

PENNSYLVANIA INTERGOVERNMENTAL COOPERATION AUTHORITY

Resolution No. 2024-13
June 18, 2024

WHEREAS, pursuant to the Pennsylvania Intergovernmental Cooperation Authority Act for Cities of the First Class (the Act of June 5, 1991, P.L. 9, No. 6), as amended (the “Act”), the Pennsylvania Intergovernmental Cooperation Authority (the “Authority”) is authorized to retain accountants to render such professional services as the Authority deems appropriate; and

WHEREAS, under the Act and the Bylaws of the Authority, the Authority is authorized to contract for professional services upon the vote of a qualified majority of the governing board of the Authority; and

WHEREAS, the Authority previously engaged the firm J. Miller & Associates, LLC (“J. Miller”) to provide accounting services (the “Accounting Services”) to the Authority, but the term of such engagement has expired; and

WHEREAS, following the issuance by the Authority of a Request for Proposals (the “RFP”), the Authority received one proposal, which was submitted by J. Miller, and after careful review of the proposal in accordance with the evaluation factors set forth in the RFP, has determined that J. Miller is qualified to provide the Accounting Services and that its proposal, dated May 22, 2024 (the “Proposal”), a copy of which is attached hereto as Exhibit “A”, to provide the Accounting Services for the Authority for the fiscal year ending June 30, 2025, with services commencing for a one-year term from July 1, 2024 to June 30, 2025 followed by four, one-year renewal options at the sole discretion of the Authority, is in the best interest of the Authority; and

WHEREAS, the board of the Authority desires to authorize the engagement of J. Miller to provide the Accounting Services in accordance with the Proposal.

NOW THEREFORE, BE IT RESOLVED:

1. The board of the Authority hereby approves the appointment and engagement of J. Miller to provide the Accounting Services for the Authority for the fiscal year ending June 30, 2025, with four, one-year renewal options, in accordance with, and upon the terms and conditions set forth in, the Proposal, and hereby authorizes the acceptance of the Proposal by the Authority.

2. The proper officers of the Authority are hereby authorized to prepare, execute, deliver and file any and all documents, instruments, agreements, certificates and other papers of

any kind whatsoever, and to do any and all other acts or things, that are necessary or appropriate in order to carry out the intent and purposes of this Resolution.

3. The Authority hereby ratifies and confirms any and all prior actions taken by or on behalf of the Authority consistent with the intent of this Resolution.

4. All prior resolutions or parts of prior resolutions not in accordance with this Resolution are hereby repealed insofar as they conflict herewith.

5. This Resolution shall take effect immediately.

MOVED: Mr. Kessler

SECONDED: Mr. Burns

APPROVED: Yes

Qualified Majority Required: Y X N _____

Vote:	<u>YES</u>	<u>NO</u>	<u>ABSTAIN</u>
Burns	<u>X</u>	_____	_____
Karp	<u>X</u>	_____	_____
Kessler	<u>X</u>	_____	_____
Sutch	<u>X</u>	_____	_____
Vaughan	<u>X</u>	_____	_____

EXHIBIT "A"

Proposal of J. Miller & Associates, LLC

PENNSYLVANIA INTERGOVERNMENTAL COOPERATION AUTHORITY

*Proposal for
Accounting
Services*

May 22, 2024

J. MILLER & ASSOCIATES, LLC
CPAs for Nonprofits
www.nonprofitcpas.net



May 22, 2024

Ms. Marisa Waxman, Executive Director
Pennsylvania Intergovernmental Cooperation
Authority (PICA)
1500 Walnut Street, Suite 1600
Philadelphia, PA 19102

Dear Ms. Waxman:

Thank you for contacting our firm about your continuing need for accounting services. We are pleased to submit the attached proposal for your consideration.

J. Miller & Associates only serves nonprofit and governmental organizations. This 100% dedication allows for **everyone** on the team to be well versed in the environment in which you operate. We bring our experience to provide the services the organization requires, as well as our expertise to assist you to move forward in its mission. We have no down time for "tax season" since we only serve nonprofit and governmental organizations.

We value the opportunity to serve you and look forward to hearing from you soon. If you have any questions regarding our proposal, please do not hesitate to call me at 215-600-1701, extension 101.

