

STATE OF NORTH CAROLINA
Division of Community Revitalization (DCR)
Best and Final Offer (BAFO)

Refer **ALL** Inquiries regarding this to:
angela.dunaway@commerce.nc.gov
 (919) 526-8340

Best and Final Offer (BAFO)

Scope Statement #DCR-2025-01

BAFO Issue Date: September 19, 2025

BAFO response will be received until: September 29, 2025, at
 10:00 am EST

Using Agency: North Carolina Department of Commerce, Division of Community Revitalization

NOTICE TO VENDOR

Best and Final Offer (BAFO), subject to the conditions made a part hereof, will be received at the email address indicated below, until the date and time specified above.

Submit the executed BAFO to angela.dunaway@commerce.nc.gov. Offers are subject to rejection unless submitted as described herein.

EXECUTION

In compliance with this Request for Best and Final Offer, along with the terms and conditions in the original Request for Proposal DPC-646236801-MT awarded November 1, 2023 by the Department of Administration, Division of Purchase and Contract (unless superseded herein), the undersigned offers and agrees to furnish any or all goods/services which are offered, at the prices agreed upon and within the time specified. Pursuant to GS §143-54 and §143-59.2 and under penalty of perjury, the undersigned Vendor certifies that this offer has not been arrived at collusively or otherwise in violation of Federal or North Carolina law and this offer is made without prior understanding, agreement, or connection with any firm, corporation, or person submitting an offer for the same services, and is in all respects fair and without collusion or fraud. This procurement complies with the State's own procurement laws, rules and procedures per 2 CFR § 200.317.

Failure to sign prior to submittal may render invalid and it MAY BE REJECTED. Late offers shall not be accepted.



COMPLETE/FORMAL NAME OF VENDOR: EAG Gulf Coast, LLC		
STREET ADDRESS: 2115 Rexford Road, Suite 450	P.O. BOX:	ZIP: 28211
CITY & STATE & ZIP: Charlotte, NC 28211	TELEPHONE NUMBER: [REDACTED]	TOLL FREE TEL. NO: N/A
PRINCIPAL PLACE OF BUSINESS ADDRESS IF DIFFERENT FROM ABOVE : 8550 United Plaza, Blvd., Suite 1001, Baton Rouge, LA 70809		
PRINT NAME & TITLE OF PERSON SIGNING ON BEHALF OF VENDOR: Laura Soileau, Partner	FAX NUMBER: N/A	
VENDOR'S AUTHORIZED SIGNATURE: [REDACTED]	DATE: 9/25/25	EMAIL: [REDACTED]

Offer valid for ninety (90) calendar days from date of opening unless otherwise stated here: _____ days.

ACCEPTANCE OF OFFER

If the State accepts any or all parts of this offer, an authorized representative of the Department of Commerce shall affix his/her signature to the Vendor’s response to this BAFO. The acceptance shall include the response to this BAFO, any provisions and requirements of the Scope Statement, and original RFP which have not been superseded by this BAFO and all Terms and Conditions. These documents shall then constitute the written agreement between the parties. A copy of this acceptance will be forwarded to the successful vendor(s).

FOR STATE USE ONLY

Offer accepted and contract awarded this ¹⁵_____ day of October 2025, as indicated on attached certification,
by  (Authorized representative of the Department of Commerce).
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REQUEST FOR BEST AND FINAL OFFER (BAFO):

This request is to solicit a best and final offer from Vendor regarding pricing. Any individual Vendor may receive a different number of BAFO requests than other Vendors.

SUBMISSION INSTRUCTIONS:

Submit your signed and completed Best and Final Offer (BAFO) to the email address angela.dunaway@commerce.nc.gov by **10:00 AM EST on September 29, 2025**.

NOTE: Vendor shall bear the risk of late submission due to unintended or unanticipated delay. It is the Vendor's sole responsibility to ensure its BAFO response has been received at angela.dunaway@commerce.nc.gov by the specified time and date above. Upon receipt of the BAFO, a confirmation email will be sent. If the Vendor does not receive a confirmation email within a reasonable time after BAFO submission, within normal business hours, it is the sole responsibility of the Vendor to send a follow up email to confirm BAFO receipt PRIOR to the due time and date. Vendors are cautioned not to wait until the time immediately preceding the due time and date to submit the BAFO.

CONFIDENTIALITY AND PROHIBITED COMMUNICATIONS DURING EVALUATION:

The Scope Statement is still in the evaluation period. During this period and prior to award, possession of the Best and Final Offer (BAFO), original Scope Statement response and accompanying information is limited to personnel of the Division of Community Revitalization responsible for participating in the evaluation. Responding Vendor, including any subcontractors and suppliers, is prohibited from engaging in conversations intended to influence the outcome of the evaluation. Any Vendor not in compliance with this provision shall be disqualified from evaluation and award.

Cost and Project Hours

Initial Offer:

Position	Hourly Rate	Number of Hours	Total (\$) Amount (Rate x Staff x Hours)
Staff Base Rate	\$80	17,100	\$1,368,000
Staff Upper Rate	\$140	8,000	\$1,120,000
Supervisor	\$156	7,000	\$1,092,000
Manager	\$180	6,750	\$1,215,000
Executive	\$280	700	\$196,000
TOTAL Estimated Not-to-Exceed			\$4,991,000

Best and Final Offer:

Position	Hourly Rate	Number of Hours	Total (\$) Amount (Rate x Staff x Hours)
Staff Base Rate	\$80	14,500	\$1,160,000
Staff Upper Rate	\$128	8,000	\$1,024,000
Supervisor	\$156	7,000	\$1,092,000
Manager	\$180	6,000	\$1,080,000
Executive	\$280	500	\$140,000
TOTAL Estimated Not-to-Exceed			\$4,496,000



**NC DEPARTMENT
of COMMERCE**
COMMUNITY REVITALIZATION

Response To:

State of North Carolina

*Dept. of Commerce Division
of Community Revitalization*

Request for Quotes #DCR-2025-01

July 29, 2025



July 28, 2025

Ms. Angie Dunaway
State of North Carolina
Department of Commerce
Division of Community Revitalization
Angela.Dunaway@commerce.nc.gov

Ms. Dunaway,

EisnerAmper, along with our partner CohnReznick, is pleased to submit our response to Scope Statement DCR-2025-01. Our firms are aligned in our commitment to helping the North Carolina Department of Commerce ensure compliance, accountability, and program performance across its Community Development Block Grant – Disaster Recovery (CDBG-DR) portfolio.

The EisnerAmper team brings decades of hands-on experience supporting HUD-funded disaster recovery programs. We have provided CDBG-DR and FEMA oversight services to state and local governments in North Carolina, Texas, Louisiana, Florida, and New York, managing over \$3 billion in disaster recovery funding. Our experience is bolstered with specialized capabilities in grants management, risk assessment, and subrecipient compliance monitoring. Together, the EisnerAmper team has supported complex housing, infrastructure, and economic revitalization programs for jurisdictions nationwide.

Our team is prepared to assist the Division of Community Revitalization with:

- Monitoring implementation vendors and subrecipients under 2 CFR 200, HUD guidance, and state rules
- Reviewing program policies and financial controls
- Developing monitoring tools and documentation protocols
- Providing technical assistance and training to new subrecipients

We understand the urgency and complexity of this engagement, particularly considering the scale of recovery required following Hurricane Helene. We are ready to deploy qualified staff with experience in compliance, audit, internal controls, and disaster recovery monitoring.

We appreciate the opportunity to be considered for this work and look forward to the potential to support the State's efforts to deliver a resilient and compliant recovery effort.

Sincerely,


Laura Soileau, CPA, CIA, CFE, CISA
Partner, Risk & Compliance Services
EAG Gulf Coast
An Eisner Advisory Group Company


Jennifer Butler
Partner, Government Services
EAG Gulf Coast
An Eisner Advisory Group Company



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Executive Summary



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Independent Oversight from Day One

The EisnerAmper team offers experience in disaster recovery program oversight, financial management, and regulatory compliance, with a strong record of supporting CDBG-DR programs nationwide.

We are the only team ready to begin immediately as the Division of Community Revitalization (DCR) independent oversight monitor, providing non-political, third-party accountability to monitor Horne LLP’s performance on the Single-Family Housing Program. Our role is not to implement the program, but to help DCR protect it, through real-time QA/QC, risk-based monitoring, and fraud prevention aligned with HUD and State requirements. Our availability under State Term Contract 8411A means we can begin work without delay, helping DCR reinforce public trust and safeguard federal funds from day one.

Direct Insight into Horne’s Delivery Model
Our team has independently monitored Horne’s CDBG-DR programs in Florida and Louisiana, giving us firsthand knowledge of their systems, documentation practices, and field operations—insight we bring directly to our oversight work in North Carolina.

EisnerAmper

EisnerAmper brings more than 20 years of experience managing and monitoring federally funded recovery programs, with specialized capabilities in CDBG-DR grant compliance, subrecipient oversight, internal audit, anti-fraud waste and abuse, and funds disbursement. Our professionals have served in key advisory and technical roles for some of the country’s largest post-disaster recovery efforts, including projects for the State of North Carolina, City of Houston, State of Louisiana, State of New York, and State of Florida. We have helped distribute billions in HUD and Treasury funding and have advised on programs tied to a host of hurricanes, including Delta, Florence, Harvey, Ian, Ida, Irma, Katrina, Laura, Matthew, and Sandy.

CohnReznick

CohnReznick complements this expertise with deep proficiency in federal grant accounting, policy evaluation, and public sector risk advisory. The firm has provided program monitoring and compliance services for complex housing and infrastructure portfolios involving CDBG-DR, HOME, ESG, and related HUD programs. CohnReznick’s work with state and local agencies reinforces the EisnerAmper team’s ability to assess risk, review internal controls, and support regulatory adherence across diverse program areas.

The Support You Need

Together, EisnerAmper and CohnReznick will support DCR with a full suite of services outlined in the Scope Statement, including:

- Continuous monitoring of implementation vendor activities (e.g., contract performance, financial oversight, policy compliance)
- Subrecipient and contractor monitoring, including risk assessment, site visits, invoice reviews, and compliance evaluations under 2 CFR 200 and HUD guidance
- Technical assistance and training for subrecipients with limited prior CDBG-DR experience
- Development of monitoring tools, documentation controls, and reporting frameworks

A Proven Approach

Our team prioritizes early risk identification, consistent use of HUD and state monitoring protocols, and clear, compliant reporting. With experience in both rural and urban recovery environments, we understand the operational realities of implementation and the accountability standards required by HUD and the State of North Carolina.

We align our approach with HUD's Subrecipient Oversight Guidebook and 2 CFR 200, using a four-pillar risk model tailored to North Carolina's program landscape. This includes risk factors tied to underserved communities, small subrecipients, and regional disparities.

We build internal control review, fraud risk screening, and audit-ready documentation into every invoice review and site visit. These methods help DCR surface issues early and respond confidently to oversight from HUD CPD, OIG, and Treasury. Our QA/QC tools are designed to catch duplication of benefits, flag contractor risks, and support timely corrective action, without slowing down program delivery. Drawing from experience in hard-to-reach areas, our approach is well-suited to western North Carolina and supports DCR's geographic equity goals.

We treat QA as an ongoing support function. Our model surfaces risk patterns early, drives targeted technical assistance, and helps subrecipients improve documentation and internal control, building capacity while reducing audit risk and easing the burden on DCR.

A North Carolina Focus

Our team has deep experience supporting North Carolina state agencies and local governments, including direct work with [REDACTED]

[REDACTED]. We have helped these entities navigate HUD and Treasury compliance requirements, build audit-ready documentation systems, and disburse recovery funds quickly and accurately.

We operate out of physical offices in Raleigh and Charlotte, with personnel embedded in North Carolina-based recovery efforts. With staff already in place, we are positioned to begin immediately without ramp-up, reducing DCR's oversight risk from day one and accelerating the delivery of practical, field-tested technical assistance to local partners.

Experienced Team & North Carolina Experience

With more than 100 professionals supporting North Carolina-based programs, we bring the scale and proximity to deliver relevant, real-time technical assistance that reflects the operational realities faced by DCR and its subrecipients.

A Powerful, Proven Team

Unmatched Depth, Delivery Experience, and Oversight Capability

Our team is uniquely positioned to deliver these services because of our direct experience with CDBG-DR and related HUD-funded programs in North Carolina, Louisiana, New York, and Florida. We've supported integrity monitoring, subrecipient compliance, and technical assistance engagements for [REDACTED] among others. Across **three decades of disaster recovery work**, our teams have supported program delivery and oversight across housing, infrastructure, and public service programs, routinely reviewing thousands of applicant files, coordinating compliance support for hundreds of subrecipients, and **supporting the disbursement or management of tens of billions of dollars in federally funded recovery programs**. This includes our role in administering claims and disbursing payments under the [REDACTED] one of the largest class action settlements in U.S. history, with many applicants located in Louisiana and across the Gulf Coast.

These experiences have given us not only a command of HUD regulations but first-hand insight into where subrecipients struggle most, and what support makes the difference. Our team includes professionals who have led post-disaster recovery programs, advised on HUD monitoring protocols, and managed field deployments for on-site reviews of housing and infrastructure programs. That practical, hands-on experience directly informs us as to how we will staff, scope, and deliver monitoring engagements for DCR.

To expand our in-state reach and bring additional federal grants management depth to this engagement, we've partnered with CohnReznick, one of the most experienced HUD compliance firms in the country. Their team brings national scale and local insight that directly strengthens our delivery model:

Accountability isn't Just a Requirement

Accountability isn't just a requirement—it's the reason we're here. Our partnership equips DCR with clarity, compliance, and credibility to lead one of the most visible recoveries in state history.

- **\$67 billion in federal funding oversight**, including \$20 billion in CDBG-DR programs across 11,000+ projects and more than 3,000 subrecipients.
- Ongoing presence in North Carolina, supporting 13 federally declared disasters for NC Emergency Management and providing CDBG compliance technical assistance to the City of Asheville.
- **Direct field deployment to western North Carolina** following Hurricane Helene, with a surge team mobilized within 14 days to assist 130+ applicants, including local governments, school systems, and nonprofits.
- **Robust QA/QC systems** for eligibility file reviews, construction inspections, performance dashboarding, and fraud prevention, designed to align with 2 CFR 200, 24 CFR 570, and HUD's Universal Notice.
- **Nationally recognized expertise**, including former HUD senior staff, available to support policy interpretation, workflow optimization, and subrecipient TA delivery.
- **Serves as the independent monitor** overseeing Horne's CDBG-DR implementation in Florida and Louisiana.

Together, our combined team brings the scale, responsiveness, and field-tested experience needed to help DCR deliver accountable, audit-ready recovery programs across North Carolina.

What Sets Our Team Apart

What sets this team apart is not just what we've overseen, but what we've executed and delivered. This dual perspective, as both implementers and monitors, uniquely positions our team to deliver oversight that is realistic, effective, and aligned with how these programs actually run. Our combined experience spans the full lifecycle of CDBG-DR and related HUD programs. We've led public agencies, disbursed funds, written policy, led public-facing operations during surge conditions, managed escalated cases, built dashboards, and trained field teams at scale.

The EisnerAmper team members featured below reflect the depth and diversity of experience we bring to DCR. Each has played a direct role in implementing, managing, or overseeing federally funded recovery programs, often in the wake of the nation's most significant disasters such as Hurricane Harvey, Superstorm Sandy, and Hurricane Florence. From policy creation and fund disbursement to frontline case management and system design, these professionals represent the full range of skills needed to deliver accountable, effective oversight, and align with DCR's needs.

Proven Experience
Our work and deep experience give us more than technical credibility; they give us operational judgment grounded in how programs function on the ground.

				
Laura Soileau	Jennifer Butler	Laura Katz	Jane Brogan	Jessie Handforth Kome
Qualifications: 20+ years in internal audit, compliance fraud prevention and risk advisory Former Chair, North American Board, Institute of Internal Auditors	Qualifications: 20+ years in federal grant administration, disaster recovery, and subrecipient monitoring; led programs under FEMA, HUD, ARPA, CARES, and IJIA	Qualifications: 8 years of CDBG-DR compliance experience, including program design, eligibility, policy, monitoring, and audits	Qualifications: 20 years of CDBG-DR compliance experience, including program design and implementation	Qualifications: 25+ years in federal disaster recovery and grant compliance Former HUD senior official and Federal Register author

Disasters: <ul style="list-style-type: none"> • Restore Louisiana • Hurricanes Katrina, Isaac • Deepwater Horizon 	Disasters: <ul style="list-style-type: none"> • Hurricanes Katrina, Ida • COVID-19 • Deepwater Horizon 	Disasters: <ul style="list-style-type: none"> • Superstorm Sandy • Hurricane Ida • Tropical Storm Lee/ Hurricane Irene • COVID-19 	Disasters: <ul style="list-style-type: none"> • 9/11 • Superstorm Sandy • Tropical Storm Lee/Hurricane Irene 	Disasters: <ul style="list-style-type: none"> • Hurricanes Katrina, Harvey, Maria, Ida • Superstorm Sandy • COVID-19
Key Projects: <ul style="list-style-type: none"> • Restore Louisiana • Homeowner Assistance Program, • Louisiana Main Street Recovery Program, FEMA 	Key Projects: <ul style="list-style-type: none"> • Gulf Coast Ecosystem Restoration Council (GCERC) programs • Louisiana Main Street Recovery Program 	Key Projects: <ul style="list-style-type: none"> • New York State Office of Resilient Homes and Communities, • Wilson County, NC 	Key Projects: <ul style="list-style-type: none"> • New York State Office of Resilient Homes and Communities 	Key Projects: <ul style="list-style-type: none"> • Designed national CDBG-DR policy and oversight frameworks • Designed HUD's \$7B National Stabilization Program • Directed HUD's nationwide monitoring and audit resolution strategy

Response to Section 7



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The Vendor should describe the approach and how the Vendor will accomplish the scope of work detailed above in Section 7.d. The vendor can use graphs or narratives to describe their approach and should include proposed timeline, milestones, or delivery dates for completion of services.

Technical Approach Overview

Our Approach

Our approach reflects an understanding of the geographic, institutional, and operational realities shaping recovery in western North Carolina. Many subrecipients and municipal partners in this region are navigating CDBG-DR for the first time, often with limited internal capacity, informal financial controls, and sparse documentation practices. Our methods are adapted to those conditions, designed not only for audit readiness, but for usability and support in resource-constrained environments.

We combine proven compliance tools with a field-informed perspective, developed over two decades supporting federally funded, and other HUD-funded programs. Our work is not just about documentation; it is about performance accountability and building local capacity in communities that need it most.

Our Role

Our role is structured to complement, not duplicate, the responsibilities of Horne LLP, the Single-Family Housing Program implementation vendor. While Horne focuses on eligibility, construction coordination, and applicant-facing operations, we serve as a layer of independent accountability. Our oversight provides DCR with early insight into program delivery risks, contract performance issues, and documentation gaps that may not be visible from within the implementation stream. This separation of roles strengthens DCR's internal controls and helps fulfill its monitoring obligations under 2 CFR 200, 24 CFR 570, and HUD's Universal Notice.

Task 1: Monitoring Single-Family Housing Program Implementation Vendor

We've monitored Horne's CDBG-DR program delivery in two states—Florida and Louisiana—giving us direct, independent insight into their systems, processes, and performance. With nearly three decades of experience supporting large-scale disaster recovery programs, our team continues to serve as the monitoring partner for Horne LLP's CDBG-DR implementation and construction management work in both Hurricane Michael recovery in Florida and COVID-19 recovery in Louisiana. This ongoing oversight has deepened our understanding of Horne's systems, workflows, and operational approach. We understand how Horne operates, where to focus oversight, and how to step in quickly to support DCR from day one.

Compliance with Contract Terms

We regularly monitor contractor compliance with contract requirements and deliverables by reviewing invoices, reporting, and performance documentation. Our process begins with a compliance matrix that outlines all key terms and conditions. We then conduct periodic reviews throughout the contract lifecycle.

These reviews include assessing alignment with insurance coverage requirements, reporting obligations, budget expectations, defined deliverables, and timeline milestones. When a contractor submits a change order request or contract amendment, we evaluate the proposed changes for cost reasonableness and consistency with the original procurement terms and applicable funding criteria. We also update the compliance matrix to reflect any approved changes.

From program startup through ongoing operations, we track all phases of deliverable execution—startup, service-level, and long-term commitments. Our team reviews documentation and performance updates to determine whether Horne’s activities align with the contract’s defined deliverables and timeline.

The scope of deliverables reporting includes:

- Analyzing each contract deliverable for compliance requirements
- Measuring performance to contract deliverables for a given reporting period
- Verifying required approvals were obtained, if necessary
- Sampling and review of support documentation
- Calculating potential penalty payments, where applicable
- Reporting monitoring results
- Drafting penalty letters, where applicable

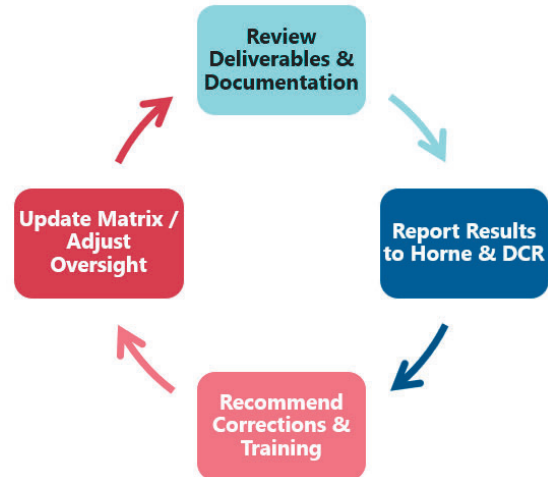
We will share our findings with both Horne and DCR and outline recommended next steps to address any areas of non-compliance. In addition, we will offer suggestions to strengthen contract oversight, improve delivery effectiveness, and identify opportunities for targeted training.

Oversight of Financial Management and Controls

We will conduct an initial review of Horne’s documented financial policies and procedures and offer recommendations to help strengthen internal financial controls. Throughout the program, we will monitor key fiscal processes, including procurement and contractor selection, invoicing and payment workflows, cost tracking and allocation, and financial reporting.

Invoice Review

We will review invoices submitted by Horne and its contractors to verify that costs align with the contract terms and are supported by appropriate documentation, such as time records and receipts.



Oversight of General Contractors

We will review Horne's oversight procedures for its general contractors to assess whether mechanisms are in place to identify and respond to potential risks related to program execution and compliance. This review will include evaluating whether Horne has documented processes for communication, deliverable and schedule monitoring, reporting, and issue resolution.

We will also assess whether Horne's staffing levels and available tools are appropriate for the number of general contractors involved and the geographic scope of the program.

Where appropriate, we can provide additional support by monitoring general contractors directly, such as conducting independent documentation reviews, analyzing data to identify delay patterns, and offering recommendations to support contractor performance improvements.

