

## Asisaun Toovak

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**From:** Crystal Miner <cminer@carmenjacksoncpa.com>  
**Sent:** Friday, February 24, 2023 11:33 AM  
**To:** Asisaun Toovak  
**Cc:** Carmen Jackson; DeeDee Fowler  
**Subject:** Estimated Annual Cost for Proposal

Asi,

Per our discussion, Carmen Jackson CPA, LLC's estimated annual cost for providing the services indicated in our proposal for 120 hours a month and four on-site trips (for one week each) will be \$250,000.

Please let me know if you need anything further.

Sincerely,

**Crystal Miner**, MBA, FACMPE, CPC-A  
Business Manager  
Carmen Jackson CPA, LLC  
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City of Utqiagvik - Interim Finance Director

PROPOSAL

Submitted by  
Carmen Jackson CPA, LLC

January 20, 2023

CARMEN  
JACKSON  
CPA, LLC

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## I. COVER LETTER

January 20, 2023

Asisaun Toovak, Mayor  
City of Utqiagvik  
PO Box 629  
Utqiagvik, AK 99723

**SUBJECT:** City of Utqiagvik – Interim Finance Director Proposal

Dear Mayor Toovak:

Carmen Jackson CPA, LLC is pleased to submit this proposal to assist the City of Utqiagvik as an Interim Finance Director in Adobe PDF format, via email.

Carmen Jackson CPA, LLC (Firm) is a public accounting firm serving Alaska, specializing in rural financial services, management services, audit preparation services, and consulting services. We are dedicated to providing our clients with professional, personalized assistance and guidance in a wide range of financial and business needs. Following is the Firm's information pertinent to this proposal:

- **Company Name:** Carmen Jackson CPA, LLC
- **Business Type:** Public Accounting Firm
- **Point of Contact:** Carmen Jackson, CPA  
Phone: 907-232-2671  
Email: [Service@carmenjacksoncpa.com](mailto:Service@carmenjacksoncpa.com)
- **Mailing Address:** 2521 E. Mountain Village Dr Ste. B PMB 209  
Wasilla, AK 99654
- **Physical Address:** 2621 West Cache Drive, Unit B  
Wasilla, AK 99654
- **TIN:** 81-2809359
- **Proposal Validity:** 30 calendar days beginning January 20, 2023

Having worked with multiple local governments since 2014, we believe that we have a thorough understanding of the City's needs. The work requested are services the Firm has provided for other similar governments in Alaska. Our team of professionals has the right combination of abilities, knowledge, and experience to provide essential accounting services, from supervision and training of finance staff to annual audit and budget preparation.

The Firm is committed to performing the work within the contract period, commencing upon award and continuing until agreed upon. The Firm does not provide audit services to any clients, so that we

may not have any management conflicts (perceived or actual) for an audit. Additionally, the Firm does not prepare financial statements including compilations and reviews. However, Firm staff will assist the City staff to create standardized templates or reports for financial statements to be produced and ensure that City's staff are aware of all accounting related information that must be completed prior to producing accurate reports. The rest of the proposed accounting services are typical services provided by the Firm for a local government. This proposal is a firm and irrevocable offer. This proposal is valid for 30 days January 20, 2023.

The Firm believes it is best qualified to perform the work required under the engagement. This is due to our previous history with similar local governments, our ability to work remotely or on-site, and our dedication to providing highly qualified professionals interested in assisting the City to fulfill all its financial operating and reporting requirements.

Should the City require further information, please do not hesitate to contact us. Thank you for your consideration.

Closing,



Carmen Jackson, CPA LLC

## I. QUALIFICATIONS

### Firm Experience

Carmen Jackson CPA, LLC is a public accounting firm with over a combined 43 years of experience in various financial areas, including bookkeeping, payroll, tax, accounting, audit preparation, management, banking, health care, not-for-profits, and governmental accounting. The Firm, located in Wasilla, Alaska, has been in business for nearly eight years and is armed with a fresh and modern-day accounting team. Since opening our doors, we have taken on several first-class cities and second-class cities as clients. Clients in rural communities of Alaska include small to medium-sized entities, not-for-profit, and for-profit and are located from as north as Utqiagvik, as west as Bethel and as south as Seldovia.

