaster, strike, embargo, labor disputes, war, terrorism, acts of God, acts or decrees of governmental bodies or other causes beyond such party’s reasonable control (hereinafter referred to as Force Majeure Event), the party who has been so affected shall immediately give notice to the other and shall take commercially reasonable actions to

resume performance. Upon receipt of such notice, all obligations under this Agreement shall immediately be suspended except for payment obligations with respect to service already provided. If the period of nonperformance exceeds sixty (60) days from the receipt of the Force Majeure Event, the party whose ability to perform has not been so affected may, by giving written notice, terminate this Agreement.

5.17 Applicable Laws; Forum.

5.17.1 Contractor agrees to comply with all applicable federal, state and local laws, rules, regulations or ordinances, and all provisions required thereby to be included in this Agreement are hereby incorporated by reference. This includes, but is not limited to, the Federal Civil Rights Act of 1964 and, if applicable, the Drug-Free Workplace Act of 1988. The enactment of any state or federal statute or the promulgation of regulations thereunder after execution of this Agreement shall be reviewed by the City and Contractor to determine whether the provisions of the Agreement require formal modification.

5.17.2 This Agreement shall be construed in accordance with the laws of the State of Indiana, and by all applicable sections of the Revised Code. Suit, if any, shall be brought in the State of Indiana, County of Marion.

5.18 Waiver. The City's delay or inaction in pursuing its remedies set forth in this Agreement, or available by law, shall not operate as a waiver of any of the City's rights or remedies.

5.19 Severability. If any provision of this Agreement is held to be invalid, illegal, or unenforceable by a court of competent jurisdiction, the provision shall be stricken, and all other provisions of this Agreement which can operate independently of such stricken provisions shall continue in full force and effect.

5.20 Attorneys' Fees. Contractor shall be liable to the City for reasonable attorneys' fees incurred by the City in connection with the collection or attempt to collect, any damages arising from the negligent or wrongful act or omission of Contractor, or from Contractor's failure to fulfill any provisions or responsibility provided herein.

5.21 Successors and Assigns. The City and Contractor each binds itself and its partners, successors, executors, administrators and assigns to the other party of this Agreement and to the partners, successors, executors, administrators and assigns of such other party, in respect to all covenants of this Agreement; except as otherwise provided herein, Contractor shall not assign, sublet or transfer its interest in this Agreement without the written consent of the City. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of City.

5.22 Authority to Bind Contractor. Notwithstanding anything in this Agreement to the contrary, the signatory for Contractor represents that he/she has been duly authorized to execute agreements on behalf of Contractor and has obtained all necessary or applicable approval

from the home office of Contractor to make this Agreement fully binding upon Contractor when his/her signature is affixed and accepted by the City.

5.23 Debarment and Suspension

5.23.1 Contractor certifies, by entering into this Agreement, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from or ineligible for participation in any Federal assistance program by any Federal department or agency, or by any department, agency or political subdivision of the State of Indiana. The term “principal” for purposes of this Agreement means an officer, director, owner, partner, key employee, or other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of Contractor.

5.23.2 Contractor certifies, by entering into this Agreement, that it does not engage in investment activities in Iran as more particularly described in IC 5-22-16.5.

5.23.3 Contractor shall provide immediate written notice to the City if, at any time after entering into this Agreement, Contractor learns that its certifications were erroneous when submitted, or Contractor is debarred, suspended, proposed for debarment, declared ineligible, has been included on a list or received notice of intent to include on a list created pursuant to IC 5-22-16.5, voluntarily excluded from or becomes ineligible for participation in any Federal assistance program. Any such event shall be cause for termination of this Agreement as provided herein.

5.23.4 Contractor shall not subcontract with any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in any Federal assistance programs by any Federal department or agency, or by any department, agency or political subdivision of the State of Indiana.

5.24 Compliance with E-Verify Program. Pursuant to IC 22-5-1.7, Contractor shall enroll in and verify the work eligibility status of all newly hired employees of Contractor through the E-Verify Program (“Program”). Contractor is not required to verify the work eligibility status of all newly hired employees through the Program if the Program no longer exists.

