

AKT LLP

CPAs and Business Consultants

Overview and Capabilities

Government Services

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AKT Overview and Capabilities

INTRODUCTION

- Why Choose AKT NOW?
- AKT Background
- The Team
- Contact Information

CAPABILITIES

- Accounting Services
- Planning and Financial Analysis Services
- Management Consulting Services
- Performance Measurement and Process Improvement

WHY CHOOSE AKT?

- Unique Approach
- Right Size
- KOMAN Diversified Services 8(a) Partner

Why Choose AKT NOW?

Overview

- Thirty-seven years of positive growth offering a wide range of services
- We are active partners with KOMAN Diversified Services an Alaska Native 8(a) certified corporation
- Now offering our collective **STRENGTH** and **EXPERIENCE** to Federal Government clients

AKT Introduction

AKT BACKGROUND

- History
- Our Philosophy
- How We Do Business
- How We Evaluate Our Success

OUR TEAM

CONTACT INFORMATION

AKT BACKGROUND

AKT Background

Our History

AKT was founded in 1973 to provide a comprehensive range of valuable, trusted services to our public sector clients in the areas of accounting, planning and financial analysis, management consulting, performance measurement and process improvement.

AKT Background

Our Philosophy

AKT helps organizations achieve their goals by:

- offering an integrated suite of business and financial consulting services
- providing a team of knowledgeable and insightful experts who are personally committed to their clients and communities
- providing focused expertise from specialists in specific industries
- supporting our customers with offices, principals and resources worldwide.

AKT Background

Our Philosophy

What We Do

“Help our clients achieve their goals.”

AKT Background

Our Organization

Personal, Local, and Global

AKT's personal, local and global services can help you achieve success. Whether you're seeking accounting services, planning and financial analysis services, management consulting services, or performance measurement and process improvement services, our professionals are experienced troubleshooters and problem-solvers ready to assist you.

AKT has more than 200 employees in seven offices, including Alaska, Oregon, California and India. With a combination of technical skills and specialized knowledge, our professionals can help you achieve your goals.

AKT Background

Our Organization

Personal

- AKT is built on close personal and professional relationships.
 - Our goal is to be a trusted business partner in our clients' success.*
- We nurture innovation and teamwork in response to client needs.
- We provide thoughtful and individualized advice.
- Our company culture incorporates values of empathy, mutual respect, and personal commitment.
- We believe that we are successful when our clients are successful.

AKT Background

Our Organization

Local

- We understand that the government clients we serve have unique needs.
- Our professionals have first-hand experience in the providing services to our public sector clients.
- We bring specialized knowledge and recognized expertise to solving our public sector clients' problems and ensuring their success.