Sincerely,

J. MILLER & ASSOCIATES, LLC

Joyce E. Miller

Joyce E. Miller, CPA
Managing Principal
jmiller@nonprofitcpas.net

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UNDERSTANDING OF THE PROJECT REQUIREMENTS/SCOPE OF SERVICES/ SCHEDULE

Our understanding of the services to be provided are as follows and are required on the following timeline:

ACCOUNTING SERVICES ANNUAL TIMELINE

JANUARY	Review quarterly bank reconciliations, which includes postings to accounting system based on completed bank reconciliations.
 APRIL	Review quarterly bank reconciliations, which includes postings to accounting system based on completed bank reconciliations.
JUNE	Assist in planning the annual audit schedule with PICA's outside auditor.
	Attend audit planning meetings with PICA and outside auditors to review audit requirements and due date of the report.
JULY	Review quarterly bank reconciliations, which includes postings to accounting system based on completed bank reconciliations.
	Ensure that all appropriate schedules and support are prepared timely.
	Prepare final trial balances for each fund.
	Draft audited financials by July 15.
AUGUST	Prepare and/or update all footnote disclosures as required by GAAP and GASB.
	Updated prior year's Management Discussion and Analysis
	Respond to auditors' questions regarding the financial statements and/or internal controls.
OCTOBER	Review quarterly bank reconciliations, which includes postings to accounting system based on completed bank reconciliations.

ORGANIZATION, SIZE AND STRUCTURE

J. Miller & Associates (“JMA”) is a public accounting firm that provides audit, accounting, tax and consulting services exclusively to nonprofit and governmental organizations and their related entities. We have a staff of 13 professionals, many of whom have experience ranging from fifteen to thirty plus years. Six of our staff are CPAs. Our staff also include personnel with Big 4 (PricewaterhouseCoopers, Deloitte) and large regional firm experience. JMA has been in operation for almost 30 years.

JMA provides the following primary services to nonprofit and governmental organizations –

- Financial and compliance audits, conducted in accordance with:
 - Auditing standards generally accepted in the U.S.
 - Government Auditing Standards “Yellow Book”

- Uniform Guidance (formerly OMB Circular A-133)
- City of Philadelphia Subrecipient Audit Guide
- Review, compilation, and preparation of financial statements
- Outsourced CFO and accounting services
- Preparation of Form 990, 990-PF, 990-T and charitable registration statements nationwide
- Tax exempt applications to the IRS – Form 1023, 1024
- Review of internal control systems and recommendations to management and governance

JMA is owned 100% by an African American woman. JMA is committed to diversity, equity, and inclusion as it was one of the impetuses of the starting the firm. JMA provides an environment devoted to inclusion, no matter the political atmosphere. Our staff currently consists of multi-ethnic and multi-racial individuals, all committed to providing quality service.

Lastly, JMA is a BDO Alliance firm which provides us access to additional resources on an as needed basis. These resources include items such as continuing professional education, access and participation in professional networks, BDO resources for unique technical situations etc. The participation in this network also allows us to recommend qualified firms for any additional services that may be needed outside the purposes of this proposal.

PROPOSED WORK PLAN AND STATEMENT DELIVERABLES

JMA has been privileged to provide these accounting services since 2015. Our work plan is presented on the previous page which shows the timeline to perform the services in a timely manner.

FINANCIAL STATEMENT AND AUDIT PREPARATION SERVICES

The provision of these services requires expertise in GASB presentation and accounting principles. It is the responsibility of the organization to provide the auditor with appropriate GASB financial statements, which are significantly different from nonprofit financial statements.

Schedules Preparation:

We approach this engagement much in the manner as if we were performing the audit. We review the statement of net position – governmental activities and the balance sheet – governmental funds and prepare reconciliations and account analyses for all of the accounts (bank reconciliations, as stated below, are reviewed quarterly). These schedules are provided to the auditors as necessary during the audit. This methodology also ensures that all relevant disclosure matters are addressed in a timely manner.

Final Draft Financial Statement Preparation:

After completion of the account analyses and balance sheet reconciliations, we prepare the draft financial statements. In conjunction with preparing the draft, we use our GAAP disclosure checklists to ensure that all relevant footnotes have been included.

QUARTERLY BANK RECONCILIATIONS REVIEW

We will continue to meet with PICA's staff to review the bank reconciliations on a quarterly basis. Over the past nine years, we have also used this as an opportunity to consult with PICA regarding many issues such as internal controls, accounting policies and principles, to ensure that the "year-end" audit work can be completed in an efficient and timely manner.

