On-line access to contract ordering information, terms and conditions, up-to-date pricing, and the option to create an electronic delivery order is available through GSA Advantage!™, a menu-driven database system. The INTERNET address for GSA Advantage!™ is: http://www.GSAAdvantage.gov.

Multiple Award Schedule (MAS)
FSC Group: Professional Services
For more information on ordering from Federal Supply Schedules go to the GSA Schedules page at GSA.gov.


Contract Number: 47QRAA19D009Z
Contractor: Sustainability Solutions P.C.
1229 Balfour Street, Suite 200
Grosse Pointe Park, MI 48230 1019
Business Size: Small
Telephone: (313) 920-6188
FAX Number: (313) 469-1144
Web Site: http://www.sustainsolutions.co.za/
http://www.sustainabilitysolutionspc.com
E-mail: doug.franke@sustainabilitysolutions.co.za
Primary Contact: Doug Franke, Managing Director

Price list current as of Modification # PA-A812 effective July 6, 2020.
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Overview

SustainAbility Solutions provides auditing, training and consulting services in project/program financial management to enable transparency, accountability and effective service delivery for governments, donors, NGOs and businesses in Southern Africa and around the world. We work in partnership with project implementers to provide efficient and effective management solutions that enable the project/program and/or organization to achieve its objectives of making a meaningful and measurable difference.

SustainAbility Solutions has collaborated with donor organizations, international and national non-government organizations, national and regional government organizations, auditing and consulting firms. This has also enabled the firm to establish a wide network of professional expertise. Accordingly, SustainAbility Solutions can utilize its own staff or call upon their pool of affiliated consultants to offer a broad range of services. One of the key strengths of SustainAbility Solutions lies in the knowledge and experience related to the new US Government rules and regulations. Our staff have successfully performed a number of USG audits and carried out numerous financial and organizational assessments related to compliance with the new rules and regulations.

‘Local but Global’

SustainAbility Solutions provides the experience and expertise of a global, “Big 4” professional services firm with the responsiveness and cost-effectiveness of a local, specialist auditing and project/program management consulting firm. Due to changes in the legal and regulatory environment, it is extremely difficult for large global professional service and auditing firms to offer comprehensive services within the International Development space.

Regional and locally-based auditing and consulting firms are now pivotal for the provision of end-to-end auditing, financial management, and performance management consulting and capacity building services in the donor/recipient environment. We guarantee personal attention and swift follow up on issues. We have no doubt that we are able to offer you a very qualified team with a global reach on one hand and the skills of a very specialized firm on the other hand. This is how we have been able to build our global footprint. Please refer below for a snapshot of countries where our staff have provided professional services.
Customer Information

1a. Table of Awarded Special Item Number(s):

<table>
<thead>
<tr>
<th>SIN</th>
<th>Recovery</th>
<th>SIN Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>611430</td>
<td>611430RC</td>
<td>Professional and Management Development Training</td>
</tr>
<tr>
<td>541211</td>
<td>541211RC</td>
<td>Auditing Services</td>
</tr>
<tr>
<td>OLM</td>
<td>OLMRC</td>
<td>Order-Level Materials (OLM’s)</td>
</tr>
</tbody>
</table>