5.24.1 Contractor and its subcontractors shall not knowingly employ or contract with an unauthorized alien or retain an employee or contract with a person that Contractor or its subcontractor subsequently learns is an unauthorized alien. If Contractor violates this Section 5.24, the City shall require Contractor to remedy the violation not later than thirty (30) days after the City notifies Contractor. If Contractor fails to remedy the violation within the thirty (30) day period, the City shall terminate the contract for breach of contract. If the City terminates the contract, Contractor shall, in addition to any other contractual remedies, be liable to the City for actual damages. There is a rebuttable presumption that Contractor did not knowingly

employ an unauthorized alien if Contractor verified the work eligibility status of the employee through the Program.

5.24.2 If Contractor employs or contracts with an unauthorized alien but the City determines that terminating the contract would be detrimental to the public interest or public property, the City may allow the contract to remain in effect until the City procures a new contractor.

5.24.3 Contractor shall, prior to performing any work, require each subcontractor to certify to Contractor that the subcontractor does not knowingly employ or contract with an unauthorized alien and has enrolled in the Program. Contractor shall maintain on file a certification from each subcontractor throughout the duration of the Project. If Contractor determines that a subcontractor is in violation of this Section 5.24, Contractor may terminate its contract with the subcontractor for such violation.

5.24.4 Pursuant to IC 22-5-1.7 a fully executed affidavit affirming that the business entity does not knowingly employ an unauthorized alien and confirming Contractors enrollment in the Program, unless the Program no longer exists, shall be filed with the City prior to the execution of this Agreement. This Agreement shall not be deemed fully executed until such affidavit is filed with the City.

5.25 Key Persons. [omitted]

5.26 Post-Employment Restrictions. Contractor certifies to the City that no employee, contract employee, or sub-contractor of Contractor:

5.26.1 Participated in any way in the solicitation, negotiation, or awarding of this Agreement while previously employed by an agency of the City, the City of Indianapolis or Marion County for a period of one (1) year prior to the execution of this Agreement;

5.26.2 For a period of one (1) year after such employee ceased supervising the administration or performance of this Agreement on behalf of an agency of the City, shall perform any functions on behalf of Contractor under this Agreement with respect to the City, unless the employee's former agency has consented to the employee's performance for Contractor in writing;

5.26.2 Has violated any provision of Chapter 293 of the Revised Code regarding the solicitation, negotiation, awarding, or the performance of this Agreement;

5.26.3 Is currently an official or deputy mayor of, or has appointing authority to, any agency of the City of Indianapolis or Marion County; and

5.26.4 Was previously employed by the City of Indianapolis or Marion County within one (1) year of this Agreement and currently has the performance of *lobbying activity* (as that term is defined in Section 909-101 of the Revised Code) related to an

agency or an official as a responsibility of his or her employment or contractual relationship with Contractor.

Violation of this certification shall constitute a material breach of this Agreement and, upon such a violation, the City may terminate this Agreement. In addition, upon a violation of this certification, the City shall report such violation to the Office of Corporation Counsel who may, at its discretion, debar Contractor from eligibility for future City of Indianapolis or Marion County City purchasing, bids, contracts, or projects.

- 5.27 Method of Payment. Contractor shall accept invoice payments via City/County check, City/County Purchasing Card (Master Card) or Automated Clearing House (ACH) at the City's sole option and discretion. The City will not be responsible for any card fees or other bank charges incurred by the Contractor.
- 5.28 Additional Information upon Request. Contractor shall, upon request of City, make available its policies, practices and standards for the hiring of applicants, except as prohibited under Indiana Code section 22-2-17-3, to the extent such information is related to the provision of services under this Agreement.
- 5.29 Wage Theft/Payroll Fraud. The Contractor shall report, and shall require its subcontractors to report, all complaints or adverse determinations of Wage Theft or Payroll Fraud against the Contractor or its subcontractors to the City of Indianapolis's Office of Finance and Management within thirty (30) days of notification of the complaint or adverse determination. If an adverse decision is rendered against the Contractor with respect to services provided to the City, the City may terminate this Agreement, reduce the incentives or subsidies to be provided under this Agreement, or seek other remedies. Contractor shall provide a sworn statement on whether the Contractor had any adverse determinations rendered against the Contractor within the preceding three (3) years.
- 5.30 Signatures. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall constitute a duplicate original, but all counterparts together shall constitute a single agreement. A signature may be delivered by facsimile transmission or by e-mail of a ".pdf" format data file, such signature shall create a valid and binding obligation on the party executing (or on whose behalf such signature is executed) with the same force and effect as if such facsimile or ".pdf" signature page was an original thereof.