PROJECT TEAM ORGANIZATION AND TEAM RESUMES

LAYNA HOLMES-BUTLER, CPA, CGFM, MBA – MANAGER OF ACCOUNTING AND AUDIT SERVICES

Layna is an experienced accounting and finance leader with twenty years of accounting experience specializing in accounting/operations management, cash flow management, financial statement preparation, bookkeeping, account reconciliations, and compliance/financial statement audits. Layna has been with JMA since October 2014 and is a manager of accounting and audit services. Layna has a BBA in Accounting, Finance and Risk Management and Insurance from Temple University and an MBA from LaSalle University. Layna's full resume is in the **Appendix**.

Layna has been the lead staff for PICA services for the last nine years and she will continue to do so if JMA is re-engaged. She has expertly led these services and has worked with two different audit firms for these services during her tenure.

JOYCE E. MILLER, CPA, MBA – ENGAGEMENT PRINCIPAL

Joyce is the Managing Principal of J. Miller & Associates and the lead member of the team for services to be provided to you. Joyce has over thirty years of experience and takes pride in a firm that truly values nonprofit and governmental organizations and recognizes their unique environment. Joyce has been serving these organizations since 1990. She has been a speaker on topics such as fraud, board development, audit committees, financial benchmarking, the revamped Form 990 and other auditing, accounting and tax-exempt issues. Joyce also has large firm experience since she formerly worked for PriceWaterhouseCoopers and CliftonLarsonAllen.

Joyce graduated from Temple University with a B.A. degree in accounting, cum laude. Joyce also has an MBA in Finance from the University of Chicago. Joyce is a member of the American Institute of Certified Public Accountants (AICPA), the Pennsylvania Institute of Certified Public Accountants (PICPA) and the National Association of Black Accountants (NABA). Joyce has served on several nonprofit boards and currently is on the Board of HealthSpark Foundation.

RELEVANT PROJECT EXPERIENCE

Our relevant project experience is having provided these services to PICA over the last nine years. In addition, as certified public accountants, we are required to maintain knowledge in the relevant standards. To that end, our entire firm obtains a minimum of 80 hours of continuing professional education every two years. A significant portion of that education is maintaining our knowledge of GASB accounting standards.

In addition, the following is a sample of other GASB reporting clients:

- Discovery Charter School
- Folk Arts-Cultural Treasures Charter School
- Harambee Institute of Science and Technology Charter School
- Southwest Leadership Academy Charter School

FEE PROPOSAL

Our proposed fee for services is based on our experience of serving PICA. The proposed fee for the year ending June 30, 2025 is \$22,500. Annual increases, assuming no significant changes in circumstances, will be limited to 3-5% per year.

APPENDIX

Government and Nonprofit Accounting • Compliance Audits

Highly effective accounting professional with over 20 years of experience specializing in financial reporting, accounting, audit compliance, change management, and strategic advising. Experienced achievement-oriented CPA with Big 4 audit experience. Services include outsourced CFO services, cash flow management, financial statement preparation, account reconciliations and compliance/general ledger auditing.

PROFESSIONAL EXPERIENCE

LAYNA HOLMES-BUTLER, CPA

January 2004 to Present

Accounting Consultant

Provide accounting solutions to individuals and businesses including outsourced CFO services, agreed upon procedures, financial statement preparation in accordance with GAAP standards, general ledger, accounts receivable, accounts payable and fixed asset accounting in accordance with GAAP standards and compliance audits conducted in accordance with the laws and regulations under Government Auditing Standards (the Yellow Book).

Major Contracts:

Subcontractor: J. Miller & Associates, LLC

2014 – Current

Perform audits, accounting services, agreed upon procedures, and consulting engagements for J. Miller & Associates, a public accounting firm providing services to non-profit organizations.

