

**PROPOSAL FOR GRANT MANAGER
SERVICES FOR**

Crescent City Harbor District

Submitted by

Macias Gini & O'Connell LLP

Christina Guan, CPA, CFE, CGMA

Partner

+1 (858) 792-2210

CGuan@mgocpa.com

June 5, 2026

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State and Local
Government

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Crescent City Harbor District

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Section 1 | Cover Letter

June 5, 2026

Ms. Kristina Hanks
Crescent City Harbor District
KHanks@ccharbor.com

Delivered electronically

Dear Kristina:

On behalf of Macias Gini & O'Connell LLP (MGO), a Limited Liability Partnership, I am pleased to present our proposal to support the Crescent City Harbor District (CCHD) in managing grant opportunities. With a robust and broadly skilled public sector consulting practice, MGO is uniquely qualified to assist CCHD by drawing upon our consultants':

- In-depth experience both auditing and implementing Federal programs;
- Previously and currently assisting non-federal entities to evaluate federal funding opportunities, build pipeline management processes, and implement compliance and reporting procedures;
- Having completed previous engagements with state and local government entities; and
- Prior work auditing entities in accordance with the U.S. Office of Management and Budget (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Knowledge and experience

Over our 35+ years in business, we have strategically leveraged our firm's foundation as a leading auditor of California's state and local governments, expanding into markets throughout the country and developing capabilities and skillsets that are tailored to the needs of municipalities like CCHD. Here's what our team offers your organization:

- **Extensive experience in grants management and compliance** is prevalent among the members of our proposed engagement team.
- **Proven agility** in policy and procedure development, process and framework design, compliance and risk assessment, and contract reviews, coupled with broad and deep perspectives on performance management and governance strategies
- **Broad and deep experience supporting public sector entities** with a wide range of consulting services. Our track record includes supporting many of the country's largest government agencies.
- A team of more than **125 full-time professionals** who are **dedicated to serving public sector organizations** and have a comprehensive understanding of nonprofit finance and accounting policies, procedures, and processes.
- **Familiarity, perspectives and insights** gained through our previous work on similar engagements, to include single audits, compliance assessments, policy review projects and internal controls assessments, and indirect cost allocation studies.

LETTER OF TRANSMITTAL

Our team

Over the past year, MGO has assembled a uniquely qualified public sector consulting team that includes practitioners with extensive experience in nonprofit operations, grants management, and funding compliance as well as former government finance and audit leaders. Our diverse backgrounds and collective expertise enable us to address complex client challenges, from internal audit and financial management to strategy, staffing, operations, and IT risk management – all with exceptional results.

As Partner and MGO's designated representative, I, Christina Guan, am authorized to act, negotiate, and contract on behalf of the firm. Please do not hesitate to contact me with any questions or requests for additional or clarifying information.

Sincerely yours,



Christina Guan, CPA, CFE, CGMA

Partner

Section 2 | Qualifications

Firm Overview

Founded in 1987, in Sacramento, California, Macias Gini & O’Connell LLP (MGO) is one of the fastest growing certified public accounting firms in the United States. We combine deep industry experience with well-established accounting and advisory solutions to deliver tangible results. Our clients range from global aerospace and technology leaders to innovative startups and nonprofit organizations — from the largest government entities in the country, to the biggest names in entertainment.

Our state and local government industry practice is one of the largest in the country, offering significant resources to serve this highly complex sector. As the professional service provider for numerous public agencies throughout the country, we take our commitment to “good government” seriously and work hard to establish collaborative relationships with our clients, deliver valuable insights and outcomes in every engagement, and implement innovative practices to improve service delivery.

Our experience encompasses working with cities, counties, state agencies, special districts, private firms, and the world’s largest public pension system. In addition to general-purpose units of government, we serve districts, authorities, boards, and finance divisions.

At MGO, we’re committed to serving our clients and the profession through active engagement with national standards setters. Our participation in these groups helps us stay ahead of regulatory changes, keep our clients informed, and provide critical guidance and counsel on technical matters and other emerging issues.

MGO Today



Public Sector Experience

Our firm’s state and local government industry practice offers unsurpassed resources in serving this complex sector, with professionals dedicated to year-round service. When it comes to auditing large, complex agencies, MGO’s experience is among the best.

Our firm has worked extensively with public agency clients on operational, performance, compliance, and financial engagements. Our clients choose us because we combine the skills, attentiveness, and caring of a local firm with the breadth of services you’d expect from a national or international firm.

SECTION 2 | QUALIFICATIONS

At MGO, we strive to be different from other firms. Different in how we treat our clients, different in how we work with each other, and different in the results we achieve. Exceeding our clients' expectations for timely communications is just one of the ways we embody that difference each day.

