



The Path Home: Enabling Housing Security in the City of New York

*KPMG's Response to the RFP for a Homeless
Housing Placements Evaluation*

Information prepared for Process
Improvement for Housing Placements
with The Housing Development Corporation

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To: Alexander Merchant
Director of Process Improvement for Housing Placements
City of New York Housing Development Corporation

Letter of Intent

It is with great excitement that we express our interest in supporting the New York City Housing Development Corporation (HDC) and the New York City Department of Housing Preservation and Development (HPD) in your recently released RFP for a 90-Day Homeless Housing Placements Evaluation. Our KPMG team is confident that our extensive local and national housing experience, our dynamic team, and our well-established approach will help to identify actionable recommendations to support a reduction in processing times and administrative burdens. Our value proposition that we will bring to HDC and HPD if selected to support this important initiative includes:

An extensive background with the City of New York (“City”) and a track record of successful projects. KPMG is proud to have served the City for more than 50 years, across a wide range of agencies and authorities for complex and transformative initiatives and programs. Our City experience extends throughout the areas of health and human services – from housing and homelessness programs, children’s services, juvenile justice, corrections, healthcare, food, and cash benefits programs. We are a prominent transformation advisor in the City, supporting various past and ongoing landmark initiatives among city agencies to deliver more efficient and effective services to the public. Our knowledge of the City’s people, culture, technologies, and processes will allow us to accelerate delivery and achieve your objectives while reducing the drain on your resources. Please see [Appendix A](#) for more details on our City of New York commitments.

A thorough understanding of the complexity and critical context of the housing landscape in NYC. We understand the tremendous challenges facing the NYC shelter system and the importance of moving families and individuals to permanent housing as quickly as possible. A person’s living situation is a significant determinant of their health outcomes, their life expectancy, and their access to opportunity. Rehousing programs are based on complex eligibility criteria and require coordination with stakeholders across government, public housing, and the privately-owned housing market. This intricacy in overlapping operational processes between agencies and providers – which are hampered further by limited automation on legacy platforms – often creates administrative bottlenecks for rehousing workers, elongated placement timelines for clients, and frustration for key stakeholders such as landlords and providers. Furthermore, changing housing mandates and limitations in housing workforce capacity requires a flexible organization (i.e., the people, processes, and technology) that can produce measurable outcomes based on real, data-supported insights.



Our team combines professionals who have worked with various city agencies, departments, and authorities to support housing improvement across systems, processes, and policies both locally here in the City and nationally. Through our relationship with a NYC-certified Minority and Women Owned Business Enterprise (M/WBE), Ellen Howard-Cooper Consulting (“HCC”), our team brings over 30 years in hands-on experience in social services and housing to support our evaluation. Our team is familiar with many of the mandates and strategic housing goals of the City – from local plans such as the Mayor’s Blueprint for Housing and Homelessness, the Mayor’s Management Report for housing agencies, statewide approaches such as Governor Hochul’s New York Housing Compact to national initiatives and funding streams to address housing needs. Furthermore, we understand key technical platforms that support homelessness and housing systems by either helping to build them, enhance them or evaluate them – such as HHS-Connect, New York City Housing Authority (NYCHA) resident-facing applications, and various Department of Social Services (DSS) systems (e.g., CurRENT NYC, CARES).

Our human-centered design approach is a fundamental principle to our housing and homelessness offering. There is no “one size fits all” approach to program improvement, especially in a community as diverse as the City. Our KPMG team has deployed journey mapping methods for several of the City’s rehousing subsidies (e.g., Section 8 Vouchers, Emergency Housing Voucher (EHV) program, Family Homelessness & Eviction Prevention Supplement (FHEPS), and CityFHEPS) and other homelessness programs to better understand and illustrate the current customer experience. Our approach to conducting focus groups across diverse stakeholders and our multi-disciplinary team allows us to gather needed inputs, while also creating a creative, active, and collaborative space for participants to share valuable insights to drive improvement. This approach allows our team to better understand the needs of end users and evaluating the policy, processes and technology supporting their goals.

Our broad Health and Human Services (HHS) domain capabilities allows us to take an integrated services approach to housing needs. We understand that addressing housing and homelessness issues cannot occur by only focusing on a single agency or services silo – it should consider involving a strategic approach that understands the complexity and dependencies across agencies. KPMG has more than 800 partners and professionals dedicated to serving HHS organizations with deep experience in integrated eligibility, Medicaid, child support enforcement, childcare, housing, child welfare, Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), and unemployment insurance, among other programs. We can draw upon our broad experience for subject matter input where necessary to supplement the evaluation.

Our commitment to improving housing access is not just our job, it’s our firm’s personal commitment. At KPMG, our values are at the core of all that we do. Our people work “Together, For Better,” each day to make a difference in our communities and create a lasting impact that is measurable, sustainable, and transformational. Our firm has a strong relationship with the Homelessness Assistance Fund in NYC and has made an investment into communicating to the firm the various homeless services and strategies available. Please see [Appendix A](#) for more detail on KPMG corporate philanthropy efforts to support housing and community development.



We look forward to the opportunity to continue to work with the City to help address these challenges.

Very truly yours,

KPMG LLP

A handwritten signature in blue ink, appearing to read 'Cindy Cohen', written in a cursive style.

Cindy Cohen, KPMG Principal
KPMG State and Local Government Solutions
City of New York Account
345 Park Ave, New York, NY

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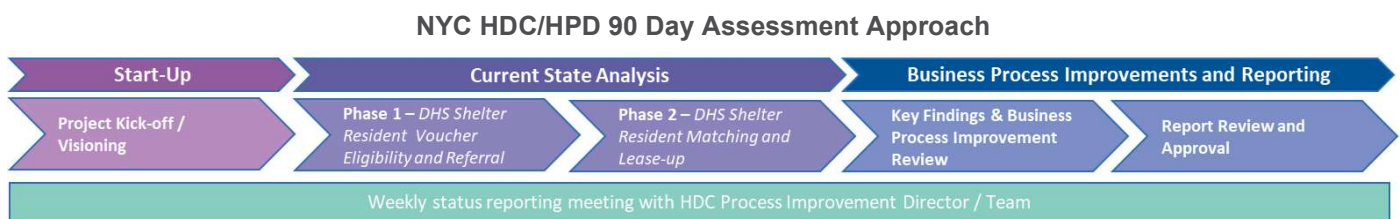


Project understanding and approach

From RFP: Project Understanding and Approach: A statement of no more than two pages demonstrating your understanding of the project and explaining your approach

We understand what you need for this evaluation. Expanding the number of housing units for formerly homeless households, as the City accomplished over the past year, is only the first part of the equation. Making those units easily accessible is also critical. We understand the City’s goal to increase transparency and hold itself accountable for these results. Having completed similar journey mapping initiatives in the City as well as supported subsequent implementation efforts, we understand that this evaluation needs to be more than just a “report”- it needs to be a catalyst for actionable change that HDC/HPD can use to implement improvements identified, as well as inform HDC/HPD’s messaging strategy and communication plan related to this initiative.

Our Operations-First Approach. KPMG will take a human centered design approach to discover and address needs and challenges throughout the process for tenant applicants, DHS providers, HDC/HPD caseworkers supporting tenants, marketing agents, and the other stakeholders identified. We have broken our analysis down in phases based on the rehousing lifecycle. Below is our high-level approach to completing the work, all deliverables are **highlighted in green** in the below approach section, as well as defined in the [Proposed Budget](#) section:



Project Kick-off and Visioning / Ongoing Check-ins

Visioning and Project Kick-off – At the start of the project we will confirm scope/objectives, the overall project schedule, deliverable templates, stakeholders for the workshops, components for the communications plan and any questions with documentation/HDC analysis that was provided. We will also document “Guiding Principles” or key HDC/HPD goals to guide the evaluation. This will be likely be a onetime workshop for a duration of an hour.

Ongoing Weekly Status Check-ins and Leadership check-ins – KPMG will coordinate with the Director of Process Improvement for HDC Housing Placements on a weekly basis to provide updates on project tasks and scope, escalate risks, and discuss upcoming activities. Additionally, at the conclusion of each phase we will have a Leadership Check-ins to allow us to stay aligned on what is being produced so we can navigate and pivot if needed. Traditionally the attendees are the primary project sponsor and key stakeholders from the kickoff and visioning sessions.

Current State Analysis / Journey Mapping

Current State Analysis and Workshop Structure – We will use our industry leading proprietary KPMG Enterprise Reference Architecture (KERA) © methodology and housing and homelessness assets. KERA is an integrated knowledge base which uses the enterprise architecture (EA) principles of business and IT alignment. Using EA techniques, we will assess how information is received, stored, and shared, including IT systems or other formats (e.g., spreadsheets, paper logs). This will inform our current state analysis, key findings, business process improvements, and our evaluation report.

Using a combination of Human Centered Design (HCD) and KERA our team can better verify stakeholder interactions throughout the process, while also evaluating internal operations, areas of redundancy and opportunities for greater efficiencies. We will assess the overall placement ecosystem that synthesizes administrative complexities, outlines estimated timeframes, and describes how information flows between steps; and determine potential opportunities for improvement.

The **HDC/HPD Rehousing Journey maps** deliverable will depict the actions of key users and clarify the “what are they doing?” and the related risks, as well as the “what do they want to do?” and related success factors. We assess each step of the rehousing process, detailed as “Phase 1” and “Phase 2” below. From a technology perspective, the current state analysis will identify how

information is currently received, stored, and shared within the HDC/HPD and between external stakeholders. We will be reviewing current policies guiding the work and system needs by reviewing the different platforms supporting the processes.

Needed documentation and attendee participation – As we start each of the phases, we will submit a document request to understand the current environment to support our workshops. This could include items such as: organizational charts, policies for voucher eligibility, and current state data for eligibility and residents. To advise on system needs, we would also request demos of existing systems supporting the process (e.g., HOME/CARES, CAPS assessments). Attendee participation is key, and it will be critical to have individuals from the impacted organizations involved to clearly understand the barriers and challenges that are not apparent with reviews of policies, procedures, and systems. It is from these interactions that we learn the “this is how it has always been done”, or the “I wish it could be done in this way”. For each workshop we would work with you to determine the attendees, many of which are noted below.

Current State Analysis – Phase 1: DHS Shelter Resident Current State Journey Mapping

Based on our knowledge of DHS voucher processes (e.g., CityFHEPS), we have organized the following workshops:

DHS Shelter Resident Voucher Eligibility – These will detail the process by which a DHS Shelter Resident is identified as eligible for an HRA voucher. Based on our experience we understand the need to have DHS Shelter Providers feel comfortable bringing forward areas of improvement without hesitation. To support this, KPMG will facilitate two separate sessions, one for DHS Provider user groups and one for DHS/DSS Caseworkers and HPD team members.

DHS Shelter Resident HPD Referral – This is the process by which a DHS Shelter resident is linked/referred to the associated HPD Caseworkers/Homeless Placement Unit. Here we will focus on the handoffs and the processes/infrastructure which support them. We will work with HPD’s data and analytics team to better understand how these referrals are tracked and reported.

Current State Analysis – Phase 2: DHS Shelter Resident Client Matching and Lease-up

As the longest portion of our analysis, we have organized this phase into the following workshops:

Client Unit Matching – We will review the process by which a DHS Shelter Resident is matched with a HPD set-aside unit / other unit to meet their needs. This will cover the viewings/interviews that shelter residents have with landlords/agents, as well as the identification of units. We will meet with HPD’s Homeless Placement Services (HPS) to review housing stock from both the set-aside required by property owners, volunteered properties and the properties taken from the Housing Connect lottery system.