- Inspect accounting records and accounting systems for efficiency, effectiveness, and use of generally accepted accounting principles to record transactions.
- Collect and analyze data to detect deficient controls, duplicated effort, extravagance, fraud, or non-compliance with laws, regulations, and management policies.
- Review data about material assets, net worth, liabilities, capital stock, surplus, income, and expenditures.
- Prepare detailed reports on audit findings.
- Report to management about asset utilization and audit results and recommend changes in operations and financial activities.
- Major Clients include the Pennsylvania Intergovernmental Cooperation Authority, Philadelphia Legal Assistance Center, the City of Philadelphia's Managing Director's Office – Rebuild and the City of Philadelphia's Controller's Office

Outsourced Controller – Pennsylvania State System of Higher Education

May 2021 to December 2021

Responsible for the \$1.7B June 30, 2021, financial consolidation of the 14 universities of the Pennsylvania State System of Higher Education (State System).

- Led the finance team in all aspects of the consolidation including preparation of all of the journal entries required to account for GASB 68 (Pensions) and GASB 75 (OPEB).

- Prepared the June 30, 2021 Financial Statements and assisted with the preparation of the management discussion and analysis (MD&A).
- Auditor liaison ensuring all audit requests were completed and provided to the auditors in a timely manner.
- Provide strategic financial advising to the Chief Financial Officer on all accounting and finance matters.
- Assist the State System with the GASB 87 (Leases) implementation including advising on the implementation strategy and assisting with implementation materials.

Outsourced Assistant Controller: Pennsylvania State System of Higher Education: Cheyney University of Pennsylvania

2016 – Current

Implemented all aspects of the University's budget preparation including budget planning, budget preparation and budget communication. Included preparation of the annual budget report submissions due to the Pennsylvania State System of Higher Education. Executing all aspects of the University's financial reporting including preparation of financial statements and the annual financial report submission due to the Pennsylvania State System of Higher Education. Ensured completion of the annual financial statements and ensured timely completion of the annual audit.

Subcontractor: McGladrey

2009 - 2015

Performed the fiscal year-end June 30, 2009 through June 30, 2015 single audits for the Philadelphia Housing Development Corporation (PHDC).

Performed the fiscal year-end December 31, 2011 through December 31, 2013 single audits for the Delaware River Port Authority (DRPA).

Performed the fiscal year-end June 30, 2012 project audit for the Philadelphia Redevelopment Authority (PRA) as required by the Pennsylvania Department of Community and Economic Development (DCED).

Subcontractor: Deloitte Financial Advisory Services, LLP

April 2011 to June 2011

Assisted with the internal investigation of the Philadelphia Sheriff's Office.

PENNSYLVANIA STATE SYSTEM OF HIGHER EDUCATION

Cheyney University - Assistant Vice President of Finance/Controller

January 2009 to March 2014

Responsible for general supervision and direction of the Accounting Office and was the primary person responsible for the accuracy, timeliness and reporting of daily activities for a \$50M University. This included instituting internal controls, ensuring conformance with GAAP, GASB, FASB, and IRS, monitoring of general ledger accounts, fund balances, and banking activities, stewardship of university resources, compliance with policies, procedures, laws and regulations, and accuracy in reporting. Approved access to the accounting system and banking functionality, ensured availability of appropriate campus wide reporting, developed departmental and campus-wide training, assisted users with problems, and maintained an up-to-date chart of accounts. Other responsibilities included accounting for the University Foundation, the assessment of and planning for internal audit activities, external audits, the filing of university taxes, internal and external financial reporting such as the audited financial statements, and financial reports for the University Council of Trustees, IPEDS, NCAA reports, etc. Direct responsibilities included:

SIEGFRIED RESOURCES, LLP

Professional Resource - Associate Manager

2008 to 2009

Provided interim financial assistance primarily to Fortune 1000 companies during critical times of need. Responsibilities included accounting assistance, financial reporting and analysis, budgeting and forecasting, legacy system support, internal auditing, acquisition or divestiture support, and special project implementation.

GERMANTOWN SETTLEMENT

2002 to 2004

Assistant Controller

Coordinated all aspects of financial reporting for the finance department under the supervision of the Chief Financial Officer. Provided cash flow management for the organization that had a budget in excess of \$3 million dollars. Developed policies and procedures to record current financial activity. Problem-solved financial related issues with non-accounting personnel. Assisted the CFO in the development of annual budgets with input from program managers. Prepared monthly and quarterly financial reports summarizing business activities and financial position. Supervised four accountants provided financial analysis for financial audits and ensured that G/L, A/R, A/P and fixed asset accounting was in accordance with GAAP and Government Auditing Standards.