Policies and Procedures Compliance

Quality Assurance/Quality Control Procedures

We will integrate Quality Assurance/Quality Control (QA/QC) testing into the overall quality management approach and conduct it on an ongoing basis across applicable process areas. Our team will apply both sample-based and full-population testing where feasible, leveraging data analytics where possible to take a risk-based approach. QA/QC reviews will occur at strategic points throughout the application lifecycle and during program execution, with a focus on identifying potential deficiencies early and supporting timely corrective actions.

Proven Experience
<ul style="list-style-type: none"> • Embedded QA/QC • Testing • Lifecycle-Based Reviews • Actionable Reporting

The QA/QC team will perform checks related to applicant eligibility, benefit calculations, duplication of benefits, and other program-specific criteria. Testing will draw from applicant populations based on batch processing or other relevant sampling methods aligned with the application review process.

Each QA/QC review will assess accuracy, timeliness, completeness, and alignment with program requirements. Our team will use structured QC checklists to guide these assessments and flag any potential compliance concerns or notable performance issues that may require immediate attention. We will share QA/QC results with both DCR and Horne to support timely resolution of any findings. In addition to surfacing discrete errors or omissions, we analyze results across review cycles to identify systemic issues, recurring gaps, or unclear guidance that may be driving compliance challenges. Our team provides root cause analysis and recommends targeted corrective actions, whether procedural, training-related, or systems-based, to reduce repeat findings and improve overall program integrity.

Focus areas for QA/QC reviews related to Applicant Eligibility include:

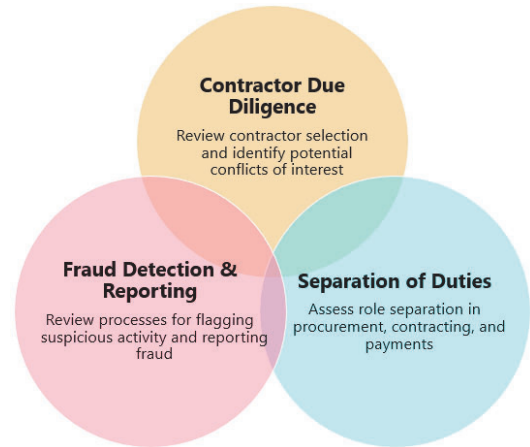
- Ownership
- Primary Residence
- Hurricane Damage
- Eligible Structure
- Duplication of Benefit Calculations
- Income Eligible

Fraud Detection Policies and Practices Oversight

We will review Horne's policies and procedures related to fraud, waste, and abuse to assess alignment with federal, state, and contract requirements, as well as commonly accepted best practices.

Our team will conduct ongoing assessments of contractor due diligence, separation of duties, and fraud detection protocols. For contractor due diligence, we will evaluate how Horne vets contractors and identifies potential conflicts of interest. To support proper separation of duties, we will assess internal controls related to procurement, contracting, and payment activities, with a focus on whether responsibilities are appropriately divided.

We will also review Horne's fraud detection processes to determine whether systems are in place to flag suspicious activity and whether clear procedures exist for reporting potential fraud. If we identify any potential fraud concerns, we will promptly notify DCR. Our reporting will also include recommendations and identify opportunities for targeted staff training.



Subcontractor Oversight

We will apply a similar approach to monitoring Horne's oversight of subcontractors as we do with general contractors.

Our team will conduct periodic reviews of subcontractor performance by comparing submitted invoices against approved scopes of work, deliverables, and progress reports. We use a risk-based methodology to select transactions for detailed review, which may include sampling pay applications, verifying supporting documentation, and conducting field validations when appropriate.

Our QA/QC specialists use dashboards and reporting tools to flag anomalies and track issue resolution in real time. As part of our monitoring, we will assess subcontractor alignment with Section 3 hiring goals and protocols related to fraud, waste, and abuse. This includes reviewing hiring plans, payroll records, and subcontractor certifications to evaluate compliance with federal and state requirements.

We escalate any discrepancies through a documented corrective action process and provide DCR with regular performance summaries that highlight subcontractor payment trends, compliance findings, and actions taken.

These reports help inform oversight decisions, such as reallocating work to higher-performing vendors or adjusting the level of monitoring. Where appropriate, we also offer targeted technical support to help subcontractors improve compliance and strengthen documentation practices.



HUD Monitoring Oversight

We will use HUD’s monitoring handbook as a foundational tool to support reviews of program and cross-cutting compliance requirements. These checklists provide a structured framework that helps guide consistent and transparent monitoring across stakeholders.

Our team will incorporate the HUD checklist into our QA/QC and monitoring activities, particularly when reviewing eligibility, cross-cutting compliance, and contract oversight. We will also review how Horne applies the checklists and whether staff have received appropriate training on their use.

By using standardized monitoring tools, we aim to promote consistency, clarity, and confidence in the review process.

Oversight of Other Activities

As the QA/QC contractor for the [REDACTED] we conducted hundreds of performance reviews that helped identify underperformance, document deficiencies, and recommend targeted improvements. These efforts contributed to measurable cost efficiencies for the client.

We modeled this approach on this long-standing engagement with the State of Louisiana, where we implemented a rigorous, data-driven strategy for performance oversight across staff, contractors, and subcontractors. Our framework centers on proactive monitoring, transparent reporting, and structured corrective action processes designed to support accountability and continuous improvement.

When we identified performance concerns, our team applied formal resolution protocols—including issuing notices related to applicant file errors and reviewing contract deliverables for alignment with program requirements. We maintained a robust documentation trail to support transparency and traceability throughout.

In addition to monitoring, we offered strategic recommendations to enhance contractor and subcontractor performance. These included performance reports that helped the [REDACTED] reassign applicant files based on efficiency; strengthen subcontractor oversight plans; and refine anti-fraud controls.

Our embedded QA/QC teams partnered closely with program leadership to address issues in real time. We provided technical assistance to state staff and vendors, facilitated feedback loops, and supported the development of automated dashboards and compliance tracking tools.

This adaptable approach, combining monitoring, issue resolution, and capacity-building, helped align all stakeholders with program goals and federal requirements. It also reflects our commitment to safeguarding public funds and supporting strong outcomes in disaster recovery programs.

Proven Performance Monitoring
<ul style="list-style-type: none">• Hundreds of performance reviews• Tracked underperformance and gaps• Achieved measurable cost efficiencies
Structured Accountability Framework
<ul style="list-style-type: none">• Modeled after the State of Louisiana engagement• Proactive monitoring & formal corrective actions• Transparent documentation trail
Strategic Impact & Support
<ul style="list-style-type: none">• Reassigned files based on contractor efficiency• Strengthened anti-fraud protocols• Built dashboards & feedback loops

Task 2: Continuous Monitoring of Subrecipients and Other Contractors

Development of Monitoring Plan and Grants Management Standard Operating Procedures

An effective monitoring system starts with a clear, standardized framework that reflects both federal compliance obligations and practical realities in the field. Our team will lead the development of DCR’s Monitoring Plan and Grants Management standard operating procedures (SOPs), creating a unified foundation for oversight across subrecipients and contractors.

We will build this framework from the ground up, using federal requirements, state policy, and best practices from prior engagements in Louisiana, Florida, New York, and North Carolina. Our process includes:

- Designing a comprehensive monitoring plan that integrates HUD monitoring checklists, 2 CFR § 200.332(d), 24 CFR Part 570, and North Carolina–specific requirements
- Defining a complete oversight model that includes risk-based scheduling logic, review checklists, escalation procedures, standardized findings language, and documentation thresholds
- Drafting a master SOP Manual with embedded citations and tracked edits to support future updates and audit defensibility
- Creating onboarding and orientation materials that help both internal teams and subrecipients understand their compliance roles and responsibilities
- Leading rollout sessions to walk stakeholders through the new structure and clarify expectations from day one

Every tool and policy we develop will be tailored to DCR’s program portfolio and grounded in a monitoring model that is practical, scalable, and aligned with federal and state requirements. The result is a durable, DCR-owned oversight framework that can evolve with the program and stand up to external scrutiny.

Tools

We apply tools that reflect our standard approach to policy development and documentation. These may include SOP Redline Trackers, which help manage version control and categorize revisions by policy area or regulatory source; Compliance Framework Crosswalks, which map SOP content to HUD requirements such as 2 CFR 200, 24 CFR 570, and the Universal Notice; and Review Timeline Planners, which outline key milestones, internal approval checkpoints, and rollout timelines for revised procedures. These tools illustrate how we typically manage policy evaluation and compliance documentation. Each can be tailored to DCR’s program structure, staffing model, and risk profile, drawing on our experience in similar state-led recovery programs.

Tools We Deploy

- SOP Redline Tracker: Manage version control
- Compliance Crosswalk: Map to HUD/state guidance
- Timeline Planner: Establish key review milestones

Roles We Play

- Compliance Strategists: Lead framework review
- SOP Managers: Organize content and revisions
- Third-Party Reviewers: Validate consistency and alignment

Roles

Members of our compliance team support the overall strategy, organize SOP revisions, and provide third-party reviews to verify consistency and alignment with federal guidance.

The diagram below illustrates the typical workflow we would apply when reviewing and updating a monitoring SOP, showing the key checkpoints from policy analysis through staff onboarding.

In Practice: Implementation Experience Shapes Our Monitoring Approach

[REDACTED] we evaluated and helped revise monitoring SOPs and field guidance to align with HUD’s Community Planning and Development (CPD) Monitoring Handbook and federal cost principles. We developed standardized tools and templates, trained field teams on documentation protocols, and maintained a deliverable database to support statewide consistency across intake, eligibility, and compliance functions. That experience directly informs how we approach monitoring today. We know how to assess whether procedures are being followed, where documentation breakdowns typically occur, and how to spot the difference between policy on paper and what’s happening in the field.

What We Do
We can provide redlined SOPs along with supporting materials such as staff orientation guides and workflow diagrams, which help promote clarity and procedural consistency across the monitoring team.

Our monitoring model is designed to scale across all DCR-administered CDBG-DR programs, not just single-family housing. From infrastructure cost reviews to commercial revitalization compliance, and workforce housing oversight, our team brings experience across diverse recovery programs. We adapt tools and staffing to match the program type, allowing DCR to activate cross-cutting oversight without delay.

Development of Monitoring Tools and Templates

Consistency is the difference between effective monitoring and administrative burden. DCR staff need tools that are accessible, relevant, and defensible, and designed for actual field and desk review conditions, not just policy alignment. We will develop a library of templates tailored to the structure and compliance profile of each CDBG-DR program under DCR. These include:

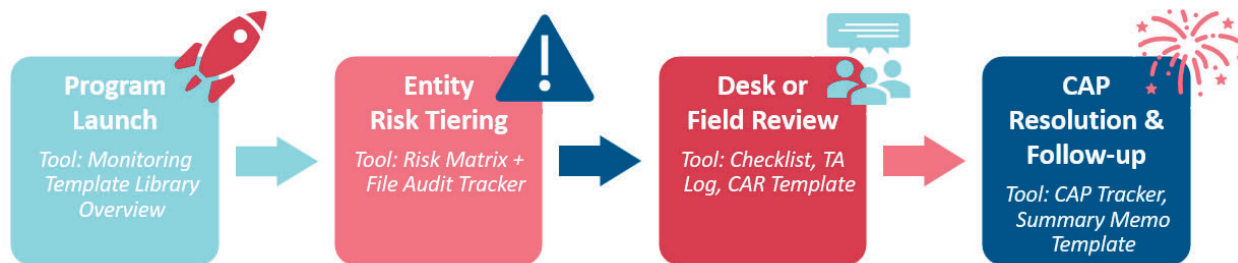
- Desk and field checklists mapped to HUD monitoring checklists (e.g., Exhibit 6-6 for rehab)
- Financial review logs aligned with 2 CFR 200 Subpart E
- Corrective Action Request (CAR) templates with embedded federal citation prompts
- Technical Assistance (TA) logs that document sessions, outcomes, and follow-up dates

All templates are structured to be configurable across housing, infrastructure, and economic revitalization programs, allowing DCR to **apply a consistent compliance standard** even as program complexity, scale, and requirements shift across funding streams.

Tools

Our tools may also include guidance notes, reviewer decision trees, and links to file protocol standards. They are tested in pilot reviews before full rollout and adjusted based on feedback from DCR reviewers and grant managers.

We can offer a suite of illustrative tools that support consistent documentation, compliance tracking, and data integration. These templates and forms can be configured to align with DCR's workflows and monitoring protocols and are compatible with dashboarding or workflow automation tools used by program and IT teams. Our goal is to provide assets that can align with the systems DCR is in the process of selecting, offering flexibility to integrate with tools as they are adopted and implemented. The diagram below illustrates how each monitoring tool is used across key stages of the monitoring lifecycle, reinforcing that our deliverables are not static templates but are embedded into real-time operational workflows.



Roles

Members of our monitoring team contribute to template development, adaptation, and field testing based on program type. These responsibilities may include drafting, customizing DCR's content, and piloting/testing tools in collaboration with field reviewers.

Monitoring Support for Grants Managers and Subrecipient Monitoring

Even the best procedures can fall short without experienced support during implementation. Grants managers and monitors often face pressure to act quickly while navigating unfamiliar regulations. Our team helps them apply policy to real-world cases. For example:

We provide technical assistance and operational guidance across multiple phases of the monitoring lifecycle. This includes supporting DCR staff and grants managers as they prepare for site visits, evaluate documentation, and address post-review findings.

In western North Carolina communities, where many subrecipients operate with small teams and without dedicated compliance officers, we take a hands-on approach to technical assistance. This includes offering practical walk-throughs of documentation expectations, hosting small-group learning sessions in accessible formats, and using plain-language tools that reflect the staffing realities of rural and under-resourced partners.

Specifically, we:

- Develop risk-based monitoring plans aligned with DCR priorities and subrecipient history
- Assist with site-visit logistics, including scheduling, agenda development, and document prep
- Conduct pre-visit case file reviews to identify documentation gaps, eligibility issues, and prior finding trends
- Attend monitoring visits (onsite or virtual) to advise on issue categorization, evidence standards, and appropriate remediation language

- Support Corrective Action Plan (CAP) drafting and tracking, including follow-up communication with subrecipients
- Conduct targeted file audits to test SOP adherence and generate quick-turn compliance feedback
- Maintain a centralized monitoring tracker with risk ratings, assigned owners, target dates, and resolution notes; use data to **perform root cause analysis** to identify trends and recommend actions to reduce repeat findings

We use tailored tools and templates that support communication tracking, document readiness, and follow-up coordination.

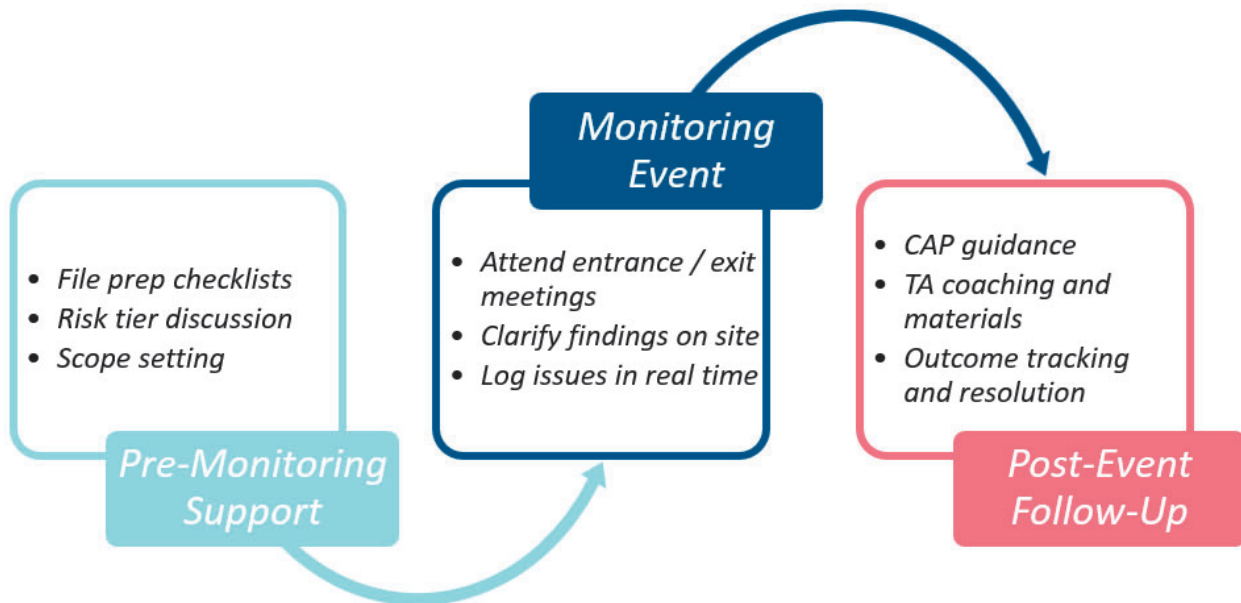
Tools

These may include a shared support log for TA interactions, structured case file checklists to guide pre-review preparation, and post-monitoring trackers for corrective action resolution. These tools are configurable based on DCR's systems and monitoring protocols.

Roles

Members of our grants management and compliance team deliver support across documentation readiness, event coordination, and post-review follow-up. Team responsibilities may include coordinating review logistics, supporting file remediations, and helping to ensure technical assistance outcomes are documented and resolved.

The following diagram illustrates how our team integrates technical assistance across key phases of the monitoring cycle, to help ensure DCR staff and subrecipients receive support before, during, and after each review event.





In Practice: Implementation Experience Shapes Our Monitoring Approach

[REDACTED] in managing subrecipient oversight and workflow improvement for its \$68 million Hurricane Ida CDBG-DR program. We work directly with state agency leadership and subrecipients to streamline policies, refine SOPs, and troubleshoot documentation issues. Because we’ve stood up and supported these systems ourselves, **we’ve seen where programs struggle most—inadequate documentation, unclear processes, limited internal controls—and we use that perspective to focus monitoring on the highest-risk areas.** This experience allows us to identify not just where compliance gaps might occur, but why they occur, and how to course-correct them efficiently.

We Understand Risks
We know where the risks are—because we’ve run these programs ourselves. That lived experience lets us target monitoring where it matters most.

Site Visit Execution and Progress Reviews

Site visits are the cornerstone of CDBG-DR monitoring, providing visual confirmation of physical progress, verifying payment justification, and validating compliance. Without structured execution, site visits can generate inconsistent documentation and findings.

Our field teams are equipped to coordinate and conduct site visits across geographically diverse areas, including rural or hard-to-reach communities where logistical planning is critical to maintaining review quality and timeliness. Our review calendars reflect these logistical constraints without compromising documentation quality or timeliness.

We plan and lead site visits that are rooted in scope, budget, and contract terms. Our team:

- Develops a monitoring calendar based on program milestones and risk scores
- Coordinates with DCR and subrecipients to issue entrance letters and document requirements
- Conducts site visits using HUD monitoring checklists to assess work completed, capture geo-tagged photos, and document progress against schedule
- Holds exit briefings to summarize concerns and outline immediate next steps
- Prepares Field Monitoring Summary Memos promptly following each visit, in line with DCR’s documentation and reporting expectations

All observations are logged in a structured format that supports documentation consistency and can be integrated with DCR’s program-level performance tracking systems, enabling DCR to pull performance metrics in real time. The table below highlights standardized deliverables generated from each monitoring site visit.

Geo-tagged Photos	Compliance Checklist	Daily Progress Notes	Summary Memo
<ul style="list-style-type: none"> • Site conditions with GPS • Required signage and setup • Photo log included in file 	<ul style="list-style-type: none"> • HUD monitoring checklist aligned • Reviewer-signed and dated • Tied to scope and invoice 	<ul style="list-style-type: none"> • Key observations and risks • Worker interview highlights • Linked to monitoring log 	<ul style="list-style-type: none"> • Sent to DCR within 48 hours • Lists issues and recommendations • Stored in SharePoint

Tools

Field Inspection Checklists aligned to HUD Monitoring Exhibits, Site Photo Logs, Daily Progress Reports, and an aligned review schedule or site visit calendar for scheduling and assignment coordination.

Roles

Members of our field review team identify findings, verify quantities and scope alignment, capture photographic evidence, and compile post-visit reports.

In Practice: Implementation Experience Shapes Our Monitoring Approach

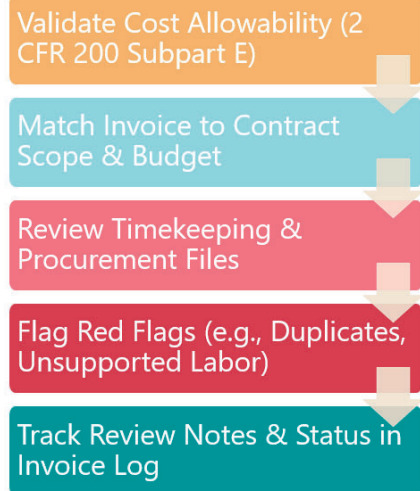
██████████ we supported high-volume field monitoring across both residential and infrastructure programs, aligning documentation practices with program scope and audit standards. Our team wasn't just checking boxes, we were building monitoring tools while managing field conditions, adapting protocols in real time, and coordinating across vendors and program offices. **That frontline experience showed us exactly where documentation gaps tend to emerge and how small delays or missing details can snowball into audit risks.** Today, we apply that insight to focus our monitoring on areas most likely to disrupt compliance or slow down closeout.

Invoice Review and Cost Eligibility

Accurate invoice reviews are critical to protecting federal funds and maintaining compliance with Uniform Guidance. We apply structured, documented review processes to verify that requested payments reflect actual, eligible work and are properly supported, reducing the risk of disallowed costs.

We implement a layered invoice review model grounded in 2 CFR 200 cost principles and HUD guidance. Our activities include:

- Validating cost allowability, allocability, and reasonableness in alignment with Subpart E of 2 CFR 200
- Cross-referencing invoices with approved scopes of work, budget categories, and contract terms
- Reviewing supporting documentation such as timekeeping records, procurement files, and source documents
- Flagging and escalating red flags such as duplicate charges, rate inconsistencies, unsupported labor, or mismatched milestones
- Tracking invoice status, reviewer notes, documentation gaps, and approval progress in a standardized review log
- Coordinating directly with subrecipients or contractors to resolve discrepancies and clarify missing items



Each invoice is reviewed using a standardized log that tracks payment category, justification, missing documentation, reviewer comments, and risk rating. Red flags, such as duplicated charges or unsupported labor hours, are escalated to DCR in a timely manner, consistent with internal review protocols and DCR expectations.

Our invoice reviews provide an independent layer of oversight to confirm that subrecipient payments comply with federal cost principles and the terms of their agreements. This external review helps DCR identify repeat risk patterns across contractors or program areas, reinforces internal accountability protocols, and supports defensible drawdowns and audit readiness.

