

KPMG - Middlesex County Utility Authority

State of New Jersey	Middlesex County Utility Authority (MCUA)		
Department of Treasury			
Integrity Monitor Report			
Middlesex County Utility Authority - Pumping Stations Contract # T-2939; EQ2014-004-P2&P3			
For Quarter Ending: 9/30/2014			
<i>The reporting period for this report is July 1, 2014 through September 30, 2014</i>			
<i>Under Section A-60, this report must be submitted by Integrity Monitors on the first business day of each calendar quarter to the State Treasurer and will contain detailed information on the projects/contracts/programs funded by the Disaster Relief Appropriations Act.</i>			
No.	Recipient Data Elements	Response	Comments
A. General Info			
1.	Recipient of funding		
2.	Federal Funding Agency? (e.g. HUD, FEMA)	FEMA	
3.	State Funding (if applicable)	Not Applicable	
4.	Award Type	Grant	
5.	Award Amount	Cruz Contractors, LLC (Cruz) - \$9,593,000 Allied Construction Group, Inc. (Allied) - \$8,038,156 Total - \$17,631,156	
6.	Contract/Program Person/Title	Standby Contract for Forced Mains and Gravity Sewers - Cruz Rehabilitation and Upgrade of the Sayreville Pumping Station - Allied Program Person: Richard Fitamant, Executive Director	
7.	Brief Description, Purpose and Rationale of Project/Program	<p>During the ongoing incident period of Post Super Storm Sandy, beginning on October 26, 2012, the Middlesex County Utilities Authority (MCUA) suffered substantial damage to its Sayreville Pump Station which utilizes six (6)-50 MGD (Million Gallons Daily) pumps and four (4)-40 MGD pumps to pump anywhere from 70 MGD of dry weather sanitary flow to 300 MGD of wet weather sanitary flow from 30 municipalities in Middlesex and Somerset counties to the central treatment plant. The storm surge inundated and damaged its onsite electrical substation and controls. Also, due to salt water intrusion the pumps, pump fittings, and pump motors were compromised and rendered inoperable. These damages prompted the sub-grantee to immediately secure emergency contracts to prevent further damage to the existing infrastructure and prevent raw sewage from being discharged into the waterways.</p> <p>Prior to Super Storm Sandy, Cruz was issued a standby contract for forced mains and gravity sewers which included provisions for dewatering and by-pass pumping. This standby contractor was utilized after Super Storm Sandy to perform emergency clean-up and restoration activities for both the original Sayreville Pumping Station and the Sayreville Relief Pumping Station resulting from storm damage.</p> <p>In June 2011, Allied was contracted to perform the rehabilitation and upgrade of the Sayreville Pumping Station. This contract has a provision for unforeseen circumstances which allows payment for any items that are above and beyond the original contract. In this case, the dewatering of the facility, emergency site preparation, and temporary repairs to electrical systems were not in the original contract but were addressed as change orders following the storm.</p> <p>On March 27, 2013, the Integrity Oversight Monitor Act ("the Act") was enacted for the purpose of authorizing the deployment of Integrity Oversight Monitors for recovery and rebuilding contracts resulting from Super Storm Sandy and subsequent major storms in New Jersey. The Act authorizes the State Treasurer to require integrity oversight monitor services on any State or non-State, federally funded, recovery and rebuilding contract of \$5 million or more.</p>	

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		KPMG LLP ("KPMG") was engaged by the Department of Treasury ("DOT") on June 20, 2014 to serve as the Integrity Oversight Monitor ("IM") for MCUA Sayreville Pumping Station given that both Cruz and Allied's contracts which exceeded the \$5 million threshold required by the Act.	
8.	Contract/Program Location	Middlesex County Utility Authority 2571 Main Street Sayreville, NJ 08872	
9.	Amount Expended to Date	Cruz Contractors, LLC - \$9,034,630 Allied Construction Group, Inc. - \$7,639,580 Total - \$16,674,210	
10.	Amount Provided to other State or Local Entities	Not Applicable	
11.	Completion Status of Contract or Program	Emergency Work for Sayreville Pumping Station- 95% Complete.	
12.	Expected Contract End Date/Time Period	Cruz Contractors, LLC - work completed; however, contract closeout pending. Allied Construction Group, Inc. - October 31,2014	
B. Monitoring Activities			
13.	If FEMA funded, brief description of the status of the project worksheet and its support.	A total of five Project Worksheets, in the amount of \$23,635,477 were compiled and submitted to FEMA for both emergency and permanent repairs on the Sayreville Pumping Station. All Project Worksheets were prepared and reviewed by MCUA Executive Director, MCUA's Owner's representative (R3M), and FEMA specialists: - PA-02-NJ-4086-PW-0561: Sayreville Pump Station Permanent Repairs, \$12,002,019 - PA-02-NJ-4086-PW-00033: Temporary By-Pass Pumping, \$5,673,000 - PA-02-NJ-4086-PW-05032: Sayreville Pump Station Emergency Repairs, \$2,250,097 - PA-02-NJ-4086-PW-00045: Temporary Deflection Pumps, \$1,736,612 - PA-02-NJ-4086-PW-04905: Acoustic Fiber Optic Monitoring System, \$803,853 Total: \$23,635,477	