The cities and counties shown below are among the many governments we've proudly served.

| Special Districts / Special Purpose Governments | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> Alameda County Water District Alameda-Contra Costa Transit District Benicia Housing Authority Burbank-Glendale-Pasadena Airport Authority Capitol Corridor Joint Powers Authority City of Fresno Water and Sewer Funds City of Los Angeles Sewer Construction and Maintenance Fund City of San Diego Public Utilities City of San Jose Wastewater Plant City of Santa Ana Water and Sewer Funds | <ul style="list-style-type: none"> Contra Costa County Transit Agency Contra Costa Transportation Authority Contra Costa Water District Fallbrook Public Utility District First 5 San Francisco Commission Golden Gate Bridge, Highway and Transportation District Housing Authority of the City of Los Angeles Housing Authority of the City of Oakland Housing Authority of the City of San Francisco Housing Authority of the County of Santa Clara John Wayne Airport | <ul style="list-style-type: none"> Los Angeles World Airport Metropolitan Water District of Southern California Normal Y. Mineta San Jose International Airport Orange County Sanitation District Orange County Waste and Recycling Port of Oakland Port of Oakland Port of Los Angeles Port of San Diego Port of San Francisco Riverside Public Utilities Sacramento Housing and Redevelopment Agency San Diego County Water Authority | <ul style="list-style-type: none"> San Francisco Bay Area Rapid Transit District (BART) San Francisco County Transportation Authority San Francisco Housing Authority Santa Clara Valley Water District Sonoma County Sanitation District Sonoma County Water Agency Sonoma-Marin Area Rail Transit State of California, Department of Water Resources Triunfo Sanitation District Utility Authority of the City of La Habra |

| County Governments | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> Alameda Butte Contra Costa El Dorado Fresno Glenn | <ul style="list-style-type: none"> Los Angeles Merced Napa Orange Placer Riverside | <ul style="list-style-type: none"> Sacramento San Bernardino San Diego San Francisco San Mateo Santa Clara | <ul style="list-style-type: none"> Sonoma Stanislaus Tulare Tuolumne Ventura Yolo |

| City Governments | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> Albany Antioch Arvin Barstow Beaumont Berkeley Chico Chowchilla Compton Covina Cupertino Elk Grove Encinitas Fort Bragg Foster City Fremont Fresno | <ul style="list-style-type: none"> Glendora Hawaiian Gardens Hesperia Huntington Beach Inglewood Irvine La Habra La Mesa La Mirada Lake Forest Lodi Long Beach Los Altos Los Angeles Modesto Monrovia Moorpark | <ul style="list-style-type: none"> Mountain View Needles Oakland Palo Alto Pasadena Pleasant Hill Pleasanton Riverside Rohnert Park Rolling Hills Estates Roseville Sacramento San Carlos San Diego San Francisco San Jose Santa Ana | <ul style="list-style-type: none"> Santa Monica Santa Rosa Sebastopol Simi Valley South El Monte Stockton Sunnyvale Temple City Tustin Union City Vacaville Ventura Vernon West Sacramento Winters Woodland Yorba Linda |

SECTION 2 | QUALIFICATIONS

| | | | |
|--------|---------------|-----------------|--|
| • Galt | • Morgan Hill | • Santa Barbara | |
|--------|---------------|-----------------|--|

In addition to MGO’s experience outlined above, it is important to note that our advisory team has deep experience serving local governments nationwide. The following is a representative list of governments served by your project team.

| Consulting Team Experience | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> • Arizona Office of the Auditor General • Arizona Department of Administration • Chicago Housing Authority • Chicago Public Schools • City Colleges of Chicago • City of Charlotte (NC) • City of Cleveland (OH) • City of Dallas (TX) • City and County of Denver (CO) | <ul style="list-style-type: none"> • City of Fremont (CA) • City of Pasadena (CA) • City of South Miami (FL) • Fairfax County Public Schools • Illinois Toll Highway Authority • New Jersey School Development Authority • Lake County (IL) • New York City Board of Education Retirement System | <ul style="list-style-type: none"> • Orange County (CA) • Riverside Public Utilities (RPU) • U.S. Department of Defense Office of the Auditor General • U.S. International Development Finance Corporation • U.S. Railroad Retirement Board • U.S. Department of Health and Human Services |

Section 3 | Relevant Project Experience

Don't take our word for it. Ask our clients.