Tools

We use an Invoice Review Log to document each invoice submission, track justification and backup, and flag incomplete or problematic entries. The Budget-to-Actual Variance Sheet allows reviewers to compare billed amounts to approved allocations, highlighting budget deviations. The Cost Categorization Matrix links line items to 2 CFR 200 cost principles, enabling structured validation of eligibility.

Roles

Members of our finance and compliance teams carry out primary and secondary reviews, validate alignment with federal cost rules and approved budgets, and support consistent documentation and escalation of discrepancies. The finance team confirms the charges align with the original scope of work and budget ceilings. A QA/QC Reviewer provides an independent second-level review to reinforce consistency and eliminate missed risks.

In Practice: Implementation Experience Shapes Our Monitoring Approach

our team led the eligibility and invoice review process, applying federal cost principles and internal QA/QC standards to validate charges, flag ineligible expenses, and support Treasury reporting. We designed and operated the payment protocols and documentation controls used throughout the program, experience that gave us direct insight into where these systems succeed and where they're most likely to break down under pressure. **Because we've run invoice review operations ourselves, we know exactly where to focus monitoring: high-risk cost categories, weak documentation points, and recurring errors that lead to audit findings.** We use that knowledge to build smarter review tools, reduce false positives, and catch real risks early.

Our Invoice Review Tools

Our invoice review tools not only flag risk but also help subrecipients identify root causes, building internal controls and reducing repeat errors across the program.

Financial Management and Audit Review

Strong financial controls are essential to avoiding clawbacks, audit findings, and delayed drawdowns. Our financial reviews test subrecipient internal controls and assess audit readiness.

We evaluate internal controls, financial documentation, and audit compliance practices. Our work includes:

- Conducting full-spectrum financial control reviews, including assessments of cash management procedures, segregation of duties, cost allocation plans, and system access controls
- Reviewing and testing drawdown requests against supporting documentation, eligibility rules, and program-specific cost principles
- Evaluating subrecipient fiscal policies and internal control frameworks using structured tools such as questionnaires, flowcharts, and documentation walkthroughs
- Analyzing Single Audit reports, management letters, and CAPs to flag unresolved findings or systemic control gaps
- Categorizing subrecipients by financial risk using a scoring model that incorporates prior performance, audit history, draw volume, and control maturity
- Providing targeted follow-up reviews and technical assistance for subrecipients flagged as high-risk or recurring audit subjects
- Supporting audit response and readiness by preparing file review packets, draw reconciliations, and documentation summaries aligned to Uniform Guidance (2 CFR 200 Subpart F)

Standardized Review Tools

- **Internal Control Questionnaire:** Evaluates policy & procedural coverage
- **Draw Testing Protocol:** Validates cost eligibility & documentation
- **Financial Review Log:** Tracks findings, flags, and follow-ups
- **Audit Risk Scoring Matrix:** categorizes subrecipients by maturity

We use an audit risk scoring tool to categorize subrecipients by control maturity, creating targeted TA plans for those with recurring issues. We use a structured approach to assess financial controls and audit readiness, drawing on prior findings, internal control documentation, and drawdown activity.

Tools

Some of our review methods used across prior CDBG-DR engagements include internal control questionnaires, draw testing protocols, and financial documentation review logs, all of which are adaptable to DCR's monitoring strategy.

Roles

Members of our internal audit, financial, and grants management teams lead risk assessments, perform draw testing and reconciliation, and manage review coordination and documentation tracking. Our staffing approach allows us to deploy experienced professionals, including Certified Internal Auditors (CIAs) and Certified Fraud Examiners (CFEs), to support DCR's oversight objectives based on each assignment's scope and timing.

In Practice: Implementation Experience Shapes Our Monitoring Approach

Our Financial Management & Disbursement (FM&D) team supports in administering direct payments to residents impacted by Hurricanes Florence and Matthew. To date, we've processed over \$512 million in payments across 93,400 transactions, applying strict HUD-aligned documentation protocols, reconciliation processes, and internal controls to protect program integrity and maintain audit readiness. **Years of running large-scale disbursement operations have taught us where payment processes are most vulnerable, such as missing documentation, ineligible or misallocated costs, and breakdowns in approval chains.** That insight now drives our monitoring strategy, helping us focus reviews where financial risk is most likely and identify systemic issues before they escalate.

Our Disbursement Experience

Our years of financial disbursement experience with highly complex projects have taught us where payment processes can fail. We use that insight to focus monitoring where financial risk lives.

Duplication of Benefits (DOB) Analysis

Identifying and mitigating duplication of benefits is essential to maintaining compliance with the Stafford Act and HUD regulations. Our approach focuses on detailed documentation reviews and real-time resolution tracking to maintain accurate and defensible benefit calculations.

We apply a disciplined DOB approach to identify, validate, and reconcile all forms of disaster-related assistance, protecting program integrity while ensuring that awards remain accurate, compliant, and well-documented. We will:

Structured DOB Process

- **Identify DOB Sources:** FEMA, SBA, NFIP, insurance, charity
- **Validate Calculations:** Use HUD-approved methodologies
- **Cross-reference Systems:** State/subrecipient records
- **Resolve Discrepancies:** Collaborate with applicants & agencies

- Conduct full-file reviews to identify potential duplication across FEMA, SBA, NFIP, private insurance, charitable aid, and other sources
- Validate benefit calculations using documented, program-approved methodologies that align with HUD's June 2019 Federal Register Notice and the Stafford Act
- Crosswalk assistance data against subrecipient and state systems of record to ensure third-party sources are fully captured and sequenced correctly

- Resolve discrepancies by working directly with applicants and partner agencies to document clarifications and secure missing verifications
- Flag and track overpayments or funding overlaps, with formal recommendations for recapture or repayment when appropriate
- Support program integrity and audit readiness by linking DOB determinations to beneficiary files, disbursement logs, and eligibility workflows

We apply a suite of documentation and tracking methods to assess DOB risk, validate applicant-reported assistance, and document determinations in a format that supports compliance and audit readiness.

Tools

These include structured review checklists, linked award calculations, and clear templates for resolving overpayment issues.

Roles

Our compliance team works collaboratively to review applicant case files, verify third-party assistance documentation, and validate that DOB offsets are properly applied. Dedicated staff are responsible for quality control checks and updating records to reflect accurate award adjustments.

In Practice: Implementation Experience Shapes Our Monitoring Approach

our team helped implement duplication of benefits (DOB) controls across a multibillion-dollar CDBG-DR housing program. We reviewed thousands of applicant files to identify third-party assistance, FEMA, SBA, NFIP, insurance, and validated DOB offsets using structured protocols

aligned with HUD's DOB policy guidance (84 FR 28836) and Section 312 of the Stafford Act. This hands-on role required real-time coordination with partner agencies, system-level DOB tracking, and recalculation of benefits based on updated federal guidance.

That experience showed us where DOB risks surface most often: inconsistent source data, timing mismatches between awards, and unclear eligibility offsets. We now use that knowledge to monitor DOB determinations with precision, focusing on the parts of the file most likely to trigger findings or repayment risks.

Subrecipient Technical Assistance and Training

Effective monitoring includes not just identifying problems, but helping partners address them. We provide tailored training and technical assistance (TA) designed to close gaps and increase long-term compliance capacity.

Our DOB Tools

Our DOB tools provide DCR with audit-ready documentation and clear calculation paths, reducing time spent reconciling complex benefit files.

Our TA and training services are designed to build lasting compliance capacity. We work hands-on with subrecipients to strengthen internal processes, reduce repeat findings, and prepare teams for successful monitoring, audits, and program delivery, and create regular touchpoints that help subrecipients understand not just what to fix, but how to build better compliance systems going forward. Our team will:

- Deliver tailored training sessions (virtual and in-person) on federal compliance topics such as procurement, Davis-Bacon, Uniform Guidance, cost eligibility, documentation standards, and civil rights requirements
- Facilitate onboarding sessions for new subrecipients, with practical walkthroughs of reporting, drawdown, and audit procedures
- Conduct live “file readiness” reviews to help partners prepare for monitoring or HUD reviews
- Provide one-on-one technical coaching for subrecipients with recurring or severe findings, including corrective action support and workflow remediation
- Develop and share practical tools like annotated file checklists, recordkeeping protocols, policy guides, and internal control templates
- Support capacity building through targeted follow-up engagements, including shadow reviews and mock audit sessions
- Track TA delivery, participation, and resolution status using shared tools that support accountability and program learning



We use a range of customizable templates and tracking tools to document TA delivery, monitor participation, and assess progress over time.

Tools

Training rosters, engagement logs, and outcome summaries that help us evaluate both reach and effectiveness.

Roles

Our compliance and training staff collaborate to plan, deliver, and document technical assistance. Trainers adapt content to each subrecipient’s needs, while monitoring staff capture participation data and flag follow-up areas to reinforce learning and support accountability.

In Practice: How Technical Assistance Informs Our Compliance Monitoring

In programs [REDACTED] we've delivered dozens of targeted training sessions and one-on-one technical assistance engagements focused on procurement and federal compliance. These engagements weren't just workshops, they were tailored interventions designed to fix real gaps in documentation, policy understanding, and SOP adherence. [REDACTED]

[REDACTED] strengthen subrecipient SOPs and deliver practical, field-ready guidance on grant compliance.

We've helped subrecipients correct the same systemic issues we're now responsible for flagging, so we know what causes findings, not just how to spot them. That perspective allows us to monitor with purpose: identifying risk earlier, focusing oversight where it matters, and driving long-term compliance—not just short-term fixes.

We understand that training is both iterative and collaborative, and we adapt our TA strategy based on subrecipient feedback, recurring documentation errors, and questions surfaced through DCR's program teams. This helps our support evolve with partner needs and policy updates.

General Support to Strengthen Compliance

Monitoring is not a one-time activity, it is a continuous process of learning, adjustment, and oversight. We provide on-demand support that helps DCR stay ahead of compliance risks and keep recovery programs on track.

Our approach includes biweekly coordination calls with DCR program leads and monitoring liaisons, structured to flag risks, update task order progress, and surface staff feedback. We maintain a shared issue log that captures DCR questions, subrecipient support needs, and technical guidance requests, helping to ensure that no concern is lost in translation across teams. For subrecipients, we integrate learning into every engagement by offering follow-up debriefs after monitoring visits and documenting all technical assistance through a centralized TA log. These activities promote accountability and continuous learning without overburdening staff. Our team will:

Our TA Model

Our TA model is built for impact, not just instruction. We focus on helping partners build the systems, internal controls, and staff skills needed to operate independently, reducing repeat findings, increasing audit preparedness, and accelerating recovery timelines across the board.

- Respond to urgent compliance questions from program and subrecipient staff, providing regulatory interpretation, precedent analysis, and tailored recommendations
- Draft or revise policies, procedures, and job aids in response to new federal guidance, internal findings, or HUD monitoring observations
- Track and triage monitoring findings across all programs using shared tools that flag status, owner, and deadlines, supporting follow-through and trend identification
- Prepare program teams for HUD CPD audits, OIG audits, and single audits by coordinating file readiness reviews, data pulls, and documentation curation
- Translate evolving guidance, such as the HUD Universal Notice or CPD memos, into program-specific updates that are integrated into SOPs and staff guidance
- Collaborate with DCR and implementation teams to align procedures across intake, eligibility, procurement, and finance, reducing compliance gaps at handoffs
- Participate in cross-program DCR workgroups and HUD-facing readiness sessions to maintain alignment across monitoring, policy, and implementation streams



We provide DCR leadership with objective assessments of implementation risks, across both vendor and subrecipient-delivered programs. This includes trends emerging from Horne’s delivery activities under the Single-Family Housing Program, as well as recurring issues identified during monitoring of subrecipients, construction partners, and TA providers. By capturing risks across both direct service and administrative functions, our reporting helps DCR prioritize course corrections before issues escalate. Our work supports DCR’s ability to make course corrections early and maintain compliance across overlapping program streams. This non-duplicative model of continuous oversight supports internal accountability while freeing implementation teams to focus on service delivery.

Tools

We use a centralized tracking system to monitor compliance issues, assign resolution owners, and flag upcoming deadlines. Our policy team maintains a shared log of regulatory updates, findings, and action items.

Roles

Our compliance professionals work closely with DCR teams to provide timely guidance, coordinate responses across programs, and maintain documentation that supports audit readiness. Designated points of contact coordinate efforts, while supporting staff log updates and track resolutions to help ensure consistency and follow-through.

In Practice: Implementation Experience Shapes Our Monitoring Approach

[REDACTED] our compliance team supported the consistent application of CDBG-DR requirements by updating policies, training materials, and SOPs in response to evolving federal guidance. We worked closely with program leaders to roll out these changes across multiple functions, including intake, eligibility, and damage assessment. This gave us a direct view into how programs operationalize compliance, what guidance staff need most, and where documentation tends to fall short. That experience now informs our monitoring approach, and we focus reviews on high-risk handoffs between functions, test whether updated policies are being followed, and flag breakdowns early before they become audit issues. **We've seen how guidance gets translated, or misinterpreted, at the program level.** That insight helps us monitor what's really happening, not just what's written in the SOP.

By separating monitoring from implementation, DCR sends a clear signal to applicants, HUD, and the public that transparency, accountability, and performance integrity are at the center of North Carolina's recovery.

Our Compliance Support

Our compliance support isn't just reactive, it's proactive. We help clients anticipate risks, adapt to regulatory shifts, and align operations before issues become findings. With our cross-program insight and deep HUD fluency, we strengthen compliance infrastructure while preserving program momentum.

Compliance Dashboards and Performance Analytics

To strengthen DCR's visibility into program delivery and support informed decision making, we offer optional data analytics and dashboarding services that can be scoped as a separate task order. These tools are not included in the base pricing but are available upon request. Capabilities include:

- Custom dashboards track open issues, compliance risks, subrecipient support needs, and task order progress in real time.
- Performance analytics to identify trends across programs, such as recurring policy questions or repeat monitoring findings.
- Visual reporting modules designed for internal users or external stakeholders, supporting transparency and oversight.

For example, in the [REDACTED] our team developed dashboards to track reconciliation and disbursements across more than 8,000 grant files, helping state leaders monitor throughput and flag bottlenecks.

These tools can be tailored to DCR's operational structure and used to align internal coordination, reduce manual reporting effort, and strengthen audit readiness.

Anti-Fraud Waste and Abuse

Our anti-fraud approach reflects a proactive, systems-based methodology rooted in federal best practices. We recognize that fraud, waste, and abuse (FWA) risks undermine the success and credibility of recovery programs and cannot be effectively addressed through reactive investigations alone. That's why we help DCR embed AFWA controls across the entire monitoring lifecycle, from risk assessment to resolution.

To clarify the process, we bring to DCR, we've included a summary of our anti-fraud process management model below:

Component	Description
Fraud Risk Assessment Facilitation	Facilitates early identification of high-risk areas and improves internal control design to detect, deter, and prevent fraud.
Fraud Detection and Monitoring	Uses data analytics and proactive exception reporting to identify suspicious patterns, duplicate entries, or unsupported transactions.
Fraud Investigations and Reporting	Applies structured protocols for assessing incidents, conducting case-specific investigations, and coordinating with external partners as needed.
Fraud Hotline and Awareness	Establishes and manages fraud tip lines, supports internal awareness through training, red-flag indicators, and response readiness.

Our approach includes:

- **Fraud Risk Assessments:** We will facilitate fraud risk assessments and internal control analysis early in the engagement to identify high-risk functions or actors, and we revisit these assessments periodically based on findings, draw activity, or program scale.
- **Preventive Controls:** We help DCR implement clear policies that define AFWA, outline reporting responsibilities, and specify investigation and remediation procedures. These include updates to SOPs, CAP templates, conflict of interest disclosures, and file review protocols.
- **Detection and Monitoring:** Our team integrates anti-fraud indicators into checklist templates and monitoring logs. We apply data-driven techniques—such as cross-file validation, pattern tracking, and exception flagging—to spot signs of misrepresentation, duplicate claims, or unsupported payments.
- **Training and Awareness:** We can support DCR with plain-language AFWA guidance for program staff and subrecipients. This includes sample red flag indicators, file readiness checklists, and orientation materials that reinforce DCR's commitment to ethical conduct and federal compliance.
- **Documentation and Escalation:** When suspected fraud, waste or abuse is identified, we prepare a summary log, escalation memo, and investigative file packet aligned with DCR policy. All documentation is secured, time-stamped, and formatted to support internal audit review, legal review, or external referral.

Why It Matters

Integrating AFWA protections into compliance operations strengthens DCR’s position during HUD CPD or Office of Inspector General (OIG) reviews and demonstrates stewardship of public funds. Our experience across large-scale disaster programs has shown that early fraud detection and strong documentation can reduce enforcement exposure and improve overall program performance. This work is led by our team’s AFWA specialists, professionals with experience designing control frameworks, conducting program-wide fraud risk analyses, and coordinating responses to internal audits, external audits, legal inquiries, and fraud hotline tips. We stand ready to support DCR in building an AFWA model that is practical, proportionate, and built for transparency.

Effective Internal Controls
Establishing an effective system of internal controls will help to ensure the integrity of the program, while also positioning the program to be audit-ready and aiding in preventing clawback of funding.

Task 3: Risk Evaluation and Monitoring Level Determination

Properly scaling monitoring activities requires more than equal distribution, it requires data-informed targeting and calibrated intensity. Our approach to risk evaluation helps DCR make informed decisions about how and where to focus oversight.

Subrecipient and Contractor Risk Scoring

We begin risk evaluation as soon as a subrecipient or contractor is onboarded. Data is pulled from application documents, audit history, drawdown volumes, and performance trends—particularly responsiveness to past findings or requests for corrective action. From there, each entity is scored using a weighted dashboard that accounts for both hard metrics and soft indicators, like staff turnover or regional complexity. For subrecipients in rural counties, where audit histories may be sparse or internal controls less formalized, our scoring model incorporates qualitative input, such as staff turnover, grant management experience, and history of state or federal reimbursements. This allows for a more accurate tiering of risk and recognizes capacity constraints specific to western North Carolina entities.





Each score produces a risk tier (low, moderate, or high) which is reviewed by our Risk Evaluation Lead and validated in coordination with DCR program teams. These tiers help shape every aspect of the entity’s engagement with DCR’s compliance function, from site visit frequency to documentation review depth. Expected outcomes include:

- Clear, tiered classification of all subrecipients and contractors, allowing DCR to differentiate monitoring strategies rather than applying a one-size-fits-all model
- Documentation-ready risk scoring rationale that supports transparency and withstands HUD CPD or OIG audits, reducing back-end explanation and rework
- More efficient use of DCR’s monitoring resources by directing efforts toward the highest-risk entities, an approach refined from lessons learned in past state recovery programs where fixed oversight cycles led to resource waste

Our Scoring Model

Our scoring model provides DCR with a defensible framework for oversight prioritization, ensuring monitoring efforts are concentrated where the risk is greatest.

Tailored Monitoring Frequency and Scope

Once risk tiers are assigned, we translate those categories into a practical monitoring schedule:

- High-risk entities are scheduled for at least one site visit and multiple desk reviews per year.
- Moderate-risk entities receive targeted reviews with scope tailored to their most vulnerable functions.
- Low-risk entities may be monitored through annual documentation audits alone, freeing up capacity for higher-need cases.

This schedule is built collaboratively with DCR and updated quarterly. When a partner’s risk status changes, after an audit finding, staffing shift, or performance improvement, the plan adjusts accordingly. Our QA team checks alignment between risk and monitoring cadence every 90 days.

Our Scheduling Model

Our adaptive scheduling model lets DCR allocate its compliance bandwidth based on real-world risk, not fixed quotas—improving efficiency without compromising rigor.

For example, in [REDACTED] we applied this method to maintain monitoring coverage during a staff shortage while launching a new rental assistance initiative. We increased review depth among the five highest-risk providers without compromising coverage for the remaining vendors.

The Frequency Matrix below illustrates how each risk tier translates into a corresponding monitoring frequency and scope, helping DCR align oversight effort with actual compliance risk.

Risk Tier	Site Visits (per year)	Desk Reviews	Scope Depth
High Risk	≥1	Multiple	Full checklist
Moderate Risk	As needed	Targeted	Focused review
Low Risk	Rare or none	Annual	Documentation only

Expected outcomes include:

- Monitoring frequencies proportionate to risk, allowing DCR to focus staff resources and documentation reviews where the likelihood of compliance issues is greatest
- Flexibility to scale oversight up or down in response to audit results, program performance, or evolving staffing constraints, making the monitoring plan responsive instead of static
- Transparent, traceable adjustments to monitoring scope that stand up to HUD CPD or OIG scrutiny and support defensible resource allocation decisions

Use of HUD or Custom Risk Matrices

Our risk model is based on HUD's CDBG Subrecipient Oversight Guidebook and the monitoring standards outlined in 2 CFR § 200.332(d), which define key areas for evaluating subrecipient risk. While HUD does not prescribe a specific scoring structure, we've organized our model into a four-pillar framework: Financial Management, Organizational Capacity, Program Complexity, and Performance History, to create a clear and adaptable structure for tiering oversight.

These pillars align with HUD's risk analysis matrix and provide a strong foundation for customizing the approach to DCR's oversight needs. Within each pillar, we apply tailored weighting to subfactors such as procurement documentation quality, internal control maturity, and responsiveness to prior findings—factors that are commonly observed risk indicators in CDBG-DR programs and are especially relevant to the operational realities of many subrecipients in North Carolina.



In the [REDACTED], this approach helped surface vulnerabilities early in the program lifecycle. That early warning enabled preemptive TA interventions that prevented repeated findings during formal monitoring.

Expected outcomes include:

- Alignment with HUD guidance while integrating DCR-specific factors, such as small entity vulnerability and regional disparities in program capacity
- Early detection of high-risk subrecipients, allowing DCR to intervene proactively and reduce the volume of findings and TA needs over time
- Prioritized oversight and support based on data, giving DCR a more strategic and equitable approach that evolves as subrecipient performance improves

Our experience supporting recovery across Appalachia and the Southeast has taught us that successful compliance in rural settings depends on tools and processes that are realistic, not idealized. **We bring that lens to our partnership with DCR, supporting western North Carolina’s recovery with empathy, operational realism, and rigor.**

Task 4: General Compliance Support and Documentation

Disaster recovery programs operate in a dense regulatory landscape. From Uniform Guidance to North Carolina-specific statutes, DCR must navigate overlapping requirements while delivering timely assistance and responding to external audits. Our compliance support model integrates directly into each phase of the monitoring lifecycle—before reviews begin, while documentation is being gathered, and when findings are being resolved.

Cross-Regulatory Compliance Monitoring

We embed regulatory verification into every step of the monitoring process. During planning, we identify which program regulations apply to the entity and project type. During document and invoice reviews, we annotate findings with their corresponding regulatory citations (e.g., 2 CFR 200.403 for cost allowability, 24 CFR 570.201 for eligible activities). Post-review, we summarize all applicable regulatory references in our Monitoring Summary Memo.