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14.	Quarterly Activities/Project Description (include number of visits to meet with recipient and sub recipient, including who you met with, and any site visits warranted to where work was completed)	<p>1) On July 16, 2014 KPMG attended a meeting with MCUA to discuss the initial Document Request List and establish a point of contact for further document requests. The timeframe and process for KPMG receipt of documents was also discussed. Meeting attendees included:</p> <ul style="list-style-type: none"> • Richard Fitamant - MCUA • Karen Sissick - MCUA • Raymond Dookhie, Ryan Coco, John Christensen - KPMG • Mike Samuel, Sean Walsh - R3M Engineering <p>2) On July 16, 2014 KPMG attended site tours of the Sayreville Pumping Station and Edison Pumping station. These site tours were led by MCUA Chief Engineer Donato Tanzi, as well as Mike Samuel and Sean Walsh of R3M Engineering.</p> <p>3) On August 11, 2014 KPMG attended a meeting with Cruz Contractors at their office to discuss the following topics:</p> <ul style="list-style-type: none"> • Detailed job cost reports • Employee payroll records • Labor build-up costs • Vendor and subcontractor invoices with supporting documentation • M/WBE participation reports • Safety logs/reports • Monthly Status Reports • Daily Reports • Daily jobsite sign-in/out logs <p>Meeting attendees included:</p> <ul style="list-style-type: none"> • Joe Salgado - Cruz • Raymond Dookhie, Ryan Coco, and John Christensen - KPMG <p>4) On August 19, 2014 KPMG attended a meeting with Allied Construction at their office to discuss the following topics:</p>	

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		<ul style="list-style-type: none"> • Detailed job cost reports • Employee payroll records • Labor build-up costs • Vendor and subcontractor invoices with supporting documentation • M/WBE participation reports • Safety logs/reports • Monthly Status Reports • Daily Reports • Daily jobsite sign-in/out logs <p>Meeting attendees included:</p> <ul style="list-style-type: none"> • Christopher Dean, Matthew Marcinczyk - Allied • Raymond Dookhie, Ryan Coco, and John Christensen - KPMG <p>5) On September 18, 2014 KPMG attended a meeting at MCUA to summarize and discuss observations and recommendations issued in Tasks B & C Report on August 22, 2014. Topics included:</p> <ul style="list-style-type: none"> • Record retention recommendations • Improvements to daily logs • Hazard Mitigation Plan • Historic Preservation • Environmental Compliance • Davis Bacon Prevailing Wage • Clearly defining difference between vendors and sub-contractors in future contract language • Defining expectations for what is expected to be included in every Payment Application package • Certified Payroll Review process and reconciliation with Invoice • Defining what is a reasonable percentage to bill for Insurance and Bonding • Future project monitoring <p>Meeting attendees included:</p> <ul style="list-style-type: none"> • Richard Fitamant, Karen Sissick – MCUA • Michael Samuel, Sean Walsh – R3M Engineering • Raymond Dookhie, Ryan Coco, and John Christensen - KPMG 	

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15.	Brief Description to confirm appropriate data/information has been provided by recipient and what activities have been taken to review in relation to the project/contract/program.	<p>KPMG issued a detailed document request list on July 10, 2014 which outlined all documentation to be provided to KPMG as part of the review. Throughout this review, KPMG prepared an inventory and assessment of documentation provided by MCUA, R3M, contractors and their subcontractors. In addition, KPMG drafted a detailed project work plan that clearly outlined the areas of our review and included detailed test steps to complete our analysis. Some of the specific areas of focus included...</p> <ul style="list-style-type: none"> - Construction contract and program compliance (e.g., Cruz and Allied) - Assessed whether MCUA's financial and administrative functions adhered to grant/assistance program guidelines and reporting requirements; - Procurement assessment: Allied and Cruz were procured in accordance with program requirements; - Payment applications and change orders - payments were supported, reasonable, disbursed in accordance with applicable directives and that there were no duplication of benefits, process and payment errors, waste, fraud, abuse, malfeasance or mismanagement of funds; and - Ongoing Quality Assurance and Quality Controls Reviews -In order to monitor and assess if MCUA's construction plans, documentation and permits were in compliance with program requirements. 	
16.	Description of quarterly auditing activities that have been conducted to ensure procurement compliance with terms and conditions of the contracts and agreements.	<p>In order to monitor and assess if contracts with Allied and Cruz were procured in accordance with program requirements, KPMG obtained and reviewed the following procurement documentation:</p> <ul style="list-style-type: none"> - Governing Body Approval Resolutions; - FEMA and State Procurement Guidelines - Bid packages for original contracts; - Evaluation of bid packages for original Allied and Cruz work. <p>Based on a review of FEMA requirements above and the State of New Jersey procurement laws above, it appears that the contracts were procured in accordance with program requirements. Both Cruz and Allied both had existing emergency contracts in place with MCUA prior to Super Storm Sandy.</p>	