Select clients and services provided, similar to the City, include the following:

- City of Dillingham, for which we have provided interim Finance Director services and audit preparation for FY 2014 through FY 2022, as well as management consulting and interim accounting staff services.
- City of Galena, for which we provided audit preparation services, including multiple FEMA grants as a result of the 2013 flood, payroll preparation, quarterly and annual payroll reporting, sales tax reporting to the State of Alaska, assistance with power cost utilization reporting for nonregulated utilities, assistance preparing data and reporting to insurance vendors, assistance with loan applications and community partner agreements, and helping them catch up on and prepare for state and federal audits, including FY 2014 through FY 2022.
- City of Nuiqsut, for which we provided accounting consultation and services, including training staff on accounting and use of QuickBooks, bookkeeping, payroll, and quarterly and annual gaming reports for FY 2017 and FY 2018 audit preparation services.
- Bethel Family Clinic, for which we provided interim Finance Director services, and accounting consultation and services, including assistance in transferring their accounting system to QuickBooks Online, review of billing processes, grant management, and reporting, as well as budget and audit preparation services.

### Firm History

Living in Alaska her entire life, Carmen Jackson has had the opportunity to travel throughout this great state. Carmen spent nearly five years living on the Kuskokwim River in Aniak as a child. In college, she participated in the Volunteer Income Tax Assistance Program with the University of Alaska Anchorage and the Small Business Development Center. During her first season in this program, Carmen traveled to several small villages outside Bethel. The following season, she was asked to return as a supervisor, and she thoroughly enjoyed assisting the local residents and exposing students to rural Alaska.

Right out of college, Carmen was hired as Staff Accountant by Karen Rogers of Altman, Rogers & Company. Here, she had the opportunity to travel to rural Alaska communities, providing financial services to non-profits, governments, and corporations. During this time, she realized that rural Alaska is where she wanted to focus most of her work, so she started her practice in 2014 to provide accounting services to this population.

From 2006 - 2013, Carmen worked as Director of Financial Services at Mat-Su Health Services, Inc., a Federally Qualified Health Center and Community Behavioral Health Center which provides integrated medical and behavioral health care. She oversaw a 10-person finance department with two major programs and multiple internal departments. In 2013, she spent a year in public practice refreshing her tax skills. Carmen had the recent opportunity to serve as the Accounting Supervisor for the Mat-Su School District from August 2017 to August 2020. She led a team of six accounting staff members who handled accounts payable, general ledger, grant financial reporting, student activities accounting, fixed asset tracking, relationship banking, audit preparation and coordination, and production of the comprehensive annual financial report. This experience further increases the Firm's ability to serve clients of a wide variety.

Additionally, Carmen has recently served on the Board of Directors and Finance Committee for Mat-Su Health Services. Carmen has presented to groups of all sizes. These opportunities have made her an excellent public speaker and comfortable presenting information to a wide variety of groups which further enhances her ability to represent clients' interests through discussions with key players for clients.

As the Firm's sole owner, Carmen is proud to see that her team has assisted various Alaskan businesses and governments with accounting and consulting services since opening in 2014. The Firm has been privileged to work with several cities on an ongoing basis. The assistance provided has allowed these cities to meet the needs of their residents while maintaining transparency and trust.

The Firm's Mission is to provide accounting services to businesses and governments throughout the State of Alaska, enabling our clients to succeed in their communities. The Firm is founded on the values of integrity, ethics, honesty, dedication, determination, and passion. Everyone in the Firm is dedicated to our Mission and passionate about helping others. The Firm utilizes efficient systems and technology to fulfill our Mission.



## 2. SERVICE APPROACH

### Scope of Work

#### Services

The Firm's scope of work for Interim Finance Director varies for each client as we customize our services provided to each client's needs. Typical Interim Finance Director services performed by the Firm include:

- Leading audit preparation
- Leading budget preparation
- Month end financial reporting and presentation to staff/council
- Reviewing finance department staffing adequacy and duty allocations and communicating with management/human resources regarding suggested changes
- Assist with grants management and reporting
- Direct payroll and accounts payable work
- Policy and procedure review and development, as needed
- Training on accounting and best practices to client staff
- Assist with resume review and interviewing of potential finance staff
- Review and respond to incoming email and phone calls regarding client accounting situations, procedures, and reports.