The table below summarizes key compliance frameworks that apply to DCR’s CDBG-DR monitoring activities. It highlights where federal and state regulations intersect, which areas are unique to disaster recovery, and how each source guides program oversight. This reference supports DCR’s ability to align reviews, documentation, and findings with the appropriate legal standards across all program types.

Regulatory Source	Focus Area	Key Applications in Monitoring	Notes for DCR Relevance
2 CFR 200	Federal cost principles, administrative requirements, audit rules	Cost allowability, procurement standards, subrecipient monitoring	Backbone for all federal grant compliance across programs
24 CFR 570	CDBG-specific program rules	Eligible activities, national objectives	Used to determine activity eligibility and grantee compliance
NC General Statutes	State procurement and financial laws	Contractor selection, public record requirements	Adds jurisdiction-specific rules DCR must follow in parallel
Universal Notice (FR-6489-N-01)	Program-wide flexibilities and waivers for disaster recovery	Alternative requirements	Modifies 24 CFR 570

This multi-point integration helps ensure every recommendation is supported by statute, which accelerates DCR’s ability to respond to audits and provides clarity to subrecipients who may be unfamiliar with HUD-specific requirements. This integration:

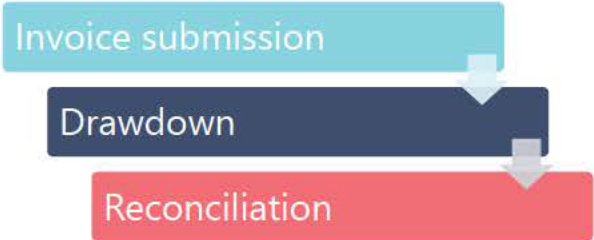
- Allows DCR to tie every compliance action to specific laws and notices, reducing ambiguity in responses
- Equips DCR staff with consistent legal grounding across all findings and follow-ups
- Enables traceable compliance decision making, improving audit confidence and internal governance
- In ██████████, this approach led to faster clarification turnaround on HUD-issued monitoring reports.

Fund Use Validation

We perform fund use validation throughout each monitoring cycle, starting with invoice submission and continuing through reconciliation. Our team crosswalks expenditure data with approved budgets and scope of work to verify that:

- Costs are properly categorized and charged to the correct funding stream
- Expenditures do not overlap with other federal awards (DOB)
- Administrative and delivery cost thresholds are not exceeded

We log validation checkpoints in each monitoring record, highlighting any flagged issues and linking them to corrective action or resolution. In ██████████ ██████████, our early-stage validation reviews helped identify ineligible expenses during the draw cycle, supporting compliance with federal cost principles and reducing the risk of recapture.



This will allow DCR to:

- Promote proactive fund stewardship, reducing the risk of disallowed costs or clawbacks
- Streamline draw request reviews by verifying costs before disbursement
- Create a clear paper trail showing how every dollar was tracked and validated

Workpaper Management and Audit Readiness

All monitoring files are stored in a structured SharePoint system that mirrors DCR's monitoring calendar and organizational hierarchy. Each event is logged by entity, program, and review type, with linked checklists, annotated source documents, and reviewer notes.

We standardize file naming conventions (e.g., [Entity][ReviewType][Date]), and embed metadata for filterable tracking. During quarterly check-ins with DCR, we review dashboard metrics such as open findings, average resolution time, and outstanding document requests.

For example, [REDACTED] our structured file organization and indexed documentation helped program staff respond efficiently to auditor requests and minimize delays during compliance reviews.

Our standardization helps:

- Provide easily accessible, logically organized, and consistently formatted monitoring documentation
- Reduce the risk of missing documentation during time-sensitive audits
- Provide DCR leadership with real-time insights into compliance performance and workpaper readiness

Data and Workpaper Ownership and Delivery

All materials produced under this engagement, including checklists, monitoring logs, photos, memos, and correspondence, are the property of DCR. Upon task order or contract closeout, we deliver a structured archive indexed by program, subrecipient, and review type. Files are transferred in open, non-proprietary formats (e.g., Excel, PDF, Word) to allow future editing or integration.

We deliver a structured archive of all monitoring deliverables, including checklists, CAPs, site documentation, financial logs, training materials, and summary reports, organized by program, subrecipient, and review type. This structure supports audit readiness, long-term usability, and smooth vendor transitions.

We retain only what is required by our internal QA protocols or what is explicitly approved by DCR in writing. This structured closeout archive will:

- Give DCR full and independent access to monitoring documentation, even after vendor contract concludes
- Prevent data silos or disputes over deliverable access during vendor transitions
- Preserve long-term program integrity and readiness for subsequent funding rounds or oversight reviews

What's Included:

- Checklists
- Photos
- Memos
- Correspondence
- Logs (CAPs, Financial, Site)
- Training Materials
- Summary Reports

Format Standards

- Open, Editable Formats: Excel, Word, PDF, JPEG
- Indexed by: Program, Subrecipient, Review Type
- Purpose: Transparency + Future Integration

Strategic Benefits

- Full access post-closeout
- Reduces vendor transition risk
- Audit-ready, future-proofed
- Supports continuity across funding cycles
- Promotes DCR ownership and transparency

Response to Section 11



Methodology Overview

Our approach brings together the proven strengths of EisnerAmper and CohnReznick, two nationally recognized firms with decades of experience overseeing HUD and Treasury-funded recovery programs. Our combined team offers deep expertise in CDBG-DR compliance, subrecipient monitoring, financial controls, and regulatory interpretation. We have supported recovery efforts in North Carolina, Louisiana, Florida, Texas, and New York, and many others, helping grantees manage billions in federal disbursements in alignment with 2 CFR 200 and HUD guidance.

This section outlines how our team will execute the scope of work described in Section 7 of the RFP through a structured, risk-based model that is tailored to DCR’s programs, priorities, and operating environment. Our methodology emphasizes:

- Scalable oversight infrastructure adaptable across DCR’s housing, infrastructure, and revitalization programs
- Continuous risk-based monitoring and real-time reporting
- Integrated compliance with federal and state program rules
- Clear documentation, role alignment, and audit readiness from day one

Understanding of DCR’s Oversight Mission

DCR’s oversight responsibilities extend beyond regulatory enforcement—they include safeguarding equity, transparency, and the effective delivery of recovery programs across a wide range of communities. Our approach is built to support that mission, combining rigorous compliance monitoring with practical strategies that account for operational realities on the ground.

We understand that many subrecipients in western North Carolina are navigating federal recovery programs for the first time and may lack formal documentation systems, dedicated compliance staff, or experience with federal procurement rules. These are not exceptions, they are common, known conditions that require monitoring models calibrated to real capacity, not just ideal standards.

That’s why our methodology supports DCR in two ways:

- By providing a clear, risk-informed view of subrecipient and contractor performance
- And by offering targeted assistance and escalation pathways to address issues without disrupting program delivery

Because our teams are already deployed in North Carolina and available under the State Term Contract, we can respond without delay and bring local context to every review. This includes awareness of geographic access issues, regional capacity differences, and recurring challenges seen in past state-led recovery programs.

Our Approach Includes:
<ul style="list-style-type: none"> • Understanding of DCR’s Oversight Mission • Coordination with DCR Task Orders and Internal Teams • Commitment to Risk-Based, Real-Time Monitoring • Integration of HUD and State Regulatory Requirements • Flexible Execution Across Program Types

In short, we see oversight not just as a compliance function, but as a strategic role in helping North Carolina deliver recovery funds effectively and responsibly.

Coordination with DCR Task Orders and Internal Teams

We approach each task order as a collaborative effort, one that begins with early alignment and continues through structured, real-time coordination. A designated program manager leads the planning process, working directly with DCR to define scope, timelines, staffing, and performance expectations. From the outset, our focus is on building shared clarity and sustaining momentum.

Once a task order is activated, we use a consistent set of coordination tools to stay aligned with DCR teams, including:

- **Weekly check-ins** to review progress, surface risks, and adjust schedules
- **A shared issues log** to track open items, decision points, and resolution paths
- **A centralized workspace** for live access to monitoring documents, status updates, and source materials

In prior engagements, we've configured this coordination model using SharePoint, allowing DCR staff to view progress in real time and engage directly with our team as needed. If DCR uses a different platform, we will adapt our approach to fit seamlessly within existing systems and preferences.

This flexible coordination model supports faster onboarding, clearer communication, and more efficient issue resolutions, especially critical in high-volume, multi-program environments like disaster recovery.

Commitment to Risk-Based, Real-Time Monitoring

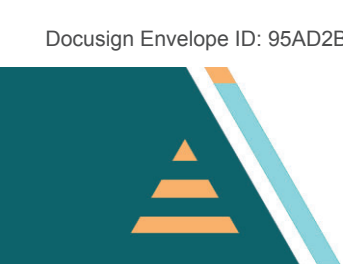
Our monitoring model is built on a continuous, risk-informed framework grounded in HUD's CDBG Subrecipient Oversight Guidebook, aligned with 2 CFR § 200.332(d), and adapted to North Carolina's recovery programs.

We apply a weighted scoring matrix that considers both quantitative and qualitative indicators, including:

- Award size and program type
- Audit history and resolution timelines
- Responsiveness to technical assistance
- Regional and operational factors such as staffing changes or disaster-related disruption

These scores are reviewed and updated with DCR on a quarterly basis. Monitoring schedules, review depth, and methods are adjusted accordingly to focus oversight where it's most needed. We maintain a risk-informed **Annual Monitoring Plan**, aligned with 2 CFR §200.332(d) and HUD oversight standards applicable to both vendors and subrecipients, which serve as the foundation for scheduling and scoping all monitoring activities. While the plan is reviewed quarterly and adjusted as needed, it provides DCR with a structured, year-long oversight roadmap grounded in real-time risk intelligence.

To support transparency and real-time visibility, we offer DCR access to a live monitoring dashboard configured in SharePoint or another approved platform. The dashboard displays review statuses, risk flags, open findings, and corrective action progress in a single view. This helps DCR stay ahead of compliance risks and direct attention where it will have the most impact.



Our model replaces rigid oversight cycles with a flexible, risk-based approach that improves coverage, reduces unnecessary effort, and helps DCR maintain a clear picture of performance across programs.

Integration of HUD and State Regulatory Requirements

Our monitoring tools, SOPs, and reviewer templates are developed to reflect the full range of regulatory requirements that apply to DCR's programs. These include:

- 2 CFR Part 200, Uniform Administrative Requirements
- 24 CFR Part 570, Community Development Block Grant regulations
- HUD's Universal Notice and Revised Universal Notices
- North Carolina Administrative Code (NCAC)
- NC General Statutes

Each task order is configured to match the requirements of the relevant funding stream and program type. For example, checklists and documentation standards for single-family housing differ from those used for commercial revitalization or infrastructure programs.

We build these distinctions into our tools up front, which reduces the risk of findings and promotes consistency across programs. Our reviewers are trained in both the federal and state-specific policies that apply to each task. When guidance is updated mid-engagement, we revise tools and brief the team to keep monitoring activities aligned and defensible.

This integrated approach helps DCR meet its oversight obligations while maintaining confidence that each review is anchored in the correct regulatory context.

Flexible Execution Across Program Types

Our execution model is built to adapt across DCR's diverse program areas, including housing, infrastructure, and commercial revitalization. We tailor monitoring methods, documentation standards, and staffing based on program type, funding source, and risk level.

We recognize that program conditions vary widely. Some subrecipients operate with experienced teams and well-developed systems. Others, especially those in rural or under-resourced areas, may be navigating federal recovery funding for the first time. Our approach meets each partner where they are, while still holding to the full requirements of compliance.

Each task order is supported by a structured delivery plan, but we stay flexible as conditions shift. Whether responding to new HUD guidance, an emerging performance issue, or field-level changes, our teams are equipped to adjust review scope, timing, and documentation needs without disrupting DCR's oversight workflow.

This balance of structure and flexibility allows DCR to maintain consistent program standards while operating in a dynamic, real-world environment.

Task Execution Process

Task execution begins with an onboarding process tailored to the scope and risk profile of each assignment. Our teams use a combination of planning tools, role-specific assignments, and HUD-aligned monitoring instruments to execute the full lifecycle of monitoring, from intake and review to resolution and reporting. Across all programs and vendors, we use a standardized set of tools to promote consistency while allowing for variation in program requirements or risk level.

Intake and Planning of New Task Orders

For each new task order, we initiate a structured planning phase led by a program manager in coordination with DCR. This includes a kickoff meeting to review scope, confirm the program type, and clarify performance expectations. We then execute a set of defined intake steps:

Document Collection and SOP Review: Our team requests and reviews relevant policies, implementation contracts, and existing SOPs. Where gaps exist, we offer draft refinements aligned to federal guidance and DCR precedent.

- **Entity Mapping:** We compile a full list of vendors, subrecipients, or project partners involved in the scope, along with their roles and any historical audit or performance context.
- **Risk Indicator Confirmation:** We work with DCR to validate or adjust the risk indicators used to score entities and structure the initial monitoring schedule.
- **Tool Configuration:** Monitoring tools, including checklists, issue logs, and tracking templates, are customized for the specific program type (e.g., single-family housing, workforce, infrastructure) and uploaded to the shared SharePoint environment for team use.
- **Schedule Drafting:** A draft review schedule is prepared based on risk tier, operational constraints, and program timeline. This includes projected review types (site/desk), estimated reviewer days, and internal QA checks.

At DCR’s request, we can also review subrecipient agreements to validate that federally required clauses, such as those related to nondiscrimination, procurement standards, and record retention, are incorporated consistently and in alignment with 2 CFR 200 and North Carolina-specific grant requirements.

These activities are completed in the first 10–15 business days of a task order launch, to help ensure alignment with DCR and operational readiness.

Lessons From Past Engagements:

In [REDACTED] our team supported early-phase planning by developing field-ready checklists and refining SOPs in partnership with program staff. These early deliverables helped clarify roles and expectations across the compliance, intake, and QA teams, and accelerated onboarding during program ramp-up.

Lessons From Past Engagements:

In the [REDACTED] program, our team provided documentation and financial review support during high-volume periods, helping [REDACTED] process payments and prepare for audit reviews. Our task-specific staffing model supported continuity and minimized risk during program scale-up.

Assignment of Team Roles and Subject Matter Experts

Each task order activates a customized staffing plan led by a designated program manager who serves as DCR's primary point of contact. The program manager works with internal leads to assign functional specialists across the monitoring lifecycle, including:

- **Monitoring Leads:** Oversee site and desk reviews, assign reviewer teams, and validate checklists and documentation.
- **Financial Reviewers:** Conduct invoice analysis, cost eligibility testing, and reconciliation checks.
- **Policy and SOP Analysts:** Coordinate review of internal procedures and recommend updates based on regulatory guidance.
- **Training and TA Coordinators:** Plan subrecipient coaching sessions, document assistance requests, and develop training materials.

Assignments are based on the team member's subject matter expertise, prior experience with similar program types, and availability. In programs involving multifamily housing, for example, we assign reviewers with experience in developer agreements, layered funding sources, and long-term affordability restrictions.

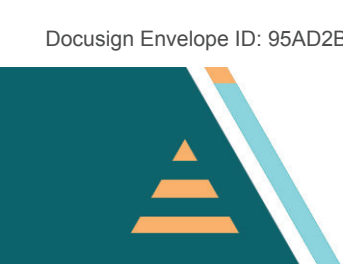
Scoping Tools: Risk Assessments, Checklists, and Review Criteria

We use a standardized suite of tools to scope, execute, and track all monitoring engagements. These tools are configured at the task-order level based on program type, regulatory requirements, and DCR's internal protocols. Our core tool categories include:

- **Risk Assessment Matrix:** Based on the principles of HUD's CDBG Subrecipient Oversight Guidebook and 2 CFR 200, our matrix assigns scores using weighted indicators such as funding amount, audit results, staffing levels, service type, and responsiveness to past findings. These scores determine the intensity and frequency of monitoring and are reviewed quarterly with DCR to reflect updated conditions and performance.
- **Monitoring Checklists and Review Templates:** Each checklist is aligned with relevant requirements from 2 CFR 200, 24 CFR 570, the Universal Notice, and North Carolina-specific grant management policies. Field and desk reviewers use these tools to assess eligibility, procurement, documentation completeness, and cost allowability. Templates include required documentation types, evaluation criteria, and reference citations to applicable guidance.
- **Corrective Action and TA Logs:** All findings and TA items are tracked using a centralized log that ties each issue to its origin (e.g., site visit, invoice review), status, responsible entity, and resolution date. These logs feed into our monitoring dashboard and inform DCR's quarterly performance summaries.

Lessons From Past Engagements:

In [REDACTED] our team developed standardized checklists and risk tools during early-stage monitoring and trained field teams to use them consistently. These tools helped reduce reviewer errors and improved consistency across site visit documentation statewide.



All tools are stored in DCR's SharePoint environment or another designated system, for shared use and version control. Our team trains all assigned reviewers on tool usage prior to deployment and provides updates when policies or HUD guidance change mid-task.

Site Visits and Desk Reviews—Execution Framework

We conduct site visits and desk reviews based on each entity’s risk score, program type, and prior compliance history. Our review framework follows a consistent structure while allowing for variation in documentation type and program complexity.

- **Entity Selection and Scheduling:** Reviews are selected based on risk tier and DCR priorities. Our team coordinates directly with DCR and subrecipients or vendors to confirm review windows and documentation availability.
- **Pre-Review Preparation:** Reviewers receive case files, scoring summaries, and program-specific checklists prior to the visit. For desk reviews, we verify document access via SharePoint or secure file transfer. For field reviews, we schedule site walk-throughs or interviews and confirm physical access.
- **Execution and Documentation:** During each review, we validate program eligibility, source documentation, financial controls, and cross-cutting requirements (e.g., procurement, environmental compliance, labor standards). For site visits, we document field conditions with geo-tagged photos and interview notes. All findings and reference material are logged in real time using standardized tools.
- **Reporting:** Field or desk reviews generate a summary memo submitted to DCR within five business days of review completion. These include findings, flagged issues, and supporting attachments.

Oversight of Horne, LLP is treated as a separate stream. Our reviewers conduct periodic file testing, performance reviews, and documentation spot-checks to identify gaps in eligibility decisions, disbursement documentation, or policy alignment. These reviews are coordinated with DCR and recorded in a discrete findings log tied to the implementation contract.

Documentation of Findings and Corrective Action Process

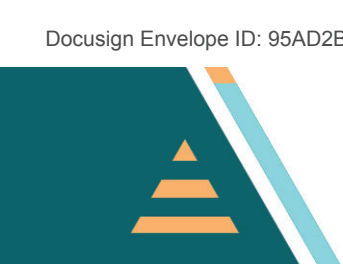
Our team documents findings and manages corrective actions using standardized formats and workflows designed to promote clarity, consistency, and timely resolution. Every review, whether a site visit, desk review, or invoice test, uses a common findings template that includes:

- A concise statement of the issue
- Regulatory or policy citation
- Description of impact or risk
- Recommended corrective action
- Supporting documentation or reviewer notes

Findings are logged in a centralized tracking tool with fields for entity name, program type, finding category, review date, reviewer, and resolution status. This log is accessible to DCR and forms the basis of monthly and quarterly performance summaries.

Lessons From Past Engagements:

In [REDACTED] our monitoring and policy teams collaborated with program leadership to interpret evolving federal guidance and refine corrective action templates and documentation protocols. These efforts strengthened cross-unit consistency and accelerated CAP resolution across key program areas.



Corrective actions may be drafted by the monitoring team or requested from the subrecipient or vendor, depending on the issue type. Our reviewers provide feedback on submitted CAPs and work with DCR to determine whether further documentation, technical assistance, or enforcement action is warranted. Each finding is marked as open, in progress, or closed, and tied to a resolution date.

We use structured escalation procedures for unresponsive or high-risk cases, with defined points at which DCR leadership is looped in. Our approach emphasizes timely resolution but also tracks repeat or cross-cutting issues that may require program-level intervention.

Monitoring Schedule and Deliverable Management

Our milestone structure aligns with the program execution tasks outlined in Section 7(d) of the RFP Scope of Work for RFP DCR-2025-01, including oversight of subrecipients and contractors, financial management, reporting of federal funds, and follow-up corrective action. These milestones translate our technical approach into a field-ready delivery sequence, allowing DCR to track review progress, anticipate deliverables, and coordinate across multiple programs and vendor teams.

Monitoring activities are guided by a structured schedule of review, reporting, and closeout milestones that help DCR manage risk, maintain momentum, and ensure audit readiness across all program areas. Our team uses a living calendar and shared documentation system to track each event, submission, and corrective action. This section outlines how we define monitoring milestones, managing schedules, coordinating technical assistance and site visits, and delivering timely updates using secure, DCR-approved systems.

Milestone Definition for Monitoring Events and Deliverables

We define a clear set of internal and external milestones to guide each monitoring task order from launch through closeout. These milestones provide a common structure for coordinating with DCR, aligning internal resources, and supporting accountability across the review cycle. Milestones are tracked in a centralized calendar using SharePoint, DCR's internal systems, or other approved platforms, and updated weekly by the program manager.

The table below outlines typical milestone categories, timing, and key deliverables:

Milestone Phase	Timing	Description	Primary Deliverables
Task Order Launch	Days 1–15	Initial onboarding activities, planning meetings, and review tool alignment	Kickoff agenda, draft schedule, SOP crosswalk, reviewer assignments
Monitoring Prep	Days 10–20	Document intake, checklist customization, reviewer training	Monitoring plan, risk scores, updated review templates
Review Execution	Rolling (based on schedule)	Desk or site reviews, issue flagging, documentation logging	Review checklist, photo logs (if field review), issue summaries
Findings and CAP Tracking	Within 5 business days of review	Submission of findings and initiation of corrective actions	Summary memo, CAP initiation log, draft TA plan (if needed)
Progress Reporting	Monthly and quarterly	Monitoring progress updates, risk score revalidation, repeat issue tracking	Monthly dashboard, quarterly risk tier report
Closeout	Final 30 days or as task concludes	Compilation of documentation for audit readiness and internal DCR handoff	Final CAP status, document archive index, lessons-learned memo

Milestones are refined based on task order scope and DCR preference. Our team uses these to time internal QA reviews, synchronize subrecipient engagement, and support DCR's reporting and oversight obligations.

Frequency and Format of Reporting to DCR

We will provide regular reporting to DCR to support transparency, decision-making, and issue escalation across all monitoring activities. Reporting is structured around three tiers: post-review deliverables, monthly operational summaries, and quarterly performance trend reports.