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17.	Have payment requisitions in connection with the contract/program been reviewed? Please describe	<p>Yes. KPMG performed a high level review of all invoices and applications for payment for both Cruz and Allied. As part of this high level review, KPMG assessed whether all payment applications were reviewed and approved by the appropriate personnel, the work performed was within the project scope and billings were compliance with the contract terms and program requirements. In addition, KPMG performed an in depth review of a sample of payment applications. Specifically, the following periods were reviewed by KPMG in more detail:</p> <p>The sample period for Cruz covered the following cycles:</p> <ul style="list-style-type: none"> • December 23, 2012 through December 29, 2012; • January 27, 2013 through February 2, 2013; and • April 14, 2013 through April 20, 2013. <p>The sample period for Allied covered the following cycles:</p> <ul style="list-style-type: none"> • October 31, 2012 through December 1, 2012 • December 2, 2012 through December 31, 2012 • January 1, 2013 through January 31, 2013 • April 1, 2013 through April 30, 2013 <p>KPMG performed the following procedures to verify that payments were disbursed consistent with applicable directives, and that there was no apparent duplication of benefits, process and payment errors, waste, fraud, abuse, malfeasance or mismanagement of funds:</p> <ul style="list-style-type: none"> • MCUA payment application review and approval process; • Authorization of invoices by appropriate individuals; • Billings in accordance with contract terms; • Adequate supporting documentation; • Labor hours aligned with R3M daily inspection reports; • Labor rates were in accordance with contract terms, certified payroll and prevailing wage rates; • Equipment rates were reasonable and aligned with Blue Book rates; and • Confirmation of payment to vendors and individuals. 	
18.	Description of quarterly activity to prevent and detect waste, fraud and abuse.	<p>KPMG performed continuous monitoring of the project. Some of the specific activities performed included the following:</p> <ul style="list-style-type: none"> • Ongoing meetings and site visits (See question #14); • Obtained and reviewed key project documentation (e.g., RFPs, bid tabulations, contracts, project worksheets, permits, FEMA correspondence); and • Reviewed a sample of contractor payment applications and change orders. 	


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19.	Provide details of any integrity issues/findings	<p>General Findings: Overall, MCUA has made significant efforts to comply with requirements outlined in the FEMA Public Assistance Program and implemented controls to oversee and monitor the construction of both the Allied and Cruz emergency contracts on the Sayreville Pumping Station. However, during this review KPMG did identify some issues and worked with MCUA and R3M to remediate these issues. Some of the issues/findings that were identified during this period included the following:</p> <p>Financial and Administrative Function - Certified payroll records were provided for most subcontractors, but not all. - The majority of project documentation was retained by R3M only and not MCUA. In addition, all pertinent documentation was not retained in a central location, some of which include documentation justifying not implementing a Hazard Mitigation Plan and other environmental or regulatory authorizations. - At the commencement of this review, MCUA did not have documented guidelines outlining MCUA's procurement process that clearly listed all documentation required to adequately select a vendor.</p> <p>Payment Application Review - At the onset of KPMG's work, MCUA and R3M did not have documented guidelines regarding the review, approval of contractor payment applications, or required specific documentation to be included in the payment applications submitted by contractors. - Based on a review of a sample of contractor payments, KPMG found that the majority of contractor billings were in compliance with contract terms; however there were several instances where the contractor's billings did not appear to be in compliance with the contract. - KPMG identified several instances where contractor Payment Applications did not include detailed receipts for materials, certified payroll reports, daily reports and buildup of hourly rates. KPMG also found several instances where Allied and Cruz subcontractors did not provide adequate supporting documentation. - KPMG identified certain discrepancies in the build-up of labor rates for both Allied and Cruz. - KPMG found that R3M did not confirm whether contractor employees or subcontractors were paid the same amount that was invoiced to MCUA (i.e., a review of cancelled checks to assess whether employee and contractor payment amounts were consistent). - KPMG assessed whether the R3M Detailed Field Observation Reports aligned with the billed hours and the certified payrolls. KPMG found that it was often difficult to reconcile these hours because the daily logs often did not include the individuals names, and union trades by employee. In addition, the daily logs did not record the equipment in the field each day which made it difficult to confirm the existence of equipment on site - MCUA stated that it obtained the required permits when necessary; however, there was no central repository for all permits obtained. KPMG recommended that MCUA compile a list of all permits and waivers obtained for the emergency work as well as permanent work in the future.</p> <p>Compliance with Program Guidelines and Construction Requirements - During this period, R3M had started to maintain a punch-list for some of Cruz's work on the Temporary Wet Weather Overflow System. No punchlist existed for Allied's work.</p>	