Lease-Up Process – Based on our experience supporting DSS, NYCHA, and HPD in reviewing their lease-up efforts and reviewing critical reports produced by the agency we expect many of our findings and improvements to be focused on the lease-up process. For these workshops we will focus on inspection needs (if applicable), processes to receive, review and confirm leases and all follow-ups tracked with landlords/agents.

Voucher/payment Issuance – Leveraging our extensive experience in subsidy/voucher payments from the City, we understand that payment can be a pain point for landlords, agents, and clients alike. This series will focus on these pain points.

Resident Move-out – Processes to move-out clients from shelter and receiving the access to their new home is an exciting milestone. We will be reviewing this as well as the coordination required to effectively place the client into their new home and initiate ongoing payments where needed.

Business Process Improvements (BPI) and Final Report

This phase will be focused on finalizing the BPIs, identifying dependencies/potential owners and summarizing key findings from the work that was completed. **The Key Findings and Business Process Improvement Register** will be a work product that is updated throughout the evaluation and will capture a series of key findings/observations including identified gaps and improvement areas. Each key observation will be mapped to an identified HDC/HPD Guiding Principle from our visioning workshop. Each BPI will have implementation dependences/considerations identified, as well as key next steps.

Workshop A and B: Reviewing Business Process Improvements for Phase 1 and Phase 2. Here we will be conducting a review of the observations and business process improvements that have been identified within the journeys and personas. Where possible, we will work with HDC/HPD to identify “owners” for BPIs and the key next steps to implementation of the BPI. This will be completed for Phase 1 and Phase 2.

The HDC/HPD Final Evaluation Report deliverable will summarize the current state gaps and challenges in the processes, and the observations and recommendations to improve the client experience, reduce redundancies, and increase efficiencies. It will include information on the approach taken for the study, business units and stakeholders engaged, and processes reviewed.



Team description

From RFP: Team Description: a list of the key team members and their experience. Please provide information on relevant and similar projects that the team has completed.

KPMG understands the complexity of managing large-scale projects and delivering projects concurrently. In the last 25 years we have completed 110 projects in NYC alone. For this work, we have put together a well-rounded team of experienced professionals who have deep operational experience across a wide-spectrum of government services.

Our Team

To accomplish the services requested, we have assembled a team of resources with a depth of experience matched to your business needs. This team has been selected not only because of their skills or knowledge of New York City government, rehousing, health, and human services, but also because of our collaborative work style. Our team members' experience is recent and relevant, so you can be confident they can address the issues or challenges that may arise during this project. In our [team member experience](#) and [background sections](#) we have offered additional team summaries for team members identified, and have also highlighted some of the projects they have supported in our [relevant key projects section](#).



Our leadership team will be led by **Cindy Cohen**, a principal in KPMG’s State and Local Government practice with over 16 years of experience supporting New York City agencies, including those focused on housing and homelessness services. Cindy is committed to deepening KPMG’s relationship with the NYC Housing Development Corporation and is responsible for the quality of our deliverables and your overall satisfaction with our team’s delivery.

The Engagement Director **Sarah Rodriguez** is a director in KPMG’s State and Local Government practice with over a decade of experience in consulting for health and human services and has been working the past seven years in the housing field, specifically with the City of New York and the City of Los Angeles. Sarah will be overseeing the team’s delivery of the work according to the statement of work and workplan, reviewing deliverables, and will serve as a key point of contact for the HDC/HPD leadership team.

The Delivery Lead, **Natalie Serock** has been working with health and human services organizations for over a decade, serving NYC government clients in critical transformation efforts and has worked on multiple engagements with NYC housing organizations, including the New York City Housing Authority (NYCHA) and Department of Social Services (DSS). Natalie brings a strong understanding of NYC’s housing landscape and the organizations involved. Natalie will be responsible for developing deliverables, overseeing our team of Senior Business Analysts, and will be the primary lead for the journey mapping workshops.

Our senior business analysts, **Crystal Avila** and **Gladys Valverde** have both worked on process improvement and data and analytics initiatives in the housing domain and have supported various policy improvement initiatives. They will drive the creation of deliverables, support journey mapping workshops, and obtain and synthesize feedback obtained across the various stakeholder groups

A benefit of working with KPMG is our ability to draw upon a deep bench of subject matter advisors, as needed. For this engagement, our team will leverage the experience of **Ellen Howard Cooper**, a NYC Homelessness and Housing Advisor, from a NYC M/WBE vendor. Ellen has an extensive track record of experience across the rehousing lifecycle and has held several leadership positions. Ellen will be working with the team to review deliverables, prepare for workshops, and identify and incorporate housing leading practices, where relevant.

Appreciating the value of bringing national perspectives, our KPMG team will be supplemented by **Rachel Pratt** and **Bernard Jackson** from our health and human services team. In addition to their social services background, Rachel and Bernard will be supporting to advise on methods, tools, and approaches that can be leveraged throughout the evaluation.



Team Member Experience

Name of Resource	New York City Housing and Homelessness	National Housing Experience	Journey Mapping / Business Process Improvement Work	Organizational and Infrastructure Assessment
Cindy Cohen	✓	✓	✓	✓
Sarah Rodriguez	✓	✓	✓	✓
Ellen Cooper <i>(Howard-Cooper Consulting)</i>	✓	✓	✓	✓
Natalie Serock	✓		✓	✓
Rachel Pratt	✓	✓	✓	✓
Crystal Avila	✓		✓	
Gladys Valverde	✓		✓	
Bernard Jackson		✓	✓	✓

Team Member Background and Proposed Role

The following table includes our core project team and subject matter advisors (SMAs). Short bios to highlight relevant qualifications and experience for this engagement are included. Resumes can be provided upon request.

Leadership and Core Team	
 <p>Cindy Cohen <i>Engagement Partner</i></p>	<p>Summary of Experience</p> <ul style="list-style-type: none"> Cindy has spent over 16 years working with NYC agencies to transform their operations and systems. She has experience providing project management, business model, technology advisory, and system integration services in the Housing and Health and Human Services domain. Cindy was the lead for multiple engagements related to housing, including the implantation of CARES at DHS, the integration of HRA and DHS into the Department of Social Services, and multiple engagements at NYCHA assessing their housing processes across the lifecycle. She worked extensively with HRA and DHS on service redesign for homelessness, including shelter intake and vacancy control, rehousing through subsidized housing, landlord management, and client application and eligibility processes for SNAP and Cash Assistance benefits.
	<p>Relevant Projects</p> <ul style="list-style-type: none"> New York City Department of Social Services (DSS) – Shared Services Integration and Homelessness core program services realignment DSS – CARES modernization Initiative DSS – Benefits Re-Engineering Project, including the landlord management system (CurRent) New York City Housing Authority (NYCHA) – Business Transformation and Change Readiness Assessment NYCHA – Resident Case Management transformation
 <p>Sarah Rodriguez, MPA <i>Engagement Director</i></p>	<p>Summary of Experience</p> <ul style="list-style-type: none"> Sarah has over a decade of experience in consulting for health and human services and has been working the past 7 years specifically with the City of New York on housing related efforts. Sarah has served as an Engagement Director on a variety of different projects and serves as the functional lead for DSS's landlord management workstream. Sarah has led DSS's journey mapping and business process improvement efforts across rehousing including the identification functionality to be considered for future state Landlord Management System (LMS) and the public facing Landlord Management Portal (LMP). Sarah has a strong background of the City's various voucher processes, including CityFHEPS, FHEPs, EHV and others, and has executed similar housing related efforts for these programs. Sarah has an extensive background in system implementation, project management, program implementation, grants management and business process re-engineering. Sarah works work with City staff to help the Go-Live for respective releases go smoothly and escalate any in-production issues as needed.

	<p>Relevant Projects</p>
	<ul style="list-style-type: none"> • DSS – Benefits Re-Engineering Project, including the landlord management system (CurRent) • Los Angeles Housing and Development Organizational Capacity Assessment
 <p>Natalie Serock, JD <i>Delivery Lead</i></p>	<p>Summary of Experience</p>
	<ul style="list-style-type: none"> • Natalie has experience serving NYC government clients in high-stakes transformation efforts from current state assessment through roadmap and implementation. With a legal and policy background, Natalie also brings the capabilities to help organizations navigate change in a complex regulatory environment. • Natalie was part of the KPMG team that performed the organizational assessment of NYCHA developing deep knowledge of NYC’s housing landscape that she continues to hone through her continued work at NYCHA and on working with other housing organizations. • In projects with NYCHA, NYPD, and others, Natalie has experience facilitating workshops and meetings with key stakeholders at all levels of the organization, and key constituents, to inform business process improvements and develop journey maps. • As part of the DSS Benefits Re-engineering project, Natalie helped define requirements and design journey maps for the City’s EHV program.
	<p>Relevant Projects</p>
	<ul style="list-style-type: none"> • NYCHA – Business Transformation and Change Readiness Assessment • DSS – Benefits Re-Engineering Project, including the landlord management system (CurRent)
 <p>Crystal Avila <i>Senior Business Analyst</i></p>	<p>Summary of Experience</p>
	<ul style="list-style-type: none"> • Crystal has supported NYCHA in their efforts to replace their legacy resident case management system with a modern, flexible solution to transform the resident and staff experience. Crystal facilitated process mapping and requirements gathering sessions with business units and stakeholders across the organization, helped develop an Request for Procurement, and conducted analysis to support vendor selection efforts. • Crystal has extensive knowledge of the NYC housing landscape. Crystal has helped develop journey maps for key user personas of residents experiencing housing instability utilizing a human-centered design approach. • Crystal served on a Department of Health and Mental Health (DOHMH) engagement supporting the City of New York with deploying the Vaccine for All Corps (V4AC) – a group of 1,500 New Yorkers ready to work to support the City’s COVID-19 vaccine effort through a variety of programs and initiatives across the five boroughs and especially in disproportionality affected and vulnerable communities. Crystal helped drive quality by leading key reporting efforts and engaging various programs and stakeholders.
	<p>Relevant Projects</p>
	<ul style="list-style-type: none"> • NYCHA – Resident Case Management System RFP Support
	<p>Summary of Experience</p>



Gladys Valverde

Senior Business Analyst

- Gladys has supported the New York State Department of Health (NYSDOH) with Medicaid Redesign Team (MRT) goals to develop a strategic roadmap for integrating health information technology (HIT) systems, particularly the Statewide Health Information Network for New York (SHIN-NY). The integration strategies and final implementation plan were developed through a health equity lens, particularly aligned with the State’s goals for capturing social care need assessments and referrals.
- Through robust understanding of the homelessness continuum and different pathways to stable housing, Gladys has led the development of person-centered journey maps for key user personas of individuals experiencing housing instability and homelessness.
- Gladys managed a permanent supportive housing program in Albany, NY, serving chronically homeless individuals living with HIV and other health conditions. Gladys has a knowledge of client-centered case management, care coordination, Housing First approaches, and harm reduction strategies. Additionally, Gladys worked for over 5 years with immigrants, refugees, and other vulnerable populations in New York City.

Relevant Projects

- New York State Department of Health Medicaid Redesign Team (MRT) 348 Goals

Subject Matter Advisors



Ellen Howard-Cooper*

NYC Housing Subject Matter Advisor



**of Ellen Howard-Cooper Consulting*

Summary of Experience

- Ellen provides a 30+ year career in senior level management positions in City of New York human services agencies (HRA, DHS, ACS, Mayor’s Office of Operations, Office of the Deputy Mayor for Human Services, Mayor’s Office of Housing Recovery Operations).
- Ellen brings extensive subject matter knowledge and a deep understanding of agency operations in the areas of homelessness prevention and rehousing, family, and children’s services, TANF, workforce development, and disaster recovery.
- In Ellen’s capacity as the Deputy Commissioner for Prevention, Policy & Planning at NYC DHS, she designed and operated New York City’s homelessness prevention programs, which received national innovation awards from Harvard’s Ash Institute, the National League of Cities and the Department of Housing and Urban Development.
- Ellen designed and implemented the first DHS housing subsidy renewal unit. She also oversaw the DHS data reporting/analysis/research department
- During Ellen’s tenure as the Deputy Director for Homeowner Services for the Mayor’s Office of Housing Recovery Operations, she managed customer operations for the Hurricane Sandy Build it Back Program focusing on revamping the housing assistance application process, tripling the speed of eligibility determinations and benefit issuance.