The following references are clients served by your proposed engagement team leaders recently. We encourage you to reach out to them to learn more about their experience with our firm, but we ask that you let us know before you do, so that we can facilitate a timely response to your inquiries.

| City of Cleveland Department of Community Development | | | |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------|
| Contact name | Arin Miller-Tait | Title | Director of Community Development |
| Phone | +1 (216) 664-4000 | Email address | amiller-tait@clevelandohio.gov |
| Services provided | <p>MGO and its teaming partner, ENJ PLLC, are currently working with the City providing federal compliance and management consulting services related to community development programs. The scope of work includes process improvement, interviewing stakeholders, training, provision of technical assistance, providing grant accounting and reporting assistance, and other services related to management and implementation of federally funded projects. Related to the DBH engagement, MGO’s work with the City has included conducting procedures to assess compliance with the Uniform Guidance, performing procedures developed by management to monitor subrecipients and contractors, examining grant financial and programmatic eligibility records and reports, and reporting on results.</p> <p>We have provided consulting services regarding economic and community development programs funded by the Department using its annual entitlement allocations (including CDBG primarily) from the U.S. Department of Housing & Urban Development, including collaborating with stakeholders to identify opportunities for improvement, identifying funding opportunities and strategies, and addressing compliance and other risk matters to enhance efficiency, resident experience, lead development of reorganization recommendations to help address capacity constraints and employee and program participant satisfaction, and relationships within the community development arena of Cleveland.</p> | | |

| The Water Research Foundation | | | |
|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------------------|
| Contact name | Tania Haskins | Title | Chief Operating Officer |
| Phone | +1 (303) 347-6100 | Email address | thaskins@waterf.org |
| Services provided | <p>As part of this engagement, MGO conducts risk assessments of governments, non-profit organizations, and colleges and universities that apply to receive subawards to conduct research. Risk assessment procedures are agreed-upon between WRF and MGO and include grant compliance, internal control, programmatic experience, indirect cost, and technological matters and criteria. In addition, we provide technical assistance and subrecipient monitoring services for WRF.</p> | | |

| County of Los Angeles | | | |
|-----------------------|-------------|-------|-----------------------|
| Contact name | Lisa Canãda | Title | Administrative Deputy |

SECTION 3 | RELEVANT PROJECT EXPERIENCE

| County of Los Angeles | | | |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------------------------|
| Phone | +1 (818) 898-1200 | Email address | LCanada@auditor.lacounty.gov |
| Services provided | <p>Conducted financial and/or compliance audits with the following deliverables:</p> <ul style="list-style-type: none"> • Annual Comprehensive Financial Report and Single Audit Report • (Over the past 10 years SAMHSA grants were selected and audited as major programs for 7 of those years under the Single Audit, representing \$278M.) • Los Angeles Hospital System • Treasurer’s Investment Pool • Local Transportation Fund • Appropriation Limit Agreed Upon Procedures • Other Deliverables • Agreed Upon Procedures of CARES Act Subrecipients (2021-2022 Project) <p>We conducted agreed-upon procedures on 33 subrecipients to assist the County in evaluating whether the County’s subrecipients complied with the terms and conditions identified in the subrecipient agreements and applicable federal and State requirements related to the Coronavirus Relief Fund Grant for the year ended June 30, 2021. The agreed-upon procedures included interviews and walk-throughs with subrecipient staff; reviews of subrecipients’ policies and procedures, claims submitted to the County, program general ledgers, and program expenditure data; and inspection and reconciliation of documentary evidence on a sampled basis. The project was delivered on budget.</p> | | |

Section 4 | Project Organization

Qualifications of Your Proposed Engagement Team

The proposed MGO engagement team is shown to the right. The team selected to serve CCHD and perform the services described in the request represents a strong, balanced blend of the talent, professional skills, and industry experience that are most critical to working effectively with you. Our engagement team possesses:

- Broad government industry experience
- Deep internal audit and performance audit experience, including standing up government audit functions and leading internal audit activities
- Significant experience interacting with and reporting directly to the Board or governing body
- Specific experience related to program compliance audits; GAGAS financial, operational, performance audits; review of internal controls, gap analyses, process improvement assessments and subsequent on-going monitoring, providing technical guidance, and serving as a liaison between departments, overall entities, and their governing bodies
- Requisite relevant continuing professional education

Team Roles and Responsibilities

For each project we deliver, we assign a project team with subject matter knowledge needed to achieve our clients' engagement objectives. In doing so, we leverage our firm's deep bench of more than 500 accounting and business professionals.