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20.	Provide details of any work quality or safety/environmental/historical preservation issue(s).	No noted issues on our site visit on July 16, 2014. MCUA should retain in a central location all documentation (e.g., guidelines, FEMA approval, etc.) that demonstrates that historic preservation did not apply to the emergency work.	
21.	Provide details on any other items of note that have occurred in the past quarter	None.	
22.	Provide details of any actions taken to remediate waste, fraud and abuse noted in past quarters	<p>KPMG made the following recommendations based on the above review:</p> <ul style="list-style-type: none"> - KPMG recommended that R3M require all subcontractors provide Certified Payroll records going forward and obtain the certified payrolls for all subcontractors that were not submitted. - KPMG recommended that MCUA draft formal processes that require all contractor invoices to be categorized by the appropriate PW. This process should be applied to all future projects. - KPMG recommended that MCUA retain in a central location all reporting and approval documentation from FEMA, NJDEP, and the State, allowing the discharge into the Raritan River. - KPMG recommended that MCUA retain in a central location documentation demonstrating that a Hazard Mitigation Plan was not required for the emergency work. A Hazard Mitigation Plan is being drafted for the permanent repair work at the Sayreville Pump Station. - KPMG recommended that MCUA maintain all Sandy recovery documentation in an MCUA central repository. To date, some of the documentation provided to MCUA includes all payment applications and supporting documentation, and Resolutions. - KPMG recommended that R3M update the Detailed Field Observation Reports to include the employee name, union, classification for all individuals on site each day and hours worked. In addition, a section should be included in the report to record all equipment (active or idle) in the field. MCUA should leverage these daily reports on all future projects. - KPMG recommended that MCUA implement a process to verify that contractors and their subcontractors retain the appropriate levels of insurance and bonding throughout the project. Prior to issuing final payment to Allied and Cruz, MCUA should confirm they maintained the appropriate levels of coverage throughout the project and confirm the amounts billed for insurance and bonding reconcile to the actual amount the contractor paid. - KPMG recommend that MCUA, in collaboration with R3M, draft a detailed process for tracking non-conformance and punch-list on projects. In addition, a non-conformance / punch-list template should be drafted to track issues. Some of the fields that should be included in this log include description of issue, date identified, date closed, date open, responsible party, target completion date and estimate dollar amount to complete. - MCUA should draft formal guidelines that outline the invoice review and approval process. The process should identify all required supporting documentation to be submitted with an invoice including daily reports, receipts, subcontractor invoices, subcontractor receipts from vendors, certified payrolls, etc. - MCUA, in collaboration with R3M, should perform a detailed analysis of all labor rate build-ups to verify that all components are accurate, reasonable and allowable per the contract terms. Some of the components to be assessed include base wages, fringe benefits, taxes (e.g., FICA, FUTA, SUTA), and insurance (e.g., general liability and worker's compensation). - MCUA, in conjunction with R3M, should perform a reconciliation of the amount invoiced by invoice and vendor to the cancelled check on a sample 	

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		<p>basis. MCUA should consider including this step in their payment application review and approval process.</p> <p>MCUA, in conjunction with R3M, have been working towards implementing all these recommendations wherever possible. In addition, MCUA and R3M are incorporating many of the process recommendation into future contract language and procedures where applicable.</p>	
C. Miscellaneous			
23.	Attach a list of hours and expenses incurred to perform your quarterly integrity monitoring review	Attached. See Jul-Sep Time&Expense Summary Tab.	
24	Add any item, issue or comment not covered in previous sections but deemed pertinent to monitoring program.	None.	
	Name of Integrity Monitor:	KPMG	
	Name of Report Preparer:	Andrew Curtin	
	Signature:		
	Date:	12/31/2014	

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Resource	Title	Rate	Hours Incurred (Jul -Sept)	Summary of services provided
Steve Fishner	PARTNER	\$ 325	5.0	See Tabs 1A, 2A, & 3A for Details
Raymond Dookhie	DIRECTOR	\$ 285	47.5	
Ryan Coco	MANAGER	\$ 265	139.0	
Nicolas Koniski	SENIOR ASSOCIATE	\$ 220	35.0	
John Christensen	ASSOCIATE	\$ 190	265.5	
Emily Wong	ASSOCIATE	\$ 190	25.0	
Grand Total			517	

Resource	Title	Date	Amount	Expense Type	Summary of Expenses (July - September)
Ryan Coco	MANAGER	7/16/2014	\$ 31.00	Ground Transport excl Mileage	Tolls to NJ for MCUA meetings and site visits
Ryan Coco	MANAGER	7/16/2014	\$ 72.80	Mileage	Meeting/site visit at MCUA in Sayreville, NJ
John Christensen	ASSOCIATE	7/16/2014	\$ 31.36	Mileage	Meeting/site visit at MCUA in Sayreville, NJ
Ryan Coco	MANAGER	8/11/2014	\$ 25.00	Ground Transport excl Mileage	Expense - Ground Transport (Non Mileage) Trip to Cruz Contracting for Meeting
Ryan Coco	MANAGER	8/11/2014	\$ 82.88	Mileage	Expense-Mileage for Personal Car Middlesex County Utility Authority Meeting with Cruz
Ryan Coco	MANAGER	8/18/2014	\$ 10.00	Ground Transport excl Mileage	Expense - Ground Transport (Non Mileage) Taxi home from train after working on MCUA report
Ryan Coco	MANAGER	8/19/2014	\$ 21.00	Ground Transport excl Mileage	Expense - Ground Transport (Non Mileage) Meeting with Allied Construction
Ryan Coco	MANAGER	8/19/2014	\$ 71.68	Mileage	Expense-Mileage for Personal Car Meeting with Allied Construction
Ryan Coco	MANAGER	8/20/2014	\$ 18.00	Meals	Expense - Meals MCUA Task B&C Report
John Christensen	ASSOCIATE	8/11/2014	\$ 14.10	Ground Transport excl Mileage	Expense - Ground Transport (Non Mileage) Site Visit
John Christensen	ASSOCIATE	8/11/2014	\$ 44.80	Mileage	Expense-Mileage for Personal Car Round Trip From Jersey City, NJ to Cruz Contractors Office in Holmdel, NJ
John Christensen	ASSOCIATE	8/19/2014	\$ 20.65	Meals	Expense - Meals Lunch at Allied Office
John Christensen	ASSOCIATE	8/19/2014	\$ 15.95	Ground Transport excl Mileage	Expense - Ground Transport (Non Mileage) Site Visit
John Christensen	ASSOCIATE	8/19/2014	\$ 33.60	Mileage	Expense-Mileage for Personal Car Round Trip from Jersey City, NJ to Allied Construction Office in Sayreville, NJ
Ryan Coco	MANAGER	9/18/2014	\$ 21.00	Ground Transport excl Mileage	Expense - Ground Transport (Non Mileage) Meeting at Middlesex County Utility Authority