Relevant Projects & Publications

- Led a study, in collaboration with the CUNY Center for Urban Research, on applicant attrition in the NYC Build it Back federal disaster aid program and worked with stakeholders to develop practical strategies to retain applicants.
- Commissioned rigorous research of the Homebase program, helping researchers to conclude that the homelessness prevention program is an effective tool in reducing family homelessness ([Link to study here](#))

 <p>Rachel Pratt <i>Health & Human Services Subject Matter Advisor</i></p>	<p>Summary of Experience</p> <ul style="list-style-type: none"> • Rachel has 25+ years of experience in state and local government and the non-profit sector. She has varied experiences primarily around improving, designing, and implementation and evaluation of programs, departments, and organizations. • Rachel has extensive experience in analyzing current state, designing business process improvements, and envisioning and implementing a future state that meets the goals of the organization and the people it serves. She has applied this in serving clients such as the New York City Housing Authority, the Department of Health and Mental Hygiene, and the Los Angeles Housing Department all in the context of launching critical Citywide initiatives.
	<p>Relevant Projects</p> <ul style="list-style-type: none"> • NYCHA – Resident Case Management System RFP Support • Los Angeles Housing Department Organizational Capability Assessment
 <p>Bernard Jackson <i>Health & Humans Services Advisor</i></p>	<p>Summary of Experience</p> <ul style="list-style-type: none"> • Bernard has more than 25+ years of health and human service (HHS) public sector experience focused on business process improvement and solving operational challenges that impact the journey of various constituent groups and vulnerable populations. • Bernard has broad, extensive knowledge of leading current state assessments, design, visioning and developing future state roadmap for HHS/public sector programs such as Unemployment Insurance (UI), Medicaid, Child Support, Child Welfare and Housing.
	<p>Relevant Projects</p> <ul style="list-style-type: none"> • State of California – Employment Development Department (EDD) • State of Florida – Department of Economic Opportunity (DEO)

Key Qualifications

Below are key projects supported by the team members identified. We believe this experience provides us with an accelerated start and a different perspective for this evaluation. Additional projects supporting the City/housing nationally, as well as additional details about each project are available upon request.

Department of Social Services, New York City

Project: Benefits Re-Engineering Project

Relevancy to Project Scope

Homelessness Services, Rehousing Services, City Housing Subsidies and Rehousing Grants

Services

Project Management, Business Requirements, Management, Housing System Assessment, Journey Mapping, Quality Assurance

Description

The DSS Benefits Re-Engineering initiative was a multi-year project targeted with the implementation of a client-directed service model across the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF or “Cash Assistance”) programs to improve customer experience and realize cost efficiencies through modernized technology and simplified business processes. As a part of this initiative, there was a focus on improving the rental subsidy benefits that were associated with CA cases. KPMG conducted

workshops, interviews, and focus groups to document current state business process flows and journey maps and capture associated requirements across several business units, specifically cash, food, heating, and rental assistance programs.

Rehousing/Homelessness Services – Leveraging current state documentation, KPMG developed current state “As-Is” analysis and documented key gaps, bottlenecks, and challenges in current state operations, with attention to legacy system functions and the level of automation offered by these systems. Once the newly developed business process improvements (BPI) based on identified and confirmed user challenges, were approved by the City, KPMG also documented the future state. The included business processes, business requirements and system requirements for desired future state systems including user stories and epics and operational changes and impacts, where needed. This future state crossed DSS’ CurRENT NYC, HOME, and CARES initiatives, and rental programs such as CityFHEPS, FHEPS, HOME-TBRA, EHV, SOTA and other rehousing programs. KPMG developed gap analysis between “As-Is” and “To-Be” to help advise programs on the changing business operations and supported the agency in updating needed policies and procedures to meet agreed upon improvement and identified additional supporting activities in the future state required for effective implementation. KPMG is continuing to support the agency with these implementations.

Los Angeles Housing Department, Los Angeles

Project: LAHD Operational Gap Analysis

Relevancy to Project Scope	Services
Homelessness Services, Rehousing Services, City Housing Subsidies and Rehousing Grants, Housing Financing, Housing Development	Business Requirements, Management, Housing System Assessment, Organizational Assessment

Description

To help support the Los Angeles Housing Department (LAHD) prepare for execution of the voter initiative Measure House LA ("ULA"), KPMG collaborated with LAHD to conduct a high-level organizational capacity and capability gap analysis to identify immediate needs for LAHD to start operationalizing the planning and executing ULA. Additionally, KPMG produced a high-level roadmap of key milestones and activities needed to support ULA implementation. KPMG facilitated several workshops, analyzed current state organizational documentation, researched leading practices insights from other housing and homelessness services jurisdictions and grants management implementations.

Department of Social Services, New York City

Project: Shared Services Assessment

Relevancy to Project Scope	Services
Homelessness Services, Health, and Human Services	Organizational Assessment, Organizational Design, Business Process Analysis, Target Operating Model

Description

In 2016, a thorough review of the 20-year-old system for providing homelessness services was performed by the mayoral administration to assess the strengths and challenges of the current system and identify how to deliver client services more effectively and improve client outcomes. One of the key recommendations was to create an integrated Shared Service organization and management structure for HRA and DHS reporting to a single Department of Social Services (DSS). DSS engaged KPMG to help implement the primary structural changes recommended in the 90-day review.

To achieve this, the team assessed the people, processes, and technology impacted by the integration. This included conducting business process assessment of current state, developing a capability model, recommending the target operating model and “macro” and “micro” organizational designs. Additionally, our team provided business process improvement recommendations (including future state process flows) to improve service delivery and recognize efficiencies via technology enhancements, process reengineering, and organizational realignment,

across the shared services and homelessness service programs. Particular focus was spent on the rehousing processes across both agencies to identify potential efficiencies and redundancies.

New York City Housing Authority, New York City

Project: Organizational Assessment

Relevancy to Project Scope	Services
Public Housing, HUD Compliance, City Housing Subsidies and Rehousing Grants, Housing Financing, Housing Development	Organizational Assessment, Change Readiness Assessment, Target Operating Model, Roadmap

Description

In 2019 NYCHA entered into an agreement with the U.S. Attorney for the Southern District of New York (SDNY), the U.S. Department of Housing and Urban Development (HUD), and the City (“Agreement”) to address living conditions for its residents. As part of the Agreement, a review of the current NYCHA organizational structure was required to identify impediments to NYCHA’s ability to provide residents and staff with necessary support in the delivery of services. KPMG was engaged by the City to perform this review which covered many areas of the organization from shared services to Asset Management and Resident Services. The review consisted of the following four components:

- **Current State Assessment:** Documentation of the current organizational and business model, including key strengths, challenges, gaps, and opportunities for improvement. The team also assessed operations across the organization with a specific focus on how operations support the asset management and resident lifecycles.
- **Maturity Assessment:** Identified benchmarks and industry leading practices to assess NYCHA’s current level of performance (i.e., maturity) for each core business capability or function. The team then identified opportunities to help enable NYCHA to improve the capability’s performance and from its current state and reach its future state target.
- **Change Readiness Assessment:** The ability to change and adapt to new ways of working is often rooted deep in the culture of the organization. Given NYCHA’s desired transformation, KPMG also performed an assessment of organizational readiness to adopt changes and areas of strength along with actionable recommendations to improve the culture at NYCHA.
- **Roadmap:** Provided a roadmap identifying improvement opportunities and associated activities that be started by NYCHA in next 12 months.

The team reviewed policies, procedures and other documentation and engaged with multiple levels of NYCHA from front line staff to residents and central office leadership to inform our findings and recommendations. The team also administered surveys related to technology and the employee experience and conducted site visits.

New York City Housing Authority, New York City

Project: Resident Case Management System RFP Support

Relevancy to Project Scope	Services
Public Housing, Section 8, HUD Compliance, Housing Development, Resident Engagement	Requirements Gathering, RFP Support

Description

As part of an overall technology modernization effort, NYCHA sought to replace their legacy resident case management system with a modern, flexible solution to transform the resident and staff experience. KPMG was

engaged to work with NYCHA to conduct process mapping and requirements gathering sessions with business and technical stakeholders across the organization, including residents. The team helped NYCHA develop an RFP using the business and technical requirements identified and conducted analysis to support vendor selection efforts. These modernization efforts are now underway at NYCHA.

Florida Department of Economic Opportunity (DEO)

Project: Business Efficiency Improvement and Change Management Assessment

Relevancy to Project Scope	Services
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Unemployment Insurance (UI) Business Process Efficiency Improvement Assessment

Business Requirements, Business Process Reengineering, Current State Assessment, Future State Roadmap, Organizational Assessment

Description

In, 2022, FL DEO contracted with KPMG to identify, assess, analyze, and redesign the Reemployment Assistance business processes. KPMG was also responsible for developing business and technical, functional, and non-functional requirements that impact the customer experience. The assessment included analysis of existing processes and specifications to improve business and technical processes effectiveness and efficiency. Below is a representative list of deliverables:

- **Current State Assessment:** Documentation of the current organizational and business model, including key strengths, challenges, gaps, and opportunities for improvement.
- **Future State (To-Be) Report:** Identified opportunities for change and automation. The team then identified opportunities to help enable DEO to improve the capability’s performance and the team developed a Target Operating Model (TOM).
- **Change Readiness Assessment:** KPMG also performed an assessment of organizational readiness to adopt changes and areas of strength along with actionable recommendations to improve the culture at DEO.
- **Requirements Management Plan:** High-level requirements were identified during the assessment and include in future RFPs by the agency.
- **Client Journey Mapping:** The KPMG team developed detailed UI customer journey from application intake, to claim approval/denial and payment.



Sample work products

From RFP: Example case(s): sub-deliverables from similar projects to help evaluate your proposal Project

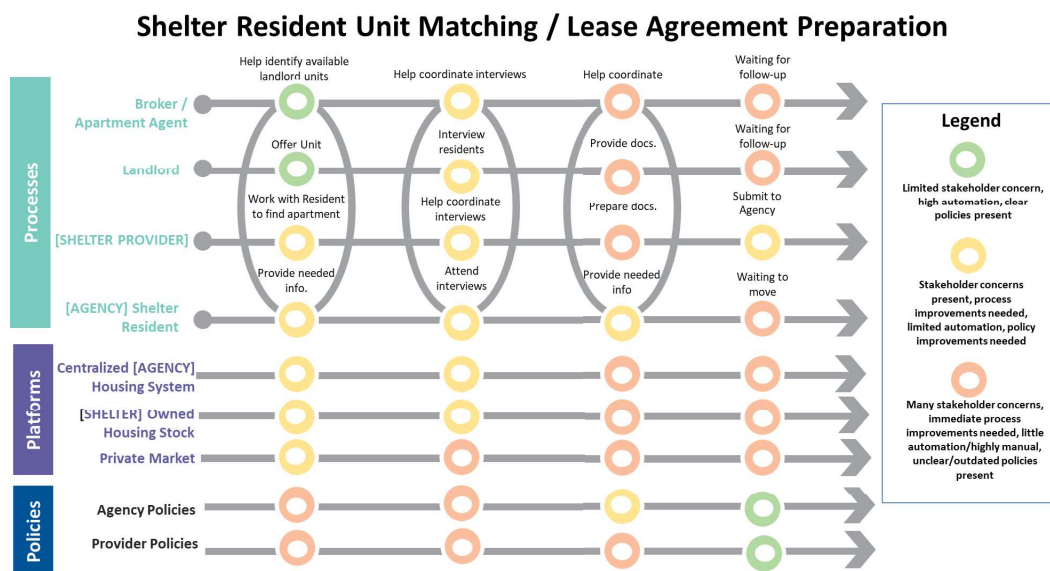
The example work products provided here are representative of the approach and tools our team plan to take during the evaluation. At project kickoff, the team will confirm templates with specific inputs to create alignment. Due to client confidentiality, client specific information had been redacted from the below sample products.

