

FEATHER RIVER AIR QUALITY MANAGEMENT DISTRICT  
MEMORANDUM  
06/03/2019

TO: FRAQMD BOARD OF DIRECTORS

FROM: Christopher D. Brown, AICP, APCO

SUBJECT: Authorize the APCO to enter into a two-year agreement to provide bookkeeping, controllership and CFO level support, not to exceed \$35,000 with Creating Answers waive the RFP process and authorize the APCO to execute related documents.

---

RECOMMENDATION:

Approve the APCO to enter into an agreement with Creating Answers and waive the RFP process.

ALTERNATIVE:

Do not approve entering into an agreement with Creating Answers.

BACKGROUND:

The Policy/Finance Committee met on 05/24/19 and recommended approval of the agreement, waiving the RFP process and authorized the APCO to execute an agreement.

The District staff met with Ms. Shawna Fitzgerald on March 15, 2019. After an extensive exchange of accounting information, the District received on May 6, 2019, a detailed scope of work and proposed timelines to ensure a successful transformation of the accounting department.

As stated previously the District did issue an RFP for the same services proposed and did not receive a response. In order to capture FY18/19 accounting information on the new system and become GAAP compliant it is imperative that the District does not delay. Due to the above, staff is requesting to waive the RFP process.

Creating Answers and Shawna Fitzgerald have come highly recommended as she currently works with CAPCOA (California Air Pollution Control Officer's Association).

FISCAL IMPACT:

The District has included the Accounting Consultant (2301) in the proposed budget in the amount of \$35,000.



May 6, 2019

Christopher Brown  
Feather River Air Quality Management District  
541 Washington Ave.  
Yuba City, CA 95991

Dear Christopher:

It was my pleasure to meet with you and LuAnn to discuss FRAQMD's accounting department challenges and needs. I walked away from our meeting certain that we could evaluate and guide FRAQMD through identifying and implementing the changes necessary to ensure the district's reporting is accurate and effective, and the accounting processes and controls are established and tightly adhered to.

Attached please find the detailed scope of work and proposed timelines to ensure a successful transformation of the accounting department. This includes providing bookkeeping, controllership, and CFO level support to FRAQMD. Our hourly rates to perform the tasks listed range from \$65 to \$150 depending upon complexity. We will invoice monthly for the actual time spent in the prior month, however an estimate of total cost per phase/year is included.

I look forward to the opportunity of working with you and your team. Please contact me at 916-930-0777 to discuss further and solidify our working relationship.

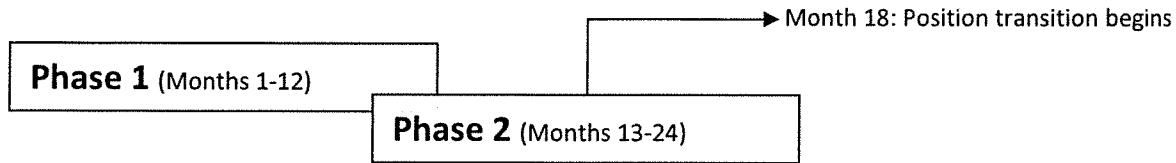
Prosperity,

Shawna Fitzgerald  
CEO and Fearless Leader

cc: LuAnn McKenzie, Administrative Services Officer

**Phone: 916-930-0777 Fax: 916-721-2761**  
**Hours of Operation: Mon – Fri 7:00am to 4:00pm**

## SCOPE OF WORK



### **Phase 1: Design and Implement** **\$24,000**

*The first 12 months will focus on evaluating, developing, and implementing in the areas of accounting and reporting technology, workflow, and policies/procedures.*

Activities will include:

- Create a QuickBooks file for the 2018/2019 year using fund accounting with detailed transactions dating back to the beginning of the fiscal year. (We will utilize importing functions from the already created QuickBooks file to lessen the time and cost.)
  - Structure the chart of accounts for efficient and clean reporting
  - Complete detailed data entry for all accounts
  - Ensure month end financial statements balance to bank and County provided statements.
- Review policies and procedures to attain an understanding of existing accounting processes and the utilization and adherence to developed systems. Other activities to assist in understanding will be:
  - shadowing department staff
- Develop, document, and implement new written policies and procedures for daily accounting department tasks and responsibilities including accounts payable, accounts receivable, capital assets, pension liability balance recording, etc.
- Oversee all organizational required reporting.
- Gain understanding and assess department workflow. This will focus on major accounting functions, reporting (automated vs. manual), and the daily to monthly workflow/reporting cycle.
- Examine and analyze accounting records and reports to assess accuracy, completeness, and conformance to reporting and procedural standards.
- Prepare monthly financial statements and provide to appropriate officers. Meet and discuss monthly or as needed.
- Provide training and support to accounting staff around QuickBooks utilization and following newly established procedures.

*It's estimated that 4 hours monthly will be spent on site at FRAQMD during Phase 1, and all other work will be performed remotely.*



**Phase 2: Testing and Staff Transition**

**\$14,400**

*The second 12 months (months 13-24) will shift to testing and refining those newly established procedures as well as preparing for the Administrative Services Officer position transition.*

Activities will include:

- Test and refine all accounting procedures established in Phase 1. Ensure a working department manual is created and mostly complete prior to the staffing transition.
- Work hand in hand with staff to develop a clear transition and training plan for newly hired staff.
- Review and assess job description, required experience needed, and pertinent evaluation information.
- Provide support as needed to newly hired staff.
- Oversee all organizational required reporting.
- Examine and analyze accounting records and reports to assess accuracy, completeness, and conformance to reporting and procedural standards.  
Prepare monthly financial statements and provide to appropriate officers. Meet and discuss monthly or as needed.

*It's estimated that all work will be performed remotely during Phase 2.*

**Timelines**

*We recommend beginning this engagement immediately and are available to begin as early as the week of May 13, 2019. Shawna Fitzgerald will lead this project.*