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Ryan Coco	MANAGER	9/18/2014	\$ 48.00	Meals	Expense - Meals Meeting with Middlesex County Utility Authority
Ryan Coco	MANAGER	9/18/2014	\$ 67.76	Mileage	Expense-Mileage for Personal Car Meeting at Middlesex County Utility Authority
John Christensen	ASSOCIATE	9/18/2014	\$ 12.40	Ground Transport excl Mileage	Expense - Ground Transport (Non Mileage) MCUA Meeting
John Christensen	ASSOCIATE	9/18/2014	\$ 31.36	Mileage	Expense-Mileage for Personal Car Round trip to MCUA Office in Sayreville, NJ. 28 Miles each way
Grand Total			\$ 673.34		

Time Details for July 2014 Invoice					
Task Order #: MUA 2-1A-E Contract #T-2939 Superstorm Sandy Financial & Grant Management					
Middlesex County Utility Authority - Sayreville and Edison Pumping Stations EQ2014-004-P2&3					
Source of Funding: Public Assistance Funds					
Employee Name	Staff Level	Date	Hours	Time Narrative	PW #
Steve Fishner	PARTNER	7/10/2014	1.00	Reviewed and approved meeting notes. Preparation for 7/16 Meeting	PA-02-NJ-4086-PW-05061
Steve Fishner	PARTNER	7/30/2014	0.50	Discuss Status update report with Ray Dookhie	PA-02-NJ-4086-PW-05061
Steve Fishner	PARTNER	7/31/2014	1.00	Reviewed Detailed workplan with Team.	PA-02-NJ-4086-PW-00033
Steve Fishner (Total)			2.5		
Raymond Dookhie	DIRECTOR	7/31/2014	1.00	Reviewed Detailed workplan with Steve Fishner and Team.	PA-02-NJ-4086-PW-00033
Raymond Dookhie	DIRECTOR	7/30/2014	0.50	Discuss Status update report with Steve Fishner	PA-02-NJ-4086-PW-00033
Raymond Dookhie	DIRECTOR	7/28/2014	1.50	Review Document Production; Fieldwork Planning and Coordination	PA-02-NJ-4086-PW-05032
Raymond Dookhie	DIRECTOR	7/24/2014	1.00	Prepare monthly report; Reviewed and commented on KPMG access letter.	PA-02-NJ-4086-PW-05032
Raymond Dookhie	DIRECTOR	7/23/2014	1.50	Call with team to discuss next steps; Preliminary review of docs and draft general work steps.	PA-02-NJ-4086-PW-05061
Raymond Dookhie	DIRECTOR	7/16/2014	3.50	MUA meeting to discuss status of Doc Request and conduct Site Tour	PA-02-NJ-4086-PW-05061
Raymond Dookhie (Total)			9.00		
Ryan Coco	MANAGER	7/28/2014	2.00	Draft monthly report prep	PA-02-NJ-4086-PW-00033
Ryan Coco	MANAGER	7/23/2014	2.00	Reviewed document production	PA-02-NJ-4086-PW-05032
Ryan Coco	MANAGER	7/22/2014	2.00	Reviewed document production	PA-02-NJ-4086-PW-05032
Ryan Coco	MANAGER	7/17/2014	2.00	Update of MUA workplan	PA-02-NJ-4086-PW-00033
Ryan Coco	MANAGER	7/16/2014	8.00	Meeting with MUA and their PMs, Discussion of Initial Document Request List and Multiple Site Tours	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	7/10/2014	4.00	Review Work Plan	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	7/9/2014	4.00	Finalized Kickoff Meeting Notes. Discuss same with Team	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	7/3/2014	2.00	Work plan	PA-02-NJ-4086-PW-00033
Ryan Coco	MANAGER	7/1/2014	6.00	Kick-off Meeting Notes and Engagement Planning	PA-02-NJ-4086-PW-05061
Ryan Coco (Total)			32.00		
Nicolas Koniski	SENIOR ASSOCIATE	7/29/2014	5.00	Allied & Cruz Pay App Testing Refine workplan	PA-02-NJ-4086-PW-05061
Nicolas Koniski	SENIOR ASSOCIATE	7/22/2014	2.00	Finalize workplan and review document production	PA-02-NJ-4086-PW-05061
Nicolas Koniski	SENIOR ASSOCIATE	7/16/2014	8.00	Draft Workplan, Doc Request List, & Monthly Report	PA-02-NJ-4086-PW-05061
Nicolas Koniski	SENIOR ASSOCIATE	7/9/2014	3.00	Draft Preliminary Work Plan	PA-02-NJ-4086-PW-05061
Nicolas Koniski	SENIOR ASSOCIATE	7/7/2014	5.00	Review proposal and prepare Document Request List	PA-02-NJ-4086-PW-00033
Nicolas Koniski	SENIOR ASSOCIATE	7/2/2014	4.00	Review proposal and prepare Document Request List	PA-02-NJ-4086-PW-00033
Nicolas Koniski (Total)			27.00		
John Christensen	ASSOCIATE	7/30/2014	2.00	Pay App analysis testing sheet. Meeting with Ray and Steve to discuss work plan.	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	7/31/2014	2.00	Pay App analysis data entry	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	7/29/2014	6.00	Doc Request Inventory and Pay App Testing	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	7/28/2014	6.00	Doc Request Inventory and Pay App testing	PA-02-NJ-4086-PW-05061