Sample 1 – Journey Mapping and Business Process Improvement – Shelter Resident Unit Matching/Lease Agreement

The following samples were used to support a thorough analysis of process improvement needs across these core processes.

Sample 1A – Journey Mapping for Shelter Resident Unit Matching

This mapped out the rehousing journey of a shelter resident moving through the system. This component of the journey map focuses on shelter resident unit matching. After all journey maps were complete, key findings and business process improvement areas were identified and discussed with stakeholders to confirm acceptance or rejection. Journey mapping included stakeholder interviews, review of organizational charts/documentation, policies/procedures, analysis related to shelter residents and included a demo of all platforms used. Our KPMG team has completed similar journey maps for a variety of New York City housing vouchers such as CityFHEPS, FHEPS, Section 8 and the Emergency Housing Voucher program, and has identified personas for shelter residents (DHS and HRA), Shelter providers, landlords, DSS/DHS case workers, real estate brokers and a variety of other personas for agencies (ex. the Public Engagement Unit). The dotted area in the journey map below is further detailed within Sample 1B.



Sample 1B – Key Findings and Initial Business Process Improvement Identification

Using the journey maps as a foundation, we dove further into key areas on the journey to start identifying improvements for the future state. Focusing on a sub-section of the overall process, we looked across key findings

within people, processes, and technology. These finding areas were associated with guiding principles identified, and key risks to the agency were detailed. Potential business process improvement areas were identified for each finding. This process was executed for each process step within the journey map. Identified key findings and BPIs were discussed with stakeholders to confirm consensus for the path forward. Each BPI identified was evaluated on a BPI Scorecard, identified by Sample 1C.

Shelter Resident Unit Matching / Lease Agreement Preparation

Associated Steps: Landlord Offer

Impacted Personas	Key Findings	Key Finding Area			Associated Guiding Principle			
		Process	Platform	Policy	Improved Landlord Interactions	Streamlining Lease-up Processes	Reducing Administrative Overhead	Transparent and Equitable Processes for Rehousing
Shelter Providers Landlords Brokers	<ul style="list-style-type: none"> ➢ Shelter Providers have a hard time navigating appropriate apartment to meet tenant needs ➢ Affordable housing stock is often outdated and needed information not captured on supporting platforms. ➢ Often approaches and strategies used can vary by individual provider. 	●	●	○	★	★		★
Key Risks		Key Business Process Improvement(s)						
Without an accessible housing stock inventory with all needed details providers may not position residents for the best apartment to meet their needs		(#31) Collect business process and system requirements for needed system related enhancements to support better housing stock inventory needs.						
Without clear guidance on placement (ex. targeting high-social mobility areas), the agency may not be meet equitable housing needs.		(#21) Need to document clear housing approach for housing providers around social mobility indicators. Include within system requirements for reporting (#31)						
Without a clear process to offer apartments landlords will be inclined to pursue private market.		(#17) Work with Brokers to develop materials clearly guiding processes needed. For system build, allow landlord/broker facing portal requirements to see clear instructions on needs (#31).						

Sample 1C – Business Process Improvement Register and Scorecard

Each BPI identified through journey mapping was analyzed and vetted for dependencies. This specific BPI had several dependencies and needs before being evaluated (noted as key action steps). Future state journey maps were developed for BPIs that were accepted by the agency.

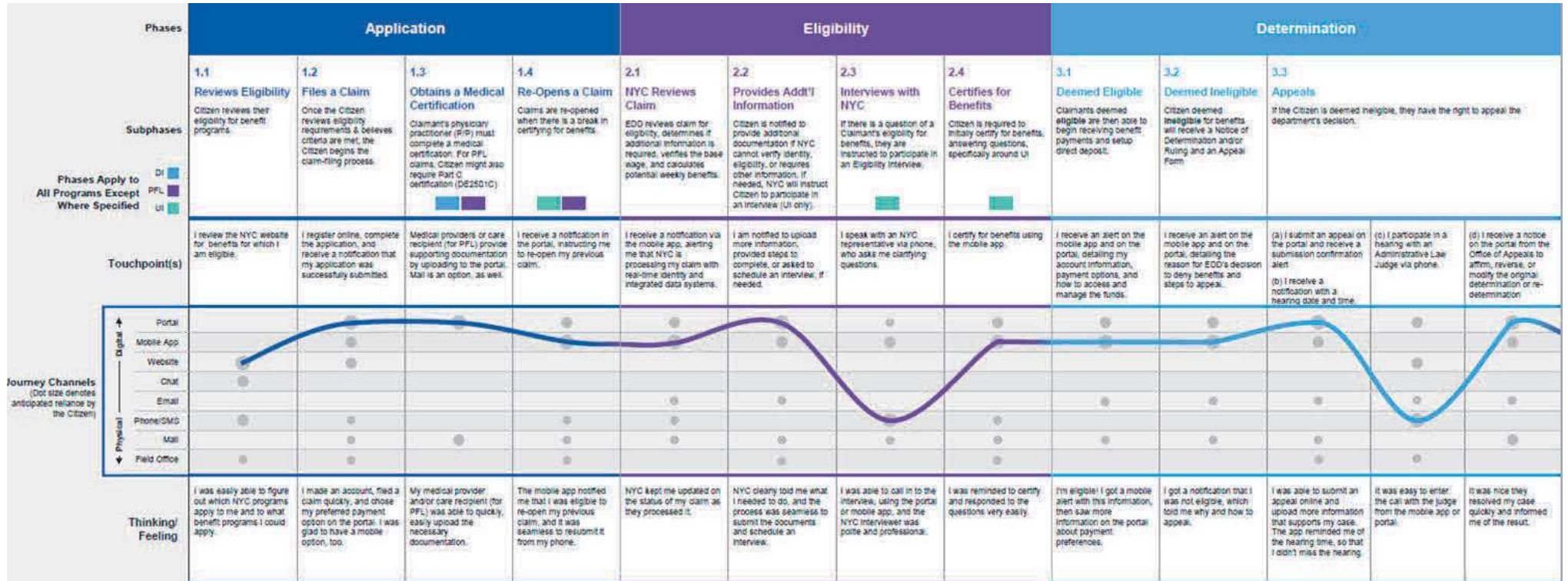
Business Process Improvement Scorecard

BPI #31 – Collect business process and system requirements for needed system related enhancements to support better housing stock inventory needs.

Implementation Timing (Immediate, Short-term, Long-term)	Level of Effort Required to Support (High, Medium, Low)	Procurement Required?	BPI Owner	Notes
(TBD) / Long-Term	(TBD) High Level of Effort	(TBD) Funding will be needed, procurement decision pending	KEY BUSINESS OWNER	This BPI has a few action steps to be completed before timing, LOE and procurement needs can be assessed.
Key Next Steps			Action Item Owner	Due Date
➢ There are several similar housing platform efforts in the City. Coordination with AGENCY 1, AGENCY 2 to understand their current platform to explore opportunities to reuse			GOVERNMENT AFFAIRS LEAD	4/15/2021
➢ Confirm potential opportunity to elaborate on current platforms to support agency needs / what currently is within platform backlog.			INFORMATION TECHNOLOGY SYSTEMS LEAD	4/15/2021
➢ Regardless of implementation option, business requirements and system requirements need to be developed. Engage with business analysis team to understanding bandwidth to support.			PROGRAM BUSINESS ANALYSIS LEAD	3/1/2023
➢ Options analysis must be completed between enhancing current system, leveraging another agency's platform or procuring a custom platform.			BUSINESS PROCESS IMPROVEMENT LEAD	5/1/2021

Sample 2 – Journey Map Template for Self-Service Applications – Detailed

The following Journey Map is a more detailed representation of the different phases that a client is going through, in this case, eligibility for an unemployment insurance (UI) program. It represents and considers a multitude of factors such as pain points, customer journey channels (e.g., Portal, Mobile, Mail) within UI system, core capabilities, value propositions, the customer's current and future state emotional journey, and more importantly, the citizen experience impact. The primary focus of this journey map was on the “future state” of the client experience.



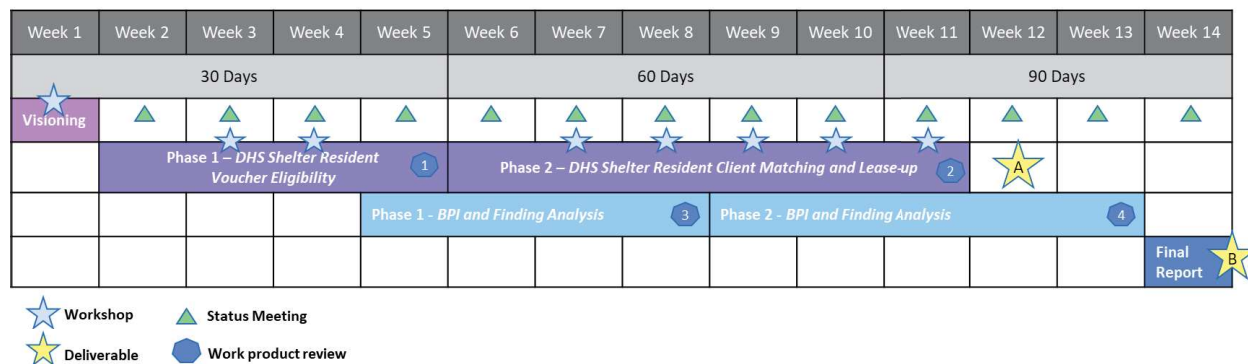


Project plan

From RFP: Proposed project plan with a roadmap of sub-deliverables and client review cadence

Below is a high-level summary of our timeline to address the evaluation needs. Based on our knowledge of rehousing within the City, we have sequenced these activities by core modules and specific business units that will be engaged. Further detail of the phases and corresponding workshops are included in the [Approach section](#). At project kick-off, KPMG will provide a detailed project with proposed workshop dates and review timelines.

**Housing Development Corporation
Homeless Housing Placements Evaluation High-Level Timeline**



We anticipate that the phases and review timelines will overlap and that we are working towards an overall timeline of 90 days. The above timeline will be confirmed upon project start and exact number and dates for workshops will be finalized at that time, in discussions with HDC.

During the **Start-Up**, we will conduct a Project Kick-Off and Visioning workshop. Weekly status meetings will be scheduled with the Director of Process Improvement for HDC Housing Placements throughout the engagement. In this meeting we will discuss schedule updates, risks, issues, and deliverable reviews. We anticipate this being a single workshop with the Director of Process Improvement for HDC Housing Placements as well as any identified leadership.

Project Visioning

Are Guiding Principles defined for this evaluation?

*Kick-off and
Visioning Workshop*

During **Current State Analysis**, we will complete two iterations of assessment and journey mapping. We plan to have 2 workshops for each module number noted in gray below and are planned to be generally 1-2 hours in length. We will discuss attendees, and frequency at the project start.

Phase 1 – DHS Shelter Resident Voucher Eligibility

How does a DHS Shelter Resident become eligible for a voucher? How are they navigated to the HPD/HDC pipeline?