AKT Background

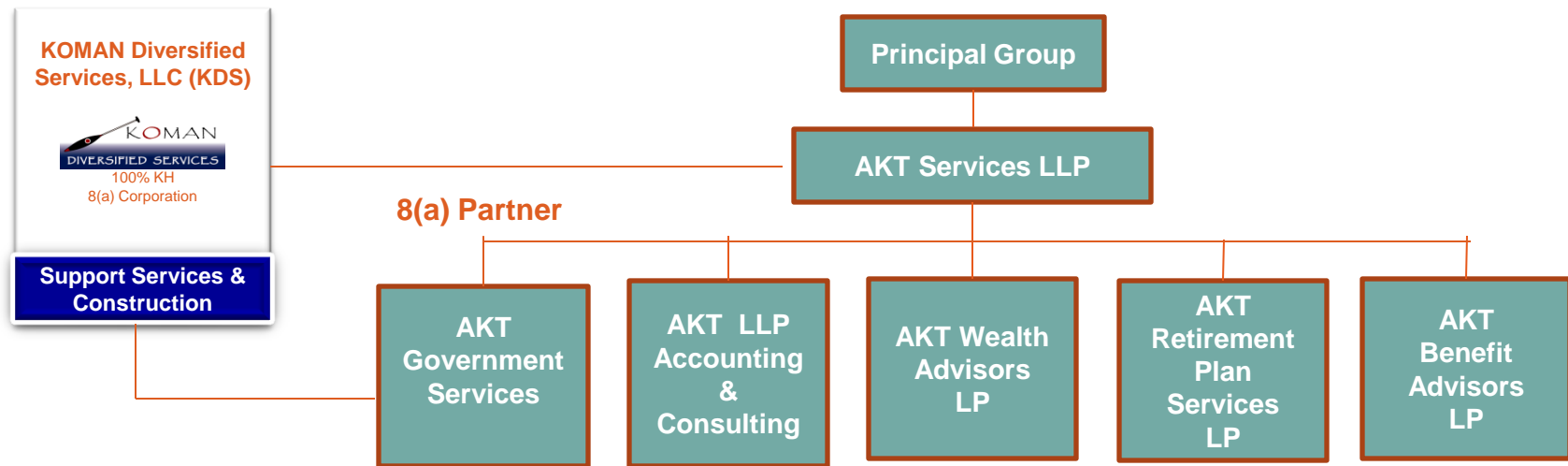
Our Organization

Global

- The depth, breadth, and integration of AKT services allows our professionals to take a global, holistic approach to problem-solving.
- Through our integrated companies, our government clients benefit from seamless services.
- AKT is an international company, with offices and clients worldwide.

AKT Background - How We Do Business with the Federal Government

Our Company Structure



<u>Locations</u>			
Oregon	California	Alaska	India
<ul style="list-style-type: none"> ■ Portland ■ Salem 	<ul style="list-style-type: none"> ■ Carlsbad ■ Escondido 	<ul style="list-style-type: none"> ■ Anchorage 	<ul style="list-style-type: none"> ■ Coimbatore ■ Mumbai

How We Do Business

AKT's Success Model



Success for Our Clients

How We Evaluate Our Success

Performance Indicators

- We are identifying opportunities and solving problems for our clients
- Our client service is exceptional
- Our internal processes are efficient
- We regularly evaluate our results by conducting quality reviews
- We hold ourselves accountable by setting goals and targets, then measuring to ensure they are accomplished.

AKT – THE TEAM

AKT Professionals



Bill Wilks, Sr. Manager

Federal Government CONTACT

- Bill has over 27 years of experience providing services to public sector and private organizations. His public sector experience involves developing financial statements for government agencies and helping them develop and administer their financial management systems.
- Bill has also represented numerous government agencies as an expert witness involving complex cost studies before public regulatory commissions . This representation involves filing written testimony and appearing before public regulatory commissions to present oral testimony under oath.
- Bill has held many Sr. management positions in the public utility industry including Manager of Economic Analysis, Financial Planning and Budgeting Manager.
- Bill holds a BA in Finance from The University of Texas at Austin.

AKT Professionals



Doug Davison, Principal

- Doug Davison, CPA, is a Principal and Vice-President of AKT. Doug has been the director of AKT's Telecommunications niche; president of its investment advisory company - AKT Wealth Advisors; and has been a principal for the past 20 years.
- Doug is currently assisting with the Telecommunications niche; oversees the firm's Information Technology (IT) operations; and is a member of the pension trustee committee.
- Doug performs strategic assessments and helps clients with strategic planning, business planning, investment advisory and operational reviews. He provides the full range of accounting services including financial analysis, financial audits and financial reviews.
- Doug is a graduate of Oregon State University, is a licensed CPA in Oregon and has over 27 years experience providing accounting and assurance services to private and public sector clients.

AKT Professionals



Geoff Guilfoey, Principal

- Geoff oversees the AKT Consulting practice.
- Over 17 years as an executive manager in Oregon state government including 5 years as Deputy Director for the Department of Consumer and Business Services and 7 years as Assistant Administrator for the Executive Department Budget and Management Division
- Geoff has extensive working knowledge of government organizations, systems, policies and operating procedures. His direct experience involves focused reviews, organizational assessments, executive development and leadership training, strategic planning and group facilitation
- Geoff has a Master of Business Administration degree, is a Certified Management Consultant, Certified Government Financial Manager, and also serves as an executive professor at Willamette University's Atkinson Graduate School of Management