Traditional accounting assistance is also available, which includes standard governmental accounting services such as audit preparation, consulting, and accounting assistances in the following areas as needed and requested:

- Accounting assistance such as reconciliations of all accounts on the trial balance
- Review accounting software setup for proper grant and budget reporting
- Assistance creating reports
- Prior year reconciliation and accounting assistance services, including but not limited to accounts payable, accounts receivable, deposits and outstanding disbursements, escrow accounts, and work orders
- Assistance with budget creation
- Communication with internal stakeholders
- Training accounting and finance personnel

### Remote vs On-Site

Typically, the Firm provided services for Interim Finance Director is done remotely. This is accomplished through remote connection to the client's accounting system and electronic files, as well as ongoing communications with the client's finance staff. Staff check ins, or huddles, can be scheduled daily or weekly depending upon the level of knowledge and experience of the current finance staff.

Onsite staffing is limited to one to two weeks at a time. Again, depending upon the client's current staffing and management needs, onsite services may be provided monthly or once a quarter. See cost section below for details off onsite expenses.

### City Specific Services

The Firm suggests that the services provided to the City include regularly scheduled onsite trips. Firm staff including both the lead accountant and other Firm team members, may provide services onsite, not to exceed two weeks per visit. Specific staff providing onsite services will be dependent on Firm schedules, team member availability, qualifications, and City staff schedules. It is ideal that City employees are available to assist Firm staff during onsite visits.

### Work Flow

The lead accountant appointed to the client will take direction from and assign tasks for completion as indicated by the Interim Finance Director job description or as directed by the City Mayor or designee. It is expected that duties will vary month to month, depending on the client's needs, including position vacancies, seasonal requirements (e.g., budget or audit preparation), and other demand factors. The assignments will be completed by designated Firm Team members, as determined by skill level and request from the client. The Firm understands that duties may be performed on-site or off-site and may require disclosure to the client for the estimated time required for completion or agreement on a not-to-exceed amount.

The client's finance and management team will be expected to be available to assist the Firm Team by providing information, documentation, and explanations.

### Systems

In line with the Firm's Mission, efficient systems and technology allow staff to work paperless. All facets of the services provided are created or scanned and saved in an electronic medium. We provide clients access to systems and training to fully utilize this paperless environment.

Additionally, the Firm is a remote office. Cloud-based software allows all aspects of services to be provided remotely. Remote services allow for lower costs for the clients as travel is on an as needed or requested basis only.

The Firm uses software to access clients' accounting systems and files. Access is provided by either the Firm or the client. The Firm regularly reviews software to ensure compliance and security of information.

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### Work Schedule

When requested, on-site work will be performed Monday through Friday, eight hours per day, or as requested by the client. Outside of on-site services, work may be performed via remote access to the client's accounting system, server, and other files. Hours and time for services performed via remote access will be at the client's request and may be restricted based on the availability of the dedicated remote connection.

### 3. PROJECT TEAMS

#### The Firm Project Team

- Firm President – Carmen Jackson, CPA
- Project Manager – Crystal Miner, MBA
- Supervising CPA/Lead Accountant – DeeDee Fowler, CPA
- Firm Team

Firm President- Carmen Jackson, CPA



Project Position – President:

- Work closely with the City Manager for consulting and project development

Years of Experience: 25+

Years of Rural Community Specific Experience: 5+

Professional Credentials:

- Certified Public Accountant, State of Alaska, #2685

Professional Characteristics/Skills:

- Effective team builder and compassionate leader
- Employee mentoring and development
- Quality administrative processes
- Effective and efficient project management

Able to Travel to Client Location: No

Business Manager - Crystal Miner, MBA



Project Position – Project Manager:

- Work closely with Supervising CPA to assign tasks to Firm Staff
- Assist with development of policies/procedures as needed

Years of Experience: 10+

Years of Rural Community Specific Experience: 5+

Professional Credentials:

- Master of Business Administration; Alaska Pacific University
- American College of Medical Practice Executives, Fellow
- Six Sigma Yellow Belt

Professional Characteristics/Skills:

- Action Oriented
- Project Management
- Determining Effective and Efficient Workflows
- Development of Policies and Procedures

Able to Travel to Client Location: Yes

**Brief Bio/Personal Statement:**

Crystal Miner has lived in Alaska for 16 years. She has had over ten years in healthcare management, running different types and sizes of medical clinics in Alaska. As part of this experience, Crystal has overseen numerous projects, including implementing and converting software and a complete transfer of location for an organization. She has a Yellow Belt in Lean Six Sigma as well as a Master's in Business Administration from Alaska Pacific University.