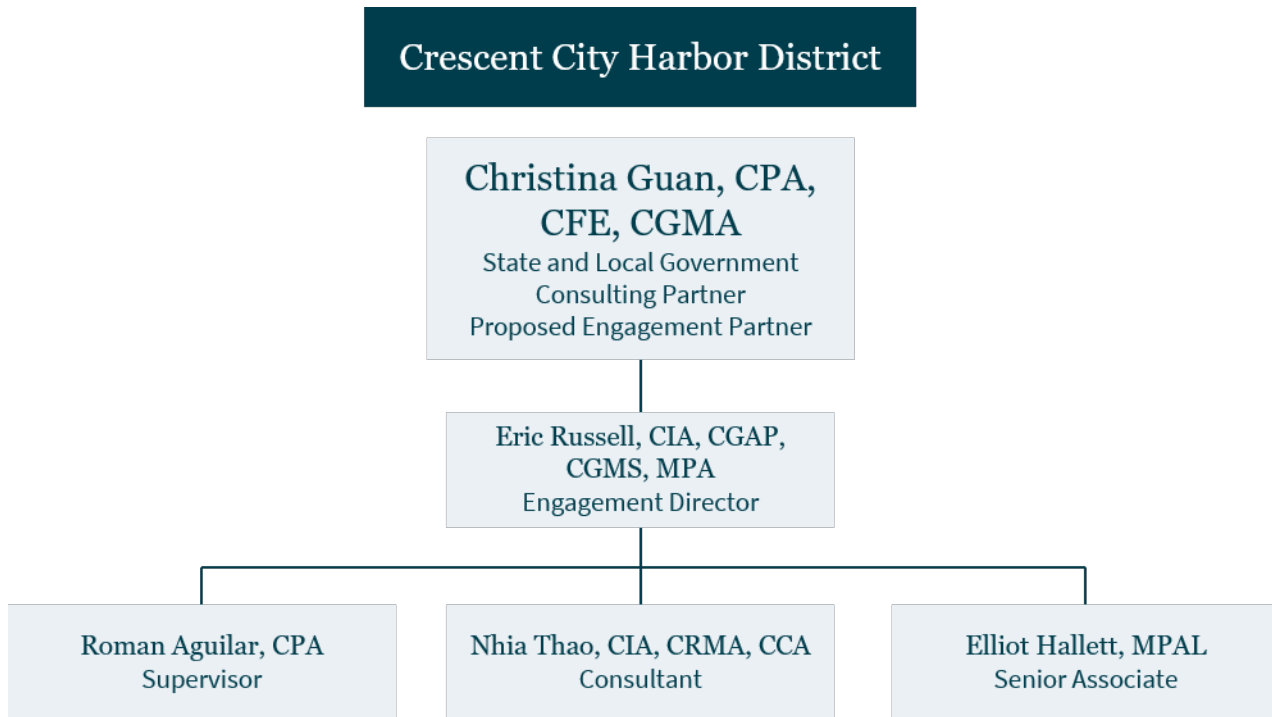
The project team we have assigned to CCHD's engagement will include practitioners with direct experience and in-depth knowledge of the scope requested, backed by the specialized, nationwide resources of our firm. Project team members will have the following roles and responsibilities:

- The engagement partner is responsible for executing the contract and engagement letter, finalizing the scope of work, overseeing the execution of the project, supervising the project manager, and reviewing all project deliverables.
- The project director is responsible for overseeing the day-to-day activities of the project, the team members, and performing supervisory review of all working papers and deliverables.
- Managers, staff, and subject matter advisors are assigned to each engagement depending on the scope and size of each engagement.

Our goal is to assign a team that collectively possesses the knowledge, experience, and subject matter knowledge necessary to achieve the goals and objectives of each engagement.

The following page includes an organizational chart of the team structure, followed by brief biographies of the proposed team members.

Organizational Chart





Christina Guan, CPA, CFE, CGMA

Assurance and Consulting Partner

cguan@mgocpa.com

+1 (858) 792-2210

Education and certifications

- Sacramento State University, B.S., Accounting
- Certified Public Accountant, California
- Certified Fraud Examiner
- Chartered Global Management Accountant

Associations

- American Institute of Certified Public Accountants
- California Society of CPAs
- Association of Certified Fraud Examiners

How I deliver value to you ...

Being an auditor often feels akin to detective work, and there's nothing I relish more than cracking a tough case for you. My "fieldwork" encompasses financial statement audits, evaluating organizational structures, offering recommendations to fortify your internal controls, and assisting in compliance with government contracts and regulations.

My experience

Throughout my career, I have served as the engagement partner for complex grant compliance audits involving major capital infrastructure projects. My experience includes conducting construction expenditure audits for transportation agencies, with a focus on ensuring compliance with federal grant requirements, cost allowability, procurement regulations, and reporting obligations associated with large-scale transportation and airport development programs.