AKT Professionals

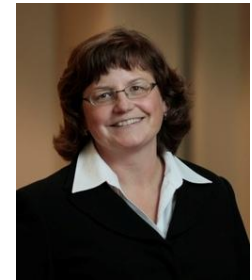


Martin Moll, Principal

- As the principal in charge of AKT LLP's healthcare division, Martin Moll works with a large variety of organizations including hospitals, multi-specialty and single specialty clinics, and long-term care providers.
- Martin is nationally recognized as an expert on best practices for clinic administration. He assists clients with issues related to hospital and clinic mergers and spin-offs, physician compensation arrangements and tax and business planning. Martin's clients include for-profit and tax-exempt organizations.
- Martin received his Bachelors of Art in Political Science from the University of Oregon. He also holds a J.D. from Northwestern School of Law at Lewis and Clark. He is also an adjunct professor of Business at Washington State University

AKT Professionals

Nancy Horton, Principal



- Nancy Horton joined AKT in 1991 after gaining nine years of consulting and audit experience with an international accounting firm. She is a principal in AKT's financial consulting group leading FlexTime FinancialSM Services and Business Transitions.
- She has over 25 years of relevant consulting experience in a wide variety of industries. Nancy has led several projects with significant research operations.
- Nancy holds a Bachelors of Science in Accounting from University of Portland and a credential in mergers and acquisitions.

AKT Professionals



Lynette Fox, Sr. Consultant

- Lynette Fox, CPA, CISA has over 25 years of experience in process improvements, problem solving and process controls analysis for regulatory compliance.
- Lynette has held numerous management positions with Ernst and Young and Alyeska Pipeline Service Company. Lynette led audits of government entities, grants, projects, software installations, contracts, quality programs, processes and controls.
- She developed and delivered training programs including: compliance auditing, quality assurance, risk management and business continuity/disaster recovery.
- She has extensive background working with small businesses and non-profit organizations as a business advisor, board trainer and meeting facilitator.
- Lynette holds a Bachelor of Arts in Accounting from the University of Alaska, Anchorage

AKT Partner Professionals

Kay Martin, KOMAN Diversified Services Development Director

- Kay currently provides management of the day-to-day management and business development activities.
- Kay was formerly the General Manager for the largest construction contract awarded with Department of Homeland Security.
- As a previous member of Senior Executive Service for the Department of the Interior, Kay managed single government contracts in excess of \$20 million dollars and supervised over 250 employees, in 45 U.S. locations.
- Kay is the recipient of three Directors Awards from DOI for: Leadership, Customer Outreach and Performance Improvement.

FEDERAL GOVERNMENT CONTACT

Bill Wilks, Sr. Manager

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AKT CAPABILITIES

ACCOUNTING SERVICES

- INTERIM ACCOUNTING STAFF
- AUDITING SERVICES
- COST ALLOCATION REVIEWS

AKT Capabilities

Accounting Services

- ***Cost Allocation Studies*** - AKT provides Cost Allocation Studies designed to ensure that costs are properly applied to cost effective service levels.
- ***Audit Services*** - AKT provides full audit and compliance review services, including audit preparation, audit program development and audit completion.
- ***Interim Accounting Staff*** - Our staff is qualified to backup or fill in vacant finance and accounting positions. We add value while getting the required reconciliations and financial reporting done.

AKT Capabilities – Success Story

Accounting Services

Port of Anchorage – Municipality of Anchorage

- AKT assisted the Port of Anchorage with readiness for their standalone financial statement audit.
- AKT prepared the draft balance sheet, income statement, and all required supporting financial statement information.
- AKT examined transactions with the U.S. Department of Transportation Maritime Division (MARAD) to ensure any required accounting transactions were properly recorded on the Port's financial records
- AKT assisted management at the POA on its internal procedures for billing and collecting cash from its customers and assisted with the transition to an automated billing system.

AKT Capabilities – Success Story

Accounting Services

Office of Management and Budget – Municipality of Anchorage

- AKT revised the Municipality's cost allocation methodology used by the City during its annual budget process to set appropriations at a fund and department level.
- The revised allocation methodology complied with Federal OMB Circular No. A-87 standards.
- AKT's allocation model has reduced the City's monthly computer processing time to allocate costs from three days to less than thirty minutes.