1b. See Price List (page 6)
1c. Labor Category Descriptions (see page 7)
2. Maximum Order: $1,000,000.00
3. Minimum Order: $100.00
4. Geographic Coverage (delivery Area): Domestic and Overseas
5. Point(s) of production (city, county, and state or foreign country): Grosse Pointe Park, Michigan; Johannesburg, South Africa.
6. Discount from list prices or statement of net price: Government net prices (discounts already deducted).
7. Quantity discounts: None
8. Prompt payment terms: Net 30 days. Information for Ordering Offices: Prompt payment terms cannot be negotiated out of the contractual agreement in exchange for other concessions.
9. Foreign items (list items by country of origin): Not Applicable
10a. Time of Delivery: To be determined at the Task Order Level
10b. Expedited Delivery: Contact Contractor
10c. Overnight and 2-day delivery: Contact Contractor
10d. Urgent Requirements: Contact Contractor
11. F.O. B Points(s): Destination
12a. Ordering Address(es):
    1229 Balfour Street, Suite 200
    Grosse Pointe Park, MI 48230 1019
12b. Ordering procedures: For supplies and services, the ordering procedures, information on Blanket Purchase Agreements (BPA’s), are found in Federal Acquisition Regulation (FAR) 8.405-3.
13. Payment address(es):
    1229 Balfour Street, Suite 200
    Grosse Pointe Park, MI 48230 1019
14. Warranty provision: Standard Commercial Warranty Terms & Conditions
15. Export Packing Charges (if applicable): Not Applicable
16. Terms and conditions of rental, maintenance, and repair (if applicable): Not Applicable
17. Terms and conditions of installation (if applicable): Not Applicable
18a. Terms and conditions of repair parts indicating date of parts price lists and any discounts from list prices (if applicable): Not Applicable
18b. Terms and conditions for any other services (if applicable): Not Applicable
19. List of service and distribution points (if applicable): Not Applicable
20. List of participating dealers (if applicable): Not Applicable
21. Preventive maintenance (if applicable): Not Applicable
22a. Environmental attributes, e.g., recycled content, energy efficiency, and/or reduced pollutants: Not Applicable
22b. Section 508 compliance: Not Applicable
23. Data Universal Numbering System (DUNS) number: 962655812
24. Notification regarding registration in System for Award Management (SAM) database: Registered
Final Labor Categories Pricing: The rates shown include the Industrial Funding Fee (IFF) of 0.75%.
# Price List

## Labor Categories Pricing Years 1 – 5 (Per Hour) for Auditing Services (SIN 541211)

<table>
<thead>
<tr>
<th>Awarded Labor Category</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partner/Director</td>
<td>$231.23</td>
<td>$235.86</td>
<td>$240.58</td>
<td>$245.39</td>
<td>$250.30</td>
</tr>
<tr>
<td>Manager</td>
<td>$154.16</td>
<td>$157.24</td>
<td>$160.38</td>
<td>$163.59</td>
<td>$166.86</td>
</tr>
<tr>
<td>Assistant Manager</td>
<td>$126.95</td>
<td>$129.49</td>
<td>$132.08</td>
<td>$134.72</td>
<td>$137.42</td>
</tr>
</tbody>
</table>

## Training Courses Pricing Years 1 - 5 (Per Person) (SIN 611430)

<table>
<thead>
<tr>
<th>Training Course</th>
<th>Course Length</th>
<th>Site</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Controls under the “Green Book”</td>
<td>1 day</td>
<td>Contractor</td>
<td>$397.88</td>
<td>$405.84</td>
<td>$413.96</td>
<td>$422.24</td>
<td>$430.68</td>
</tr>
<tr>
<td>Internal Controls under the “Green Book”</td>
<td>1 day</td>
<td>Customer</td>
<td>$367.66</td>
<td>$375.01</td>
<td>$382.51</td>
<td>$390.16</td>
<td>$397.96</td>
</tr>
<tr>
<td>USAID and CDC Compliance</td>
<td>2 day</td>
<td>Contractor</td>
<td>$599.90</td>
<td>$611.38</td>
<td>$623.61</td>
<td>$636.08</td>
<td>$648.81</td>
</tr>
<tr>
<td>USAID and CDC Compliance</td>
<td>2 day</td>
<td>Customer</td>
<td>$549.02</td>
<td>$560.00</td>
<td>$571.20</td>
<td>$582.62</td>
<td>$594.27</td>
</tr>
</tbody>
</table>
## Labor Category Descriptions