In 2018, Crystal started her own management consulting company and has assisted organizations in starting up a business, shutting down a business, hiring, software utilization, and policy and procedure development. Her skill set is of value as she can see the big picture of a project and work effectively with a team to assure the overall goals are met without missing needed details. Her specialty is policy and procedure development and workflow analysis.

**Supervising CPA - Vadette "DeeDee" Fowler, CPA**



**Project Position – Lead Accountant;**

- Work with City Manager to prioritize tasks and manage work flows
- Work closely with Business Manager to assign tasks to Firm Staff
- Fill role of Interim Finance Director

Years of Experience: 30+

Years of Tribal Specific Experience: 10

**Professional Credentials:**

- Certified Public Accountant, State of Alaska #AA1486

**Professional Characteristics/Skills:**

- Excellent communications/interpersonal relation skills
- Strategic and operational planning and initiative development
- Process evaluation and improvement
- Data analysis

Able to Travel to Client Location: Yes

**Brief Bio/Personal Statement:**

DeeDee is a life-long Alaskan and holds an active CPA license in Alaska with over 30 years of progressive and comprehensive finance and operational experience in the healthcare, not-for-profit and governmental sectors. She is passionate about service and is motivated to give back to her community and State. DeeDee is experienced in a variety of financial functions including accounting, grants management, revenue cycle, procurement, budgeting, financial reporting, financial risk management, financial compliance, financial policy and procedure development, internal audit functions and external audit readiness. She understands how to identify and leverage data and dashboards as tools to gauge organizational health as well as smart growth. As a finance leader, DeeDee strives to cultivate a culture of service and optimism that has resulted in higher levels of employee retention, increased accuracy and greater productivity.

#### Firm Accounting Team

The Firm Team is comprised of dedicated professionals with the skills, qualifications, and experience required to deliver exceptional results to each one of our clients. Firm staff is committed to providing the highest level of customer service and making the accounting process as smooth as possible.

The entire Firm Team consists of

- Six **CPAs** (including Firm President and Supervising CPA) with an average of 17 years of experience, each, in governmental, not-for-profit, educational, and healthcare accounting. Responsible for audit preparation and technical accounting services to clients in addition to serving as Firm Team Lead and giving direction to Senior Accountants and Accountants on assignments.
- Four **Senior Accountants** with over 25 years of experience in governmental, not-for-profit, and healthcare accounting. Responsible for entering and reviewing entries of various accounting functions, reconciliations, and client staff training.
- One **Accountant** is responsible for full charge bookkeeping and accounting, including accounts payable, payroll, reconciliations, and limited reporting.

The Firm Team contains experts in the following areas:

- Audit preparation
- Budget preparation and financial analysis
- Data analysis
- Federally Qualified Healthcare Clinic healthcare accounting
- Finance and accounting workflow and systems analysis
- Financial dashboard creation and maintenance
- Grant management reporting and compliance
- Project management
- Policy and procedure review, analysis, and development

While some staff turnover is inherent in the public accounting profession, our close management involvement minimizes the impact to our clients.

Specific Firm Team members will be assigned based on duties, time commitments, scheduling, experience, licensing, credentials, and personality fit with the client's finance and accounting team.

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### The Client Project Team

The Client will provide the Firm with work papers and supporting documents to complete the items listed in the Scope of Work. If positions are unfilled, it should be expected that the number of hours to complete a work task by the Firm Team will increase.

Expected Client Team members that will be available to assist the Firm Team include:

- City Mayor
- Finance Staff
- Managers / Directors as needed
- Other Client employees as needed

## 4. REFERENCES

### Current Client Reference 1

- **Name:** Janette Bower, City Manager, City of Seward
- **Address:** PO Box 167; Seward, AK 99664
- **Telephone Number:** (907) 224-4012 (office) (907) 362-1020 (cell)
- **Email Address:** jbower@Cityofseward.net
- **Accounting Services Provided:** Interim Finance Director, Audit preparation, budget preparation, Municipal Code review, fiscal policy review and update, and training of finance staff
- **Service Period:** FY 2022 - Current

### Current Client Reference 2

- **Name:** Jane Campbell, Finance & Human Resource Manager, Disability Law Center
- **Address:** 3330 Arctic Blvd, Ste 103; Anchorage, AK 99503
- **Telephone Number:** (907) 632-8994 (cell)
- **Email Address:** jcampbell@dlcak.org
- **Accounting Services Provided:** Audit preparation and grant reconciliation
- **Service Period:** FY 2019 – Current