AKT Capabilities – Success Story

Accounting Services

Port of Anchorage, OSHU Foundation, PSU Foundation and others

- Interim financial managers reconciled accounts, prepared monthly reports and provided uninterrupted service to our public sector non-profit clients.
- Interim financial managers assisted with annual audit preparation and non-routine accounting functions.
- Often, our interim financial managers identified opportunities to improve and streamline accounting procedures and routines that were adopted by the client.

AKT CAPABILITIES

PLANNING AND FINANCIAL ANALYSIS

- STRATEGIC PLANNING
- BUDGET PLANNING
- FINANCIAL ANALYSIS
- TRAINING

AKT Capabilities

Planning and Financial Analysis

- *Financial Analysis* - AKT provides experts to evaluate and make sense of complex financial information.
- *Planning* - Our clients rely on us to help develop, implement and measure long range strategic plans and annual budgets.
- *Training and Coaching* - AKT principals and managers provide training, management support and coaching to executives and managers.

AKT Capabilities – Success Story

Planning and Financial Analysis

City of Portland – Fire and Emergency Services

- AKT delivered a Five Year Strategic Plan designed with high public involvement and input that helped maximize department resources by identifying, prioritizing and focusing strategic goals
- AKT worked with the Executive Steering Committee to deliver an effective plan by interviewing key stakeholders, facilitating internal and external focus group sessions, administering internal and external informational surveys, facilitating task force meetings and collaborating on the content and design of the strategic plan document.

AKT Capabilities – Success Story

Planning and Financial Analysis

Marion County, Oregon

- AKT provided a comprehensive redesign of Marion County's allocation plan for core administrative costs.
- AKT delivered a business consolidation plan for combining core business and financial functions to improve service and reduced costs for Marion County. Based on AKT's recommendations, the county moved to a centralized structure, eliminated duplication and implemented a streamlined process to assess and allocate service costs leading to an equitable method of allocation.

AKT CAPABILITIES

MANAGEMENT CONSULTING

- PROBLEM SOLVING
- INTERNAL CONTROLS REVIEWS
- PROJECT MANAGEMENT

AKT Capabilities

Management Consulting

- *Internal Controls Reviews* - AKT helps clients identify and mitigate risks to establish sound internal controls that lead to effective and efficient operations.
- *Problem Solving* - Our problem solving methods help clients resolve and manage complex issues to improve their operations, programs and people.
- *Project Management* - Our Project Managers provide high quality project results that are both on time and within budget.

AKT Capabilities – Success Story

Management Consulting

City of Portland - Bureau of Transportation

- AKT delivered a concise framework to the Portland Bureau of Transportation (PBOT) for prioritizing actions across complex decision-making layers allowing the Bureau to rapidly assess the current physical and financial operations of their parking facilities.
- AKT assisted PBOT in identifying issues to be addressed in upcoming contract renewal negotiations with the parking management company including processes to monitor financial performance.

AKT Capabilities – Success Story

Management Consulting

City of San Diego – Public Utilities Department

- AKT performed assurance services for the City that evaluated performance measures, tested performance results, and reported to the accuracy of employee bonus and incentive programs.
- AKT provided a report with recommendations leading to process improvements and more accurate reporting that have ensured ratepayers are properly charged and that employees are appropriately paid.

AKT CAPABILITIES

PERFORMANCE MEASUREMENT

PROCESS IMPROVEMENT

- OUTCOME AND OUTPUT ANALYSIS
- PERFORMANCE MANAGEMENT
- PROCESS MAPPING AND DESIGN

AKT Capabilities

Performance Measurement & Process Improvement

- ***Performance Measurement*** - We help our clients develop performance measurement and monitoring systems that will encourage the right behavior and measure the efficiency and effectiveness of their organizations and service delivery output and outcomes.
- ***Process Improvement*** - AKT experts will help you identify your key processes, map the processes, find efficiencies and make effective changes that will improve your organization.

AKT Capabilities – Success Story

Performance Measurement & Process Improvement

State of Oregon – Economic and Community Development Department

- AKT analyzed OECDD processes, evaluated the organizational structure of the department, and gathered data through customer surveys, one-on-one interviews, document review, and focus groups.
- AKT provided OECDD with recommendations on how to improve both internal and external customer service and provided the department with written recommendations on how to improve its core business processes.

