

Response to Work Authorization Assignment Request

**NJ TRANSIT Contract No. 14-033
Integrity Oversight Monitoring Services for the
Delco Lead Safe Haven Inspection and Storage Facility
Project**

April 30, 2020

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Integrity Oversight Monitoring Services for the
Delco Lead Safe Haven Inspection and Storage Facility Project

Response to Work Authorization Assignment Request

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TAB 1

April 30, 2020

Ms. Namibia Muid
Senior Contract Specialist
New Jersey Transit Corporation
Procurement Department
One Penn Plaza East, 6th Floor
Newark, NJ 07105-2246

**Re: NJ TRANSIT Contract No. 14-033
Integrity Oversight Monitoring Services for the
Delco Lead Safe Haven Inspection and Storage Facility Project**

Dear Ms. Muid:

Thank you for this opportunity to submit our proposal to the New Jersey Transit Corporation ("NJ Transit") to perform integrity oversight monitoring ("IOM") services for the Delco Lead Safe Haven Inspection and Storage Facility Project (the "Delco Lead Project"). Our proposal includes a description of our work plan and budget, submitted separately, as well as information about our engagement team's qualifications and experience.

Our proposed work plan applies a risk-based management approach and begins with a Fraud Risk Assessment of (i) the design contractor, Jacobs Engineering Design; (ii) the construction manager, Urban Engineers/Tishman Construction Corp; and (iii) the general contractor responsible for Phase III. The objective of a Fraud Risk Assessment is to identify and prioritize areas that represent the greatest fraud risk to an organization. This is accomplished by obtaining an understanding of the policies, procedures and controls that are maintained by all contractors to manage and account for the Delco Lead Project. After consideration of the results of our Fraud Risk Assessment, we will identify and prioritize the areas that represent the greatest fraud risk to NJ Transit and develop and implement monitoring plans that respond to those risks.

Our engagement team will be led by professionals of EisnerAmper LLP ("EisnerAmper" or "EA") with extensive experience in integrity monitoring, auditing, forensic investigations and fraud risk assessments for construction projects. EisnerAmper's engagement team will be supplemented and enhanced by professionals from Talson Solutions LLC ("Talsen") and Stumar Investigations ("Stumar") with extensive experience in project oversight and preventing, detecting and investigating fraud and corruption on large construction projects.



Ms. Namibia Muid

April 30, 2020

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Talson is a construction auditing, consulting services and project management firm of highly trained and skilled specialists committed to ensuring successful project outcomes. Talson has vast domestic and international experience in the transportation sector.

Stumar is a private investigation agency. Stumar will have primary responsibility for conducting background checks, credential verifications, surveillance and business intelligence.

We believe that we have assembled a team with the requisite knowledge, experience and ability to perform the IOM services you have outlined in the work authorization assignment request ("WAAR"). Thank you again for this opportunity to submit our proposal. We look forward to discussing our approach and process with you in further detail.

Sincerely,

David A. Cace
Partner

Tim Van Noy
Project Manager



TAB 2

TAB 2: QUALIFICATIONS OF INDIVIDUALS

It is EisnerAmper's policy that each engagement be supervised by an engagement partner with the appropriate authority and experience. Additionally, other partners and staff assigned to engagements - should possess the necessary capabilities, competence and available time to both perform engagements that comply with professional standards and enable the firm to issue reports that are appropriate in the circumstances.

Based on the information provided in the WAAR, we have identified the following engagement team, which includes Certified Public Accountants and Certified Fraud Examiners, investigators, compliance professionals and construction managers with diverse expertise in integrity monitoring, transportation and infrastructure construction monitoring experience, forensic investigations and construction industry accounting and compliance with rules and regulations of large transportation agencies, including the Federal Transit Administration. Modifications to the engagement team may be required because of changes in the Delco Lead Project that affect the competencies appropriate for the engagement and other unforeseen events.

1. EisnerAmper (Primary Consultant):

David A. Cace, CPA – Mr. Cace is a senior partner in EisnerAmper's Dispute and Investigations Group. He has over 35 years of accounting, auditing, financial reporting, forensic investigation, internal control design, monitoring and implementation experience in a wide variety of industries that have ranged in size from small entrepreneurial companies to Fortune 100 companies. Mr. Cace has extensive monitorship experience, serving as the partner-in-charge of the AIG and Symbol monitorships. Mr. Cace is no stranger to large scale construction projects having been the manager in-charge of the first ever independent third party non-government agency audit of the Hoover Dam.

Tim Van Noy, CPA, CFE – Mr. Van Noy is a managing director with extensive experience in construction disputes, damage measurement, forensic accounting and investigations. Mr. Van Noy has over 30 years of experience in the construction industry on a wide variety of domestic and international projects including: highway, bridge and dam construction; electrified and commuter rail projects; commercial, industrial and institutional building construction and renovation; utility and cogeneration projects; and shipbuilding.