I have also led grant compliance reviews and consulting engagements for major airport construction projects, evaluating expenditures, internal controls, and funding compliance related to significant federally funded capital improvement initiatives. In addition, I have provided subrecipient monitoring consulting services for port authorities, assisting organizations in strengthening oversight frameworks, assessing compliance risks, and enhancing monitoring procedures for grant-funded programs.

As a partner, I am responsible for directing grant compliance audits, advising management on regulatory requirements, and helping public sector entities maintain accountability and stewardship of grant resources. My expertise includes Uniform Guidance compliance, federal grant requirements, subrecipient monitoring, construction cost audits, internal controls, and program risk assessment.



Eric Russell, CIA, CGAP, CGMS, MPA

Director

ERussell@mgocpa.com

+1 (312) 488-8309

Education

- The Ohio State University, John Glenn College Of Public Affairs: Master Of Public Administration (June 2008)
- Stetson University: Bachelor Of Business Administration (May 2006)

Certifications

- Certified Internal Auditor
- Certified Government Auditing Professional
- Certified Grants Management Specialist, National Grants Management Association (NGMA)

How I deliver value to you ...

With a focus on the public sector, I provide audit and consulting services to organizations primarily operating in housing and community development, energy and utilities, and transit and transportation. My work often sits at the intersection of government administration and regulated private or for-profit entities, particularly those subject to federal oversight or receiving federal grants and contracts. I bring a practical understanding of how public institutions function — budgetarily, operationally, and strategically — and how compliance and management requirements translate into real-world outcomes.

My experience

I approach my client engagements with a collaborative, light-hearted style, all while maintaining a strong focus on rigor and results. I take time to understand what distinctly drives my clients professionally and personally, allowing me to assess risks, identify needs, and deliver guidance with their objectives in mind. Whether or not we have an active engagement, I remain invested in my clients' immediate success and long-term outcomes. This investment includes knowledge sharing and keeping lines of communication open.

I have supported clients through governmental audit and management and regulatory compliance consulting engagements. For example, as part of an internal audit for one of the nation's largest public transit systems, I led my team through a detailed analysis of indirect and fringe benefit cost allocations tied to a capital project.

SECTION 4 | PROJECT ORGANIZATION

This work identified system-level business rule issues and gaps in federal cost recovery knowledge, ultimately enabling the client to recover more than \$2 million in allowable, reimbursable costs that would have otherwise gone unclaimed.

Throughout my career, I have helped reorganize and re-engineer organizations to align with legal, regulatory, and management requirements, including identifying noncompliance issues in complex and high-risk environments. I find value in work that strengthens the public benefit while also creating growth opportunities for the professionals I have the privilege to mentor and develop.

I began my career through public-sector internships with Metro Nashville Government’s Office of Management and Budget and the Columbus City Council’s Legislative Research Office, following the path of my career mentor in public finance. I remain active in professional education and service, including volunteering with The Ohio State University’s College of Public Affairs and NGMA chapters.

Select Relevant Clients Served*

| Grants Management Consulting | Assurance Engagements |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> • City of Cleveland (OH) • The Water Research Foundation • Ports America • New York ISO • ISO New England • PJM Interconnection • Indiana Department of Education • South Carolina Department of Public Health • South Carolina Department of Environmental Services • Indiana Housing & Community Development Authority • Ohio Housing Finance Agency • Ohio Capital Corporation for Housing • Franklin County Children Services • Illinois Department of Commerce and Economic Opportunity • California Department of Transportation • National Children’s Alliance • MAGENTA • Pacific Gas & Electric • Minnesota Power • Indianapolis Power & Light • Union Pacific Railroad • City of Fort Lauderdale • City of Dallas • City of Carmel | <ul style="list-style-type: none"> • U.S. Department of the Treasury Office of the Inspector General • Office of the Special Inspector General for Afghanistan Reconstruction • Metropolitan Transportation Commission • New York Metropolitan Transit Agency • Black & Veatch Special Projects Corporation • DynCorp Corporation • University of Texas Southwestern • University of Massachusetts • New York University • Tetra Tech ARD • Tetra Tech DPK • Counterpoint International • Save the Children • DT Global, Inc. • University of Maryland at Baltimore • Janus Global Operations • PRI/DJI, A Construction Joint Venture • Science and Engineering Services, LLC • Mission Essential Personnel • The Asia Foundation • Blumont International • International Relief & Development, inc. • Chemonics International • FHI International • Kentucky Housing Corporation • Rentech Inc. |

* Includes entities served prior to joining MGO.