AKT Capabilities – Success Story

Performance Measurement & Process Improvement

City of Portland – Bureau of Human Services

- AKT created a re-designed recruitment process, including a Talent Warehouse and streamlined, proactive handling processes that are responsive to all City Bureaus looking for qualified applicants.
- This process improved how employees seeking promotion and growth opportunities, and qualified applicants seeking employment with the City of Portland are identified and hired.
- Upon full implementation, this process is designed to reduce average turn time between posting to fulfillment by 75%.

WHY CHOOSE AKT?

GROWING LIST OF SATISFIED PUBLIC SECTOR CLIENTS

City of Portland

- Bureau of Human Resources
- Office of Management and Finance
- Bureau of Printing and Distribution
- Fire and Emergency Services
- Revenue Bureau
- Bureau of Transportation

Municipality of Anchorage

- Office of Management and Budget
- Port of Anchorage

State of Oregon

- Department of Environmental Quality

Marion County, Oregon

Oregon Economic and Community Development

Port of Portland

Oregon Health and Science University

Oregon Metro Finance and Regulatory Services

Alaska Pacific Environmental Services

Pacific States Marine Fisheries Commission

Alaska Waste

Oregon Board of Commissioners

Anchorage Water and Wastewater Utility

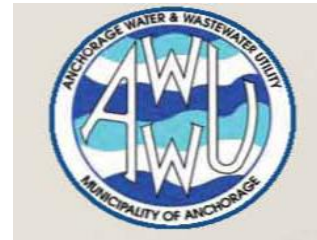
City of Tualatin, Oregon

Copper Valley Telephone Cooperative

City of San Diego Public Utilities Department



MUNICIPALITY OF ANCHORAGE



CITY OF TUALATIN

AKT Advantages

- **PUBLIC SECTOR EXPERIENCE**

- The Natives of Kodiak, Inc., parent company of our partner KOMAN Diversified Services LLC, operates four subsidiaries providing diverse services to the US government in six states and Puerto Rico.
- AKT has had significant success providing service to state and local government organizations. We will use our experience to provide excellent service to the federal government.

- **RIGHT SIZE**

- With more than 200 employees and five West Coast offices to serve you, AKT is large enough to have extensive resources, yet small enough to work efficiently providing practical, personal, timely service.

- **UNIQUE APPROACH**

- AKT professionals use their complementary skills in accounting services, planning and financial analysis services, consulting services and performance measurements to bring a wide range of expertise to our clients.
- Our government services team members are specialists in a variety of complex issues which allows them to serve clients with an integrated approach.

AKT Advantages

KOMAN Diversified Services (KDS) Partner

- **ALASKA NATIVE CORPORATIONS**

- KDS is an Alaska Native Corporations (ANC) subsidiary deemed to be socially and economically disadvantaged 13 CFR 124.109(a)(2)

- **ABSENCE OF SOLE SOURCE DOLLAR THRESHOLD**

- ANCs are exempt from the standard 8(a) competitive threshold limits.
- KDS may receive a sole-source (direct award) contract greater than \$3,500,000

13 CFR 124.506(b)

- **ABSENCE OF TOTAL DOLLAR THRESHOLD**

- ANCs are exempt from the total standard 8(a) threshold limit of competitive and direct awards
- KOMAN may receive total contract awards greater than \$100,000,000 13 CFR 124.519(a)

- **NON-CHALLENGED 8(a) DIRECT AWARD**

- The sole-source (direct award) may not be challenged by another 8(a) participant or any other party, either to the SBA or any other administrative forum as part of a bid or other contract protest 13 CFR 124.517(a)

WHY CHOOSE AKT?

AKT LISTENS CAREFULLY TO THOSE WE SERVE

AKT WORKS TO UNDERSTAND YOUR OBJECTIVES

AKT PROVIDES SERVICES THAT HELP YOU
MEET YOUR GOALS

KOMAN DIVERSIFIED SERVICES ANC 8(a) PARTNERSHIP

For more information Contact:

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