[Signature page to follow]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the dates subscribed below.

CHILD ADVOCATES, INC. (“Contractor”)

By: _____

Date: _____

Printed: _____

Title: _____

CITY OF INDIANAPOLIS, OFFICE OF PUBLIC HEALTH AND SAFETY (“City”)

By: _____

Paul T. Babcock, Director

Date: _____

Approved as to form and legality:

By: _____

Richard McDermott
Assistant Corporation Counsel

Date: _____

Approved as to availability of funding:

By: _____

Ken Clark, Controller

Date: _____

ATTACHMENT A

DUTIES OF CONTRACTOR AND CITY FOR Guardian ad Litem/CASA and Child in Need of Services (“CHINS”) PROGRAM

In accordance with the terms and conditions of the attached Professional Services Agreement (hereinafter “Agreement”) by and between the **City of Indianapolis, Office of Public Health and Safety** (hereinafter referred to as “City”) and **Child Advocates, Inc.** (hereinafter referred to as “Contractor”), Contractor shall do, perform, and carry out in a good and professional manner the following duties as described below:

DUTIES OF CONTRACTOR

Contractor shall perform the roles and responsibilities outlined by Indiana Code Sections 31-9-2-50 and 31-9-2-28 (Roles and responsibilities). More specifically, Contractor agrees to provide court appointed special advocate (hereinafter referred to as “CASA”) services to those children involved in Child in Need of Services (hereinafter referred to as “CHINS”) cases as appointed to the agency by the judges of the Marion Superior Court. Such services (hereinafter referred to as the “CHINS Services”) include:

- a. accepting appointments from the court and assigning cases to staff and volunteers;
- b. accepting appointments within thirty (30) days;
- c. appearing at all court hearings in a timely manner;
- d. maintaining Guardian ad Litem/CASA presence at Initial CHINS hearings;
- e. assigning volunteer CASAs to as many cases as the supply of Contractor’s volunteers allows;
- f. maintaining reasonable contact with children to whom the agency is appointed, sufficient to form an informed recommendation via oral or written report;
- g. conducting an independent investigation;
- h. providing representatives to committees as requested by the Court, Juvenile Division, in order to assist in system improvement and communication; and
- i. when specific conditions dictate, including but not limited to the advocate is a witness, agreeing to furnish counsel without additional charge.

Contractor also agrees to provide, as additional services (the “Additional Services”), CASA services in termination of parental rights (“TPR”) proceedings involving children in need of services, CASA services as appointed in certain Juvenile Court proceedings, and a mediation program for use by parties in TPR proceedings and other Juvenile Court proceedings.

In addition to performing the CHINS Services and the Additional Services listed above, Contractor agrees to comply fully with the following duties and responsibilities:

1. Contractor shall cooperate with the City and Court in data requirements necessary to support the Guardian ad Litem/CASA mission and its programs, including data reports as requested by each party.
2. Contractor agrees to make the City and Court aware of any developments or circumstances that could result in an increase to the cost of the CHINS Services and/or Additional

Services that are provided.