<table>
<thead>
<tr>
<th>SIN (s)</th>
<th>Labor Category</th>
<th>Minimum Years’ Experience</th>
<th>Minimum Education/Required Certifications</th>
<th>Functional Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>611430</td>
<td>Partner / Director</td>
<td>Minimum 12 years</td>
<td>Bachelor’s degree and CPA Certification</td>
<td>Requirements of all levels below with 12 years of relevant experience. Extremely competent at major proposal efforts, client relationship management and business development. Represent the business in public forums. Membership to multiple professional organizations. Competent to serve on various boards and committees of NGOs, companies or other civil society organizations.</td>
</tr>
<tr>
<td>541211</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>611430</td>
<td>Manager</td>
<td>Minimum 5 years</td>
<td>Bachelor’s degree in Business, Finance or</td>
<td>Plans audit and approves overall audit plan, staffing, budget and methodology. Reviews work output and interact with clients on program and technical issues. Makes formal presentations before clients. Superior oral and written communications skills. Take full responsibility for project management and supervision of all staff members on specific projects. Draft reports, report findings to senior management and handle all aspects of audit finalization. Assist with proposal development.</td>
</tr>
<tr>
<td>541211</td>
<td></td>
<td></td>
<td>Accounting (and a professional certification, Certified Internal Auditor)</td>
<td></td>
</tr>
<tr>
<td>611430</td>
<td>Assistant Manager</td>
<td>Minimum 4 years</td>
<td>Bachelor’s degree in Business, Finance or Accounting (and a professional certification, Certified Internal Auditor)</td>
<td>Reviews and approved work products prepared during the audit. Reviews and analyzes accounting systems, methods, procedures and processes. Ability to conduct audits with very little supervision and direct the activities of staff auditors. Sound oral and written communications skills. Extremely competent at supervision of junior members of staff to ensure adherence to strict timelines and budget constraints, compliance with audit methodologies, and adequacy of documentation of testing procedures to support work performed.</td>
</tr>
<tr>
<td>541211</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Description of Services

SustainAbility Solutions provides financial management consulting, training and auditing as well as performance management services throughout the entire life cycle of a project or program – from pre-implementation to implementation to post-implementation. These services are highlighted below:

<table>
<thead>
<tr>
<th>Pre-Implementation Phase:</th>
<th>Risk Management:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Perform Pre-award Surveys (i.e. Review Existing Governance, Administration, Finance, Performance Measurement and Human Resource Development Systems and Corporate Social Responsibility strategy) to determine if the intended recipient organization is capable of successfully managing, accounting for and reporting on the intended funds and program results.</td>
<td>• Perform organization-wide risk assessments.</td>
</tr>
<tr>
<td>• Strengthen the systems and controls of potential recipient organizations through policy and procedure development, as well as training the Financial Management, Monitoring &amp; Evaluation and Human Resources staff.</td>
<td>• Assist the recipient in ensuring Governance and organizational effectiveness.</td>
</tr>
<tr>
<td>• Assist the organization to develop financial management systems that will enable it to meet or fulfill its obligations under an Indirect Cost Agreement or 10% de minimis election.</td>
<td>• Enterprise Risk Management (ERM) design and implementation and process and controls optimization.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Implementation Phase:</th>
<th>Internal Audit:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Perform “health checks” on the accounts, organizational systems (Human Resources, Performance Measurement/Strategic Information) and/or controls to ensure that the activities are meeting the needs of the donor and are compliant with any grant or agreement requirements.</td>
<td>• Offer outsourced internal audit services to help clients assess, remediate and improve control issues identified, while also assisting in identifying and managing risk across all areas of the business.</td>
</tr>
<tr>
<td>• Assist the recipient to process or oversee the processing of transactions to ensure grant compliance.</td>
<td>• Help organizations achieve cost efficiencies in their existing internal audit functions through a co-sourcing agreement.</td>
</tr>
<tr>
<td>• Perform all financial management and payment functions for the recipient to provide “comfort” for the donor that funds are being properly spent and safeguarded.</td>
<td>• Capacity to bring thoughtful advice and a wide array of subject matter experience in complex areas related to NGOs globally, allowing clients to derive meaningful value from internal audit and other priority functions of the organization.</td>
</tr>
<tr>
<td>• Perform annual US GAGAS audits on behalf of the donor/foundation or recipient.</td>
<td></td>
</tr>
<tr>
<td>• Implement Follow Up Reviews from Program/Project Audits.</td>
<td></td>
</tr>
<tr>
<td>• Assist recipients to follow-up on audit recommendations.</td>
<td></td>
</tr>
<tr>
<td>• Train recipient staff to understand and meet all financial, results-based Performance Measurement/Strategic Information, Human Resources or compliance-related issues (Capacity Building) as per the new 2 CFR 200 regulations.</td>
<td></td>
</tr>
<tr>
<td>• Perform or assist with the calculation/audit of the organization’s/project’s Indirect or Overhead Cost Rate or 10% de minimis election.</td>
<td></td>
</tr>
<tr>
<td>• Assist recipient to prepare for close-out audit.</td>
<td></td>
</tr>
<tr>
<td>• Assist recipient to prepare a project exit strategy as part of sustainability planning.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Post-Implementation Phase:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Perform US GAGAS close-out audits for donor/foundation or recipient.</td>
</tr>
<tr>
<td>• Calculate the organization’s/project’s Final Indirect Cost Rate (NICRA).</td>
</tr>
<tr>
<td>• Assist with the implementation of close-out mandatory recommendations.</td>
</tr>
</tbody>
</table>
Description of SINs and Client References