- **Post-Review Reporting:** For each site visit or desk review, our team submits a findings summary memo within five business days. These memos include flagged issues, documentation deficiencies, and potential corrective actions. Supporting documentation such as checklists, photos, and interview notes are provided as attachments.
- **Monthly Operational Dashboards:** We prepare a shareable dashboard that captures entity-level monitoring activity, CAP status, recurring findings, TA engagement, and risk tier changes. Dashboards are developed using tools compatible with DCR's internal systems or other approved data visualization platforms and can be exported as PDF summaries if needed.
- **Quarterly Risk and Compliance Updates:** Every 90 days, we reassess risk tiers and provide a structured compliance update that summarizes unresolved issues, systemic challenges, and cross-program trends. This report is suitable for leadership review and can support DCR's internal briefings or audit preparation.

All deliverables are shared through DCR's internal platforms, SharePoint, or other approved systems, other secure file transfer methods approved by DCR. If priorities shift or additional reporting is needed, we will adapt formats and frequency to meet DCR's operational and compliance goals.



Coordination and Scheduling of Monitoring Activities

We will maintain a centralized monitoring calendar to coordinate site visits, desk reviews, and technical assistance (TA) events. Each activity is tied to an entity's assigned risk tier, low, moderate, or high, based on our risk scoring matrix developed in alignment with the 2 CFR § 200.332(d) framework, which we've adapted with custom criteria to reflect DCR's priorities, such as performance in underserved communities or exposure to disaster-prone areas, and DCR-specific criteria. This risk-informed approach allows us to match monitoring intensity and timing to actual compliance risk.

- **Field Review Planning:** High-risk entities are scheduled for at least one site visit annually, with more frequent engagements as needed. Field deployment considers geographic constraints, staff availability, and regional clustering opportunities to minimize travel time and costs. In remote or mountainous areas, we consolidate visits to maximize field team efficiency without sacrificing documentation quality.
- **Desk Review Workflow:** Desk reviews are paced to match each entity's monitoring frequency and focus. High-risk entities receive full checklist reviews; moderate-risk entities are reviewed based on known vulnerabilities; and low-risk partners are assessed through annual documentation audits. Review scheduling is flexible and updated quarterly to account for performance shifts, audit findings, or changes in staffing.
- **TA Timing:** TA engagements are driven by monitoring findings, DCR priorities, or proactive training cycles. We maintain standing blocks for recurring topics, such as procurement or internal controls and rapidly deploy customized support when subrecipients face urgent compliance needs. TA scheduling is logged and coordinated with monitoring events to create continuity across engagements.

All activities are managed through a shared schedule that is visible to DCR, aligned with the task order review calendar, and updated weekly. This system supports transparent planning, helps prevent overlap, and enables real-time rescheduling based on program needs or emergent risks.

All scheduled activities are documented in the monitoring calendar, which synchronizes with DCR's internal planning systems and serves as a single source of truth for review and TA logistics. Adjustments are made in real time based on weather, field feedback, DCR direction, or emergent issues.

Use of Secure Systems for Data, Workpapers, and Progress Tracking

We use secure, cloud-based platforms to manage all monitoring records, data files, and workpapers. These platforms are configured to support version control, compliance visibility, and structured archiving, helping ensure each review event is tracked from launch through closeout.

- **Centralized File Management:** All monitoring documentation is stored in a structured SharePoint environment organized by program, subrecipient, and review type. We maintain a document archive index with standard file naming conventions (e.g., [Entity][ReviewType][Date]) and embedded metadata, which supports rapid searchability and audit readiness.

- **Secure Access Controls:** File access is role-based, and permissions are monitored through audit logs. All content is encrypted in transit and at rest. Temporary document transfers use DCR-approved secure file transfer platforms. These controls align with federal and state security standards and support the safeguarding of personally identifiable information (PII) and compliance-sensitive material.
- **Real-Time Workpaper Collaboration:** Review teams work within synchronized environments that support live editing and annotation of checklists, logs, and decision notes. DCR staff can monitor real-time progress without waiting for batch reporting, supporting transparency and timely oversight.
- **Tracking and Reporting Integration:** We maintain a centralized monitoring tracker that links entity risk tiers, review statuses, CAP progress, and TA activities. These data points can be exported into DCR dashboards or summary reports sorted by program area, risk classification, or timeframe, supporting operational insights and external reporting.
- **Ownership and Delivery of Work Products:** All monitoring deliverables, including checklists, findings memos, photo logs, CAPs, and TA records, are the property of DCR. At task closeout, we deliver a structured archive of documentation in open formats (e.g., Word, Excel, PDF), sorted and indexed for immediate usability.

Lessons From Past Engagements:
In large-scale recovery programs, we've supported oversight teams facing tight timelines and frequent audit demands. In those settings, clearly organized, version-aware documentation made it easier to track review progress, resolve findings, and prepare for HUD CPD or OIG requests without delay. We've applied those lessons to our current model, using flexible file structures and audit-traceable workpapers to reduce prep time and improve visibility—an approach we will carry forward in support of DCR.

Quality Assurance and Oversight Controls

Our QA framework reinforces consistency, accountability, and audit readiness across all monitoring activities. Building from our documented SOPs and monitoring templates, we apply layered controls throughout each phase of the review process, from workpaper development to CAP tracking and reporting. Our approach includes internal QA reviews, supervisory sign-off, structured escalation protocols, and disciplined file maintenance practices. These controls not only reduce error rates but also strengthen DCR’s position in responding to audits and external inquiries. We have applied this framework across engagements with overlapping program types, enabling compliance teams to maintain clarity and control in high-volume, high-scrutiny environments.

Internal QA/QC of Workpapers and Monitoring Deliverables

Internal quality control is embedded into every phase of our monitoring workflow. Each review file undergoes a structured QA review by a second team member before it is finalized or transmitted to DCR. These internal reviews focus on three primary dimensions:

- Completeness of documentation
- Accuracy of regulatory citations
- Consistency with established SOPs and checklist standards

To promote objectivity and consistency, QA reviewers are separate from the original preparer and are required to document all corrections, clarification requests, or escalated items in a centralized QA/QC log. This log is reviewed weekly by the QA lead to identify trends, support staff retraining, and drive continuous improvement.

Checklists, CAP memos, TA summaries, and other key deliverables are validated against:

- Requirements of 2 CFR 200, 24 CFR 570, and HUD's Universal Notice
- Internal SOPs and issue categorization guidance
- Prior monitoring precedent, including documentation thresholds and closure timelines

This multi-tiered review structure helps ensure each monitoring deliverable is not only accurate and compliant, but also complete, clearly written, and audit-ready before it reaches DCR.

In programs such as [REDACTED] and the [REDACTED] our internal QA/QC reviews routinely identified documentation gaps or inconsistencies during pre-submission checks. These quality checks significantly reduced rework and audit exposure and have since become standard practice across our CDBG-DR engagements.

Senior Review and Approval of All Reports and CAPs

All monitoring findings memos, CAP recommendations, and summary reports undergo a senior-level review prior to final submission. This oversight function ensures accuracy, consistency with federal and state compliance requirements, and clarity in communication to DCR and subrecipients.

Senior reviewers validate the regulatory basis for each finding or recommendation, verify alignment with DCR's existing SOPs and policies, and confirm that recommendations are actionable, and time bound. This step includes:

- Review of summary memos for alignment with 2 CFR 200 Subparts D and F, 24 CFR 570 Subpart K, and DCR-approved guidance
- Verification that all CAP recommendations correspond to clearly defined issues and that they cite supporting evidence
- Editing for tone, clarity, and consistency in narrative presentation

All findings packages submitted to DCR include a digital sign-off form that documents the preparer, QA reviewer, and final approver. This chain of review promotes accountability and establishes a clear audit trail for each determination made.

Lessons From Past Engagements:

During the [REDACTED] [REDACTED] our senior review step helped reduce the average CAP resolution time by identifying policy inconsistencies before submission. It also improved the accuracy of payment recommendations, limiting post-issuance corrections and reinforcing audit confidence with the State Treasury. The success of this model has informed our senior review protocols in current engagements.



Issue Escalation and Dispute Resolution Protocols

Most issues are resolved at the reviewer or CAP coordinator level, but for complex or persistent concerns, such as disputed findings, unresolved CAPs, or systemic risk indicators, we follow a structured escalation path. Our model is built to protect program integrity while supporting prompt, fair resolution.

Escalation triggers include:

- Repeated non-responsiveness by a subrecipient or vendor
- Disagreement between reviewer and program team over finding classification
- Emerging cross-program issues that affect consistency or precedent

Escalation process:

- The QA reviewer logs the issue and notifies the program manager and internal escalation lead.
- A resolution strategy is discussed, often including DCR's program contact for input.
- If the issue cannot be resolved informally, it is elevated to DCR leadership through a formal escalation memo detailing background, analysis, and recommended options.

For disputes involving findings or CAP language, we offer:

- Joint issue walkthroughs with DCR and implementation teams
- Re-review by a separate internal lead
- Adjusted findings narratives or response timelines, where appropriate

Escalated items are tracked in our centralized issue log and tagged for follow-up in monthly reporting. This process ensures transparency, documents how disagreements are resolved, and creates a shared record for future program consistency.

In prior engagements, this protocol supported timely resolution of eligibility classification disputes between compliance and implementation teams, often within a few business days. Prompt issue resolution avoided review delays, prevented inconsistent precedents, and reinforced shared accountability between program teams.

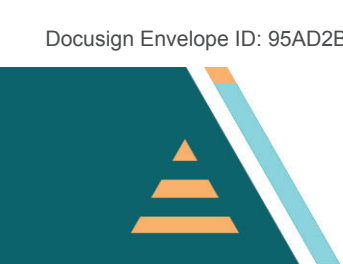
Maintenance of Audit-Ready Files in Accordance with 2 CFR 200 and DRGR Requirements

All monitoring records are maintained in a standardized, audit-traceable format aligned with 2 CFR 200 Subparts D and F and HUD's Disaster Recovery Grant Reporting (DRGR) framework. Our documentation structure emphasizes consistency, version control, and accessibility, helping protect DCR's compliance posture and streamlining audit response.

Core File Components

Each review file is indexed by program, entity, and review type, and includes:

- Signed checklists, interview notes, and field photos
- Annotated source documents (e.g., invoices, procurement files)
- Corrective Action Plans with status and resolution tracking
- Communications and TA logs linked to specific findings



We maintain these records in DCR's preferred storage environment (e.g., SharePoint) with standardized naming conventions and embedded metadata to support version tracking and retrieval. Files are periodically reviewed by our QA lead to confirm that each monitoring record meets documentation thresholds for audit readiness.

To support DRGR compliance, all findings and resolution data can be exported in formats compatible with HUD's reporting templates. We also assist DCR in preparing drawdown documentation and narrative justifications that align with underlying monitoring records, CAP progress, and expenditure validation.

This structure gives DCR timely access to complete, compliant monitoring records, supporting efficient drawdowns, rapid audit response, and effective inter-agency coordination.

Section 12: Qualifications & Experience

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Team Qualifications

Vendor shall provide the names and qualifications of all personnel being submitted to meet the requirements of this Scope Statement, including their roles during the audit engagement. Resumes may be provided to meet this requirement. Any staff changes must be approved by DCR.

The following is a summary of our proposed team and their roles. Please see Appendix A for copies of their CVs.

Team Member, Title	Role	Responsibilities
Laura Soileau, Partner	Lead Engagement Partner; Compliance, Monitoring, and Internal Controls Lead	Engagement Partner/Primary Contact and Subject Matter Lead — Compliance, Monitoring, and Internal Controls. Responsible for overall engagement quality, communications, and timeline; adherence to applicable regulations; collaborating with DCR team and key stakeholders; and coordinating across the EisnerAmper team.
Louise Gannuch, Partner	Anti-Fraud, Waste, and Abuse (AFWA) Lead	Subject Matter Lead — AFWA. Responsible for developing, implementing, and providing oversight to the AFWA program and related activities.
Laura Katz, Senior Manager	Program Manager, CDBG-DR and Site Visits	Subject Matter Lead — CDBG-DR. Responsible for providing technical assistance, guidance, and training related to CDBG-DR and overseeing implementation and execution of site visits.
Dana Daigle, Partner	Funds Disbursement Lead	Subject Matter Lead — Financial Management and Funds Disbursement. Responsible for providing oversight of financial policies and procedures related to funds disbursements, reporting, reconciliation, and similar activities.
Jennifer Butler, Partner	Grants Administration and CDBG-DR Lead	Subject Matter Lead — Grants Administration and CDBG-DR. Responsible for working alongside Lead Partner to support overall engagement

		quality, communications, and timeline; adherence to applicable regulations, collaborating with DCR team and key stakeholders; and coordinating across the EisnerAmper team.
Jane Brogan, Director	Program Manager, HUD CDBG-DR, and Cross-Cutting Compliance	Program Management — HUD CDBG-DR and Cross-Cutting Compliance. Responsible for providing technical assistance and training related to HUD CDBG-DR and Cross-Cutting.
Jessie Handforth Kome, Director	HUD CDBG-DR and Cross-Cutting Compliance Lead	Subject Matter Lead — HUD CDBG-DR and Cross-Cutting Compliance. Responsible for providing technical assistance and training related to HUD CDBG-DR and Cross-Cutting.
Meghan Hicks, Director	Program Manager, Financial and Programmatic Compliance	Program Management — Financial and Programmatic Compliance. Responsible for supporting development, implementation, and execution of financial and programmatic compliance and related activities.
Nancy Pham, Sr. Manager	Program Manager, Anti-Fraud, Waste, and Abuse	Program Management — AFWA. Responsible for supporting development, implementation, and execution of the AFWA program and related activities.
Kristin Bourque, Sr. Manager	Program Manager, Internal Controls	Program Management — Internal Controls. Responsible for supporting development, implementation, and execution of internal controls program and related activities.
Mary Michael Staples, Sr. Manager	Program Manager, Quality Control/Quality Assurance	Program Management – Quality Control/Quality Assurance. Responsible for supporting development, implementation, and QA/QC and related activities.

References

Demonstrate your experience with at least three (3) public and/or private sector clients, providing similar service as requested in this solicitation. The narrative must thoroughly describe the expertise and audit, accounting and managerial advisory services provided and the outcome identify to resolve the client need.

Provide the name, address, phone number and email address of three (3) prior clients that may be contacted.

[Redacted]

Since 2017, EisnerAmper has supported the [Redacted] and its long-term recovery from 2016 floods and 2020 and 2021 storms, including Hurricanes Laura, Delta, and Ida.

Contact Information
[Redacted]

As a subcontractor to the Program Manager, EisnerAmper provides CDBG-DR grants services to [Redacted] which provides grant assistance, prioritizing vulnerable, low-to-moderate income (LMI) households, to homeowners impacted by these disasters. Under financial management, the EisnerAmper team provides guidance, oversight, and assistance in preparing documentation, invoices, and information to request funds. We also provide information on program policies and procedures and obtain supporting documentation. Specific services provided include:

• Verification of Benefits and Eligibility Review	• Anti-Fraud, Waste, and Abuse
• Training	• QA/QC Review
• Damage Assessment	• Reporting
• Temporary Housing Assistance	• Communication Planning
• Case Management	• Program Administration
• Requisitions	• Grant Compliance Monitoring
• Disbursement of Funds	• Tracking and Monitoring funds
• Reconciliations	• Policy Review and Implementation

In 2022, the EisnerAmper Team began supporting [Redacted] a voluntary program providing property buyouts in flood-prone areas, as part of an effort to reduce flood risk throughout the state. The buyout program, which is designed to primarily benefit low- to moderate-income residents, offers an incentive to eligible applicants who relocate to areas of lower flood risk. The EisnerAmper team provides Financial Management services, including funds disbursement, record keeping, tracking and monitoring funds, reconciliations, and managing bank accounts.

In 2021, the EisnerAmper Team began supporting [Redacted] in establishing financial management and disbursement systems, processes, and procedures for its State of Louisiana U.S. Treasury Emergency Rental Assistance Program. The Finance Team was responsible for the development of SOPs, pre-payment review of payments requested, managing the receipt and transfer of funds, and processing disbursements. Additionally, the Finance Team conducted weekly requisitions and disbursements, and monthly reporting and reconciliations of payments.



In 2024, the EisnerAmper Team began assisting [REDACTED] performing the same financial management and disbursement scope for the [REDACTED]

And in 2025, the EisnerAmper team was contracted to assist [REDACTED] with the assessment, implementation, and transition of [REDACTED] accounting processes, procedures, and systems related to all CDBG-DR funding received from [REDACTED]


[REDACTED]

From June 2021 through December 2024, the EisnerAmper team supported the [REDACTED] (the Department) with grant assessment services for childcare providers receiving coronavirus relief funds, with a focus on utilization of the funds in accordance with COVID mandates. The Department received more than \$1 billion in funding through CARES, CRRSA, and ARPA to stabilize early childcare in [REDACTED]. Specifically, our work included the following:

Contact Information
[REDACTED]

- Developed a risk assessment methodology and process to collect information from childcare centers to gain an understanding of grant funds expended. This included the development of risk assessment criteria, distribution of electronic surveys/questionnaires, and collection of documentation to aid in the sample selection for grant assessments.
- Based on the results of the risk assessment, in collaboration with Department management, the sample selection considered factors such as childcare center size, grant dollars awarded and expended.
- Collaborated with Department management to develop consistent procedures for conducting grants assessments. Examples of procedures included:
- Confirmed the childcare center met eligibility requirements for the applicable grant round
- Verified that funds received through grants administered by the Department were expended for eligible purposes (e.g., staff salaries, supplies, rent, utilities)
- Evaluated expenditures reported by the childcare center for potential duplication of benefits across grant rounds
- Determined the percentage of grant funds expended by the childcare center
- Communicated with childcare centers to obtain relevant supporting documentation for the eligible use of grant funds.
- As necessary, recommend forensic audit procedures related to specific childcare center grant assessment findings.
- As needed, assisted Department management with the process to prosecute, litigate, or recover funds.

Based on the results of the grant assessments, we collaborated with Department management to further refine grant administration processes and procedures and make recommendations for additional internal controls to assist in preventing and detecting fraud related to areas of fraud concern.



[REDACTED]

EisnerAmper has been awarded four professional services contracts with [REDACTED] to perform integrity oversight monitoring services for the Super Storm Sandy Recovery and Resiliency Program. The scope of these contracts includes conducting fraud risk assessments and oversight monitoring services for multiple [REDACTED] projects in order to identify instances of fraud, waste, and abuse. The projects encompass an assessment of internal controls and potential fraud risks for [REDACTED] overarching Super Storm Sandy Program, [REDACTED] rail systems, and numerous electrical substations damaged by Super Storm Sandy, including the assessment of compliance with all relevant laws and regulations.

Contact Information

EisnerAmper's fraud risk assessment process includes reviewing all documented policies, procedures, and SOPs, as well as conducting interviews of key personnel to understand their role and implementation of these policies and procedures.

[REDACTED]

Since 2020, CohnReznick has been assisting the [REDACTED] with [REDACTED] compliant grant administration activities. CohnReznick, as prime contractor, supports the full grants administration lifecycle for 13 federally funded disasters in the [REDACTED] spanning more than \$4 billion in program costs. Led by CohnReznick professionals with expertise in disaster recovery grant management, CohnReznick is responsible for:

Contact Information

- Establishing processes, procedures, and systems to make grant administration efficient and compliant.
- Providing proactive technical assistance to subrecipients.
- Processing subrecipient reimbursement requests.
- Closing projects and disasters.
- Providing recurring and ad-hoc reporting and advising on workflow process improvement.

In the aftermath of Tropical Storm Helene, which caused severe flooding, landslides, and altered river flows in [REDACTED], CohnReznick provided surge support to address recovery needs. Within 14 days of receiving the request from [REDACTED], we deployed a team of 12 members to the Joint Field Office and Satellite Offices to offer onsite assistance. Our team has been assigned to the most heavily impacted counties, where we are supporting over 130 applicants, including nonprofits, hospitals, school districts, colleges and universities, tribal entities, and local governments.

Our responsibilities include attending Exploratory Calls, Recovery Scoping Meetings, site inspections, follow-up meetings, and serving as the day-to-day point of contact. Because we are actively supporting [REDACTED] and its subrecipients with navigating the grants closeout process at scale, we have gained valuable experience in assisting subrecipients efficiently. The FEMA closeout process has undergone significant recent changes, leaving many subrecipients unfamiliar with the new requirements. To address this, we have provided personalized support that is tailored to help them succeed.

In addition to supporting [REDACTED] CohnReznick is also supporting the [REDACTED] with direct assistance related to its compliance with CDBG funding requirements. Our team is involved in reviewing program materials, the Action Plan, and additional CDBG-related documents. We provide training and guidance on CDBG economic development activities to key staff, review materials for grant requirements, and utilize checklists as needed. We also assess the knowledge and capacity of the [REDACTED] subrecipients, identify perceived assets and barriers, and determine necessary supports. Additionally, we discuss needs and clarify any issues with the grantee and HUD as needed.

[REDACTED]
CohnReznick has been a vital partner to the [REDACTED] and the [REDACTED] since 2008, prioritizing the region's recovery.

Currently, CohnReznick supports long-term recovery efforts for the [REDACTED]

[REDACTED] Our dedicated team of grants professionals provides disaster recovery services for programs funded by HUD and the U.S. Treasury. Since 2014, we have been the state's grants compliance vendor, providing QA/QC services for the [REDACTED] Homeowner Assistance Program and other federally funded programs. Our responsibilities include Program Evaluation, IT System Reporting and Monitoring, Construction Monitoring, and Business Process Design and Enhancement. As of 2023, CohnReznick has achieved the following outcomes:

- Reviewed 46 process areas on various schedules based on activity and risk level.
- Performed QA/QC reviews for 49,259 eligibility and construction files, averaging 228 files per day at peak, and reduced full QA/QC review time to one business day.
- Reviewed 715 deliverables for contract compliance, issuing penalty letters when requirements were not met.
- Issued 925 penalty letters for applicant file errors, resulting in over \$5.5 million in penalties.
- Conducted over 500 performance monitoring reviews, saving \$25.3 million for the client.
- Conducted invoice reviews and recommended process improvements.

Contact Information

Section 13: Cost & Project Hours

Vendor must complete the information below so that DCR can determine total three-year not-to-exceed cost for the tasks described herein. Failure to provide will result in rejection of Scope Statement.

Vendor shall offer a firm fixed price, all inclusive of labor, materials, general and administrative overhead, and profit. The total amount to be paid by the Division of Community Revitalization under this Contract shall not exceed the amount as stated in the table below. The State does not guarantee a minimum or maximum number of hours. DCR anticipates that monitoring and compliance needs will vary over time; the Vendor's cost proposal here is intended to cover compliance and monitoring services for the next three years, according to task order.

Our team brings experience across multiple programs/jurisdictions delivering this type of work, having supported state agencies on programs of similar scale, disaster type, and funding allocations. Our team understands how to appropriately staff, manage, and leverage resources to ensure both compliance and efficiency.

Our proposed approach and pricing are grounded in years of hands-on experience and informed by the information provided by the state, historical program data, and reasonable assumptions. That said, we are happy to walk through our pricing model and adjust as needed to align with the unique needs of this program and best serve the State.