Time Details for July 2014 Invoice					
Task Order #: MCUA 2-1A-E Contract #T-2939 Superstorm Sandy Financial & Grant Management					
Middlesex County Utility Authority - Sayreville and Edison Pumping Stations EQ2014-004-P2&3					
Source of Funding: Public Assistance Funds					
Employee Name	Staff Level	Date	Hours	Time Narrative	PW #
John Christensen	ASSOCIATE	7/22/2014	4.00	Draft Monthly report for July and make modifications to inventory document	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	7/24/2014	4.00	Go over work plan and continue inventory	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	7/21/2014	6.00	Inventory and assessment of document production	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	7/18/2014	3.50	Edit work plan and create draft July Monthly Report	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	7/16/2014	7.00	Meeting at MCUA and Site Visits of two pumping stations.	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	7/10/2014	4.00	Inventory and assessment of document production	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	7/9/2014	3.50	Draft Preliminary Work Plan	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	7/8/2014	4.50	Create draft version of Work Plan per proposal.	PA-02-NJ-4086-PW-00033
John Christensen	ASSOCIATE	7/7/2014	5.00	Review proposal and prepare Document Request List	PA-02-NJ-4086-PW-00033
John Christensen (Total)			57.50		
Grand Total			128.00		

Time Details for August 2014 Invoice					
Task Order #: MCUA 2-1A-E Contract #T-2939 Superstorm Sandy Financial & Grant Management					
Middlesex County Utility Authority - Sayreville and Edison Pumping Stations EQ2014-004-P2&3					
Source of Funding: Public Assistance Funds					
Employee Name	Staff Level	Date	Hours	Time Narrative	PW #
Steve Fishner	PARTNER	8/14/2014	0.5	Status update call with Ray Dookhie (Task B & C)	PA-02-NJ-4086-PW-05061
Steve Fishner	PARTNER	8/22/2014	1	Reviewed MCUA Report re: Task B & C	PA-02-NJ-4086-PW-00033
Steve Fishner	PARTNER	8/27/2014	0.5	Reviewed MCUA Monthly Report	PA-02-NJ-4086-PW-05032
Steve Fishner (Total)			2		
Raymond Dookhie	DIRECTOR	8/1/2014	0.50	Engagement Billing	PA-02-NJ-4086-PW-05061
Raymond Dookhie	DIRECTOR	8/11/2014	5.00	Fieldwork at Cruz's Office (Task B & C).	PA-02-NJ-4086-PW-00033
Raymond Dookhie	DIRECTOR	8/12/2014	1.00	Meeting with Ryan Coco re: Cruz Follow-up it (Task B & C).	PA-02-NJ-4086-PW-00033
Raymond Dookhie	DIRECTOR	8/13/2014	2.00	Onboard Emily Wong to team. Team Meeting (Task B & C).	PA-02-NJ-4086-PW-05061
Raymond Dookhie	DIRECTOR	8/14/2014	1.00	Update call with Steve Fishner (Task B & C).	PA-02-NJ-4086-PW-05061
Raymond Dookhie	DIRECTOR	8/19/2014	5.50	Fieldwork at Allied's Offices in NJ (Task B & C).	PA-02-NJ-4086-PW-05061
Raymond Dookhie	DIRECTOR	8/20/2014	1.50	Task B&C Report	PA-02-NJ-4086-PW-05061
Raymond Dookhie	DIRECTOR	8/21/2014	4.50	Task B&C Report	PA-02-NJ-4086-PW-00033
Raymond Dookhie	DIRECTOR	8/22/2014	2.00	Task B&C Report	PA-02-NJ-4086-PW-00033
Raymond Dookhie	DIRECTOR	8/27/2014	1.00	Monthly Status Report and Engagement Billing (Task B & C)	PA-02-NJ-4086-PW-05032
Raymond Dookhie	DIRECTOR	8/28/2014	1.00	Prepare listing of follow-up items for Cruz and Allied (Task B & C).	PA-02-NJ-4086-PW-05032
Raymond Dookhie (Total)			25.00		
Ryan Coco	MANAGER	8/5/2014	4.00	Fieldwork - Review of Contracts	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	8/6/2014	4.00	Fieldwork - Review of Procurement document	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	8/8/2014	8.00	Assess adherence to Grant/Assistance Program Guidelines	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	8/11/2014	8.00	Verify procurement in accordance with Fed,State,Local Laws; Cruz Office V	PA-02-NJ-4086-PW-05032
Ryan Coco	MANAGER	8/12/2014	8.00	Assess adherence to Grant/Assistance Program Guidelines	PA-02-NJ-4086-PW-05032
Ryan Coco	MANAGER	8/13/2014	8.00	Construction Plans, Documentation, and Permits review	PA-02-NJ-4086-PW-05032
Ryan Coco	MANAGER	8/18/2014	8.00	Verify payments were disbursed consistent with directives, no duplication of	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	8/19/2014	8.00	Allied Office Visit; Construction plans, documentation, and permits review	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	8/20/2014	12.00	Update Document Request Inventory; Report Writing (Task B & C)	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	8/21/2014	8.00	Report Writing (Task B & C)	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	8/22/2014	3.00	Reporting of Tasks B & C	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	8/25/2014	3.00	Follow-up on Tasks B & C	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	8/29/2014	3.00	Follow-up on Tasks B & C	PA-02-NJ-4086-PW-05061
Ryan Coco (Total)			85.00		