**SIN 541211 – Auditing Services**

Financial auditing services require giving an attestation of whether the financial statements of an audited entity present fairly the financial position, results of operations, and cash flows in conformity with generally accepted accounting principles. Performance auditing services require performing an objective and systematic examination of evidence for the purpose of providing an independent assessment of the performance of an organization, program activity, or function in order to provide information to improve accountability and facilitate decision-making by parties with responsibility to oversee or initiate corrective action. Examples of financial and performance audits include but are not limited to the following:

- Financial statement audits
- Segments of financial statements
- Internal control
- Compliance with laws and regulations
- Economy and efficiency audits
- Program results and program fraud audits.

An offeror must be a licensed CPA firm and have experience with Yellow Book Standards.

SustainAbility Solutions has, inter alia, performed similar engagements for:
- USAID/Afghanistan (30+ Agency Contracted Audits under a 4-year Blanket Purchase Agreement)
- AgriAids (South Africa)
- Foundation for Professional Development (South Africa)
- Society for Family Health (Namibia)

**Complementary Audit Services**

Services related to the complementary activities of an audit organization may include but is not limited to the following:
- Assist in development of questions for use at hearings
- Develop methods and approaches to be applied in evaluating a new or a proposed program
- Forecast potential program outcomes under various assumptions
- Perform peer reviews.

SustainAbility Solutions has, inter alia, performed similar engagements for:
- USAID/Ghana
- Infectious Diseases Institute (IDI) (Uganda)
- African Epidemiology Network (AFENET) (Uganda)
- Right to Care (South Africa)
Description of Training Courses
(SIN 611430)

1) USAID & CDC FINANCIAL MANAGEMENT & COMPLIANCE 2018 AND BEYOND

Outcomes: This two-day course will quickly bring new or experienced finance, technical and audit staff up to date on the new sets of rules. While there are approximately 150 significant rule changes, everything has not changed, and this course will put the changes into perspective and highlight how to efficiently transition a project or organization while remaining compliant. Conducted by a practicing CPA with over 30 years of hands-on financial management and compliance experience, this course is a must in the first few months under the new SuperCircular Rules.

Group-Live Offering; Basic: No Advance Preparation or Prerequisites Required; 16 CPE Hours.