Position	Hourly Rate	Number of Hours	Total (\$) Amount (Rate x Staff x Hours)
Staff Base Rate	\$80.00	17,100	\$1,368,000
Staff Upper Rate	\$140.00	8,000	\$1,120,000
Supervisor	\$156.00	7,000	\$1,092,000
Manager	\$180.00	6,750	\$1,215,000
Executive	\$280.00	700	\$196,000
TOTAL Estimated Not-to-Exceed			\$4,991,000

Appendices



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Appendix A: Team Resumes

Please see the following page for copies of the resumes/CVs of our proposed team.

Jennifer Butler — Partner



Jennifer Butler is a Partner in the firm and the Practice Group Leader for our Government Sector Services. With over 20 years of experience in executive leadership roles, Jennifer has significant experience in grants management, managing donor funds, managing federal programs, supporting recovery from disasters, and starting non-profits to operationalize and become stable and self-sustaining.

Jennifer excels in federal and philanthropic grant administration, contract compliance, federal regulations, grant writing, grantee and subrecipient monitoring, and financial management. Her leadership in administering donor advised funds and federal funds spans various programs including large-scale federal funding sources such as the Inflation Reduction Act and the Infrastructure Investment and Jobs Act. Additionally, she has deep experience with disaster recovery programs, including FEMA, RESTORE Act, CARES Act, American Rescue Plan Act, Homeland Security funding, and HUD CDBG grants. She has led non-profit start-up activities, managing operations and technology implementation, resource planning, federal indirect cost negotiations and managed being both a recipient of federal funds as well as running grant-making programs for grantees and subrecipients.

Prior to joining the firm, Jennifer was a Director at Postlethwaite & Netterville (P&N), a leading full-service accounting and business advisory firm.

Specialties

- Federal Grants & Compliance
- Grant Writing
- Disaster Management
- Large-Scale Program Management
- Subrecipient Monitoring

Credentials/Education

- Oklahoma City University: BS, History
- University of Connecticut: MS, Homeland Security
- Master's Certificate in Federal Grant Management
- Associate Certificate in Federal Contracting

Affiliations

- International Association of Emergency Managers
- Louisiana Emergency Preparedness Association
- National Grant Management Association

Laura Soileau, CPA, CGMA, CFE, CISA, CIA — Partner



Laura Soileau is a Partner and the National Practice Group Leader of the firm's Risk and Compliance Services (RCS) practice. In this role, Laura leads a team of over 90 professionals dedicated to assisting clients with managing risks, including providing internal audit and internal control services; governance, risk, and compliance services; fraud prevention and detection; financial and regulatory risk services; and IT risk, data privacy, and security services.

Laura is a seasoned professional with extensive experience in internal audit, internal controls, governance, risk, compliance, and fraud-related matters. In her career, Laura has worked with audit committees, facilitated risk assessments for financial, operational, and technology audits, and coordinated with internal and external auditors. She has also overseen the execution of audit plans and communicated with senior leadership and audit committees.

Furthermore, she's adept at helping organizations assess their current state environment and making recommendations to improve performance, including identification of internal controls tailored to the organization and opportunities to improve the effectiveness and efficiency of the organization.

Additionally, Laura is experienced in fraud prevention and detection, including the development of a client-specific risk-based approach to fraud monitoring and investigation using data analytics.

Laura is heavily involved with The Institute of Internal Auditors (IIA) and previously served as the Chairperson of The IIA's North American Board of Directors. Laura was also named one of twenty "Emerging Leaders" by The IIA in 2014. She has also co-authored multiple articles for IA magazine and regularly presents on internal audit and fraud-related topics.

Prior to joining the firm, Laura was a Director at Postlethwaite & Netterville (P&N), a leading full-service accounting and business advisory firm.

Specialties

- Internal Audit
- Internal Controls
- Governmental
- Professional Services

Credentials/Education

- Certified Public Accountant (CPA)
- Chartered Global Management Accountant (CGMA)
- Certified in Risk Management Assurance (CRMA)
- Certified Fraud Examiner (CFE)
- Certified Information Systems Auditor (CISA)
- Certified Internal Auditor (CIA)
- University of Arkansas: BS, Accounting & Marketing
- Louisiana State University: MS, Accounting

Affiliations

- The Institute of Internal Auditors
- American Institute of Certified Public Accountants
- Society of Louisiana Certified Public Accountants
- Association of Certified Fraud Examiners
- Information Systems Audit and Control Association

Ann Hilzim, PMP — Partner



Ann Hilzim is a Partner in the EisnerAmper Advisory Services Department as part of the Strategy & Transformation Services Group. Ann leads and directly manages the Change Management and Project Management teams consisting of 30+ team members of varying levels within the organization to lead and support a portfolio of projects in

collaboration with teams across the Advisory practice. She joined the firm in 2012.

Ann has extensive experience in project management, change management, training, and communications, including developing project and communication strategies around change and developing and delivering training for large programs of 300 to 800+ team members. She has managed the external communications between team members and program applicants for large programs. Ann has also created processes and procedures to ensure compliance with settlement agreement, grant management regulations, and State and Federal policies.

Ann has more than 15 years of professional experience and establishes best practices and high-quality standards for the strategic communications, process and procedure development, training, process improvement, and project management functions delivered by the Change Management and Project Management Teams for large programs and organizations.

Specialties

- Project Management
- Change Management
- Organizational Transformation
- Portfolio Management
- Strategic Planning

Credentials/Education

- Prosci Change Practitioner
- Project Management Professional (PMP)
- Louisiana State University: BS, Finance

Affiliations

- Project Management Institute (PMI)
- Association of Change Management Professionals (ACMP)
- YPO Louisiana

Jeremy Sanders — Partner



Jeremy Sanders is a Partner in the firm. With over 10 years of experience, Jeremy specializes in providing project management and business analysis to government agencies, insurance, higher education, banks, and various private companies.

Jeremy focuses on helping organizations with project management, business analysis,

technology improvements, and reporting. He has a broad range of both professional and technical experience including agile project planning and execution, process design and improvement, workflow management, database system design, custom reporting, data analysis and projections, software design and customization, triage, and rescue, as well as project scheduling and budgeting.

With extensive project management experience, Jeremy is adept at managing projects through all phases of the project lifecycle. He assists clients by providing Agile Project Management practices in order to provide immediate value and integrate a perpetual feedback system to ensure client satisfaction and goal attainment. Jeremy also uses his technical expertise across a variety of programs to assist clients with business analysis and forecasting in order to make more informed decisions in their projects. This leverage of technology solutions helps create efficient processes in order to bring projects to completion successfully.

Prior to joining the firm, Jeremy was an Associate Director at Postlethwaite & Netterville (P&N), a leading full-service accounting and business advisory firm. Before this role, he worked as a Database Project Manager/Analyst for a global market-leading risk management and regulatory compliance consulting firm.

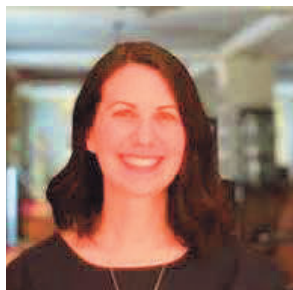
Specialties

- Project Management
- Application Development

Credentials/Education

- Louisiana State University: BS, Accounting
- Certified Scrum Master
- Certified Scrum Product Owner

Jane Brogan — Director



Jane Brogan is a senior executive with over 20 years' experience, including 15 as a leader in state and local government, delivering disaster recovery, housing, and community development programs. She is skilled in designing and executing highly complex and technical programs and has vast experience in developing data-driven policy, program management, regulatory interpretation, compliance, and reporting.

Jane uniquely understands CDBG-DR requirements and programs from 15 years as a direct grantee. As a practitioner, she knows the grantee perspective, has a firsthand understanding of the challenges, and has created programs that meet the needs of communities. She designed and oversaw programs utilizing \$11.8 billion of CDBG-DR funds that helped over 23,000 households, 11,000 businesses, and hundreds of resilient infrastructure projects.

Specialties

- Data-Driven Policy
- Program Management
- Regulatory Interpretation
- Compliance
- Reporting

Credentials/Education

- University of Sydney,
- Australia: M.A.S,
- Environmental Science
- Colgate University Hamilton,
- NY: B.A., Psychology

Affiliations

- Co-chair of the Council of
- State Community
- Development Agencies'
- (COSCEA) Disaster Recovery
- Committee, 2020–2022

Jessie Handforth Kome — Director



Jessie Handforth Kome is a Director in CohnReznick's Government & Public Sector Practice, bringing decades of federal leadership experience to her role. Most notably, during her tenure at the U.S. Department of Housing and Urban Development (HUD), she served in senior leadership roles where she shaped national

policy and regulatory frameworks for disaster recovery and community development programs.

Jessie has authored and edited over 60 Federal Register Notices and regulatory reforms, including innovative competition and disaster recovery Notices, HUD monitoring checklists, and final rules that resolved longstanding audit issues. Her deep understanding of HUD's financial management, risk assessment, environmental review, and cross-cutting statutory requirements (e.g., URA, NEPA, Section 3, BABA) enables her to provide authoritative guidance and technical assistance to grantees.

Earlier in her career, Jessie played a foundational role in designing policy, data systems, analytical tools, and training that enabled funders and grantees to use data for decision-making, compliance, and storytelling. She also has deep expertise in managing grants that generate ongoing program income, such as the \$7 billion National Stabilization Program, which has produced over \$2 billion in program income.

Specialties

- Major federal grant program launch,
- program design, oversight, risk assessment and mitigation, monitoring, audit resolution
- Cross-cutting requirements; multi-funder compliance

Credentials/Education

- University of North Carolina: MRP, City and Regional Planning
- University of North Carolina: B.A., International Studies

Layne McGuire — Director



Layne McGuire is a director in the firm's Risk and Compliance Services (RCS) practice with over 20 years of experience. Layne has extensive experience in risk assessment, internal audit, and control framework development and has served clients in a variety of industries, including financial institutions, government-sponsored entities, construction, and the public sector.

Layne leads teams specializing in risk management, offering services in internal audit, internal controls, governance, compliance, and financial and regulatory risk. She has extensive experience working with audit committees, conducting risk assessments, identifying key controls, and providing actionable recommendations. Layne is also skilled in developing audit plans and coordinating with external auditors.

Prior to joining the firm, Layne was a Managing Director at a global public accounting firm where she led cross-functional teams, managed client relationships, executed internal audits, developed training programs, and spearheaded business development initiatives while serving as a subject matter expert in Interest Rate Risk audits.

Specialties

- Internal Audit
- Enterprise Risk Management
- Risk Assessments
- Quality Control
- Project Management
- Financial Institutions

Credentials/Education

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)
- Certified Regulatory Compliance Manager (CRCM)
- University of North Carolina, Charlotte: DBA
- University of Mississippi, Oxford, MS, Accountancy
- Christian Brothers University, Memphis: MA, Catholic Studies
- University of Mississippi, Oxford, MS: BA, Mathematics & History; MA, History

Affiliations

- The Institute of Internal Auditors
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Information Systems Audit and Control Association
- North Carolina Society of Certified Public Accountants
- Women's Impact Fund, Rotary Club

Katherine Clements, PMP, CSM — Director



Katherine Clements, PMP, CSM, is a Director in EisnerAmper's Consulting Services Group. Katherine has extensive project management experience for managing projects through all phases of the project life cycle. She assists clients by providing Project Management practices to provide immediate value and integrate a perpetual feedback system to

ensure client satisfaction. Katherine also uses her technical knowledge across a variety of programs to assist clients with business analysis to make more informed decisions in their projects

Katherine uses knowledge gained through obtaining the Certified Scrum Master (CSM) and Certified Associate in Project Management (CAPM) credentials as well as her diverse experience to successfully lead teams, improve processes, and deliver quality results.

Katherine has extensive project management experience for managing projects through all phases of the project lifecycle. She assists clients by providing Agile Project Management practices in order to provide immediate value and integrate a perpetual feedback system to ensure client satisfaction. Katherine also uses her technical knowledge across a variety of programs to assist clients with business analysis in order to make more informed decisions in their projects. Most recently, Katherine has been engaged with an industry-leading medical insurance organization, where she served as a leader in the Data Excellence Program. This role highlights Katherine's ability to provide proven leadership related to complex, evolving, and highly scrutinized data and information systems projects.

Prior to joining the firm, Katherine was an Associate Director at Postlethwaite & Netterville (P&N).

Specialties

- Consulting
- Governmental
- Project Management
- Data Analytics
- Professional Services

Credentials/Education

- Louisiana State University: BS, Management
- Project Management
- Professional
- Certified ScrumMaster
- Certified Associate in Project Management

Affiliations

- Project Management Institute—Baton Rouge Chapter

Meghan Hicks — Director



Meghan Hicks brings over 10 years of experience in federally funded grant programs. She assists governmental entities with complex grant coordination, financial and programmatic compliance, technical assistance, and administration work to plan, organize, and monitor federally funded grant programs. She leads a team that provides technical assistance, support, project oversight, payment processing, resolution of complex project-related issues, and development of processes and procedures for the State of North Carolina.

Ms. Hicks' qualifications and expertise include:

Providing support to North Carolina for 12 federally funded disasters spanning more than \$3 billion in program costs.

Leading the team supporting Hawaii Emergency Management Agency through reconciling two expedited Non-Congregate Sheltering projects for the Maui Fires.

Leading a team that provided technical assistance, payment processing, and resolution of complex project-related issues for 11 Texas disasters and over 400 subrecipients.

She is well-versed in compliance regulations and requirements for federally funded disaster recovery grant programs, including monitoring and reporting; payment reimbursements; procurement; scope of work change requests; and verifying mandatory insurance requirements.

She is a Subject Matter Expert in Hazard Mitigation Grant Program managing 42 sub recipients for Hurricane Ike and Hurricane Dolly.

She is skilled in processing documentation for payment or recovery of PA grants as well as coordinating the FEMA PA process from project worksheet formulation through closeout.

Specialties

- Disaster Grant Program Management
- Technical Assistance & Regulatory Compliance
- Project Oversight & Closeout Leadership
- Process Development & Stakeholder Coordination
- Specialized Experience in High-Profile Events

Credentials/Education

- Texas State University: B.A., English

Kristin Bourque, CRMA, CIA — Sr. Manager



Kristin Bourque is a Senior Manager in the firm's Risk and Compliance Services (RCS) Group and has over 15 years of experience. Kristin primarily focuses on internal audit, internal controls, risk, and compliance services. She serves clients in various industries, including governmental, higher education, and healthcare.

Kristin has extensive experience in conducting audits of business processes and controls and developing and conducting assessments to mitigate risk. She possesses a vast knowledge of internal audit procedures and internal controls. She also has experience in fraud prevention, monitoring, and data analytics. Additionally, Kristin has experience in disaster recovery management with a focus on regulatory compliance.

Prior to joining the firm, Kristin was an Associate Director at Postlethwaite & Netterville (P&N), a leading full-service accounting and business advisory firm.

Specialties

- Internal Audit
- Risk Mitigation
- Disaster Recovery Management
- Fraud Prevention & Monitoring
- Data Analytics
- Internal Controls
- Business Risk Evaluation
- Project Management

Credentials/Education

- Certified in Risk Management Assurance (CRMA)
- Certified Internal Auditor (CIA)
Louisiana State University: BS, Accounting (Internal Audit Focus)

Affiliations

- Institute of Internal Auditors (IIA)

Laura Katz, JD — Senior Manager



Laura Katz is a Senior Manager in EisnerAmper's Government Services practice, where she leads the firm's Disaster Recovery and Emergency Management team. She brings more than 15 years of public- and private-sector experience in housing, land use, and disaster recovery, with deep expertise in managing large-scale federal grant programs. Laura specializes in HUD Community Development Block Grant Disaster Recovery (CDBG-DR), Mitigation (CDBG-MIT), and National Disaster Resilience (CDBG-NDR) funding, as well as American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds (SLFRF). Her work spans program design, eligibility analysis, policy development, compliance monitoring, and audit preparation for multibillion-dollar recovery efforts.

Prior to joining EisnerAmper in 2024, Laura served as the Policy Director for New York State's Office of Resilient Homes and Communities, where she led policy creation and implementation across housing, infrastructure, and economic recovery programs funded by \$4.6 billion in CDBG-DR grants. She played a pivotal role in the design and execution of Hurricane Ida recovery efforts, including the development of Action and Implementation Plans and public outreach strategies. She also supported high-profile federal initiatives such as Rebuild by Design and the National Disaster Resilience Competition.

At EisnerAmper, Laura continues to support the Office of Resilient Homes and Communities as a Project Advisor, providing CDBG-DR program management support, policy and procedure development, and technical assistance to the state and its subrecipients. She also serves as the Project Manager for Wilson County, NC, overseeing compliance with ARPA requirements, monitoring of subrecipients and contractor management, and has served as the Project Manager for the North Carolina Association of County Commissioners, where she oversaw the development and delivery of Grants Management training modules highlighting best practices related to ARPA SLFRF, subrecipient management, procurement, grant reporting, and closeout processes.

Specialties

- Disaster Recovery & Emergency Management
- Federal Grant Compliance (CDBG-DR, CDBG-NDR, CDBG-MIT, ARPA)
- Policy Development & Program Design
- HUD Audit Preparation
- Subrecipient Monitoring & Risk Assessment

Credentials/Education

- California Western School of Law, San Diego, CA J.D.
- Syracuse University, Syracuse, NY B.A. Magazine Journalism and Political Science

Angie Brown — Senior Manager



Angie Brown is a Senior Manager in the firm. With more than 20 years of experience, Angie specializes in grant management including compliance, fiscal management, program management, and federal regulations.

Angie has extensive knowledge of the full grants management lifecycle, pre-award to closeout. She is proficient in grant writing and administration, managing federal grant programs, project management, strategic planning, contract compliance, federal regulations, Uniform Guidance, budgeting, and financial management. She is experienced in leading large-scale disaster recovery programs involving the procurement and administration of federal funds such as CARES Act and American Rescue Plan Act.

Angie is a problem solver with strong leadership, time management and communication skills. She is a strategic leader with a proven track record of developing and executing organization initiatives, policies, and procedures.

Specialties

- Grants Management

Credentials/Education

- Louisiana State University: BMus, Music, Phi Sigma Pi
- Grand Canyon University: MBA, Business, Cum Laude
- Lean Six Sigma Certification

Affiliations

- National Grants Management Association

Nancy Pham, CPA, CFE — Senior Manager



Nancy Pham is a Senior Manager in the Financial Advisory Services Group. She specializes in providing financial consulting and forensic accounting services to attorneys, public and private corporations, insurance companies, and governmental agencies.

Nancy works on various fraud risk and internal control assessments and conducts forensic investigations. She has provided integrity oversight monitoring services in numerous industries, including public transit, construction, retail manufacturing and housing development.

She has experience providing consulting and litigation services for cases involving lost profits analyses, intellectual property infringements and commercial and economic damage calculations. Nancy has also supported various audit engagements, due diligence projects and bankruptcy cases.

Prior to joining the firm, Nancy was a Senior Consultant in the Forensic and Litigation Consulting practice at a business advisory consulting firm, focused on disputes and fraud investigations. Nancy's work included multiple compliance reviews of private equity firms, bank account analyses and analyses of financial securities, including swaps, swaptions and mortgage-backed securities. She was a Senior Accountant at a not-for-profit organization where she analyzed the financial statements, coordinated interim and year-end audits, and managed the pension plan team. Nancy has created financial forecasts and projections, and has experience with preparing tax forms, such as Forms 990.

Specialties

- Forensics Investigation
- Litigation Consulting
- Integrity Oversight Monitoring

Credentials/Education

- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- Drexel University: BS, Business Administration (Accounting & Finance concentration), magna cum laude

Affiliations

- American Institute of Certified Public Accountants
- Pennsylvania Institute of Certified Public Accountants
- Association of Certified Fraud Examiners

LeAnn Ragusa, PMP, CSM, CSPO — Senior Manager



LeAnn Ragusa is a Senior Manager with the firm's Strategy and Transformation Services Advisory Group. LeAnn is a seasoned change management consultant with nearly a decade of experience guiding organizations through complex transformations. She is a skilled policy manager who specializes in designing policy environments that

incorporate robust governance controls, ensuring the success of projects and large-scale programs.

LeAnn's expertise extends across multiple industries, where she has played a pivotal role in managing strategic initiatives and overseeing high-impact change efforts. Her ability to create structured frameworks and drive organizational adaptation makes her a valuable resource in project and change management. She leverages this experience to deliver tailored solutions, ensuring seamless transitions and sustainable improvements for her clients. With a strong foundation in governance, process change support, and process optimization, LeAnn is dedicated to helping organizations navigate change with confidence and precision.

Before joining the firm, LeAnn was an Associate Director with Postlethwaite & Netterville's Consulting Group, where she honed her ability to execute large-scale consulting engagements and streamline operational efficiencies.

Specialties

- Change Management
- Project Management
- Change Control
- Business Process Design
- Policy and Governance

Credentials/Education

- Certified Scrum Product Owner (CSPO)
- Certified ScrumMaster (CSM)
- Project Management Professional (PMP)
- Baton Rouge Community College: AA, Liberal Arts, On the President's list, Phi Theta Kappa Academic

Affiliations

- Better Business Bureau
- Boys and Girls Club of Metro Louisiana

Mary Michael Staples, CIA, PMP — Sr. Manager



Mary Michael Staples, a Senior Manager with CohnReznick Government Services, has 14 years of experience in grant and project management and internal audit services in the public and private sectors. Ms. Staples is currently the Program Manager for CohnReznick's monitoring engagement supporting Louisiana's Office of Community

Specialties

- Certified Internal Auditor (CIA)
- Project Management Professional (PMP)

Credentials/Education

- Louisiana State University: B.S., Finance

Development, Disaster Recovery Unit for a number of federally funded programs. Programs include the state's Restore 2016 Louisiana Homeowner Assistance Program (\$1.3B HUD CDBG), Restore 2020 Louisiana Homeowner Assistance Program (\$2.3B HUD CDBG), Emergency Rental Assistance (\$440MM Treasury ARPA), and Homeowner Assistance Fund (\$146.7MM Treasury ARPA).

Ms. Staples aided the State of Louisiana's Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) in developing SOPs and tools and templates for their Hazard Mitigation Grant Program (HMGP). She also assisted GOHSEP in the implementation of the Louisiana Hazard Mitigation online grants management system. Ms. Staples provided project management services to support CohnReznick's financial services engagement with the U.S. Department of Energy and integrity monitoring services to the State of New Jersey's Department of Community Affairs (DCA), Sandy Recovery Division (SRD).

Ms. Staples' past audit experience includes performing agreed-upon procedures for Local Education Agencies on behalf of the Louisiana Department of Education for fiscal monitoring and compliance with ARRA report requirements. She has also assisted companies in their evaluation and assessment of internal controls over financial reporting and identifying business process improvement and development opportunities through internal audit services.

