

- Designed and developed the training materials - using the Federal model, designed and developed an Emergency Response Program
- Delivered over 25 training sessions to the following staff:
 - Superintendent of Schools and his Senior Staff,
 - Principals and Assistant Principals
 - Central Office Directors
 - Emergency Response Teams
- Evaluated the Training Program - designed an evaluation tool to measure the success of the program.
- Compiled and reported the Training Program Status - submitted a report of training accomplishments.

2. Regional Incident Command and Coordination

TCBA provided consulting services to the Metropolitan Washington Council of Governments (COG) with the requisite technical expertise to perform an assessment and evaluation of the requirements for the development of Regional Incident Command and Coordination Centers to be operated within an emergency operations center maintained and operated by one or two COG member jurisdictions. The study included an analysis of the region's emergency operation centers.

This analysis included a Best Practices study of emergency operation centers in comparable size communities throughout the region. The study also included an analysis of the opportunities for coordination with Federal Emergency Management Agency (FEMA) facilities in the mid-Atlantic area and other potential locations for a redundant (back-up) operations center(s).

The assessment and evaluation was structured in a manner that analyzed the framework for a successful Regional Incident Communication and Coordination System (RICCS). RICCS is a virtual system with multiple capabilities to facilitate regional communication during a range of events that may occur in the region. The interim host of the RICCS is the District of Columbia Emergency Management Agency. This framework included the following areas:

- Structure/Infrastructure: reviewed availability of 24-hour facility, inter-operability of existing hardware and software with the RICCS system and internal/external communication systems;
- Personnel: determined required staffing during "down-time" versus staffing requirements during a "crisis" or "disaster" or in the event of a "cyber" shutdown;
- Roles and Responsibilities: determined specific duties and reporting requirements;
- Agreements/MOU requirements: identified needed agreements between host site, regional government members, and federal partners; and
- Financial Resources: estimated development costs and maintenance requirements, and cost sharing opportunities.

POLICY & PROCEDURES MANUALS

1. Accounts Payable Policies and Procedures Manual Development

TCBA was engaged by the U.S. Census Bureau to work with the Finance Division personnel to identify process

improvements and develop Accounts Payable (A/P) procedures. TCBA developed and documented internal control procedures for the Finance Division's payment processing including the following tasks:

- Documenting existing work practices
- Identifying internal control deficiencies
- Creating Accounts Payable internal procedures
- Designing and implementing a web-based A/P Manual
- Training current employees on the new A/P Manual

TCBA also reviewed and documented in the new A/P manual, procedures and processes associated with one-time vendor purchases, one-time payment Purchase Orders, multiple payment Purchase Order, government purchase cards, Corporate Cards, Fedex payments, on-line payment and collection (OPAC), and miscellaneous processing.

2. Business License Procedures

Based on the identification of the universe of businesses operating in the District of Columbia, TCBA provided the DC Department of Consumer and Regulatory Affairs (DCRA) with research and development of business descriptions, documented business laws, and recommended licensing requirements and where appropriate, revisions to the existing DC Master Business License Program regulations.

TCBA reviewed existing licensing criteria and DC Municipal Regulations to determine registration procedures appropriate to 264 new business activities identified by DCRA. TCBA provided business descriptions, recommendation for license classification, filing requirements, documentation of DC Code regulations,

and creation of MBL Fact Sheets. Additional tasks included identification of inconsistencies in the existing regulations with recommendations for correction and/or enhancement.

3. Financial & Accounting Policies and Procedures for the Federal Housing Administration (FHA)

As a subcontractor to a national CPA firm, TCBA assisted in developing a financial and accounting policies and procedures manual for FHA. The project team reviewed FHA's organizational structure, interviewed managers and other personnel regarding their roles and responsibilities, performed a cursory review of FHA's internal control structure, and determined that the procedures being followed agreed with generally accepted accounting principles. The team then documented the procedures in a policy manual for FHA.

4. Financial Management Policies and Procedures

TCBA was engaged by the DC Office of Finance and Treasury (OFT) to prepare policies and procedures for banking, cash management, investment and revenue collection.

We reviewed and assessed the existing procedures, mainly those affecting the movement of cash, and identified and reported internal control weaknesses and other systems vulnerabilities.

Based on our review and assessments we prepared policies and procedures to strengthen and correct the identified internal control weaknesses.