High Level Background on the Origins and Objectives of the SuperCircular
- Overview of how the “old” rules (e.g., OMB A110, 22 CFR 226, OMB A122, OMB A133, etc.) correlate with the “new” rules
- High level discussion of how the changes will affect the various staff members within the USG, recipients and auditors (e.g., the Recipient Finance Staffer who sub-grants funds will become very busy!)
- Overview of new risks
- Overview of new opportunities for consultants and auditors in assisting prime recipients to manage subrecipients

Detailed Review and Discussion of the New Section 200.100 (Subpart B - General Provisions) and 200.200 (Subpart C - Pre-Federal Award Requirements and Contents of Federal Award)
- These sections essentially replace the old OMB A110 (22 CFR 226 for USAID and 45 CFR 74 for HHS/CDC) and the training will examine what old rules have been included in the new rules, as well as what has changed. For example, there is a substantial amount of additional information which the primes must include in their sub-agreements, which, if not done, could result in unnecessary audit findings.

Detailed Review and Discussion of the New Section 200.300 (Subpart D - Post-Federal Award Requirements Standards for Financial and Program Management)
- This section correlates with what had previously been covered in the 22 CFR 226/45CFR 74, as well as the USAID Mandatory Standard Provisions (for US and NON-US NGOs) and the HHS/Grants Policy Statement. There are substantial changes in this section including the following:
  - Agencies' Adoption of the 10% De Minimus and Higher Indirect Cost Rates
  - New Performance Measurement Requirements which will now require the technical and financial staff to work more closely together
  - New Internal Control Requirements
  - New Cost Share Rules
  - Subrecipient Monitoring and Management (possibly the most important change!)
Detailed Review and Discussion of the new section 200.400 (Subpart E – Cost Principles)
- This section covers how the three different sets of “old” cost principles (OMB A122, A21 and A87) have been consolidated into a single set and includes discussion of what principles have come out, been changed, and what is totally new
- Discussion of the additional requirement for determining cost “reasonableness”
- Clarification on the 22 areas where Prior Approvals by Federal Awarding Agencies may be necessary
- Pass-through entity (or Prime) cost allowability for managing subrecipients and limitations on what kind of organizations can do this
- Timekeeping requirements

Detailed Review and Discussion of the New Section 200.500 (Subpart F – Audit Requirements)
- This section will cover how the old OMB A133 has been changed and what new rules have been put in place. It will cover the new thresholds and changes in the levels of materiality.
- Discussion of how auditors may need/wish to change their audit programs and considerations of risk

Discussion of the Applicability for Different Types of Organizations of the 10 Appendices

2) INTERNAL CONTROLS UNDER THE REVISED “GREEN BOOK”

Outcomes: In September 2014, the US Government released the Standards for Internal Control in the Federal Government – also referred to as the Green Book. The requirements of the new 2 CFR 200.303 (“SuperCircular”) rules are that all recipients of US Government funding have an internal control system that should be compliant with the Green Book. This course is aimed at all finance personnel, compliance officers and M&E officers as well as those responsible for monitoring of the internal control systems (e.g., directors, internal and external auditors). The course will provide a detailed overview of the Green Book and provide guidance on how to implement the Green Book within the organization. The course is conducted by a practicing CA(SA) with extensive experience in the for-profit and non-profit sectors. This course is also a must for anyone who wants to implement a sustainable internal control system within their organization.

Group-Live Offering; Basic: No Advance Preparation or Prerequisites Required; 8 CPE Hours

High-level background to the Standards for Internal Control in the Federal Government
- What are the standards?
- Where do the standards originate?
- Why the standards are beneficial?

Detailed review and discussion of the Standards for Internal Control in the Federal Government
- How the standards are structured
- The role of the standards within your organization
- How to apply the standards to your organization. (Practical examples throughout this section)

Where to from here
- Now that I know the standards what are the next steps?
- Getting the most out of the Green Book.