Workshop A:
DHS Shelter Voucher
Eligibility

Workshop B:
DHS Shelter Resident HPD
Referral

Phase 2 – DHS Shelter Resident Client Matching and Lease-Up

How does a DHS Shelter Resident get matched with a unit? How are Marketing Agents/Landlords engaged? What are the challenges with lease-up? How are vouchers issued/payments made?

Workshop A:
Client Unit Matching

Workshop B:
Lease-up Process

Workshop C:
Voucher Issuance

Workshop D:
Resident Move-out

During **Business Process Improvement Analysis and the Final Report** phase, we will iterate on observations and recommendations for each of the phases and collating them into a Final Report.

Business Process Improvement Analysis and Final Report

Given what we've learned and confirmed as key findings, what are the key business process improvements to help streamline rehousing? What are the key next steps to improve these processes?

Workshop A :
Business Process
Improvement
discussion for Phase 1

Workshop B :
Business Process
Improvement
discussion for Phase 2



Proposed budget

From RFP: Proposed budget with a detailed breakdown

To support the work we have described in our approach, we are proposing the following deliverable schedule. This is based on our current understanding of the work and scope of the solicitation. We would welcome the opportunity to discuss if our assumptions and understandings are incorrect.

Deliverable	Descriptions	Deliverable fees
HDC/HPD Journey Maps for Phase 1 and Phase 2	HDC/HPD Journey Maps for Phase 1 – <i>DHS Shelter Resident Matching, Eligibility and Referral</i> HDC/HPD Journey Maps for Phase 2 – <i>Lease-up Processes, Voucher Submission/Financing, Shelter Resident Move-out</i>	\$250,000
HDC/HPD Final Evaluation Report (includes business process improvement register)	Key Findings Analysis for the individual personas explored. Using the key findings identified, map out the business process improvements to address each finding as well as the key action steps to execute/identify needed inputs for each BPI. For detail on the Key Finding Register and BPI Scorecard, please see our sample work products in the following Appendix . HDC/HPD Final Evaluation Report will summarize the evaluation analysis.	\$150,000
Total Fees		\$400,000



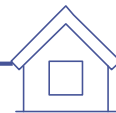
Assumptions & other matters

In carrying out KPMG's work, we made the following assumptions for the completion of the project:

- This proposal is contingent upon the successful negotiation of mutually agreeable terms and conditions between KPMG and the NYC HDC to govern this engagement.
- Project duration is expected to be 90 days, with a project start in April 2023. Start and end dates to be confirmed upon intent to award.
- If needed, KPMG is able to support presentations to external identified audiences in collaboration with NYC HDC. To adhere with independence and lobbying concerns, we are unable to be the sole presenters.
- KPMG will not be handling any PII/PHI information confidential data. This includes no transfer of any of the PII/PHI data to KPMG servers, laptops, or environments.
- KPMG will act as an independent contractor in providing the services as set out in this proposal and does not undertake to perform obligations of the City, whether regulatory or contractual. In carrying out our work.
- HDC/HPD acknowledges and agrees that the KPMG's services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, HDC/HPD . KPMG will not perform management functions or make management decisions for HDC/HPD .
- The timelines and resourcing presented in this proposal are reflective of the understanding of project scope. Any changes to project timelines and available HDC/HPD resources can result in a change of time to deliver service and the team available to support various initiatives.
- KPMG and HDC/HPD will conduct this project collaboratively, whereby HDC/HPD will assign representatives to work with KPMG personnel throughout the project for each identified workstream. While KPMG may provide advice and recommendations, HDC/HPD will evaluate sub-deliverables and deliverables and take responsibility for HDC/HPD decision making. HDC/HPD management is solely responsible for determining what changes/improvements (if any) HDC/HPD should consider implementing consider implementing project objectives.
- HDC/HPD will be responsible for accumulating selected relevant documents and information, coordinating workshop schedules/meeting invites, and review work products, as reasonably requested by KPMG.
- The City understands and acknowledges that KPMG is prohibited from giving legal advice or performing legal services of any kind or nature and that any services to be provided by KPMG hereunder shall not include or be construed to include the provision by KPMG of legal advice or legal services.
- HDC/HPD acknowledges and agrees that any advice, recommendations, information, deliverables or other work products ("Advice") provided by KPMG in connection with the services under the Contract is intended for HDC/HPD's sole benefit and KPMG does not authorize any party other than HDC/HPD to benefit from or rely upon such Advice, or make any claims against KPMG relating thereto. Any such benefit or reliance by another party shall be at such party's sole risk. KPMG may, in its sole discretion mark such Advice to reflect the foregoing. Except for disclosures that are required by law or

that are expressly permitted by this Contract, Client will not disclose, or permit access to such Advice to any third party without KPMG's prior written consent."

- We assume two review cycles for deliverables submitted for HDC/HPD's approval. The first for a review of the draft deliverable and another for a final submission. We anticipate that HDC/HPD will provide their review within three (3) days. If no comments are received, we will assume approval is received.
- KPMG's role is limited to providing the services articulated in this proposal. In so doing, KPMG will have no contacts with legislative officials or employees at any level of government for any reason that could be fairly interpreted as public policy advocacy, lobbying, or otherwise be perceived as impairing our objectivity or independence. In no event will KPMG undertake meetings with government officials on behalf of the HDC/HPD or otherwise appear in a public or private context that could be fairly interpreted as public policy advocacy, lobbying, or otherwise be perceived as impairing our objectivity or independence. In providing our services in general, KPMG professionals will take no view or cannot undertake any role that could be fairly interpreted as public policy advocacy and the firm's work is not intended to be used as such or in that context. Engagement deliverables will be not KPMG-branded, offered as holistic works and should be read and interpreted only in their entirety.
- Resources identified are subject to change depending on start date and availability.
- KPMG's audit technologies, software productivity tools and certain technology infrastructure and, necessarily, your confidential information, may be hosted in cloud environments operated by KPMG Resources, notwithstanding other requirements of this contract. In addition, KPMG may license certain proprietary and third-party software tools ("Enabling Tools") for use by HDC/HPD to facilitate the Services. All other use is prohibited. HDC/HPD may not redistribute, reproduce (except as necessary to run), modify, commercialize, allow third parties to access (unless authorized by KPMG in writing), or reverse engineer or decompile (except where such rights cannot be limited by applicable law) Enabling Tools. Enabling Tools are not intended to be used as a system of record, repository, or hosting service, and HDC/HPD access to the Deliverables and other documents will be removed from the Enabling Tools within a reasonable period of time following the conclusion of the engagement to which they relate. HDC/HPD shall download such Deliverables and documents for its records. HDC/HPD acknowledges that use of Enabling Tools may be used notwithstanding other requirements of this Contract, and may be subject to additional terms specified in an engagement letter or other agreement. Enabling Tools are provided on an "as is," "as available" basis.



Appendix A – Requested information

1. Equal employment

From RFP: If any, provide a copy of the firm’s most recent Employer Information Report EEO-1 and include as Attachment to the Proposal. Please state how many women and minorities work in your firm.

- Please see [Appendix A-1](#) for the requested KPMG “Employer information Report EEO-1”.
- **Diversity in our teams is a mission not just a mandate.** KPMG relies on intellectual capital in an increasingly competitive environment. Our ability to attract and retain talent is inextricably linked to our U.S. firm strategy. We also know that a diverse, inclusive, and supportive working environment is imperative for our people to thrive and deliver excellent, high-quality work to our clients. Launched in June 2020, our [KPMG Accelerate 2025](#) strategy is a committed effort to hold ourselves accountable to improving the consistency of experience for everyone across our firm, diversifying our workforce, and improving leadership representation. Please see the below for more detail our firm has taken to support diversity, equity and inclusion within our firm to-date and our DEI roadmap in the future:
 - [KPMG's Diversity, Equity, and Inclusion U.S. Transparency Report](#)
 - [\(Article\) Showstopper of the Year: Response & Representation: KPMG](#)

2. Minority and Women Owned Business Enterprise (M/WBE)

From RFP: HDC is dedicated to furthering the participation of minority and women-owned businesses in its work. All respondents are urged to include in their proposals methods for facilitating the participation in the project of businesses that have been certified by the City of New York Department of Small Business Services (“SBS”) as women or minority owned. This can take any form a Respondent considers appropriate including, but not limited to, proposals intended to ensure the utilization of certified minority and women-owned businesses as subcontractors or as joint-venture partners. In addition, proposals from minority and women-owned respondents are encouraged.

KPMG’s Longstanding Commitment to Growing City of New York M/WBE businesses.

KPMG is proud of our commitment and service to the City and to supporting the City’s M/WBE goals. At KPMG, the City’s identified M/WBE targets are more than just metrics that need to be met. We take the opportunity to work with a variety of diverse organizations to collectively contribute to better meet the needs of our clients. In addition, we take a strategic and focused approach to working with and growing the of City of New York’s small businesses in the many communities where we work and maintain professional relationships. In our engagements, we have a long track record of meeting M/WBE mandates as well as continuing to mentor and grow small businesses through our work. In addition to our commitment to growing City of New York M/WBE we’ve established a Supplier Diversity program which has the support of leadership and is underlined by our Supplier Diversity policy; examples include a quarterly newsletter to City-certified M/WBEs, virtual and in-person networking events, and thought leadership. Through this, our firm embraces businesses that are qualified and certified as minority-owned; women-owned; disability-owned; veteran-owned; service-disabled veteran-owned; and/or, lesbian/gay/bisexual/transgender-owned.

For this initiative, if selected, we will be working with Ellen Howard-Cooper Consulting, a City of New York M/WBE.

We work with our M/WBE network to identify the skills and capabilities that complement our own to meet the specific experience and knowledge needed for each project. Especially in housing and homelessness services, it is important to identify local vendors who have been in hands-on roles in helping the City manage and improve the homelessness and housing crisis. Given the scope of this engagement, KPMG is proud to collaborate with Ellen Howard-Cooper Consulting (“HCC”). Ellen served over 30 years in senior level management positions in City of New York human services agencies (HRA, DHS, ACS, Mayor’s Office of Operations, Office of the Deputy Mayor for Human Services, Mayor’s Office of Housing Recovery Operations). Ellen brings extensive subject matter knowledge and a deep understanding of agency operations in the areas of Temporary Assistance for Needy Families, homelessness prevention and rehousing, family and children’s services, workforce development, and disaster recovery. Ellen has led large-scale transformations and has helped drive several program effectiveness efforts. HCC offers various services to non-profit and government organizations, including program development, partnership development, business process redesign, and performance and quality management. Our project will be leveraging Ellen’s extensive background to further accelerate our current state understanding and to help inform on improvement areas and organizational gaps.

3. New York City Location

From RFP: A) State whether the firm maintains its headquarters, or other offices, in New York City, and the number of the firm’s employees who are employed in New York City. Describe the firm’s commitment to its location in New York City. Since January 1, 2017, has the firm relocated any employees from offices in New York City to locations outside New York City? Does the firm have any plans to relocate any employees or offices outside of New York City in the next two years?

KPMG’s New York City Headquarters

Our headquarters are located in midtown Manhattan at 345 Park Avenue. We have seven additional offices in the Tri-State Area, with a total of three offices in New York City. Our NYC offices have more than 5,000 partners, professionals and supporting staff. Our City of New York Account is a Premier account, a designation that allows our firm to access a talented pool of KPMG resources to meet your project needs. In fact, as part of our continued commitment to New York City, in 2025 our firm plans to consolidate our three NYC locations to an industry leading facility at Two Manhattan West in Hudson Yards. Relocation to other offices is accommodated, at the request of individuals, to address personal and professional needs.