Leah Butler — Manager



Leah is a Manager in the Firm and has experience in working on disasters involving FEMA Public Assistance (PA), CDBG-DR, and private party settlements as well as experience as an abstractor/title examiner.

Leah, who joined the Firm in 2014, has extensive experience on disaster recovery projects, including the Restore Louisiana

Homeowner Assistance Program, GOHSEP Public Assistance Closeout, and Deepwater Horizon Economic Settlement. Leah has a deep knowledge of FEMA PA and CDBG policies and procedures. Leah brings subject-matter expertise in grant management and closeout activities of the Stafford Act and/or National Flood Insurance Act (NFIA) programs and experience in providing guidance, oversight, and assistance to sub-grantees in preparing documentation, invoices, and information to request reimbursement for approved, federally funded programs. Leah has worked directly with program applicants to provide information on program policies and procedures and obtain supporting documentation.

Specialties

- FEMA Public Assistance
- Disaster Recovery
- Grants Management

Credentials/Education

- Bachelor of Arts, Accounting, Southeastern Louisiana University, Hammond, LA

Affiliations

- State of Louisiana, Board of Ethics Training
- EGrants System Training
- Louisiana Public Assistance (LAPA) Training
- FEMA Introduction to Individual Assistance (IA) (DF-103), IS-00403, Emergency Management Institute

Hannah Crane — Senior Consultant



Hannah Crane is a Senior Consultant in the Government Services Sector. Prior to joining Eisner Amper in 2024, she served as a Policy Analyst at New York State's Office of Resilient Homes and Communities (RHC). Hannah possesses HUD CDBG-DR experience, including eligibility, compliance, HUD audit preparation, program design, and

Federal regulations. At RHC, Hannah helped to implement, administer, and closeout large-scale disaster recovery programs by providing guidance on federal and HUD requirements to ensure programs were compliant. Hannah also has experience in researching and analyzing federal climate change mitigation and adaptation legislation while working as a member of the Climate Adaptation Initiative Committee at the Federal Emergency Management Agency.

Specialties

- Disaster Recovery
- CDBG-DR & CDBG-NDR Management & Compliance
- Climate Change Mitigation and Adaptation
- Federal Climate Funding

Credentials/Education

- New York University, New York, NY M.S. Public Policy
- University of California, Berkeley, Berkeley, CA B.A. Political Science, B.S. Environmental Policy, and Management



Appendix B: Data Solution & Security Infrastructure

We have recently submitted the needed information to receive approval from the Department of Information Technology, including:

- SOC Report available at: <https://trust.eisneramper.com/>. Please note, the 2023 report with bridge letter accessible in this link is the current version, as the 2024 SOC report is due in June 2025.
- Vendor Readiness Assessment Report

Clearance was received on 7/2/25 on a different NC program under this State Term contract.

EisnerAmper is committed to the continuous improvement of our service experience and the security of our clients' information through our technological resources. We will work with the Department of Information Technology to ensure the security requirements of the State are met to fulfill the services for this program.



Appendix C: Signed Scope Statement

Please see the following page for a signed copy of the Scope Statement.

Proposal Number: DPC-646236801-MT

Vendor: EAG Gulf Coast LLC

STATEMENT OF WORK

STATE OF NORTH CAROLINA

REQUEST FOR QUOTES

SCOPE STATEMENT NUMBER – STC#8411A

DEPARTMENT OF COMMERCE, DIVISION OF COMMUNITY REVITALIZATION (DCR), Request #DCR-2025-01

TITLE: Short Term Internal Audit, Accounting, Data Analytic and Managerial Advisory Services Contract Number: RFP# DPC-646236801-MT	
ISSUE DATE:	July 14, 2025
NAME:	Scope Statement Number STC#8411A Division of Community Revitalization Contract Number: <u>DCR-2025-01</u> Continuous Monitoring
DUE DATE:	July 29, 2025 by 10:00 am ET
USING AGENCY:	Department of Commerce, Division of Community Revitalization (DCR)
ISSUING AGENCY:	Division of Community Revitalization (DCR) Angie Dunaway (919) 526-8340 angela.dunaway@commerce.nc.gov 430 N Salisbury St, Raleigh, NC 27603

NOTICE TO OFFERORS

Emailed offers, subject to the conditions made a part hereof, will be received at angela.dunaway@commerce.nc.gov until 10:00 AM on July 29, 2025, for delivering of the audit service as described herein.

Offers are subject to rejection unless submitted on this form.

EXECUTION

In compliance with this Scope Statement, and subject to all the conditions herein, the undersigned Vendor offers and agrees to furnish and deliver any or all items upon which prices are bid, at the prices set opposite each item within the time specified herein. By executing this Scope Statement, the undersigned Vendor certifies that this proposal is submitted competitively and without collusion (G.S. 143-54), that none of its officers, directors, or owners of an unincorporated business entity has been convicted of any violations of Chapter 78A of the General Statutes, the Securities Act of 1933, or the Securities Exchange Act of 1934 (G.S. 143-59.2), and that it is not an ineligible Vendor as set forth in G.S. 143-59.1. False certification is a Class I felony. Furthermore, by executing this proposal, the undersigned certifies to the best of Vendor’s knowledge and belief, that it and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal or State department or agency. As required by G.S. 143-48.5, the undersigned Vendor certifies that it, and each of its sub-Contractors for any Contract awarded as a result of this Scope Statement, complies with the requirements of Article 2

Proposal Number: DPC-646236801-MT

Vendor: EAG Gulf Coast LLC

of Chapter 64 of the NC General Statutes. G.S. 133-32 and Executive Order 24 (2009) prohibit the offer to, or acceptance by, any State Employee associated with the preparing plans, specifications, estimates for public Contract; or awarding or administering public Contracts; or inspecting or supervising delivery of the public Contract of any gift from anyone with a Contract with the State, or from any person seeking to do business with the State. By execution of this response to the Scope Statement, the undersigned certifies, for Vendor's entire organization and its employees or agents, that Vendor is not aware that any such gift has been offered, accepted, or promised by any employees or agents of Vendor's organization.

This procurement complies with the State's own procurement laws, rules and procedures per 2 CFR § 200.317.

Failure to execute/sign offer prior to submittal shall render the Scope Statement invalid.

VENDOR: EAG Gulf Coast, LLC		
STREET ADDRESS: 2115 Rexford Road, Suite 450	P.O. BOX:	ZIP: 28211
CITY & STATE & ZIP: Charlotte, NC 28211	TELEPHONE NUMBER: [REDACTED]	TOLL FREE TEL. NO (800) N/A
PRINT NAME & TITLE OF PERSON SIGNING:	FAX NUMBER: N/A	
AUTHORIZED SIGNATURE: [REDACTED]	DATE: 07/28/2025	E-MAIL: [REDACTED]

Offer valid for 90 days from July 29, 2025.

ACCEPTANCE OF SCOPE STATEMENT

If any or all parts of this Scope Statement are accepted by the State of North Carolina, an authorized representative of the Department of Commerce shall affix their signature hereto and this document, special terms and conditions specific to this Scope Statement, the specifications, and in accordance with contract DPC-646236801-MT awarded November 1, 2023. A copy of this acceptance will be forwarded to the successful Vendor(s).

FOR STATE USE ONLY

Offer accepted and contract awarded this ____ day of _____, 2025, as indicated on attached certification,

by _____

(Authorized representative of the Department of Commerce)

Proposal Number: DPC-646236801-MT

Vendor: EAG Gulf Coast LLC

SUBMISSION INSTRUCTIONS: Email offers to angela.dunaway@commerce.nc.gov by **10:00 AM on July 29, 2025**.

Submit via email:

- **un-redacted** version and,
- if required, **redacted** version (all Proprietary and Confidential Information Excluded).

Redacting means blacking out all Proprietary and Confidential Information so it is not visible.

LATE SUBMISSIONS: Regardless of cause, late submissions will not be accepted and will automatically be disqualified from further consideration. It shall be the Vendor's sole risk to ensure delivery to angela.dunaway@commerce.nc.gov by the designated time.

BASIS FOR REJECTION: Pursuant to **01 NCAC 05B .0501**, the State reserves the right to reject any and all offers, in whole or in part; by deeming the offer unsatisfactory as to quality or quantity, delivery, price or service offered; non-compliance with the requirements or intent of this solicitation; lack of competitiveness; error(s) in specifications or indications that revision would be advantageous to the State; cancellation or other changes in the intended project, or other determination that the proposed requirement is no longer needed; limitation or lack of available funds; circumstances that prevent determination of the lowest responsible or most advantageous offer; or any other determination that rejection would be in the best interest of the State.

TRAVEL: Per Statewide Term Contract 8114A, the state will not pay travel costs to and from the designated workplace for Vendor's personnel. In the event that Vendor personnel are required by the state to travel away from the regularly assigned work location to perform related tasks, the state will, upon preapproval, reimburse the Vendor in accordance with the North Carolina state travel guidelines in Chapter 5 of the North Carolina Budget Manual, which can be found at: <https://www.osbm.nc.gov/state-budget-manual>.

SECTION 1: SCOPE STATEMENT SCHEDULE

Scope Statement Questions

Due Date: July 18, 2025

Time: 10:00 a.m. Eastern Time

Address: angela.dunaway@commerce.nc.gov

Instructions: Written questions will be received at angela.dunaway@commerce.nc.gov until date and time specified above. Please enter "**Questions_Scope Statement_DCR_2025-01**" as the subject for the email. Vendor will reference the scope statement section when submitting questions. Only written answers to submitted questions will constitute an official answer. The State will prepare responses to all written questions submitted as an addendum and shall provide via email to all Vendors on the eligibility list. Oral answers are not binding on the State.

Vendor contact regarding this Scope Statement with anyone other than angela.dunaway@commerce.nc.gov may be grounds for rejection of said Vendor's offer. Agency contact regarding this Scope Statement with any Vendor may be grounds for cancellation of this Scope Statement.

Proposal Number: DPC-646236801-MT

Vendor: EAG Gulf Coast LLC**Scope Statement Submittal**

Due Date: July 29, 2025

Time: 10:00 a.m. Eastern Time

Email Address: angela.dunaway@commerce.nc.gov

Instructions: The Vendor, by making an offer, expressly represents that the specifications herein have been read and understood, and that the offer complies with all aspects. Any change that is received after the due date and time, and that is not specifically solicited by the State, shall be rejected.

Firm Offer: Prices and any other entry made hereon by the Vendor shall be considered firm and not subject to change.

SECTION 2: PURPOSE AND BACKGROUND

The United States Department of Housing and Urban Development (U.S. HUD) announced that the State of North Carolina (the State) will receive \$1,428,120,000 in funding to support long-term recovery efforts following Hurricane Helene (FEMA DR-4827-NC) through the North Carolina Department of Commerce (NCDOC). Of those funds, \$807.4 million has been allocated for the Reconstruction and Rehabilitation (R&R) Program for single family owner-occupied units, \$57.4 million has been allocated for Small Multifamily Rental Reconstruction and Rehabilitation, \$133.9 million has been allocated for Large Multifamily Rental Reconstruction and Rehabilitation, \$53.4 million for development of workforce housing units for ownership, \$193.5 million for community infrastructure projects, and \$111.1 million for commercial district revitalization. Community Development Block Grant—Disaster Recovery (CDBG-DR) funding is designed to address needs that remain after all other assistance has been exhausted. These funds will help meet remaining unmet housing, economic development, mitigation, and infrastructure needs destroyed by Hurricane Helene in September 2024. Hurricane Helene brought historic rainfall, strong winds, and tornadoes generated by the storm. On September 27, 2024, former Governor Roy Cooper requested a Major Disaster Declaration from the federal government for thirty-nine (39) North Carolina counties and the Eastern Band of Cherokee Indians. On September 28, 2024, twenty-five (25) counties in the State were declared a major disaster by former President Biden under provisions of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act or P.L. 93-288), approving Individual and Public Assistance (IA and PA) for these counties as well as the Eastern Band of Cherokee Indians. On October 5, 2024, two (2) additional North Carolina counties were declared eligible for federal individual assistance, followed by twelve more counties on October 16, 2024.

To meet the unprecedented challenge of recovering from Hurricane Helene, the State established within the Department of Commerce the Division of Community Revitalization (DCR) to be the grantee agency for management of all Hurricane Helene CDBG-DR awards to the State.

The objective of this contract is to select a vendor to monitor CDBG-DR funds and ensure compliance with federal and state laws, and DCR policies and procedures. DCR may receive additional State and Federal funds and may require support in the monitoring and compliance efforts of those funds as well.

DCR's monitoring and compliance efforts will be significant and ongoing, and many subrecipients in western North Carolina will not have previous experience with CDBG-DR funds. For that reason, monitoring of subrecipients will be included both in this Scope Statement and in a separate procurement, upon approval by the Division of Purchase and Contract. Please include in your cost proposal in response to this Scope Statement the full cost of monitoring for all DCR programs. DCR reserves the right to use multiple vendors if necessary due to vendors' expertise, workload, or any other need of the program. Vendors that respond to this Scope Statement are not precluded from responding to other DCR procurements.

Proposal Number: DPC-646236801-MT

Vendor: EAG Gulf Coast LLC**SECTION 3: CONTRACT TERM**

The Contract shall have an initial term of three (3) years, beginning on the date of final Contract execution (the "Effective Date").

At the end of the Contract's initial term, the State shall have the option, in its sole discretion, to renew the Contract on the same terms and conditions for up to three (3) additional one-year terms. The State will give the Vendor written notice of its intent to exercise each option no later than thirty (30) days before the end of the Contract's then-current term. In addition to any optional renewal terms, and with the Vendor's concurrence, the State reserves the right to extend the Contract after the last active term.

SECTION 4: POSSESSION AND REVIEW

During the evaluation period and prior to award, possession of the Scope Statement and accompanying information is limited to personnel of the issuing agency, and to the committee responsible for participating in the evaluation. Vendors who attempt to gain this privileged information, or to influence the evaluation process (i.e., assist in evaluation) will be in violation of purchasing rules and their offer will not be further evaluated or considered.

After award, the Scope Statement file will be available to any interested persons with the exception of confidential and proprietary information as provided by statute and rule. If confidential and proprietary information is included in the proposal, also submit one (1) signed, **REDACTED** copy of the proposal. Redacted means "*blacking out*" information so it is not visible. Such information may include trade secrets defined by N.C. Gen. Stat. § 66-152 and other information exempted from the Public Records Act pursuant to N.C. Gen. Stat. §132- 1.2. Vendor may designate information, Products, Services or appropriate portions of its response as confidential, consistent with and to the extent permitted under the statutes and rules set forth above. By so redacting any page, or portion of a page, the Vendor warrants that it has formed a good faith opinion, having received such necessary or proper review by counsel and other knowledgeable advisors, that the portions determined to be confidential and proprietary and redacted as such, meet the requirements of the Rules and Statutes set forth above. However, under no circumstances shall price information be designated as confidential.

If the Vendor does not provide a redacted version of the proposal with its proposal submission, the Department may release an unredacted version if a record request is received.

SECTION 5: METHOD OF AWARD

Contract will be awarded based on best value as defined by N.C. Gen. Stat. § 143-135.9. Prospective Vendors shall not be discriminated against on the basis of any prohibited grounds as defined by Federal and State law.

Offers will be evaluated, and award made, based on the below factors listed in descending order of importance:

- Qualifications and Experience
- Methodology for Completion of Work
- Cost

While the intent of this Scope Statement is to award a Contract to a single Vendor, the State reserves the right to make separate awards to different Vendors, to not award one or more-line items or to cancel this Scope Statement in its entirety without awarding a Contract, if it is considered to be most advantageous to the State to do so.

The status of a Vendor's e-Procurement Services account(s) shall be considered a relevant factor in determining whether to approve the award of a contract under this Scope Statement. Any Vendor with an e-Procurement Services

Proposal Number: DPC-646236801-MT

Vendor: EAG Gulf Coast LLC

account that is in arrears by 91 days or more at the time of proposal opening may, at the State's discretion, be disqualified from further evaluation or consideration.

The State reserves the right to waive any minor informality or technicality in proposals received.

SECTION 6: SCOPE STATEMENT EVALUATION PROCESS

All qualified proposals will be evaluated, and award will be made to the Vendor(s) determined by the Division of Community Revitalization in its sole discretion to be the best value.

At their option, the evaluators may request oral presentations or discussion with any or all Vendors for the purpose of clarification or to amplify the materials presented in any part of the proposal. Vendors are cautioned, however, that the evaluators are not required to request presentations or other clarification—and often do not; therefore, all Scope Statement responses should be complete and reflect the most favorable terms available from the Vendor.

Vendors are cautioned that this is a request for offers, not an offer or request to contract, and the State reserves the unqualified right to reject any and all offers at any time if such rejection is deemed to be in the best interest of the State.

The State reserves the right to reject all original offers and request one or more of the Vendors submitting proposals to submit a best and final offer (BAFO), based on discussions and negotiations with the State, if the State determines in its sole discretion this is in their best interest.

SECTION 7: TECHNICAL SPECIFICATIONS

- a. **Service Category:** **Category 5** Continuous Monitoring, pursuant to STC 8411a.
- b. **Location of Work:** Vendor may work remotely or come to DCR's physical location at 430 North Salisbury Street, Raleigh, North Carolina. Meetings should occur either in person or via Teams meetings. Depending on the task, vendors may also conduct monitoring site visits at the subrecipients' locations.
- c. **Invoicing:** Invoices will be submitted no more than monthly and must include the individual's name, job title, hourly rate, number of hours worked, total amount per person, and tasks performed. The Vendor may submit an invoice that combines all hours by title (see section 11) but **must** provide other documents that support the combined hours, and this document must have the individual's name, associated hours, title as identified in Section 11, and tasks performed. The Division of Community Revitalization will withhold 10% of the contract to be paid upon final completion and acceptance of Vendor's work.
- d. **Scope of Work:** As described in State Term Contract 8411a, DCR seeks a Vendor to provide reasonable assurance regarding the achievement of DCR's objectives related to the effectiveness and efficiency of its programs and its use of CDBG-DR funds. The Vendor will be responsible for assisting DCR with the monitoring of its contractors and subrecipients. The programs that DCR administers include, but are not limited to: single-family home reconstruction and rehabilitation; development of workforce housing units for ownership; multifamily rental housing reconstruction, rehabilitation, and construction; community infrastructure projects; commercial district revitalization; mitigation measures within each

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Vendor: EAG Gulf Coast LLC

program and any other Action Plan-defined program on the publicly available [Disaster Recovery | NC Commerce](#) website.

The vendor will assist DCR in performing compliance reviews to ensure compliance with all applicable state, local, and federal requirements, including but not limited to: 24 CFR, Federal Register (FR-6512-N-1), HUD Universal Notice and Revised Universal Notice, 2 CFR 200, North Carolina General Statutes, and the North Carolina Administrative Code (NCAC). Compliance areas include, among other areas, financial management, including system, procedure, and duplication of benefit reviews, cross-cutting federal requirements, HUD national objective, and reporting of federal funds.

Please describe CDBG-DR knowledge and experience in your responses. CDBG-DR knowledge and experience will be considered as part of the Qualifications and Experience in evaluation.

Vendor tasks are set out below. No task or activity will be undertaken without a specific task order approved by DCR prior to beginning work. The Vendor will be responsible for establishing a clear timeline for the completion of any task or deliverables and outlining the frequency and format of reporting on progress and findings.

1. Assisting with the continuous monitoring of the activities of its implementation vendor for the Single-Family Housing Program (Horne LLP), as those activities relate to the contract with DCR, such as determining:
 - a. Horne's compliance with contract terms and conditions;
 - b. The sufficiency of Horne's financial management and internal financial controls;
 - c. The sufficiency of Horne's oversight of general contractors;
 - d. Horne's compliance with the program policies and procedures, including but not limited to eligibility determinations, prioritization determinations, duplication of benefits determinations, and URA;
 - e. The sufficiency of Horne's fraud detection policies and practices to protect against conflicts of interests, fraud, waste, and abuse, contractor fraud, kickbacks, etc.;
 - f. Horne's oversight of its subcontractors;
 - g. Using HUD monitoring checklists to verify program and disaster-specific requirements related to the single-family housing program, including but not limited to, fair housing and equal opportunity, lead-based paint, relocation and real property acquiring and Davis-Bacon requirements; and
 - h. Any other activity of Horne to ensure it completes the work on time, within its budget, in a compliant manner, and with quality performance.
2. Assisting DCR with continuous monitoring of subrecipients and other contractors by:
 - a. Reviewing the subrecipient monitoring plan and grants management policies and procedures to ensure compliance with the contract and with 2 CFR 200, 09 NCAC 03m, HUD Universal Notice requirements, 24 CFR Part 570, and any other applicable laws and regulations;
 - b. Assisting with the development of monitoring tools and templates that will be used to perform monitoring activities. The tools should include the source of the criteria (e.g., 2 CFR 200, 09 NCAC 03M, or DCR handbooks) or contract/MOU requirements;
 - c. Assisting DCR grants managers in subrecipient monitoring;
 - d. Conducting site visits to determine if sufficient progress is being made towards project completion;
 - e. Reviewing invoices submitted by subrecipients to ensure compliance and determine if costs are eligible for reimbursement;
 - f. Reviewing subrecipients' internal financial controls and financial management;
 - g. Reviewing subrecipients' audits required by 2 CFR 200, Subpart F, or 09 NCAC 03m and alerting DCR to any concerns or irregularities identified by those audits;

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Vendor: EAG Gulf Coast LLC

- h. Assisting DCR with making Duplication of Benefits determinations for subrecipients by collecting and reviewing all necessary documentation;
 - i. Assisting DCR with providing technical assistance and training to subrecipients.
 - j. Any other activity to ensure that subrecipients and contractors complete their projects successfully, in compliance with the contract, and in a timely manner.
3. Performing or assisting DCR with any other monitoring tasks as needed in order to evaluate the risk of subrecipients' and contractors' noncompliance and implement the appropriate level of monitoring accordingly.
 4. Performing or assisting DCR with any other compliance tasks, including ensuring compliance with all applicable federal, state, and local laws and regulations; ensuring the proper use of funds; and maintaining adequate documentation to support compliance reviews.
- e. **Data and Work Papers:** Any and all data, work papers, documents, and reports (hereinafter referred to as work papers) created or obtained under the agreement between DCR and Vendor are the property of DCR. All work papers shall be provided to DCR and the Vendor shall not retain copies of any of the work papers unless the Vendor is required to comply with quality assurance review standards set by a regulatory body such as the American Institute of Certified Public Accountants or U.S. Security Exchange Commission or some other regulatory body, or when DCR agrees, in writing, to waive this requirement. This does not include the Vendor's intellectual property.

SECTION 8: DATA CLASSIFICATION

The DCR Monitoring Services will be required to receive and securely manage data that is classified as High Risk.