### Current Client Reference 3

- **Name:** Anita Fuller, Finance Director, City of Dillingham
- **Address:** PO Box 889; Dillingham, AK 99576
- **Telephone Number:** (907) 842-1450 (office) (907) 843-1881 (cell)
- **Email Address:** Anita.Fuller@dillinghamak.us
- **Accounting Services Provided:** Audit preparation, budget preparation, management advisory services, and Interim Finance Director
- **Service Period:** FY 2015 – Current

### Current Client Reference 4

- **Name:** Shanda Huntington, City Manager, City of Galena
- **Address:** PO Box 149; Galena, AK 99741
- **Telephone Number:** (907) 656-1301
- **Email Address:** shuntington@ci.galena.ak.us
- **Accounting Services Provided:** Audit preparation services, bank reconciliation, management advisory services, and training of finance staff
- **Service Period:** FY 2014 – Current



## LICENSE DETAILS

**License #:** CPAI2685

**Program:** Public Accountancy

**Type:** Certified Public Accountant

**Status:** Active

**Issue Date:** 11/13/2013

**Effective Date:** 12/31/2021

**Expiration Date:** 12/31/2023

**Mailing Address:** WASILLA, AK, UNITED STATES

## Owners

Owner Name	Entity Number
CARMEN M. JACKSON	

## Relationships

Title	License/Entity #	Name	License Status	Expiration Date
Firm	114219	Carmen Jackson CPA, LLC	Active	12/31/2023

## Designations

No Designations Found

## Agreements/Actions/Accusations

No Agreements/Actions/Accusations Found

## ATTACHMENT A. LICENSES

### LICENSE DETAILS

**License #:** 114219

**Program:** Public Accountancy

**Type:** Limited Liability Company Public Accounting Permit

**Status:** Active

**DRA:**

**Issue Date:** 08/22/2016

**Effective Date:** 01/06/2022

**Expiration Date:** 12/31/2023

**Mailing Address:** WASILLA, AK, UNITED STATES

### Owners

Owner Name	Entity Number
Carmen Jackson CPA, LLC	10038906

### Relationships

Title	License/Entity #	Name	License Status	Expiration Date
Partner or Shareholder	CPAI2685	CARMEN JACKSON	Active	12/31/2023

### Designations

No Designations Found

### Agreements/Actions/Accusations

No Agreements/Actions/Accusations Found

## 5. COST

### Fees and Expenses

The total cost will be based on hours and days worked at the hourly rates listed below.

SCHEDULE OF PROFESSIONAL FEES

<b>Job Class</b>	<b>Rate/Hour</b>
President/Managing Member	\$200
Supervising CPA	\$175
Business Manager	\$165
CPA	\$150
Senior Accountant	\$130
Accountant	\$110

The client will reimburse for airfare and lodging on a per-occurrence basis. Below is an estimated cost for airfare to and from City of Utqiagvik for one person. The client will reimburse lodging based on the actual cost. The Firm Team will require per diem reimbursement for meals and incidentals following the OCONUS Federal Travelers Per Diem schedule. Reimbursement for airfare will be based on actual expense for utilization of local airlines with main cabin seating. Travel time for Firm staff will be billed at 45% of professional fees listed above.

SCHEDULE OF ESTIMATED TRAVEL RATES

<b>Expense</b>	<b>Estimated Rate</b>
Airfare (Round trip from Anchorage to Utqiagvik)	\$400
Lodging in Utqiagvik (Per night)	\$300
Meals and Incidentals (Daily per diem)	\$130

Specific travel expenses will be reviewed with the client before Firm staff arranges travel.

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### Estimated Expenses

Based on previous experience fulfilling the role of Interim Finance Manager, it is estimated that the City could spend about \$150,000 annually. This amount does not include the cost of travel. The engagement is based on hourly rates. Thus, the amount estimated may be mitigated or expanded at the request of the City or by the work of City staff.

### Term of Engagement

Services will commence once signatures are affixed on an Engagement Letter and terminate as indicated on said Engagement Letter. Typically, Engagements are for one year with an option to renew.

### Billing for Services

The client will be billed monthly for services, and payment will be expected within 15 days of receiving each invoice. If payments become more than 30 days overdue, work may be suspended until the account is brought current.