Roman Aguilar, CPA

Supervisor

RAguilar@mgocpa.com

+1 (858) 345-3024

Education and certifications

- University of Oregon, B.S., Accounting
- Chemeketa Community College, A.S., Accounting
- Licensed in Oregon, with pending licensure in California

Associations

- American Institute of Certified Public Accountants
- Oregon Society of CPAs

Proposed role and responsibilities

- Plan and coordinate logistics of audit work, such as document and interview requests
- Prepare, review, and update audit plans with oversight from the Engagement Partner
- Supervise staff performing audit work, assist with questions that arise during the engagement, and review draft deliverables for completeness and accuracy
- Perform substantive and analytical procedures and document the results in complex areas of financial statements

How I deliver value to you ...

As a public sector audit supervisor, I'm passionate about doing what's best for my clients, keeping audit projects on track and running smoothly, and delivering timely reports and valuable recommendations to support their financial and operational objectives. My focus on collaboration and listening generously supports a shared vision of project objectives and an excellent service experience for the organizations I serve.

My experience

I am an assurance supervisor with more than six years of public sector accounting experience in the education and nonprofit industries, as well as a track record of successful engagements for state, local and tribal government entities and commercial organizations. My work in the public sector includes conducting audits that conformed with the U.S. Generally Accepted Accounting Principles (GAAP).

Representative client experience

Municipal Entities

- City of Eugene*
- City of Gresham*
- City of Northglenn*
- City of Thornton*
- County of Alameda
- California Municipal Finance Authority
- Metropolitan Water District of Southern California

Educational Institutions

- Cheyenne Mountain Schools*
- Genoa-Hugo School District*

Gaming

- For Winds Casino Dowagiac*
- Four Winds Casino Hartford*
- Four Winds Casino New Buffalo*
- Four Winds Casino South Bend*
- Gamin Capital Group*
- Gun Lake Casino*
- Hard Rock Casino Northern Indiana*
- Kewadin Casinos*
- Magic Star Casinos*

Tribal Governments

- Confederated Tribes of Grand Ronde*
- Confederated Tribes of the Warm Springs*
- Jackson Band of Miwuk Indians*
- Saginaw Chippewa Indian Tribe of Michigan*
- Snoqualmie Indian Tribe*
- Soboba Band of Luiseno Indians
- Viejas Band of Kumeyaay Indians

- PointsBet*
- Red Hawk Resort & Casino*Soaring Eagle Casino & Resort*
- Soboba Casino & Resort*
- Spirit Mountain Casino*
- The Mill Casino*
- Thunder Valley Casino Resort*
- Viejas Casino & Resort
- Win-River Resort & Casino*

*Prior to MGO



Nhia Thao, CIA, CRMA, CCA

Supervisor

NThao@mgocpa.com

+1 (916) 290-1813

Education and certifications

- California State University, Sacramento – Business Administration, Accountancy
- Certified Internal Auditor (CIA)
- Certified in Risk Management Assurance (CRMA)
- Certified Construction Auditor (CCA)

How I deliver value to you ...

In my work as a consulting associate, I deliver practical strategies and guidance to support clients’ operational objectives and focus on continuous learning and improvement to drive meaningful change. I am dedicated to bringing a positive experience to those around me and to encouraging innovation, straight talk, and mutually rewarding relationships. My goal is to provide new solutions to ever-changing issues and to provide value that will make a long-lasting difference in the overall environment.

My experience

I have a combination of eight years of auditing and consulting experience in state and local government which includes experience in both the public accounting sector and internal state government department. Of those six years, I have served six years as a lead associate on more than 20 projects, contributing to delivering final audit reports and other specific client requested deliverables. In my prior roles, I have leveraged tools like Tableau, Excel, Visio, and PowerPoint to provide insight on financials, internal control environments, training material, and data collection and analysis. I have also developed policies and procedures to help clients strengthen their overall internal controls over financial operations by interviewing and gaining an understanding of the control environment. I have also conducted performance surveys that included multiple agencies from different states to provide an efficient solution to clients to help them better their processes. My main areas of experience are in compliance, performance, and internal controls.

Representative client experience

City and county governments

- City of Cupertino
- City of Glendale
- City of Modesto
- County of Orange
- City of Sacramento
- City and County of San Francisco
- County of Douglas, Nevada
- County of Sacramento
- City of Dallas

Public education

- University of Redlands
- El Camino Community College

Other governmental agencies

- California Department of Education
- California Department of Healthcare Services
- California Department of Transportation
- Burbank Glendale Pasadena Airport Authoritys San Mateo County Transit District
- Santa Clara Valley Transportation Authority
- Oregon Public Employees’ Retirement System

**prior to joining MGO*



Elliot Hallett, MPAL

Senior Associate

EHallett@mgocpa.com

+1 (312) 488-8302

Education and certifications

- The Ohio State University, Master of Public Administration
- Davenport University, Bachelor of Business Administration

Proposed role and responsibilities

- Support project planning by contributing to timelines, resource coordination, and task organization.
- Develop interview templates and conduct client interviews to gather relevant insights.
- Perform analysis and testing to evaluate processes, controls, and data accuracy.
- Draft clear and concise deliverables that communicate findings and recommendations.