From RFP: B) Describe the firm’s corporate citizenship and commitment to The City of New York, including local procurement of goods and services, development or participation in internship programs or scholarships, corporate philanthropy, specifically in the areas of housing and community development, and policies with regards to the use of women-owned, minority owned and small business enterprises.

KPMG’s Corporate Citizenship Program in Housing and Homeless Services

At KPMG, our values are at the core of all that we do. Our people work “Together, For Better,” each day to make a difference in our communities and create a lasting impact that is measurable, sustainable, and transformational. With more than 26,000 people in more than 90 locations across the United States, KPMG has important relationships with—and a profound impact on—the communities in which we live and work. We believe corporate citizenship helps enable our communities by creating shared value. Below we highlight a few recent community initiatives that have been deployed by our team to support the City of New York, specifically in the areas of housing and community development:

- **(City of New York) KPMG’s Collaboration with the City of New York Homelessness Assistance Fund** – KPMG New York City Office Managing Partner, Yessi Scheker, recently joined New York City Mayor Eric Adams, the Partnership for New York City and other business leaders to announce the Homeless Assistance Fund, a collective public-private initiative to provide services and mental health resources to New Yorkers experiencing homelessness. With the launch of the Homeless Assistance Fund, we hope to make an impact in improving the homeless conditions across Midtown, Lower Manhattan, and Downtown Brooklyn. KPMG is proud to invest in essential aid to accelerate getting the growing number of unsheltered New Yorkers and individuals living with mental illness into the treatment programs and housing they need. We were honored to support the launch of the Outreach Response System, through which employees can directly participate in identifying homeless individuals in need of help so that Breaking Ground outreach workers can respond to each report and provide assistance. KPMG professionals participated in informational sessions that provided an overview of homelessness in New York City, including context for the conditions of the homeless and services and strategies available to address the challenges they face.
- **(City of New York) HOPE Count** – Our KPMG team has assisted the Department of Homeless Services in conducting its Homeless Outreach Population Estimate (HOPE) survey for over 10 years; volunteering KPMG staff take time to canvass streets, subway stations, parks, and other public spaces across the City to identify individuals living unsheltered.

- **(City of New York) Supporting Migrant Communities** – In response to the recent migrant crisis in New York City, our KPMG NYC State and Local Government team collected backpacks, hygiene products, socks, and other needed items for newly-arrived migrants in City of New York. These items were then distributed to incoming arrivals at the Port Authority by Team TLC, a 501(c)(3) organization.
- **(National and City of New York) KPMG U.S. Foundation** – The KPMG U.S. Foundation, Inc. (“the Foundation”) is a nonprofit organization that functions as the charitable arm of KPMG U.S. Working together, KPMG and the Foundation strive to focus on areas where they can have the greatest impact on society, mobilizing the unique strengths of their business, people, knowledge, and experience to address some of the largest social challenges and drive systemic change. KPMG and the KPMG Foundation have committed more than \$125 million over the next 5 years to support organizations, programs, and initiatives that advance equity and access for underrepresented groups who face systemic barriers in our communities. The KPMG U.S. Foundation has specifically supported the NYC community through its contributions to various NYC non-profit organizations, including:
 - Through our KPMG U.S. Foundation employees have made several contributions including a grant to the Girl Scouts Troop 6000 serving girls in the City Shelter System.
 - The Foundation recently announced the recipients of its Reaching New Heights program: a grant and matching gift program designed to promote access and equity in higher education, increase awareness of pipeline diversity at institutions and create opportunities for collaboration between KPMG professionals and educators within our communities. LaGuardia Community College in Queens, NY was one of the five institutions that will receive a \$25,000 grant to fund their professional and workplace development diversity program and participate in a 2:1 match up to \$500,000 in eligible donations from KPMG employees. I
 - In addition to the Foundation’s investments in the community, KPMG employees volunteered a total of 6,688 hours in New York City from October 2021 to September 2022 at such organizations as City Harvest, CityMeals on Wheels, Food Bank for New York City, and New York Cares.
- **(National) KPMG’s Data Citizens with Purpose (DCwP)® Pro-Bono Work** – Nonprofit organizations collect a variety and volume of data, but often lack bandwidth to do analysis and use the insights that can be derived from the data. This is where Data Citizens with Purpose comes in. Through pro bono engagements, KPMG provides data driven insights to expand how nonprofit organizations serve their stakeholders and address important ESG issues. In fiscal year 2022, we delivered 42 projects that provided more 220 professionals with an opportunity to use their skills and knowledge with community organizations. Below are some key projects in the areas of housing and homelessness:
 - **Downtown Women’s Center (DWC)** – DWC is the only organization in Los Angeles, California focused exclusively on serving and empowering women experiencing homelessness and formerly homeless women. Their mission is to end homelessness for women in greater Los Angeles through housing, wellness, employment, and advocacy. To further support their mission and vision, KPMG, via their DCwP pro bono program, is performing a data-driven analysis on DWC’s donation data to identify insights that will support DWC in targeting their future fundraising efforts. The analysis began in January 2023 and is ongoing.
 - **Mile High United Way (MHUW)** – MHUW administers “211 Colorado”, a confidential and multilingual service connecting people in the greater Denver region to vital human services. Since 2002, individuals and families have been dialing 211 to be connected with resources around food,

shelter, childcare, health services, and more. A team of KPMG data professionals volunteering through DCwP analyzed call and referral data to provide MHUW a deeper understanding of their 211 client base, identifying key trends from geographic and demographic perspectives. With the 211 data, DCwP’s analysis helped program leaders pinpoint at-risk people in the region, specifically among immigrant communities, and the type of needs they might have moving into the Denver area. The analysis was conducted between May and July 2022.

KPMG’s Consistent Record of Performance with the City of New York

For a project of this size and complexity, it’s important to know that your chosen contractor has the commitment, track record of success, and flexibility to adjust quickly to your needs. KPMG has worked hard to earn your trust with a record of delivering on our promises across hundreds of City projects. But don’t just take our word for it; look to other City project stakeholders and see their feedback. In addition to references available upon request, below highlights several of KPMG’s performance evaluations in PASSPort and client comments on our work:

Experience and quality you can rely on

PASSPort Performance Evaluation Summary

Over 20 years ,

74

unique evaluations performed on

40

projects across New York City – with an

Excellent
average rating



Timeliness of Performance

“

KPMG has been **extremely responsive** to all requests by providing this agency with a **creative, thorough and professional work** product. The contractor has **worked collaboratively** with all agency partners in a **prompt and professional** manner.

”



Fiscal Administration and Accountability

“

Thanks to your entire team for **jumping into our world** at a moment when so much change was and is driving our work.

Many **thanks to you for leading the project** over the past months. **You kept us on track and managed a multi-layered process with ease.**

”



Performance and Overall Quality

“Honestly, I couldn’t do it without you guys. I sleep better at night knowing that I’m able to work with you on this project. Years of nothing but worry-free experiences and this one has proven to be no different.

I can’t thank you all enough .

KPMG’s Diverse Internship and Scholarship Programs

At KPMG, we offer a range of programs for undergraduates and graduates that include hands-on, real-world responsibilities within our projects. Our internship programs offer training, performance assessments, and client-facing experiences to our interns. Our Talent Acquisition Diversity, Equity, & Inclusion team is specifically focused on targeting internship opportunities for underrepresented communities in our firm and more broadly in the industries we’re supporting. In addition to our Advisory

internship opportunities for college and graduate students, below are some key internship and scholarship programs that help to advance our DEI goals:

- **KPMG State and Local Government Internship Opportunity for Section 3 Workers** – As part of a recent engagement with NYCHA and in compliance with the U.S. Department of Housing and Urban Development’s Section 3 program, KPMG established a summer internship opportunity with our State and Local Government practice with preferred qualifications for Section 3 workers; this includes NYCHA public housing and Section 8 residents.
- **KPMG’s Future Leaders Program** – The KPMG Future Leaders Program is a charitable initiative designed to increase the pipeline of women in business and STEM fields. The KPMG Future Leaders Program annually awards 22 students in their senior year of high school the opportunity to enhance their personal growth throughout their college experience with annual scholarships, ongoing development, support, and mentorship.
- **Embark Scholars Program** – The Embark Scholars program is a paid internship program focused on coaching and developing high performing students of color into KPMG leaders of tomorrow. The program consists of an eight-week internship featuring national training and rotations. All Embark Scholars will be aligned to a cross functional network of individuals who will work collaboratively to help the Scholars engage with members across all Business Resource Groups within the firm.
- **KPMG Rise Leadership Institute** – This program redefined how KPMG engages and supports inclusivity for high-performing college freshmen or sophomores who identify as a person of color, veteran, person with disability, LGBTQ and/or first-generation college student. This program involves a multi-day leadership program, and year-round virtual support that provides career development and networking opportunities.

Use of women-owned, minority owned and small business enterprises. For details on our M/WBE involvement in this project and in other projects in KPMG, please see our response for [question 2](#) within this appendix.

4. Local Law 34 Compliance

From RFP: Pursuant to Local Law 34 of 2007, amending the City’s Campaign Finance Law, the City is required to establish a computerized database containing the names of any “Person” that has business dealings with the “City” as such terms are defined in the Local Law. In order for the City to obtain necessary information to establish the required database, your response to this RFP is required to include a completed Doing Business Data Form (the “Data Form”), which is attached hereto. The Data Form should be sealed in a separate envelope marked “Doing Business Data Form”. The Data Form will be submitted to the Mayor’s Office of the City of New York (the “City”). If the City determines that your Data Form is not complete, you will be notified by the City and given four (4) calendar days to cure the specified deficiencies. Failure to do so will result in your proposal being deemed incomplete and therefore non-responsive

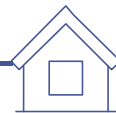
Please see included [Appendix A-2](#) for the completed “Doing Business Data Form”



Appendix A-1 – Employer information report

EEO-1

OO= 1293193	EQUAL EMPLOYMENT OPPORTUNITY																			
UE= 1293193	2021 EMPLOYER INFORMATION REPORT EEO-1 CONSOLIDATED REPORT																			
SECTION B - COMPANY IDENTIFICATION							SECTION C - TEST FOR FILING REQUIREMENT													
1. KPMG LLP 345 PARK AVENUE 40TH FLOOR NEW YORK, NY 10154							2a. KPMG LLP 345 PARK AVENUE 40TH FLOOR NEW YORK, NY 10154 c. EIN= 135565207							1- Y 2- Y 3- Y DUNS= 001667906						
SECTION D - EMPLOYMENT DATA							SECTION E - ESTABLISHMENT INFORMATION													
							NAICS: 541211 - Offices of Certified Public Accountants													
JOB CATEGORIES	HISPANIC OR LATINO		NOT-HISPANIC OR LATINO											OVERALL TOTALS						
	MALE	FEMALE	***** MALE *****						***** FEMALE *****											
			WHITE	BLACK OR AFRICAN AMERICAN	NATIVE HAWAIIAN OR PACIFIC ISLANDER	ASIAN	AMERICAN INDIAN OR ALASKAN NATIVE	TWO OR MORE RACES	WHITE	BLACK OR AFRICAN AMERICAN	NATIVE HAWAIIAN OR PACIFIC ISLANDER	ASIAN	AMERICAN INDIAN OR ALASKAN NATIVE		TWO OR MORE RACES					
EXECUTIVE/SR OFFICIALS & MGRS	30	14	866	21	1	169	0	16	381	8	0	63	0	4	1573					
FIRST/MID OFFICIALS & MGRS	391	350	4988	293	9	1664	12	128	4059	369	14	1212	14	130	13633					
PROFESSIONALS	772	804	5458	585	22	1484	12	261	4626	721	8	1784	21	258	16796					
TECHNICIANS	2	1	9	6	0	3	0	0	4	2	0	0	0	1	28					
SALES WORKERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
ADMINISTRATIVE SUPPORT	60	131	142	81	0	17	0	12	472	185	6	75	1	23	1185					
CRAFT WORKERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
OPERATIVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
LABORERS & HELPERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
SERVICE WORKERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
TOTAL	1255	1300	11463	966	32	3317	24	417	9542	1285	28	3134	36	416	33215					
PREVIOUS REPORT TOTAL	1052	1138	10715	800	22	2988	24	332	9008	1122	24	2773	30	361	30387					
SECTION F - REMARKS																				
<table border="0"> <tr> <td style="width: 50%;"> DATES OF PAYROLL PERIOD: 12/16/2021 THRU 12/31/2021 SECTION G - CERTIFICATION CERTIFYING OFFICIAL: KATHLEEN M. ROHAN EMAIL: KROHAN@KPMG.COM EEO1 REPORT CONTACT PERSON: Brian Grady EMAIL: bgrady@kpmg.com </td> <td style="width: 50%; vertical-align: top;"> CERTIFIED DATE [EST]: 5/2/2022 9:38 AM TITLE: Dir, AA/EEO PHONE: 2013077780 TITLE: Associate Director, AA/EEO PHONE: 2013077287 </td> </tr> </table>																DATES OF PAYROLL PERIOD: 12/16/2021 THRU 12/31/2021 SECTION G - CERTIFICATION CERTIFYING OFFICIAL: KATHLEEN M. ROHAN EMAIL: KROHAN@KPMG.COM EEO1 REPORT CONTACT PERSON: Brian Grady EMAIL: bgrady@kpmg.com	CERTIFIED DATE [EST]: 5/2/2022 9:38 AM TITLE: Dir, AA/EEO PHONE: 2013077780 TITLE: Associate Director, AA/EEO PHONE: 2013077287			
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Appendix B – Engagement letter/contract