3. Contractor will invoice City monthly for the actual cost of CHINS Services and Additional Services. With respect to CHINS Services, the worksheet approved by the Agreed Upon Procedures (including information detailing the actual monthly expenses within each worksheet category) must be submitted with the monthly invoice as support for the costs incurred.
4. Contractor will additionally submit the following with each monthly invoice as support for all costs being invoiced, including for CHINS Services, Additional Services, and any other expenses:
 - a. definition of each expense category, including a separate enumeration of (1) expenses directly related to CHINS Services, (2) expenses directly related to the Additional Services, and (3) “overhead” (including office space rental and marketing expenses) or other expenses not directly related to the provision of either type of service.
 - b. actual monthly expense totals for each expense category as currently being submitted;
 - c. a listing and explanation of all individual actual costs that are included in the above totals for each expense category; and
 - d. monthly explanations of expense category increases.
5. Contractor acknowledges that City will be retaining a Contract Manager during the term of the Agreement. The Contract Manager will evaluate the current relationship between Contractor and City and make recommendations to City concerning the future provision of the CHINS Services and Additional Services. The Contract Manager, or a consultant retained by the City or Contract Manager, may conduct an audit of Contractor’s operations relating to the services performed under this Agreement. Contractor will cooperate fully with the Contract Manager at all times, and will make its books, records, facilities, and personnel available to the Contract Manager, upon being provided reasonable notice, at all times during the term of the Agreement. Contractor’s cooperation with the Contract Manager is without prejudice to any of its other duties and responsibilities listed in this Attachment A.
6. At the end of the year, Contractor will have an independent auditor perform An Agreed Upon Procedures assessment on the costs of the Guardian ad litem services performed on behalf of the City and Court, along with the yearly audit of Financial Statements. Once completed, all audited items will be submitted to City. At any time, additional accounting detail may be requested by City and will be reasonably provided by the Contractor.
7. Upon expiration or termination of this Agreement, Contractor will complete a final accounting that will be immediately rendered within 30 days of the end of the Agreement for submittal to the Court Appointed Special Advocates (“CASA”) Office of the Indiana State Supreme Court. Contractor’s obligation will survive the expiration or termination of the Agreement.

Contractor acknowledges that each of the above-listed commitments is an essential duty under the Agreement, and that failure or refusal to perform any of these duties will constitute a material breach of the Agreement.

DUTIES OF THE CITY AND COURT

The City and Court commit to:

1. Receive GAL/CASA funds as received from the State Office of Guardian ad Litem/CASA under the formula detailed in Ind. Code § 33-24-6-5 into the Court's GAL/CASA fund, and to allocate such funds to Contractor for CHINS case invoices submitted by Contractor by the utilization of acceptable actual monthly costs and the independent "Agreed Upon Procedures" of the Contractor's independent auditor. Example of the 2018 Agreed Upon Procedures is on file with the City and Court.
2. Review invoices submitted by Contractor and dispute any expenses invoiced by Contractor within 20 days of submission of the invoice. Contractor will respond to the dispute within 10 days and the county shall provide its final response within 10 days of the Child Advocates' response. City will pay non-disputed expenses timely, within 30 days of receipt of the initial invoice.
3. Serve as the grantee for funds awarded to Contractor, sub-grantee, by the Indiana Criminal Justice Institute, should the Indiana Criminal Justice Institute require such pass-through;
4. Serve as the pass-through agent for any additional funds awarded by the Indiana State Office of GAL/CASA, including any federal funds and/or second round disbursements; fund amount to be determined at notification by the State Office of Guardian ad Litem/CASA; and
5. Support Contractor in its performance and fulfillment of rights and responsibilities outlined in Indiana Code § 31-34-9-7 (GAL/CASAs are parties to the proceedings), Indiana Code §§ 31-32-3-7 (GAL/CASAs are officers of the court), 31-33-2-5, 31-33-15-2, 31-33-18-1(7), 31-34-22-2(d) (GAL/CASAs have access to all records concerning the case), and §31-15-6-7 (GAL/CASAs have subpoena powers and may present evidence).
6. Remit payment of invoices submitted by Contractor, consistent with the procedures outlined above, within 30 days.

ATTACHMENT B:

MARION SUPERIOR COURT GRANT POLICIES AND PROCEDURES

Pre-Award Process – Ensures that potential applicants for grant funds are fiscally sound and able to administer grant funds appropriately. This process also provides the Executive Committee (EC) an opportunity to determine whether the grant funds represent a service area and/or objective the Court may want to pursue.