SECTION 9: DATA SOLUTION & SECURITY INFRASTRUCTURE

The Vendor must confirm if the Vendor Readiness Assessment Report and/or Third Party Assessment approved in the original State contract applies to the current SOW/project as described in the RFQ. If yes, Vendor may move forward with the previously approved Department of Information Technology Security clearance. If not, Vendors must supply **with their offer** the applicable third party assessment for that specific solution infrastructure as defined in the BAFO Section 1.2 SOLUTIONS NOT HOSTED ON STATE INFRASTRUCTURE.

- ☒ **YES**, the Vendor Readiness Assessment Report and/or Third Party Assessment approved in the original State contract does apply to this Scope Statement.*
- ☐ **NO**, the Vendor Readiness Assessment Report and/or Third Party Assessment approved in the original State contract does not apply to this Scope Statement.

We have recently submitted the needed information to receive approval from Department of Information Technology, including our SOC Report and Vendor Readiness Assessment Report. We received clearance on 7/2/25 on a different NC program under this State term contract (Contract #NC584646).

SECTION 10: VENDOR CONTRACT ADMINISTRATORS

The Contract Administrators are the persons to whom all required notices shall be given and to whom all matters relating to the administration or interpretation of this Scope Statement shall be addressed. The Vendor shall designate a Primary Contract Administrator, who shall be the Vendor's primary contact with DCR for all issues regarding this Contract and an Alternate Contract Administrator.

Proposal Number: DPC-646236801-MT

Vendor: EAG Gulf Coast LLC

a. Vendor Primary Contract:

- i. Name and Title: Laura Soileau, Partner
- ii. Telephone Number, office: [REDACTED]
- iii. Address: 8550 United Plaza Blvd # 1001, Baton Rouge, LA 70809
- iv. Email Address: [REDACTED]

b. Vendor Secondary Contract Alternate Contact:

- i. Name and Title: Jennifer Butler, Partner
- ii. Telephone Number, office: [REDACTED]
- iii. Address: 8550 United Plaza Blvd # 1001, Baton Rouge, LA 70809
- iv. Email Address: [REDACTED]

SECTION 11: METHODOLOGY FOR COMPLETION OF WORK

The Vendor should describe the approach and how the Vendor will accomplish the scope of work detailed above in Section 7.d. The vendor can use graphs or narratives to describe their approach and should include proposed timeline, milestones, or delivery dates for completion of services.

SECTION 12: QUALIFICATIONS AND EXPERIENCE

Vendor shall provide the names and qualifications of all personnel being submitted to meet the requirements of this Scope Statement, including their roles during the audit engagement. Resumes may be provided to meet this requirement. Any staff changes must be approved by DCR.

Demonstrate your experience with at least three (3) public and/or private sector clients, providing similar service as requested in this solicitation. The narrative must thoroughly describe the expertise and audit, accounting and managerial advisory services provided and the outcome identify to resolve the client need.

Provide the name, address, phone number and email address of three (3) prior clients that may be contacted.

SECTION 13: COST AND PROJECT HOURS

Vendor must complete the information below so that DCR can determine total three-year not-to-exceed cost for the tasks described herein. Failure to provide will result in rejection of Scope Statement.

Vendor shall offer a firm fixed price, all inclusive of labor, materials, general and administrative overhead, and profit. The total amount to be paid by the Division of Community Revitalization under this Contract shall not exceed the amount as stated in the table below. The State does not guarantee a minimum or maximum number of hours. DCR anticipates that monitoring and compliance needs will vary over time; the Vendor's cost proposal here is intended to cover compliance and monitoring services for the next three years, according to task order.

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Vendor: EAG Gulf Coast LLC

Position	Hourly Rate	Number of Hours	Total (\$) Amount (Rate x Staff x Hours)
Staff Base Rate	\$ 80	17,100	\$1,368,000
Staff Upper Rate	\$ 140	8,000	\$1,120,000
Supervisor	\$ 156	7,000	\$1,092,000
Manager	\$ 180	6,750	\$1,215,000
Executive	\$ 280	700	\$196,000
TOTAL Estimated Not-to-Exceed			\$ 4,991,00

SECTION 14: RESPONSE CHECKLIST

1. Signed Scope Statement. Please provide the entire document, not just the signature page.
2. Response to Section 7: Technical Specifications and Section 11: Methodology for Completion of Work. Include descriptions, proposed timelines, and proposed milestones.
3. Response to Section 9: Data Solution and Security Infrastructure. Include updated VRAR or Third Party Assessment, if applicable.
4. Response to Section 10: Vendor Contract Administrators. Identify Primary and Alternate Contract Administrators.
5. Response to Section 12: Qualifications and Experience.
 - a. Provide a staffing plan, including the names and qualifications of all personnel being submitted to meet the requirements of this Scope Statement. Include their roles during the engagement. Resumes may be provided to meet this requirement.
 - b. Provide a narrative describing your experience with at least three (3) public and/or private sector clients, providing similar service as requested in this Scope Statement. The narrative must thoroughly describe the expertise and services provided and the outcome to resolve the client need.
 - c. Provide the name, address, phone number and email address of three (3) prior clients that may be contacted.
6. Response to Section 13: Cost and Project Hours. Including a table identifying staff position, hourly rate for each position, number of hours anticipated, a not-to-exceed amount for the total cost. An example is provided in Section 13.
7. Redacted version of the proposal that DCR may release in response to public records requests.



**NC DEPARTMENT
of COMMERCE**
COMMUNITY REVITALIZATION

Josh Stein
GOVERNOR

Lee Lilley
SECRETARY

Stephanie McGarrah
DEPUTY SECRETARY

BID ADDENDUM

July 22, 2025

FAILURE TO RETURN THIS ADDENDUM MAY SUBJECT YOUR OFFER TO REJECTION

Scope Statement Number	DCR-2025-01
Description	Continuous Monitoring (Category 5, Statewide Term Contract #8411A)
Addendum Number	1

RESPONSE TO QUESTIONS:

State's Responses to Questions Received by the due date and time of July 18, 2025, by 10:00 am ET. The Question appears exactly as submitted by the Vendor.

	VENDOR QUESTION	DCR RESPONSE
1	Are there any particular software programs that DCR will expect the chosen vendor to utilize?	No, but vendor should describe what software programs it plans to utilize.
2	Please give us examples of vendor tasks stated in Section 7 Technical Specifications Number 3 and 4. What percentage of time is anticipated to complete these other monitoring and compliance tasks?	Examples would lead to skewed guidance and these statements are meant to be a general awareness of collaboration between vendor and agency.
3	Have risk assessments been performed on any subrecipients and what are the risk distribution of low, moderate, and high?	DCR has not yet awarded any funds, so there are no subrecipients. However, we do plan to conduct the risk assessments on an annual basis.
4	How much time do you anticipate that the chosen vendor would need to be onsite for subrecipient monitoring or oversight work?	Vendor may work remotely or come to DCR's physical location at 430 North Salisbury Street, Raleigh, North Carolina. Meetings should occur either in person or via Teams meetings. Depending on the task, vendors may also conduct monitoring site visits at the subrecipients' locations. This will depend on subrecipient risk assessments and should be estimated accordingly.

5	When you say “continuous monitoring of subrecipients” in Section 7, Number 2, what is your definition of continuous? Are you expecting monthly or quarterly reviews of all subrecipients or will they be distributed at a measured cadence?	DCR expects vendor to be able to complete each task in Section 7, Number 2, lines a-j in a manner that satisfies all federal, state and local guidelines.
6	What is the estimated number of subrecipients and other contractors to monitor for this project?	DCR estimates that we will have approximately 300 subrecipients and 5-10 contractors. Horne will be responsible for monitoring the work of an estimated 25-35 home builders.
7	What is the average dollar amount to be subawarded to subrecipients and what is the average dollar amount to be awarded to contractors?	Horne’s contract is likely the largest contract at \$81 million. The NC Action Plan (found at commerce.nc.gov/recovery) outlines the minimum and maximum awards per program (i.e., multi-family housing, workforce housing, infrastructure, and economic revitalization).
8	The scope states in Section 7 that oversight of Horne will only be for the Single Family Housing program and not for the other programs as stated in Section 2. Please verify this is the case.	Horne manages the single-family and small multi-family projects that will use DCR-contracted builders.
9	Are performance timelines included in the award letters to subrecipients and contractors?	Yes. Performance timelines were included for Horne and will be for other subrecipients and contractors.
10	Scope: While the scope specifically mentions "The sufficiency of Horne’s fraud detection policies and practices to protect against conflicts of interests, fraud, waste, and abuse, contractor fraud, kickbacks, etc.;" , are overall Anti-Fraud, Waste, and Abuse services intended for inclusion in the scope of services under this SOW?	Yes.
11	Additional Programs: The purpose and background indicates "DCR may receive additional State and Federal funds and may require support in the monitoring and compliance efforts of those funds as well." Can the State share what additional programs/components may require support that are not specifically defined in this SOW?	The programs would likely be the same programs, but the State could receive additional state or federal funds for the programs outlined in the Action Plan and this Statement of Work.
12	Future Task Orders: Can the State clarify whether future task orders will be structured as time-and-materials engagements based on the hourly rate	Task orders will be structured around Section 13: Cost and Project Hours language and its associated table.

	table, or whether some task orders may use a fixed-price or deliverable-based pricing model?	
13	Duplication of Monitoring Scopes: Subrecipient monitoring is referenced both in this RFQ and as “a separate procurement” — does this contract cover all subrecipient monitoring or will it be split between awarded vendors?	DCR is also including subrecipient monitoring in a separate procurement in case we do not get adequate responses from this Statement of Work or if we need additional expertise/support. Please bid as if this contract will cover all subrecipient monitoring.
14	Technologies Used: Please provide a list of relevant systems used by the State, including those the awarded vendor may have access to (including the State’s system of record).	The North Carolina Financial System (NCFS), SmartSheet, Microsoft SharePoint, HUD DRGR Reporting, eProcurement, Fiori, Canopy, IBIS, and a grants management system (in process of being procured).
15	References: Must all references be the Prime’s reference or can respondents include references from subcontractors?	All references should be for the prime vendor to meet the requirement for three prior clients. If you want to provide additional reference for your subcontractors, that is fine, but DCR reserves the right not to check them.
16	Subrecipient Monitoring & Other Contractors: Does the State have statistics on the current or projected population of subrecipients and other contractors?	DCR estimates that we will have approximately 300 subrecipients and 5-10 contractors. Horne will be responsible for monitoring the work of an estimated 25-35 home builders.
17	Travel to Monitoring Sites: Will travel, for example for monitoring site visits, be reimbursed separately or is to be included in fully burdened rates?	Travel should be included in the fully burdened rates.
18	Additional Roles on Pricing Table: Please confirm that respondents are allowed to provide additional roles in the pricing table.	Adding roles is allowed, but cost will be evaluated based on the total estimated not-to-exceed amount and the rate for the four positions common to all vendors in STC 8411a (Staff Base Rate, Staff Upper Rate, Supervisor, and Executive).
19	Method of Award: Will the State share details on how the evaluation criteria will be weighted?	Offers will be evaluated, and award made, based on the below factors listed in descending order of importance: <ul style="list-style-type: none"> • Qualifications and Experience • Methodology for Completion of Work • Cost

20	Section 2: Purpose and Background: "DCR may receive additional State and Federal funds and may require support in the monitoring and compliance efforts of those funds as well." Should this occur, will an additional RFP or a change order be issued?	The programs would likely be the same programs, but the State could receive additional state or federal funds for the programs outlined in the Action Plan and this Statement of Work. This would require a change order, but the State reserves the right to issue an additional SOW or RFP if necessary.
21	Section 2: Purpose and Background: Does applying for the Disaster Grants Management opportunity create a conflict of interest in applying for this opportunity? This is in direct alignment with that program	Responding to this Statement of Work would not necessarily preclude vendors from responding to other DCR procurements.
22	Section 2: Purpose and Background: What organizations/agencies will be recipients of the CDBG funding?	The potential subrecipients include local governments, private developers, public or non-profit organizations, and CHDOs/CBDOs. More information can be found in the State of NC's Action Plan at commerce.nc.gov/recovery .
23	Section 2: Purpose and Background: Are the recipients of CDBG funding already managing other federally funded programs such as IIJA?	Subrecipients have not been awarded funds yet, but it is possible some may have received other federal awards.
24	Section 2: Purpose and Background: What technology platforms are sub-recipients currently using to distribute these funds?	Subrecipients have not been awarded funds yet, so we cannot answer this question.
25	Section 2: Purpose and Background: Is there a not to exceed dollar amount or budget for this three year contract	No.
26	Section 2: Purpose and Background: Are there any incentives and/or requirements for including NC HUB businesses	No. Pursuant to G.S. 143B-1361(a), 143-48, 143-128.4, and 2 CFR 200.321, the State invites and encourages participation in this procurement process by HUB vendors, including using them as subcontractors to perform the functions required in this Scope Statement.
27	Section 2: Purpose and Background: "monitoring of subrecipients will be included both in this Scope Statement and in a separate procurement, upon approval by the Division of Purchase and Contract" Can you explain this further? Is the scope / volume on the original RFP expected to be reduced given the 2nd RFP or will this apply to additional funding? Do you need our response to submitted in any specific way in light of a second RFP anticipated.	DCR is also including subrecipient monitoring in a separate procurement in case we do not get adequate responses from this Statement of Work or we need additional expertise/support. Please bid as if this contract will cover all subrecipient monitoring.

28	Section 7d: Scope of Work: How much funding is Horne managing through this contract?	The State of NC has committed \$807 million to the single-family housing program.
29	Section 7d: Scope of Work: Does the Horne utilize any software or applications to manage applications, contractors, subcontractors, Davis-Bacon, etc.?	Yes, Horne uses Canopy.
30	Section 7d: Scope of Work: Will the vendor have direct access to Horne LLP's documentation, systems, and personnel?	Yes.
31	Section 7d: Scope of Work: Are there existing risk assessment frameworks in place or should the vendor propose a risk-based monitoring approach?	Vendors should propose a risk-based monitoring approach.
32	Section 7d: Scope of Work: Will the DCR provide existing monitoring tools or should the vendor develop new ones?	Vendors should propose their own monitoring tools.
33	Section 7d: Scope of Work: Will DCR provide the HUD monitoring checklists, or is the vendor expected to source and customize them?	Vendors should be familiar with and able to source HUD requirements.
34	Section 7d: Scope of Work: Does DCR have a scoping / sampling methodology to govern the frequency of monitoring tasks, onsite visits, etc or is the selected vendor intended to provide as part of their services?	Vendors should propose a scoping and sampling methodology for monitoring.
35	Section 7d: Scope of Work: How frequently should the vendor report on Horne's oversight of the program, subcontractors and general contractors?	Vendors should propose an approach and frequency based on risk.
36	Section 7d: Scope of Work: Can you provide an estimated number of contractors and subcontractors that will be monitored throughout the program; both under the scope of Horne's program management and outside of that program?	DCR estimates that we will have approximately 300 subrecipients and 5-10 contractors. Horne will be responsible for monitoring the work of an estimated 25-35 home builders.
37	Section 7d: Scope of Work: Can you provide a estimated number of counties that will be covered under the funding / program?	28 counties and a zip code in an additional county are included in the HUD and State-identified Most Impacted and Distressed areas (MID). Please refer to the State's Action Plan at commerce.nc.gov/recovery for more information.
38	Section 7d: Scope of Work: How many site visits are anticipated annually? Can these be done virtual and / or physical?	Site visits need to be conducted in person.
39	Section 7d: Scope of Work: What is the expected volume and frequency of invoice reviews?	Volume and frequency of invoice reviews will be determined by risk-based approach.

40	Section 7d: Scope of Work: Will the vendor have access to financial systems or only submitted documentation?	Vendors will have access to submitted documentation, but DCR can access financial systems if needed.
41	Section 7d: Scope of Work: What is the expected frequency and format of training sessions? In person, virtual, recorded, etc.	Training sessions can be in-person or virtual. Frequency will be determined with DCR based on need.
42	Section 7d: Scope of Work: Will training materials be provided by DCR or developed by the vendor?	Training materials will be developed in partnership.
43	Section 7d: Scope of Work: How will DCR evaluate the vendor's performance?	DCR will evaluate the vendor's work based on the successful implementation of its monitoring approach, plan and outcomes.
44	Section 11: Methodology: How mature is Horne's program at this time? Have they developed program materials, timelines, ramp up periods? This will influence / impact the delivery timeline we present.	Horne has developed policies and procedures and program materials as required by HUD. It has also set up a website, hired staff, and leased space for three offices in western NC for intake of applications.
45	Section 11: Methodology: Has Horne performed similar services for DCR or other North Carolina agencies?	DCR is a new division, so no vendor has performed services for the division. Horne has performed work for other NC agencies for previous disasters.
46	Section 13: Cost: If part of the vendors solution included the use of an application or application development, how should we include this in the fee schedule? Can we provide a single line item for software, licensing or development fees?	All costs should be included in the total cost.
47	General: How many homeowner applications does the department anticipate across all phases?	10,000 applications are anticipated
48	General: Is there a budgeted amount for these services and can that amount be shared with the vendor community?	No.
49	Section 5 – Method of Award: What weighting or point allocation will be applied to the 3 factor areas being evaluated?	Offers will be evaluated, and award made, based on the below factors listed in descending order of importance: <ul style="list-style-type: none"> • Qualifications and Experience • Methodology for Completion of Work • Cost
50	Section 7 – D: Scope of Work. Vendor Tasks 1 & 2: Did DCR intend Task #2 in the Scope of Work to conduct the same range of monitoring services that	Task 1 covers the monitoring of Horne, and Task 2 covers the monitoring of the estimated 300 subrecipients and 5-10 contractors.

	is noted in Task #1? Specifically does DCR seek a description of experience and approaches that address Task #2 in the separate contexts of the development of workforce housing units for ownership; multifamily rental housing reconstruction, rehabilitation, and construction; community infrastructure projects; and commercial district revitalization initiatives?	Vendors should describe their approach to monitoring.
51	Section 7 – D: Scope of Work Vendor Task 3: Please clarify, or provide examples of, monitoring tasks that are considered "as needed" for DCR? For example, are you contemplating investigations of Subrecipients?	Investigations will be handled through DCR's internal audit. Other monitoring tasks would reflect smaller activities that may arise as part of monitoring the subrecipients and contractors included in this Statement of Work.
52	Section 7 – D: Scope of Work. Vendor Task 1: D & E: Within vendor task 1, is there a sample percentage that NC would anticipate or accept for site visits and invoice review?	Vendors should propose a risk-based approach.
53	Section 7 – D: Scope of Work. Vendor Tasks 2 & 3: For each Action Plan use that is to be monitored, please provide the number of subrecipients and contractors to be continuously monitored (#2 on page 7) as well as to monitor and evaluate subrecipient and contractor non-compliance. If an exact number is unknown, could the department provide an estimate?	DCR estimates that we will have approximately 300 subrecipients and 5-10 contractors. Horne will be responsible for monitoring the work of an estimated 25-35 home builders.
54	Section 7 – D: Scope of Work: To help DCR ensure "that subrecipients and contractors complete their projects successfully, in compliance with the contract, and in a timely manner; ensur[e] the proper use of funds; and [maintain] adequate documentation to support compliance reviews,....." can the vendor propose project management techniques, technology(ies), and other tools that could be used to assist with these aims from the Scope of Work?	Yes.
55	Section 7 – D: Scope of Work: To help DCR "provide reasonable assurance regarding the achievement of DCR's objectives related to the effectiveness and efficiency of its programs and its use of CDBG-DR funds," can a vendor propose approaches to monitoring and helping improve performance by subrecipients and contractors implementing DCR's Action Plan program uses?	Yes.
56	Section 7 – D: Scope of Work: In reference to page 7, "Cross-cutting federal requirements" is the	Yes.

	vendor expected to monitor and test compliance for historical preservations and environmental reviews?	
57	Section 7 – D: Scope of Work: In helping "DCR in performing compliance reviews to ensure compliance involving financial management, including system, procedure, and duplication of benefit reviews" what standard is DCR expecting the vendor to use to test "systems"?	The vendor will assist DCR in performing compliance reviews to ensure compliance with all applicable state, local, and federal requirements, including but not limited to: 24 CFR, Federal Register (FR-6512-N-1), HUD Universal Notice and Revised Universal Notice, 2 CFR 200, North Carolina General Statutes, and the North Carolina Administrative Code (NCAC).
58	Section 7 – D: Scope of Work: To help DCR “provide reasonable assurance regarding the achievement of DCR’s objectives" related to each Action Plan use, will the Department contemplate performance-based monitoring that focuses on assessing the ease with which residents/survivors can navigate and use the program?	Yes.
59	Section 2: Purpose and Background: Beyond the CDBG-DR funds, what other DCR programs are anticipated to be in-scope to be monitored?	No other programs would be in-scope.
60	Section 2: Purpose and Background: How many contractors and subrecipients are in-scope to be monitored?	DCR estimates that we will have approximately 300 subrecipients and 5-10 contractors. Horne will be responsible for monitoring the work of an estimated 25-35 home builders.
61	Section 13: Costs and Project Hours: Is the not-to-exceed fee inclusive of potential travel expenses?	Yes.
62	If applicable, who is your current internal audit provider?	The Office of State Budget and Management Internal Audit team.
63	If applicable, what were the internal audit fees for the most recent grants compliance audit?	DCR is a newly created division and does not have any grants compliance audits.
64	Is this internal audit engagement co-sourced or fully outsourced?	DCR will work with OSBM’s internal audit for internal audit functions. This monitoring statement of work is for subrecipients and contractors of DCR.
65	Section 7: Technical Specifications b. Work Location: the section indicates that vendors may also need to conduct monitoring site visits at the subrecipients’ locations. What percentage of the engagement do you anticipate needs to be on-site?	Vendors should propose a risk-based approach.
66	Are there any budget constraints or expectations we should consider when preparing our cost proposal? If so, could you please provide more information on the budget?	We cannot provide budget information, but there are constraints on federal dollars.

67	What are the top three qualities you are seeking in an internal audit provider?	Offers will be evaluated, and award made, based on the below factors listed in descending order of importance : <ul style="list-style-type: none"> • Qualifications and Experience • Methodology for Completion of Work • Cost
68	What ERP system is used to process grants?	The organization is in process of selecting a grants management system.
69	Does the organization use a grant management system? If so, which system?	The organization is in process of selecting a grants management system.
70	How many employees are responsible for managing the in-scope grant program?	DCR has approximately 15 employees who are responsible for managing these grants programs.
71	Are there any initial areas of concern about the organization's control environment related to the in-scope grant?	No
72	Has HUD conducted reviews of the organization's grants over the past three years? If so, what were the findings?	DCR is a newly created division and does not have any HUD reviews.

Execute Addendum:

VENDOR: EAG Gulf Coast LLC

AUTHORIZED SIGNATURE: 

NAME and TITLE (Print or Typed): Laura Soileau, Partner

DATE: July 28, 2025



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