

AMENDATORY AGREEMENT

THIS AMENDATORY AGREEMENT is made and entered into by and between the **CITY AND COUNTY OF DENVER**, a municipal corporation of the State of Colorado (the "City"), and **ERNST & YOUNG LLP**, a limited liability partnership organized in the State of Delaware, whose address is 200 Plaza Dr., Secaucus, New Jersey, 07094 (the "Consultant").

WITNESSETH:

WHEREAS, the City and the Consultant previously entered into an Agreement dated November 3, 2021 relating to advisory services in connection with the American Rescue Plan Act (ARPA) grant program as well as support as requested for other state and federal funding related to COVID-19 (the "Agreement"); and

WHEREAS, the City and the Consultant will need additional time to carry out the grant programs under the Agreement;

NOW, THEREFORE, in consideration of the premises and the mutual covenants and obligations herein set forth, the parties agree as follows:

1. The Scope of Work as revised for the additional term is attached hereto and incorporated herein as **Exhibit A-1** and all references to "Exhibit A" are hereby amended to read "**Exhibits A and A-1** as applicable".

2. Paragraph 3 of the Agreement, entitled "TERM," is amended to read as follows:

3. TERM: The Agreement will commence on the date of the City's signature (the "Effective Date") of this Agreement and will expire on December 31, 2024 (the "Term"). Subject to the Manager's prior written authorization, the Consultant shall complete any work in progress as of the expiration date unless earlier terminated by the Manager.

2. Except as herein amended, the Agreement is affirmed and ratified in each and every particular.

Remainder of page left intentionally blank.

/Contract Control Number: FINAN-202265455-01/202159995-01
Contractor Name: ERNST & YOUNG US LLP

IN WITNESS WHEREOF, the parties have set their hands and affixed their seals at Denver, Colorado as of:

SEAL

CITY AND COUNTY OF DENVER:

ATTEST:

By:

APPROVED AS TO FORM:

REGISTERED AND COUNTERSIGNED:

Attorney for the City and County of Denver

By:

By:

By:

Contract Control Number:
Contractor Name:

FINAN-202265455-01/ 202159995-01
ERNST & YOUNG US LLP

By: DocuSigned by:
Barb Lambert
5826B3F0458B4C6...

Name: Barb Lambert
(please print)

Title: Partner
(please print)

ATTEST: [if required]

By: _____

Name: _____
(please print)

Title: _____
(please print)

EXHIBIT A-1

For work beginning on January 1, 2023 and occurring through December 31, 2024
(exhibit follows)

Exhibit A – Scope of Services

Consultant (EY) will provide advisory services in connection with the American Rescue Plan Act (ARPA) grant program as well as support as requested for other state and federal funding related to COVID-19, as detailed further in this scope of services (“Services”). As it relates to this engagement, the City will make all management decisions and perform all management functions in relation to the services, including with respect to its state and federal funding, as described in Section 35 (Management Responsibilities) of the Agreement.

The City will provide oversight for Consultant’s work by designating an executive with sufficient knowledge, skills and experience to oversee the Services, coordinate Consultant’s efforts within the City and coordinate the interaction with representatives from federal and state funding sources, as required. In addition, the City will also designate a sponsor relative to technical programmatic, accounting and finance issues, questions and/or requests as the project will need to obtain appropriate and accurate accounting data. This sponsor must possess the technical ability to review and understand Consultant’s work. Furthermore, the City will evaluate the adequacy and results of the Services performed and accept responsibility for the results of the Services.

- I. Identification of Potential Grant Opportunities:
 - A. Consultant will conduct research on current or upcoming opportunities for grant funding under ARPA, AJP, and other complementary funding sources. Research will include federal direct programs as well as pass-through funding from departments of the State of Colorado.
 - B. Consultant will seek to identify grant opportunities based on publicly available information, the experience of Consultant’s professionals, and input Consultant hear from other clients that Consultant are supporting with similar funding sources. EY does not guarantee that it will identify any and all potential grant opportunities.
 - C. Consultant will respond to fact-based questions regarding the City’s grants as they relate to information, and support documents underlying the grant, and Consultant will advise the City and its staff on matters including eligibility requirements, application requirements and deadlines of note.

- II. Assessing the Eligibility on Proposed Uses of Funding:
 - A. Consultant will provide City feedback on the eligibility of proposed uses of ARPA funding and other federal and state funding sources for Denver proposed programs. Consultant does not provide legal advice or negotiate grants on the City’s behalf; rather, Consultant’s analysis is based on Consultant’s experience of what is typical in the federal grant processes, and on the background and experience of Consultant’s professionals.
 - B. Consultant will support the City by documenting the analysis associated with the rationale for allowability under federal guidance for the City’s consideration. The City will be the ultimate determiner of the amounts submitted to grantors who will ultimately determine what is and is not eligible.
 - C. Consultant may support City in providing recommendations on instances in which a particular project may have multiple funding sources available, and advising on the merits of the various options for the City’s consideration.

III. Assessing the City's Grant Management Processes and Controls

- A. Consultant will perform an assessment of the City's internal controls and overall organizational readiness for complying with the provisions of the Federal Uniform Guidance as contained in 2 CFR Part 200 related to the City's receipt of fiscal recovery funds under ARPA.
- B. Consultant's findings and recommendations from this assessment will be based on the relevant documentation and personnel that the City has identified for us as relevant to the Services and will be applicable as of the date the assessment was performed. Consultant will perform this assessment as of 11/30/2021 and at follow-up intervals of 3 and 6-months after the adoption of any changes made based on the consultant's initial recommendation.
- C. Consultant's Services are advisory in nature and will be performed in accordance with AICPA Consulting Services Standards. EY will not render an assurance report or opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by applicable professional standards.
- D. Consultant will provide Consultant's findings and recommendations to the City in "white paper" form.
- E. Consultant will assist City staff in the roll-out of any recommendations adopted as a result of the assessment. This may include the Consultant's presence during trainings of City staff, providing comments on draft citywide communications explaining new policies or guidance; and providing answers to questions which may apply to specific situations encountered by an individual City agency or department. This work is to conclude no later than December 31, 2021.

IV. Supporting ARPA Reporting

- A. Consultant will collect information from approximately 15-25 City agencies to assist the City in its quarterly project and annual recovery performance reporting submissions to U.S. Treasury. Consultant will advise in the tabulation and analysis of statements and schedules that summarize the grants and costs incurred, and Consultant will support the project management activities associated with data gathering and grant documentation support activities. Any grants applied for, made or awarded shall be determined by City and are not the responsibility of EY.
- B. Consultant will support the City in preparing draft narrative content for fiscal recovery fund reporting under ARPA. Consultant will send draft narratives to the City approximately two weeks prior to the U.S. Treasury submission deadline, and the City will review any information provided by EY, and the City will accept responsibility for the adequacy of the City's reporting. EY will not submit reporting to U.S. Treasury or other federal or state authorities on behalf of the City.
- C. Prior to submission, EY will analyze the City's quarterly expenditure reports compiled by the City staff and assess the contents in comparison to the U.S. Department of Treasury guidance and instructions and provide recommendations related to topics such as the categorization of expenses.