- The project director, if applicable or judge must prepare a one-page executive summary including a sustainability plan. (See Appendix A for executive summary format.) The sustainability plan should address two issues: (1) the future of the project if the grant funding is denied and (2) if funds are awarded, how the project will be sustained when the grant funds expire.
- The judge or the project director contacts the Court Administrator and requests that a discussion of the possible funding be added as an Executive Committee meeting agenda item. The project director electronically submits the executive summary for the EC's review at least one week prior to the next meeting. The executive summary should be forwarded to the Court Administrator, the Director of Finance and the Grant Coordinator.
- The project director and/or judge will make a brief presentation to the EC regarding the proposed programming and funding opportunity.
- The Executive Committee will vote on the judge or project director's request to apply for grant funding.

Application Process – Outlines the information needed to apply for grant funding. Helps to ensure the Court is informed and approves the requirements of the grant before the funding is awarded, including match obligations as well as the need for additional financial assistance funded through tax-supported or special revenue (non- grant) sources.

- The judge or project director must prepare the grant application for submission to EC.
- The application along with the executive summary must be electronically submitted to the Court Administrator for signature approval at least one week prior to the next scheduled EC meeting.
- All grant applications which include technology purchases must have written approval from the Chief Technology Officer attached to the application to ensure technical sustainability.
- It is required that the project director review the budget, any potential matching obligations and other financial support required either from tax-supported or special revenue funds with Grant Coordinator before finalizing the application. This is especially critical for grants including funding for salaries.

- If the application is approved, each member of the Executive Committee will sign. The application will be returned to the project director to obtain additional signatures and submission to the funder.
- A copy of the signed application with all required signatures must be forwarded to the Grant Coordinator for the Court's grant files.

Award Acceptance Process – Provides a guideline to ensure that funders are properly notified of the Court's acceptance of grant awards.

- Upon notification of approval from the funding entity, the project director notifies the Grant Coordinator and forwards an electronic copy of the award letter as well as an approved budget. The Grant Coordinator informs the project director if a fiscal ordinance is required to appropriate additional funding for the award and if an adjustment to the program's timeline is necessary. (See Appendix B for fiscal ordinance proposal process.)
- The project director must electronically submit award documents, executive summary and all relevant documentation to the Grant Coordinator at least one week prior to the next scheduled EC meeting. The project director presents the award documents at the meeting for signature approval by the EC.
- A revised budget based on the award amount must be included in the award documents if the award amount differs from the amount requested in the application.
- Award documents are returned to the project director to obtain additional signatures if required who must then forward to the funder. A signed electronic copy of the award documents must be submitted to the Grant Coordinator for the Court's grant files.

Grant Module – This pertains to the requirements of grants to be entered into the PeopleSoft grants module to create a grant project number. This number is required for all financial transactions of the grant.

- Once the award is received it must be entered into the module through a series of steps.
- Project directors who have been trained in the module should follow Grant Module Job Aids GM100-190 to complete this process. (A copy of these job aids may be requested from the Assistant Director Finance)
- Project managers who have not used the Grants Module should request the Grant Coordinator obtain access for them to the module.
- Project managers must work with the Grant Coordinator to enter this information if assistance is needed.

Grant Paid Employees – This pertains to the requirements of grant paid positions to be approved through the normal Marion Superior Court process prior to hiring and the steps necessary to ensure that grant funding is monitored to determine when grant funds are exhausted for such positions.

- All positions paid for with grant funds must be approved by the EC prior to posting for a position.
- The EC must be informed that the position is grant paid and provided with the amount allocated in the approved budget for salary and fringes of the position (including any anticipated step increases). ***A grant positions may not be approved above salary matrix approved by the court for the specified position.
- Once the new employee is hired, the project director must notify Grant Coordinator with the name of the new employee.
- The project director must notify the Coordinator of Payroll and Benefits and the Grant Coordinator of the effective date that the new employee is charged to the grant and provide required project information to set up a payroll task profile. The project director is responsible for ensuring that the grant is never overdrawn by excess payrolls being charged to the grant and should review payroll reports to ensure that the employee is appropriately charged.
- Upon the completion of the grant or at such time that the employee is no longer be charged to the grant, a request must be sent to Coordinator of Payroll and Benefits requesting that the Task Profile be closed.
- The grant coordinator and project director together provides notice to the EC when the funding for a grant position is within 90 days of funds expiring so that alternative funding sources are identified and discussed.
- Grant paid employees positions terminate when the grant ends if alternative funding is not secured.