Time Details for August 2014 Invoice					
Task Order #: MUA 2-1A-E Contract #T-2939 Superstorm Sandy Financial & Grant Management					
Middlesex County Utility Authority - Sayreville and Edison Pumping Stations EQ2014-004-P2&3					
Source of Funding: Public Assistance Funds					
Employee Name	Staff Level	Date	Hours	Time Narrative	PW #
Nicolas Koniski	SENIOR ASSOCIATE	8/1/2014	1.00	Review Pay App Testing Template (Task B & C)	PA-02-NJ-4086-PW-05061
Nicolas Koniski	SENIOR ASSOCIATE	8/6/2014	4.00	Payment Application Testing (Task B & C)	PA-02-NJ-4086-PW-05061
Nicolas Koniski	SENIOR ASSOCIATE	8/8/2014	3.00	Documentation Review (Task B & C)	PA-02-NJ-4086-PW-05061
Nicolas Koniski (Total)			8.00		
John Christensen	ASSOCIATE	8/1/2014	7.00	Pay App Testing and raw data entry into testing sheet	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	8/5/2014	4.00	Pay App/Certified Payroll Testing and Reconciliation	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	8/6/2014	8.00	Pay App/Certified Payroll Testing and Reconciliation	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	8/7/2014	8.00	Pay App/Certified Payroll Testing and Reconciliation	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	8/8/2014	7.00	Assess adherence to Grant/Assistance Program Guidelines	PA-02-NJ-4086-PW-00033
John Christensen	ASSOCIATE	8/11/2014	9.00	Verify procurement in accordance with Fed,State,Local Laws; Cruz Office V	PA-02-NJ-4086-PW-00033
John Christensen	ASSOCIATE	8/12/2014	9.00	Assess adherence to Grant/Assistance Program Guidelines	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	8/13/2014	9.00	Construction Plans, Documentation, and Permits review	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	8/14/2014	9.00	Verify payments were disbursed consistent with directives, no duplication of	PA-02-NJ-4086-PW-00033
John Christensen	ASSOCIATE	8/15/2014	8.00	Construction Plans, Documentation, and Permits review	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	8/18/2014	8.00	Verify payments were disbursed consistent with directives, no duplication of	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	8/19/2014	8.00	Allied Office Visit; Construction plans, documentation, and permits review	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	8/20/2014	8.00	Update Document Request Inventory; Report Writing (Task B & C)	PA-02-NJ-4086-PW-00033
John Christensen	ASSOCIATE	8/21/2014	8.00	Report Writing (Executive Summary, Observations/Recommendations asso	PA-02-NJ-4086-PW-00033
John Christensen	ASSOCIATE	8/22/2014	8.00	Edits to report, research on FEMA guidelines (Task B & C)	PA-02-NJ-4086-PW-00033
John Christensen	ASSOCIATE	8/25/2014	8.00	Report Writing (Executive Summary, Observations/Recommendations asso	PA-02-NJ-4086-PW-00033
John Christensen	ASSOCIATE	8/29/2014	4.00	Monthly report edits and new document inventory	PA-02-NJ-4086-PW-00033
John Christensen (Total)			130.00		
Emily Wong	ASSOCIATE	8/13/2014	3.50	Team Meeting Pay App Testing (Task B & C)	PA-02-NJ-4086-PW-00033
Emily Wong	ASSOCIATE	8/14/2014	5.00	Pay App Testing (Task B & C)	PA-02-NJ-4086-PW-05061
Emily Wong	ASSOCIATE	8/15/2014	6.00	Pay App Testing (Task B & C)	PA-02-NJ-4086-PW-05061
Emily Wong	ASSOCIATE	8/18/2014	5.00	Pay App Testing (Task B & C)	PA-02-NJ-4086-PW-00033
Emily Wong	ASSOCIATE	8/27/2014	2.50	Administrative support and Engagement Billing (Task B & C)	PA-02-NJ-4086-PW-05061
Emily Wong	ASSOCIATE	8/28/2014	1.50	Administrative support and Engagement Billing (Task B & C)	PA-02-NJ-4086-PW-05061
Emily Wong (Total)			23.50		
Grand Total			273.50		