How I bring value to you...

I focus on efficient engagement execution and fostering client satisfaction through careful attention to detail and unwavering dedication to quality. I approach each project with a proactive mindset and the goal of understanding my client's specific needs, priorities, and challenges. By maintaining open communication and building solid relationships, I foster transparency and trust throughout the engagement, and my focus on continuous improvement and adherence to best practices enhances the quality of my work and demonstrates my genuine care for the client's success.

My experience

My work in internal audit has involved cross-functional initiatives to evaluate and optimize organizational performance. By providing client with leading practices and helping them apply Lean principles to the design and implementation of process improvements and cost-saving measures, I support transformative initiatives that enhance controls and drive operational efficiency while aligning stakeholder engagement with strategic priorities.

With a background in community engagement and peripheral experience in fundraising for municipal programs, I leveraged data visualization technologies and advanced quantitative analysis to inform leadership decision-making under tight deadlines. My commitment to client satisfaction is reflected in my focus on thorough analysis, practical recommendations, and the positive impact I have on the client's operations.

Representative client experience

- City of Dallas
- Los Angeles County
- City of Tacoma, WA
- Ohio Public Employees Retirement Systems
- Santa Maria, CA
- Town of Truckee, CA
- Madison Metropolitan Sewerage District, WI
- Illinois State Highway Authority
- Town of Carrboro, NC
- Washington County, MN

**Prior to joining MGO unless otherwise noted*

Section 5 | Project Approach

Approach to Accomplishing the Scope of Work

MGO has the experience and perspective to support CCHD in developing and implementing practical solutions for both immediate and ongoing needs – including having assisted clients to develop an opportunity identification and pursuit process along with provision of grant administration services. To assist CCHD in meeting its immediate needs, we propose to implement the following delivery approach:

Our High Level Approach and Methodology

1

Project initiation and kickoff

The first phase of the engagement is to gather information about the subject matter at CCHD and the specific areas of risk, concern, and engagement objectives. The key tasks for this phase are described below.

Entrance Conference: MGO will hold an entrance conference with CCHD to start the engagement. The primary objectives of this meeting will be to introduce the key members of MGO’s project team and to confirm both parties’ understanding of the engagement’s key tasks and outcomes, such as the scope, deliverables, and timelines; and to discuss the communication protocols that will be used for the engagement. We propose to conduct this meeting in-person.

Preliminary Information Request: The following preliminary information will be requested from CCHD:

- Organizational charts for CCHD.
- Contact information for key staff involved.
- Summary of the types of state and federal awards CCHD seeks to identify and pursue as well as an inventory of current awards.
- Documented policies, procedures, guides, manuals, checklists, templates, etc.

Review Information: MGO will review the information provided by CCHD to gain an understanding of your current grants management infrastructure relative to the requirements of current and prospective funders.

Interviews: MGO will interview key staff from departments that are involved in the process to gather information about the policies, processes, workflows, strengths and weaknesses, risks, etc.

Revised Uniform Guidance Readiness Assessment: On May 29, 2026, the United States Office of Management and Budget (OMB) issued the proposed revisions to the Uniform Guidance, which serves as the baseline regulation governing administration of federal grants, cooperative agreements, and other forms of federal financial assistance. The final version of the revised Uniform Guidance is expected to be published and effective for awards made on or after October 1, 2026. Therefore, we will conduct an initial assessment of the grants management infrastructure you have in place and discuss any recommended revisions or creation of additional written procedures that may be needed. We understand CCHD has written procurement procedures already; therefore, we anticipate written cash management, allowability, and property management procedures being required at a minimum along with documented cybersecurity and key internal controls per 2 CFR Part 200.303. We will work with you to understand the scope and level of effort needed for alignment with the Federal Government’s requirements.

Our High Level Approach and Methodology

Project Protocol Development: The nature of on-call services engagements requires ongoing communication and discussion of each mini-project's budget, schedule, and scope. We will work with CCHD to develop a protocol for on-call services wherein we will provide a budget estimate, scope, and planned schedule for each request made to MGO by CCHD. We will then report on the status of each mini-project through completion to help stay on-budget and on-schedule.