Contracts/Invoicing/Travel Reimbursement – This section notifies grantees that contracts are required when federal grant money is expended for services. Also informs grantees of invoice/travel claim requirements and the timeline for receiving payment.

- With the exception of travel-related purchases, executed contracts are required for all character 03 expenses utilizing grant funds.
- Project directors are responsible for initiating and processing contracts with the assistance of the Director of Contract Administration to the point of requisition. Contracts must be let in accordance with Indiana Purchasing Statutes. (See Appendix C for Marion Superior Court contract guidelines.)
- The following forms must be completed before submitting a contract for EC approval:
 - W-9 for new vendors
 - Vendor Registration Form for new vendors - online through purchasing
 - Contract Summary Sheet
(<http://gateway.indy.gov/sites/OFM/purchasing/SitePages/Contract%20and%20Vendor%20Information.aspx>)
 - Debarment and Suspension Check

- Once the contract has been reviewed and signed by the Office of Corporation Counsel and the vendor, the project director contacts the Director of Contract Administration at least **two weeks** in advance to request the addition of the contract to the EC meeting agenda. Please note: **three original contracts are required.**
- If the contract is approved, the Grant Coordinator receives the contract. The project director with the assistance of the Grant Coordinator creates a requisition and submits the signed contract to the Purchasing department, along with a requisition, to issue a purchase order. One copy of the original contract and the purchase order is mailed to the vendor, one copy of the contract and a copy of the purchase order are returned to the finance department and one copy of the contract remains in Purchasing.
- The Grant Coordinator provides the project director with an electronic copy of the purchase order. Character 03 funds for grants can then be utilized.
- Contracts exceeding \$100,000 requires an RFP, except in the cases of specialized services, which is administered by the Purchasing department.

Invoicing

- Invoices are submitted to the Grant Coordinator for payment only after review, approval and submission to the PeopleSoft system by the project director. Approval of the invoice is indicated by the project director's initials and identifying the source of payment (grant/index code). Project directors with PeopleSoft access pays all invoices with direct vouchers or purchase order receivers in PeopleSoft and submits to the Grant Coordinator to approve.
- Original invoices must be submitted electronically to MSC_Finance@indy.gov.
- A W-9 and a vendor registration form are required for new vendors; to update a vendor's address, only an updated W-9 is required.
- Note: The Auditor's Office requires a minimum of ten days to process and make payments. This time- frame may be extended in the event of holidays, an election or other special circumstance.

Travel Reimbursement

- The following is required for payment of travel claims:
 - Per diem rate printout for locality – www.gsa.gov
 - Meals & Incidentals breakdown by rate – www.gsa.gov
 - Conference agenda
 - Original hotel receipt
 - Transportation, baggage claim, parking receipts
 - Original travel claim signed (sample: Appendix E)

- Brief memo outlining the purpose of the trip
- All receipts (smaller than 8 ½ x 11) must be taped to an 8 ½ x 11 in sheet of paper.
- Note: Effective January 1, 2012, reimbursement of baggage claims is only allowable for conferences lasting longer than 5 days.

Financial and Program Reporting – Establishes that project directors are responsible for the preparation and submission of program reports. The Grant Coordinator assists the project director in preparing financial reports as required and the judge must review program all reports prior to submission.

- All financial reports will be prepared and submitted by the project director after review by the Grant Coordinator. A copy of the final report and all supporting documentation are kept in electronic files by Grant Coordinator for audit purposes.
- All financial reports are cross-referenced with the Office of Finance and Management prior to final submission by the Grant Coordinator.
- If match funding is required, the project director must monitor and provide documentation of match dollars and report expenses to the Grant Coordinator for inclusion on financial reports.
- A copy of all submitted reports must be electronically sent to the Marion County Auditor's Office if reimbursement is expected.
- The project director is solely responsible for the preparation and submission of program reports.

Final Reports and Grant Closeout

- All remaining grant funds must be encumbered at least 30 days prior to the expiration of the grant; final invoices are due by the last day of the grant. This allows time for payments to post and for the accounting system to reflect an accurate balance when reporting final expenditures to the funder.
- The project director submits the final financial report with assistance from the Grant Coordinator.