From RFP: Engagement Letter/Contract

KPMG will document the confirmed scope in a standard Engagement Letter upon intent to award. Our standard terms and conditions are included herein. Please note that we have successfully completed many contracts with the City of New York with the City’s “standard Appendix A” confidential, and we will be able to come to mutually agreeable terms, if awarded.



Standard Terms and Conditions (Government) for Advisory and Tax Services

1. Definitions.

- (a) "Advice" means any advice, recommendations, information, or other work product provided by KPMG in connection with the Services or the Deliverables.
- (b) "Agreement" means the engagement letter, proposal, or contract to which these Standard Terms and Conditions for Advisory and Tax Services are attached or incorporated, and any exhibits, attachments, addenda or appendices attached thereto.
- (c) "AICPA" means the American Institute of Certified Public Accountants.
- (d) "Client" or "you" (or derivatives thereof) means the engaging entity as identified in the Agreement.
- (e) "Client Materials" means any and all materials, facilities, network, hardware, systems, software, data, and other equipment and information, that in each case is owned by or licensed or leased to you (including any Third-Party Materials), to which we are provided with access in connection with the Services and that may be used by us in providing the Services and Deliverables pursuant to the Agreement.
- (f) "Confidential Information" means all confidential information received by one party in the course of providing or receiving Services (the "Receiving Party") from the other party (the "Disclosing Party"). Confidential Information does not include any of the foregoing that: (1) is already known to the Receiving Party at the time of disclosure by the Disclosing Party without an obligation of confidentiality; (2) is or becomes publicly known through no wrongful act of the Receiving Party; (3) is independently developed by the Receiving Party without benefit of the Disclosing Party's Confidential Information; (4) is permitted to be disclosed by Paragraphs 17(a) or (b); or (5) is received by the Receiving Party from a third party without restriction and without a breach of an obligation of confidentiality.
- (g) "Deliverables" means the tangible items explicitly identified as "Deliverables" in the Agreement.
- (h) "KPMG" or "we" (or derivatives thereof) means KPMG LLP, a Delaware registered limited liability partnership and the United States member firm of the international KPMG network of independent firms.
- (i) "KPMG Firms" means KPMG, the Member Firms, and the legal entities comprising KPMG International.
- (j) "KPMG Property" means the KPMG property contained in the Deliverables.
- (k) "Member Firms" means the other members of the international KPMG network of independent firms and entities controlled by, or under common control with, one or more KPMG member firms.
- (l) "Model" means a model, electronic file, or spreadsheet with embedded macros owned, created, or licensed by any of the KPMG Parties.
- (m) "Services" means the services KPMG shall perform as set forth in the Agreement.
- (n) "Third-Party Materials" means third-party hardware, software, and other third-party items used by or provided to us in connection with the Services.

2. Our services and personnel.

- (a) Our Services will be performed in accordance with AICPA and other applicable professional standards.
- (b) Any work performed in connection with the engagement described in the Agreement before its execution shall be governed by the Agreement.

Revised October 2020



- (c) You agree that, while our Services may include advice and recommendations, we do not make management decisions or perform management functions.
- (d) KPMG is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the Services we are providing, non-CPA holders may provide the Services under the Agreement.

3. Our fees.

- (a) Unless otherwise agreed to in the Agreement, we will bill you monthly in arrears for the fees incurred for the applicable Services. You agree to pay our invoices within 30 days after receipt. Prior to September 15th of any year, you shall pay all outstanding invoices issued.
- (b) Unless otherwise agreed to in the Agreement, we will also bill you for our reasonable out-of-pocket expenses. Where we are reimbursed for expenses, we will bill you for the amount we paid and we will not add any markup to the expense. After such expenses are incurred, we may receive rebates or incentive payments based on our aggregate purchases, which may include expenses reimbursed by you in addition to other clients. Such rebates are not credited back to you but are used to reduce our overhead.
- (c) Our fees do not include any sales, use, excise, value added, income, or other taxes, tariffs, or duties applicable to your receipt of our Services, payment of which is not our responsibility. This does not include any applicable taxes based on our net income or applicable employment taxes, which are our sole responsibility.

4. Use of our advice.

- (a) We may provide Advice to you orally or in draft form, but you should only rely on the final written Deliverable(s), if provided.
- (b) After we have completed the Services, we will not update our Advice or the Deliverables unless you separately engage us to do so in writing.
- (c) Unless otherwise agreed to in writing, our Advice and the Deliverables are intended for your sole benefit and we do not authorize any party other than you to rely upon such Advice or Deliverables or make any claims against us relating thereto. Any Deliverable bearing the "KPMG" name or logo made available to a third party must be made available only in its entirety, subject to any redactions required by applicable public records laws.

5. Termination.

Either party may terminate the Agreement for its convenience at any time by giving at least 30 days' prior written notice to the other party. In addition, either party may terminate the Agreement upon written notice to the other party if laws, rules, regulations, or professional standards applicable to a party preclude it from continuing to perform or receive the Services thereunder. Any provisions of the Agreement which are intended to survive termination or expiration will survive and continue to bind the parties.

6. Limitation on damages.

Except for KPMG's gross negligence or willful misconduct, the total liability of KPMG to you, on account of any claims, liabilities, losses, expenses (including reasonable attorneys' fees), fines, penalties, taxes, and damages (collectively "Liabilities") in any way arising out of or relating to this Agreement, the Deliverables, or the Services provided shall be limited to the amount of fees paid or owing to KPMG under the Agreement for such Deliverables or Services. If this Agreement contemplates numerous, separate tasks or orders (by whatever name, each a "Task Order") to be negotiated and agreed to by the parties on a go-forward basis, then KPMG's responsibility for Liabilities shall be limited to the amount of fees or paid or owing to KPMG under the Task Order that gives rise to the Liabilities, and in such case there shall be no separate Liabilities under the Agreement, itself. In no event shall either KPMG or Client be liable for consequential, special, indirect, incidental, punitive, or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits, and opportunity costs). Any damages awarded against either party based on a third-party claim



subject to indemnification hereunder shall not be subject to the disclaimer in the previous sentence. THE PROVISIONS OF THIS PARAGRAPH SHALL APPLY REGARDLESS OF THE FORM OF ACTION, DAMAGE, CLAIM, LIABILITY, COST, EXPENSE, OR LOSS ASSERTED, WHETHER IN CONTRACT, STATUTE, RULE, REGULATION, OR TORT (INCLUDING BUT NOT LIMITED TO NEGLIGENCE) OR OTHERWISE.

7. Ownership.

- (a) Upon full and final payment to KPMG of fees owed for the Services, you will own the Deliverables. To the extent that any KPMG Property is contained in any of the Deliverables, we hereby grant you a royalty-free, non-exclusive, non-transferable license to use such KPMG Property solely in connection with your use of the Deliverables. We may retain for our files copies of each of the Deliverables, subject to our confidentiality obligations to you.
- (b) We may use Models to assist us in providing the Services. If you request a working copy of any such Model, we may, at our discretion, make such Model available to you on an as-is basis. Such Model shall not be considered a "Deliverable" unless it is identified as such in the Agreement. You are responsible for obtaining the right to use any third-party products necessary to use or operate such Model.

8. Indemnification

- (a) KPMG will indemnify, hold harmless, and defend the Client from and against any Liabilities asserted by a third-party against the Client to the extent such Liabilities result from the infringement by the Deliverables (including any KPMG Property contained therein) of such third-party's trademarks, copyrights, or patents issued in the United States as of the date the Deliverables are delivered to Client. KPMG has no obligation under this Paragraph for any infringement to the extent arising out of (i) use of the Deliverables other than in accordance with applicable documentation or instructions supplied by KPMG or other than for Client's internal business purposes; (ii) any modification of the Deliverables not expressly agreed to in writing by us; or (iii) the combination or operation of the Deliverables with materials not supplied or approved in writing by KPMG. In case all or part of any Deliverable (including any KPMG Property contained therein) is held, or we believe is likely to be held, to constitute infringement, in addition to our obligations set forth in this Paragraph, we may at our option either: (1) secure for you, at our expense, the right to continue to use such infringing item; or (2) replace, at our expense, such item with a substantially equivalent non-infringing item or modify such item so that it becomes non-infringing. If we believe we are unable to perform any of these options, we shall refund you the amount paid to us for such item as long as you return such item to us and cease all use of the same. This Paragraph states our entire liability and your sole and exclusive remedy with respect to any infringement or claim of infringement.
- (b) KPMG will indemnify, hold harmless, and defend Client from and against any Liabilities for physical injury to, or illness or death of, any person, and damage to or destruction of any tangible property, to the extent caused by the negligence or willful misconduct of any of the KPMG Parties.
- (d) Client shall promptly notify KPMG and tender defense of any claim for which the Client seeks indemnification. KPMG shall conduct the defense or settlement of any such claim at KPMG's sole expense and Client shall cooperate with KPMG. Client shall nonetheless have the right to participate in such defense or settlement at its own expense. Client shall have the right to approve the settlement of any claim that imposes any liability or obligation other than the payment of money damages for which KPMG has accepted responsibility.

9. Cooperation; Use of information.

- (a) You shall reasonably cooperate with us in the performance of the Services and provide us with, or procure for us, the personnel, facilities, systems, equipment, and information reasonably necessary for us to perform the Services, as well as fulfill any obligations set forth in the Agreement. If you do not provide us with the foregoing, you acknowledge that our ability to provide the Services may be adversely affected.
- (b) We rely on the materials, information, and assumptions you provide to us to render our Advice and/or prepare the Deliverables. We will not independently investigate or verify the accuracy or completeness of the same. If



Standard Terms and Conditions (Government) for Advisory and Tax Services

such materials, information, or assumptions are inaccurate or incomplete, our Advice and/or the Deliverables could be materially affected.