Execution

2

The second phase of the engagement is Execution. During this phase, we will implement the mini-projects assigned to our team. Specific planned tasks follow:

Opportunity Tracking: MGO will establish a standing process to review forecasted and posted notices of funding opportunities and requests for applications at the federal and state levels. In our experience, identifying opportunities early gives our clients the time to strategize regarding potential responses and to assemble competitive applications.

Application Assistance: Based on our past experience, we provide the greatest value to our clients through assisting with budget development, budget narrative, quality assurance reviews of applications, and helping clients to identify methods to mitigate risk through the application process. We will provide this service to CCHD through collaboration with operations and finance units as well as risk assessing each opportunity and incorporating risk management steps into the applications pre-submission.

Grant administration: MGO routinely provides grant administration services to clients on an on-call basis. This work includes conducting risk assessments, indirect cost rate proposal development, internal audits, financial and programmatic reporting, cybersecurity analyses and assessments, assessing applicability of BABA, Davis Bacon, and other statutory and regulatory requirements, subrecipient and contractor monitoring, and providing audit support. Our grant administration services will be coordinated by our project director for efficiency and quality purposes. Depending on the nature of the requested services and requirements contained in grant agreements, the project director will pull additional personnel into the discussion and on the delivery team to align skill sets with the requisite needs. Given MGO's size and the wide-ranging expertise areas our personnel bring, we anticipate providing all required services using in-house personnel.

3

Reporting

After the completion of the Execution phase for each mini-project, MGO will perform the following:

Results Meeting: MGO will meet with CCHD's staff to present project results and gather initial feedback from CCHD.

Preparation of reports: Where appropriate, MGO will draft reports with clear and achievable recommendations for improvements or to address grant administration matters (e.g., results of contractor or subrecipient monitoring, completion of federal financial reports, prevailing wage and BABA considerations, etc).

Section 6 | Fees

Our proposed fee for Grant Manager services is based on a time-and-materials approach, with a not-to-exceed (NTE) amount to be finalized in coordination with the CCHD. The fee structure aligns staffing levels and effort with each element of the scope of work, ensuring transparency, flexibility, and cost control throughout the life of the project.

The table below provides our estimated level of effort and associated costs by major task area:

| Task | Estimated Hours | Avg. Blended Rate | Estimated Cost |
|------------------------------|-----------------|-------------------|------------------|
| Award Management | 300 | \$210 | \$63,000 |
| Compliance | 300 | \$210 | \$63,000 |
| Reporting | 150 | \$210 | \$31,500 |
| Closeout | 150 | \$210 | \$31,500 |
| Total (Not-to-Exceed) | 900 | — | \$189,000 |

We assume that the estimated costs and amounts above per task will be refined and negotiated upon contract award and clarification of scope, level of effort, and expected duration.

Detailed billing rates by labor category are provided separately and will be applied on a time-and-materials basis. This structure allows the CCHD to adjust the scope, refine priorities, or remove elements of work as needed while maintaining clear visibility into costs.

Final Word on Fees

At MGO, we truly care about serving our clients and providing them with an extraordinary experience. If you're currently weighing your options and fees are a major concern, we are happy to discuss the scope of our services with you. Our team goes above and beyond to deliver exceptional results, and we believe that it's about more than just completing the job. Let's talk about how we can work together to achieve your goals.

Section 7 | Timeline

Our Proposed Engagement Timeline

Our timeline reflects a proactive and coordinated approach to meeting CCHD’s project milestones and grant requirements. It is structured to provide consistent support from project initiation through closeout while maintaining compliance and timely deliverables.

MGO practitioners will always prioritize your needs and objectives, responding to questions and concerns promptly—even if only to acknowledge receipt and provide an update—and keeping you continuously informed of the status of outstanding items. We strive to exceed expectations for timely communication and remain fully available to support CCHD at every stage of the project.

| Timeline 2026-2027* | | | | | | | | | | | | | |
|---------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Activity | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul |
| Contract Award and Kick off | █ | | | | | | | | | | | | |
| Grants Management Structure Assessment | █ | █ | | | | | | | | | | | |
| Opportunity Identification and Applications | | █ | █ | | | | | | | | | | |
| Implementation Assistance | | | | █ | █ | █ | █ | █ | █ | █ | █ | █ | |
| Closeout and Audit Support | | | | | | | | | | █ | █ | █ | █ |

*Based on June 30 fiscal year end

** Opportunity identification in applications assume federal announcements are posted and available prior to the end of federal fiscal year 2026 (9/30/26)

MGO & You

We're excited to explore the opportunities.

Christina Guan, CPA, CFE, CGMA
Partner
+1 (858) 792-2210
CGuan@mgocpa.com
mgocpa.com

mGO.