DELOITTE

2000 to 2002

Audit Senior – Assurance and Advisory Services

Conducted audits of financial statements, which included responsibility for certain balance sheet and income statement accounts. Audit clients have included companies in the Telecommunications, Higher Education, and Non-Profit Industries. Major clients include Comcast Communications, Inc., Drexel University and Pennsylvania State University. Analyzed financial statement accounts and performed auditing procedures according to company standards and generally accepted auditing standards (GAAS). Accounting transactions were analyzed according to generally accepted accounting principles (GAAP). Tax Experience: Participated in a tax rotation within the Lead Tax Services group during the 2002 tax season. Performed tax compliance and limited tax planning for partnerships.

EDUCATION

LA SALLE UNIVERSITY – Philadelphia PA

Master of Business Administration

TEMPLE UNIVERSITY – FOX SCHOOL OF BUSINESS AND MANAGEMENT – Philadelphia, PA

Bachelor of Business Administration in Accounting, Finance and Risk Management and Insurance

CERTIFICATIONS/MEMBERSHIPS/HONORS & AWARDS

- Certified Public Accountant – State of Pennsylvania - 2002 (CPA)
- Certified Government Financial Manager - 2014 (CGFM)
- Chartered Global Management Accountant - 2014 (CGMA)
- City of Philadelphia Office of Economic Opportunity – Registered M/WBE
- PA Department of General Services – Small Diverse Business Certification
- PA UCP Certification – Disadvantaged Business Enterprise (DBE)
- President, AGA – Philadelphia Chapter
- Treasurer – National Coalition of 100 Black Women – Pennsylvania Chapter
- Member, American Institute of Certified Public Accountants



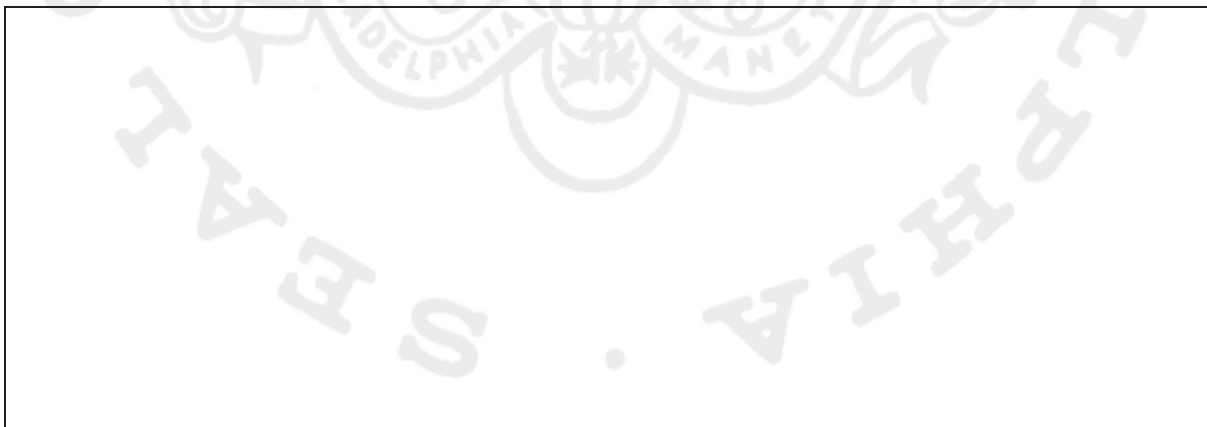
City of Philadelphia
Department of
Licenses & Inspections
P.O. Box 53310
Philadelphia, Pa. 19105

DISPLAY PROMINENTLY
if required by law

Joyce Miller
7942 Pleasant Street
Wyndmoor, PA 19038
USA

3702 Commercial Activity License
Activity License Type: Commercial Activity

LICENSE CODE	LICENSE NO.	COMMERCIAL ACTIVITY LIC.	EXPIRES AT END OF	EFFECTIVE DATE
3702	952732	952732		5/29/2024



ACTIVITY LICENSE

Interpreter services available. | خدمات الترجمة الشفهية متوفرة لدينا | සභ්‍යයාගේ ආවේණික සේවාවක් ලෙස ආවේණික සේවාවක් ලබා දෙමු. | 提供口译服务 | Services d'interprétation disponibles. | 통역이 제공됩니다 | Предоставляются услуги устного переводчика. | Se brindan servicios de interpretación. | Có sẵn dịch vụ thông dịch.