5. Collaborative Financial Policy & Procedures Manual

TCBA was engaged by the DC Child & Family Services Administration (CFSA) to develop and implement strategies for reengineering agency programs and operations, and to provide guidance on the requisite management structures to ensure accountability for program results and cost-effectiveness.

TCBA established a new financial operations procedures manual defining the policies, procedures, responsibilities, authorization and internal control requirements for all CFSA subgrantees. The subgrantees included the Foundation for the National Capital Region (FNCR), the DC Agenda Support Corporation (DC Agenda), and the Community-based Collaborative and other nonprofit organizations.

The procedures manual provided guidance to CFSA managers on implementing and maintaining accountability and effectiveness of the Agency's Community-based Collaborative programs and operations by establishing, assessing and correcting management controls.

6. Financial Operations Policies & Procedures Manual

TCBA was engaged by CFSA to review the Agency's financial system and its support of Agency fiscal policies. Based upon observations and interviews TCBA assessed the adequacy of the system of internal controls and procedures and identified internal control weaknesses and processing vulnerabilities within the existing

financial operations and provided recommendations on how to minimize or eliminate those vulnerabilities. We also developed a Financial Operations Policies and Procedures Manual that addressed accounting, budget, grants management, payroll and administration functions and provided training to CFSA personnel on the new manual. The procedures were in sufficient detail to allow trained staff to perform the tasks assigned to them. The procedures included controls to be implemented so that the agency's financial information system could be relied on to produce financial information in accordance with generally accepted accounting standards.

7. Comprehensive Procurement Policies & Procedures

The Maryland-National Capital Park and Planning Commission engaged TCBA to provide a comprehensive review and evaluation of the Commission's existing purchasing policies and procedures. Our team worked with the Commission staff to create and help implement a series of recommendations to reduce the cycle time, effort and cost, while maintaining acceptable controls and levels of customer service for the procurement, storage and distribution of goods, materials, and services throughout the Commission.

The work product delivered to the Commission included:

- Flowcharts of existing and proposed purchasing procedures and processes;
- An assessment of the importance of the purchasing function to the Commission and its current performance level;

- Results of benchmarking activities including interview notes and identification of best practice benchmarks from comparable “best in class” organizations;
 - Gap analysis comparing Commission purchasing activities with entities utilizing best practices; and
 - Preparation of a revised “user friendly” Purchasing Policies and Procedures Manual.
- Provided an independent accountant’s report that opined on the fair presentation of T-mobile’s 2003 E-911 expenses;
 - Ensured that the supporting documentation and billings for E-911 expenses met each state’s legislative requirements; and
 - Provided recommendations to ensure acceptance of T-Mobile billings, supporting documentation, and independent review of expenditures by state.

REVENUE MAXIMIZATION/COST CONTAINMENT

1. Cost Verification, Controls and Recovery Analysis

T-Mobile, a publicly traded wireless telecommunications company that has operations in approximately 45 states, was engaged in the implementation of Phase I E-911 services in each of these states and some of their local municipalities. Most of the states and local municipalities had agreed to reimburse T-Mobile and other wireless carriers for their costs for implementing and operating E-911 services. T-Mobile had established an E-911 cost recovery process for tracking and supporting its E-911 expenses, developing an E-911 cost model, and billing and collecting E-911 expenses.

TCBA was engaged by T-Mobile to perform a combined accounting and consulting engagement for the following services:

- Reviewed, analyzed, and tested controls of the existing E-911 cost recovery business process;
- Reviewed, analyzed, and verified E-911 expenses;
- Updated cost recovery factors based on E-911 expenses and subscriber and cell sector counts for 2003;

2. District of Columbia Office of the Chief Financial Officer - Revenue Maximization

TCBA was engaged by the DC Office of the Chief Financial Officer to co-manage the District’s citywide revenue maximization contract. We assisted the District of Columbia in recovering over \$200 million in federal Medicaid and other grant and entitlement funds through various initiatives including the DC Public Schools, DC General Hospital, Department of Human Services, Children and Family Services Administration, and the Office of the Chief Financial Officer over a four year period.

Through our efforts the District was able to increase allowable Federal reimbursements for programs and services provided to children, youth and families including Title IV-E (Foster Care), Title XIX (Medicaid) and Title XX (Social Security).

3. Claims Process Review

The Child and Family Services Agency (CFSA) provides foster care and adoption subsidy and services for the District of Columbia. These services are reimbursed by the Federal government under the Social Security Act Title IV-E. Over the years, CFSA had filed approximately 9,600 claims per year based on the use of an