- (c) You agree to (i) assume all management responsibilities and perform all management functions; (ii) oversee the Services, by designating an individual who possesses suitable skill, knowledge, and/or experience; (iii) evaluate the adequacy and results of the Services in a timely manner; (iv) accept responsibility for the results of the Services; and (v) establish and maintain internal controls over the processes with which the Services are concerned, including performing ongoing evaluations of your internal control as part of your monitoring activities.
- (d) With respect to any Client Materials to which we are provided with access in connection with the Services, you hereby grant to us a non-exclusive, transferable, sublicensable, paid-up, royalty-free right and license to use, copy, modify, make derivative works of, and transmit such Client Materials to the extent necessary for us to provide the Services to you.

10. Use of KPMG Resources.

- (a) The KPMG Firms and third parties, which may be located in other territories (collectively, the "KPMG Resources"), may access and use your information to provide certain internal, administrative, and/or regulatory compliance operations and functions, including maintaining independence, performing conflict checks, and information technology support, including cloud hosting.
- (b) In addition, we may use KPMG Resources to directly assist in the performance of the Services (including providing tax advice), for example via subcontracting or contingent workforce personnel.
- (c) Finally, we may use KPMG Resources to enhance, improve, or create our products and services (for example, by performing internal research, training cognitive systems, conducting data analytics, benchmarking, and developing thought leadership projects and whitepapers) (collectively "Ancillary Purpose").
- (d) You agree that you have the right to share and we may disclose your Confidential Information to such KPMG Resources and these KPMG Resources may have access to and use your Confidential Information for the purposes described in this Paragraph.
- (e) KPMG Resources shall comply with the applicable requirements of the Agreement, including Paragraph 11, but we shall remain responsible to you for the performance of Services and for the use or disclosure of your Confidential Information in an unauthorized manner due to breach of the Agreement or failure of any KPMG Resources to exercise reasonable care.
- (f) Any claim relating to the Services under the Agreement may only be made against KPMG and not any other KPMG Firm or third party referred to above.

11. Confidentiality.

- (a) The Receiving Party shall hold the Disclosing Party's Confidential Information in confidence and shall not disclose it to any other party without the Disclosing Party's prior written permission. Notwithstanding the foregoing, the Receiving Party may disclose Confidential Information to the extent that it is permitted herein; required or necessary to be disclosed pursuant to a statutory or regulatory provision or court or administrative order; subject to appropriate conditions of confidentiality, to fulfill professional obligations and standards (including quality and peer review); or to submit and process insurance claims. The Receiving Party shall protect the Disclosing Party's Confidential Information as it protects its own confidential information but in no event shall use less than reasonable care.
- (b) Upon request after completion of the Services, the Receiving Party will deliver to the Disclosing Party or destroy all of the Disclosing Party's Confidential Information and all copies thereof, except for copies retained in work paper files or records (i.e., engagement documentation), and anything that may be stored in back up media or other electronic data storage systems, latent data, and metadata.
- (c) If the Receiving Party receives a validly issued legal or regulatory demand or request, subpoenas, or other legal process ("Legal Demand") requiring it to disclose the Disclosing Party's Confidential Information, the



Receiving Party shall, unless prohibited by law or such Legal Demand, provide prompt written notice to the Disclosing Party of such Legal Demand in order to permit it to seek a protective order. So long as the Receiving Party gives notice as provided herein, the Receiving Party shall be entitled to comply with such Legal Demand to the extent required by law, subject to any protective order or the like that may have been entered in the matter.

- (d) In a proceeding or investigation to which we are not a named party or respondent, if you request or we are required or authorized to produce documents or personnel as witnesses or for interviews, or otherwise to make information or materials relating to the Services available to a third party or to you other than in our performance of the Services, you understand and agree that the expenses, including reasonable attorneys' fees and expenses, incurred in responding to such request or requirement are not included within the fees specified within this Agreement, and shall be subject to negotiation at the appropriate time.

12. Independent contractor.

Each of the parties hereto is an independent contractor and neither party is or shall be considered an agent, distributor, or representative of the other. Unless otherwise agreed to by the parties, neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

13. Assignment, waiver and severability.

- (a) Except as otherwise set forth herein, neither party may assign, transfer, or delegate any of its rights, obligations, claims, or proceeds from claims arising under or relating to the Agreement (including by operation of law, in which case the assigning party will, to the extent legally permissible, give as much advance written notice as is reasonably practicable thereof) without the prior written consent of the other party, such consent not to be unreasonably withheld, conditioned, or delayed. Any assignment, transfer, or delegation in violation hereof shall be null and void.
- (b) Failure of a party to exercise or enforce any of its rights hereunder is not a waiver of such rights.
- (c) In the event that any term or provision of the Agreement shall be held to be invalid, void, or unenforceable, then the remainder of the Agreement shall not be affected, and each such term and provision shall be valid and enforceable to the fullest extent permitted by law.

14. Governing law.

The Agreement and all disputes and claims between the parties (whether based in contract, tort, statute, rule, regulation or otherwise and whether pending in court or in an arbitral forum) shall be governed by and construed in accordance with the substantive and procedural laws of the jurisdiction in which Client is organized, including without limitation its statutes of limitations, without regard to the conflict of laws provisions.

15. Alternative dispute resolution.

- (a) Any dispute or claim between the parties shall be submitted first to non-binding mediation. Mediation shall take place at a location to be designated by the parties using the Mediation Procedures of the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution (the "IICPR"), with the exception of paragraph 2 (Selecting the Mediator).
- (b) If mediation is not successful within 90 days after the initial request for mediation, then either party may pursue all available remedies in a forum of competent jurisdiction.
- (c) Damages that are inconsistent with Paragraph 6 above shall be unavailable in any forum.
- (d) Either party may seek to enforce any written agreement reached by the parties during mediation in any court of competent jurisdiction, provided that such party will file such motion under seal unless prohibited under applicable court rules.



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- (e) Notwithstanding the agreement to such procedures, either party may seek equitable relief to enforce its rights in any court of competent jurisdiction. Nothing herein shall preclude KPMG from filing a timely formal claim in accordance with applicable law provided, however, that KPMG shall, if permitted, seek a stay of said claim during the pendency of any mediation.

16. Miscellaneous.

- (a) Use of Names and Logos. We may list you as a customer in our internal and external marketing materials, including KPMG websites and social media, indicating the general services rendered (e.g., "Client is an Audit, Advisory, and/or Tax client of KPMG LLP."). In addition, you give us the right to use your logo on the Deliverables and documents prepared for you internally (e.g., internal presentations, etc.) or for internal KPMG presentations and intranet sites. Except as permitted by law or as set forth in this Paragraph, neither party shall acquire hereunder any right to use the name or logo of the other party or any part thereof, and any such use shall require the express written consent of the owner party.
- (b) Export Control. Each party acknowledges and agrees that it shall comply with all applicable United States export control laws and regulations in the performance of each party's respective activities under the Agreement. Client shall not provide KPMG, or grant KPMG access to, (i) information (including technical data or technology), verbally, electronically, or in hardcopy, (ii) software or (iii) hardware, that is controlled for export by the United States government under the Arms Export Control Act of 1976, Export Control Reform Act of 2018, the International Traffic in Arms Regulations ("ITAR"), Export Administration Regulations ("EAR"), Department of Energy Part 810 Regulations, or Nuclear Regulatory Commission Part 110 Regulations, except information, software, or hardware that is classified as EAR99 under the EAR.
- (c) Non-Solicitation. During the term of the Agreement and for one year thereafter, neither party shall solicit for hire as an employee, consultant, or otherwise any of the other party's personnel who have had direct involvement with the Services, without such other party's express written consent. This prohibition shall not apply to any offers of employment which result from a general solicitation for employment, including without limitation, through the internet, newspapers, magazines, or radio.
- (d) Email. The parties may communicate with each other by email or otherwise transmit documents in electronic form during the course of this Agreement or in providing the Services. Each party accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices).
- (e) Force Majeure. Neither party shall be responsible for any delay or failure in performance of any part of this Agreement or the Services to the extent that such delay or failure is caused by reason of acts of God, wars, revolution, civil commotion, pandemic, epidemic, terrorism, acts of public enemy, embargo, acts of government in its sovereign capacity, labor difficulties, including without limitation, strikes, slowdowns, picketing or boycotts, or any other circumstances beyond the reasonable control of the non-performing party ("Condition"). The party delayed or unable to perform ("Delayed Party"), shall be excused from such performance on a day-to-day basis during the continuance of such Condition (and the other party shall likewise be excused from performance of its obligations on a day-to-day basis during the same period); provided, however, that the Delayed Party shall use commercially reasonable efforts to avoid or remove such Condition, and both parties shall proceed promptly with the performance of their obligations under this Agreement whenever such Condition is removed or ceases. If the Condition continues for more than ninety (90) days, then the party affected may terminate this Agreement upon written notice to the Delayed Party.

17. Additional terms for engagements involving tax services.

- (a) Notwithstanding anything to the contrary set forth herein, no provision in the Agreement is or is intended to be construed as a condition of confidentiality within the scope of the Internal Revenue Code of 1986 (the "IRC") section 6011 as implemented through Treasury Regulation 1.6011-4(b)(iii)(ii) (without regard to



Standard Terms and Conditions (Government) for Advisory and Tax Services

references to payment or receipt of a minimum fee) or under any similar or analogous provisions of the laws of a state or other jurisdiction. In particular, Client, its directors, officers, employees, and agents may disclose to any and all persons, without limitation of any kind, tax information KPMG provides to Client, including all materials such as tax opinions, memoranda, or other written tax advice that describes or otherwise relates to, either or both of the tax treatment and tax structure of any transaction on which KPMG's services are provided. Client will use commercially reasonable efforts to inform KPMG of any conditions of confidentiality imposed by third party advisors with respect to any transaction on which KPMG's services are requested. Such notification must occur prior to KPMG providing any advice with respect to the transaction.

- (b) Treasury regulations under IRC section 6011 require taxpayers to disclose to the IRS their participation in reportable transactions and IRC section 6707A imposes strict penalties for noncompliance with IRC section 6011. IRC section 6111 and the laws of various states require a material advisor with respect to a reportable transaction to make a return containing specified information concerning the transaction to the IRS or a designated state tax authority by a prescribed date, and IRC section 6707 imposes penalties for noncompliance with IRC section 6111. IRC section 6112 and the laws of various states require the material advisor to maintain, and make available to the IRS or designated state tax authority upon request, a list containing prescribed information with respect to persons advised and other information with respect to the reportable transaction, and IRC section 6708 imposes penalties for noncompliance with IRC section 6112. Client will use commercially reasonable efforts to inform KPMG if Client is required to disclose any transaction covered by the Agreement as a reportable transaction to the IRS or to any state or other jurisdiction adopting similar or analogous provisions to IRC section 6011. KPMG will use commercially reasonable efforts to inform Client if KPMG provides Client's identifying information to the IRS under IRC section 6111 or 6112, or to any state tax authority or other jurisdiction adopting similar or analogous provisions thereto.
- (c) Unless expressly provided for, KPMG's services do not include representing Client in the event of a challenge by the IRS or other tax or revenue authorities.
- (d) In rendering tax advice, KPMG may consider, for example, the applicable provisions of the IRC, and the Employee Retirement Income Security Act of 1974, each as amended, and the relevant state, local and foreign statutes, the regulations thereunder, income tax treaties, and judicial and administrative interpretations thereof. These authorities are subject to change, retroactively or prospectively, and any such changes could affect the validity of KPMG's advice.

18. Entire agreement; Amendment.

This Agreement constitutes the final, complete and exclusive agreement between the parties with respect to the subject matter of the foregoing, and supersedes all other previous or contemporaneous oral and written agreements relating to that subject matter. Any amendments to the Agreement must be made in writing.

Contact us

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