Time Details for September 2014 Invoice					
Task Order #: MCUA 2-1A-E Contract #T-2939 Superstorm Sandy Financial & Grant Management					
Middlesex County Utility Authority - Sayreville and Edison Pumping Stations EQ2014-004-P2&3					
Source of Funding: Public Assistance Funds					
Employee Name	Staff Level	Date	Hours	Time Narrative	PW #
Steve Fishner	PARTNER	9/4/2014	0.5	Team Update Call and Engagement Billing	PA-02-NJ-4086-PW-05061
Steve Fishner (Total)			0.5		
Raymond Dookhie	DIRECTOR	9/4/2014	1.00	Team Update Call and Engagement Billing	PA-02-NJ-4086-PW-05061
Raymond Dookhie	DIRECTOR	9/8/2014	1.50	Prepare for and attend team update meeting	PA-02-NJ-4086-PW-05061
Raymond Dookhie	DIRECTOR	9/17/2014	1.00	Status update meeting and prepre for MCUA visit	PA-02-NJ-4086-PW-05061
Raymond Dookhie	DIRECTOR	9/18/2014	2.50	Meeting at MCUA to discuss observations and recommendations for Tasks B&C	PA-02-NJ-4086-PW-05061
Raymond Dookhie	DIRECTOR	9/22/2014	0.50	Quarterly/Monthly Report	PA-02-NJ-4086-PW-05032
Raymond Dookhie	DIRECTOR	9/23/2014	2.00	Reviewed testing results. Update with AC	PA-02-NJ-4086-PW-05061
Raymond Dookhie	DIRECTOR	9/24/2014	4.00	Prepared Quarterly & Monthly Report. Update for RHG, Meeting with AC re: Same	PA-02-NJ-4086-PW-00033
Raymond Dookhie	DIRECTOR	9/30/2014	1.00	Finalize Monthly & Quarterly Reports	PA-02-NJ-4086-PW-05061
Raymond Dookhie (Total)			13.50		
Ryan Coco	MANAGER	9/2/2014	2.00	Follow-up on Task B&C	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	9/3/2014	1.00	Ongoing Monitoring	PA-02-NJ-4086-PW-05032
Ryan Coco	MANAGER	9/5/2014	1.00	Ongoing Monitoring	PA-02-NJ-4086-PW-05032
Ryan Coco	MANAGER	9/8/2014	4.00	Continued ongoing monitoring	PA-02-NJ-4086-PW-00033
Ryan Coco	MANAGER	9/9/2014	2.00	Ongoing monitoring. Planning for remaining work for Sayreville Pump Station	PA-02-NJ-4086-PW-00033
Ryan Coco	MANAGER	9/17/2014	4.00	Prep for meeting with MCUA and R3M	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	9/18/2014	4.00	Meeting with MCUA and R3M	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	9/23/2014	2.00	Task D - Monthly and Quarterly Report	PA-02-NJ-4086-PW-05061
Ryan Coco	MANAGER	9/25/2014	2.00	Follow-up discussion with R3M	PA-02-NJ-4086-PW-00033
Ryan Coco (Total)			22.00		
Nicolas Koniski (Total)			0.00		
John Christensen	ASSOCIATE	9/5/2014	8.00	Assemble list of further document request for Allied and Cruz. Allied Pay App #1 Testing	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	9/3/2014	8.00	Print and organize Allied's Document Submission 1A and 1B. Input Allied Pay App 1 Summary sheet into Excel.	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	9/8/2014	7.00	Create Sub Contractor Testing Sheet; meeting to discuss next steps	PA-02-NJ-4086-PW-00033
John Christensen	ASSOCIATE	9/9/2014	7.00	Create list of additional supporting documentation needed from Allied and Cruz; Begin Subcontractor testing	PA-02-NJ-4086-PW-00033
John Christensen	ASSOCIATE	9/10/2014	8.00	Continue Testing for Scalfio Electric Invoices. Send additional documentation list to Allied and Cruz	PA-02-NJ-4086-PW-05061

Time Details for September 2014 Invoice					
Task Order #: MCUA 2-1A-E Contract #T-2939 Superstorm Sandy Financial & Grant Management					
Middlesex County Utility Authority - Sayreville and Edison Pumping Stations EQ2014-004-P2&3					
Source of Funding: Public Assistance Funds					
Employee Name	Staff Level	Date	Hours	Time Narrative	PW #
John Christensen	ASSOCIATE	9/12/2014	2.50	Perform QC of Sub contractor testing	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	9/16/2014	4.00	Subcontractor Testing and revising Doc Request List	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	9/17/2014	8.00	Meeting to discuss following day's meeting with MCUA and R3M. Print material and prepare for the meeting. Read contract	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	9/18/2014	8.00	Meeting at MCUA with R3M to present report and discuss steps moving forward. Sub contractor and Contractor analysis	PA-02-NJ-4086-PW-00033
John Christensen	ASSOCIATE	9/22/2014	4.00	Draft Monthly and Quarterly Reports. QC and clean up MCUA testing sheet work, before sending to Ray Dookhie for review.	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	9/23/2014	4.00	Draft Monthly and Quarterly Reports	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	9/25/2014	5.00	Coordinate a meeting with Sean Walsh of R3M to review Certified Payroll/Invoices. Identify Payment Applications that we should review together and gather relevant documentation.	PA-02-NJ-4086-PW-05061
John Christensen	ASSOCIATE	9/26/2014	1.00	Phone call with Sean Walsh of R3M to confirm information in Quarterly Report as well as discuss logistics of Wednesday 10/1 Meeting	PA-02-NJ-4086-PW-05032
John Christensen	ASSOCIATE	9/30/2014	3.50	Print out necessary material for meeting with R3M on 10/1. Perform testing of selected time periods	PA-02-NJ-4086-PW-05032
John Christensen (Total)			78.00		
Emily Wong	ASSOCIATE	9/8/2014	1.50	Administrative support and engagement billing	PA-02-NJ-4086-PW-05061
Emily Wong (Total)			1.50		
Grand Total			115.50		