Affidavit

- A. E-Verify. Pursuant to Indiana Code 22-5-1.7-11, the Contractor entering into a contract with the City is required to enroll in and verify the work eligibility status of all its newly hired employees through the E-Verify program. The Contractor is not required to verify the work eligibility status of all its newly hired employees through the E-Verify program if the E-Verify program no longer exists.

The undersigned, on behalf of the Contractor, being first duly sworn, deposes and states that the Contractor does not knowingly employ an unauthorized alien. The undersigned further affirms that, prior to entering into its contract with the City, the undersigned Contractor will enroll in and agrees to verify the work eligibility status of all its newly hired employees through the E-Verify program.

- B. Wage Enforcement. Pursuant to the Wage Enforcement provisions found in Chapter 272 of the Revised Code of the Consolidated City of Indianapolis and Marion County, the undersigned, on behalf of the Contractor, being first duly sworn, deposes and states the following: [*please check one of the following*]

_____ there has not been any adverse determination against the Contractor within the proceeding 3-year period for wage theft or payroll fraud; [*or*]

_____ there has been an adverse determination against the Contractor within the preceding 3-year period for wage theft or payroll fraud.

CHILD ADVOCATES, INC. by:

(Written Signature): _____

(Printed Name): _____

(Title): _____

From: Felicia Brown
Sent: Friday, September 25, 2020 12:26 PM
To: Giffin, Matt; Duffy, Carlette M.
Cc: Cindy@childadvocates.net
Subject: Child Advocates 2020 billings and projections
Attachments: 2020 County's Billing-1.xlsx

Follow Up Flag: Follow up
Flag Status: Flagged

Hello All,
Matt and Carlette thank you for taking the time to meet with us today. Please see the attached spreadsheet that will give details of what Child Advocates will need for the 2nd Appropriation. If you have any questions please feel free to contact me.

Thank you,
Felicia D. Brown
Chief Financial Officer
Child Advocates
8200 Haverstick Rd., Suite 240
Indianapolis, IN 46240
317-205-3055 Ext. 2248
Direct line: 317-493-2248
www.childadvocates.net



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CHILD ADVOCATES

Child Advocates, Inc.

| 2020 County Billings | |
|--|---------------------|
| County Billings | |
| January | 769,048.82 |
| February | 577,599.95 |
| March | 575,418.99 |
| April | 544,836.81 |
| May | 543,221.81 |
| June | 562,211.50 |
| July | 766,988.78 |
| August | 556,197.98 |
| September | 600,000.00 |
| October | 600,000.00 |
| November | 600,000.00 |
| December | 600,000.00 |
| Total | 7,295,524.63 |
| County's 1st Appropriation | (5,400,000.00) |
| Less: PPP CARES ACT | (1,000,000.00) |
| Amount County will need to ask for in 2nd appropriation | 895,524.63 |

Wil give Credit September and October

| | |
|-------------------|--------------------------------------|
| 5,400,000.00 | Contract Amount |
| (4,895,524.63) | Less what was billed Jan-August 2020 |
| <u>504,475.37</u> | Left from 1st Appropriation |

| | |
|---------------------|--------------------------------------|
| 2,400,000.00 | Sept-December billing |
| (1,000,000.00) | Less: PPP CARES ACT |
| <u>1,400,000.00</u> | |
| (504,475.37) | Left from 1st Appropriation |
| 895,524.63 | We need for 2nd Appropriation |

| 2020 County Billings | |
|--|---------------------|
| County Billings | |
| January | 769,048.82 |
| February | 577,599.95 |
| March | 575,418.99 |
| April | 544,836.81 |
| May | 543,221.81 |
| June | 562,211.50 |
| July | 766,988.78 |
| August | 556,197.98 |
| September | 600,000.00 |
| September | (500,000.00) |
| October | 600,000.00 |
| October | (500,000.00) |
| November | 600,000.00 |
| December | 600,000.00 |
| Total | 6,295,524.63 |
| County's 1st Appropriation | (5,400,000.00) |
| Amount County will need to ask for in 2nd appropriation | 895,524.63 |

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