Elliott C. Lee, CPA, CFE, CGMA – Mr. Lee, a partner in EisnerAmper's Disputes and Investigations Group, has established a reputation as a project manager capable of overseeing and managing large, complex engagements. He has served as the primary project manager on the internal controls monitorship of AIG and has lead and executed numerous fraud and forensic investigations working directly with the New York State Attorney General. His experience includes



creating work plans and procedures to identify instances of fraud and fraud schemes and developing and implementing monitoring programs.

Maureen Egan, CPA, ABV/CFF – is a director in EisnerAmper’s Disputes and Investigations Group. She has over 20 years of experience analyzing complex financial, accounting and economic issues in the context of commercial disputes and forensic investigations involving internal and external fraud. Her experience covers a wide range of industries, including manufacturing, retail and wholesale product distribution, financial services, construction, real estate, professional service firms and electric utilities. Maureen is currently managing various elements of an integrity monitoring engagement for a private developer of an \$800 million office tower in New York City.

Jason Hoff, CPA, CVA, CDFA – Mr. Hoff, a director in EisnerAmper’s Disputes and Investigations Group, has more than twenty years of experience in consulting and forensic accounting services covering a wide variety of areas. His areas of expertise include asset tracing, fraud investigations and tax compliance. Mr. Hoff has led fraud and audit committee investigations as well as agreed upon procedures and consulting engagements related to the claim determination, processing and disbursement of settlement funds.

Nancy Pham, CPA, CFE – is a manager in EisnerAmper’s Disputes and Investigations Group. She specializes in fraud, forensic accounting and complex commercial litigation. Nancy’s experience includes fraud and forensic investigations, fraud risk and internal control assessments, compliance reviews, financial due diligence and commercial damages analyses. Nancy is currently managing various elements of NJ Transit’s HBLR and Substations Program projects.

2. Talson (Sub-consultant and DBE):

Robert S. Bright – has 38 years of experience conducting design and construction contract audits, developing internal audit plans for multi-billion dollar capital programs, performing investigations, conducting risk assessments and serving as litigation consultant including claims analysis and expert witness testimony. His experience includes overseeing audits, assessing quality management systems, and managing diversity monitoring and compliance programs. Mr. Bright recently served as the Engagement Director for Los Angeles County Metropolitan Transportation Authority Regional Connector Transit Project, led the Readiness Review/Risk Assessment for the 1.2 mile light rail North Shore Connector project in Pittsburgh, PA, and served as Engagement Partner for an eight-year engagement, 2008-2016, as construction auditors to the Panama Canal Authority on the more than \$5 billion Panama Canal Expansion Program. Mr. Bright holds a B.S. in Mechanical Engineering from Rensselaer Polytechnic Institute and an M.B.A. in Finance from The Wharton School, University of Pennsylvania.



Kenneth J. Brzozowski, CCA, CCP – is a Certified Construction Auditor and a Construction Control Professional with 28 years of experience in construction and quality auditing, contract compliance reviews, construction management, feasibility analysis, capital program budgeting, site development, and project risk analysis. Mr. Brzozowski has led Talson engagements with several transportation and government agencies including Central Puget Sound Regional Transit Authority, Denver International Airport, Port Authority of Allegheny County, and more. He is also a member of the National Association of Construction Auditors and serves on the Institute of Internal Auditors Philadelphia Chapter Board of Governors. Mr. Brzozowski holds a B.A. in Urban Planning from the University of Maryland.

Elwood Hill, CIGA, Manager – is a Certified Inspector General Auditor with 23 years of experience in budget and policy analysis, construction audits, fraud detection, quality audits, and risk assessments encompassing areas such as procurement fraud, policy and contracts, workplace safety, rail operations, and Disadvantaged Business Enterprise compliance. Mr. Hill has a comprehensive understanding of public sector policy, governance, and the associated requirements and aligns this knowledge with audit to effectively mitigate capital project risks. He is a member of the Association of Certified Fraud Examiners, the National Association of Construction Auditors, and the Institute of Internal Auditors. Mr. Hill holds a B.S. in Economics from the North Carolina Agricultural and Technical State University and an M.P.A. in Public Finance from New York University.

Valentine O. Soribe – has 40 years of experience in business, project management, quality assurance and control, project planning, and system commissioning supervision. He also serves as Talson's mechanical, electrical, and plumbing (MEP) specialist. Mr. Soribe has an extensive background in construction administration for multi-million dollar projects encompassing public and private sectors clients. His expertise includes but is not limited to mechanical, piping, utilities, electrical, HVAC, plumbing, fire protection, building automation, TeleData infrastructure, quality assurance and control, project planning, schedule management, efficiency solutions, and construction regulatory code compliance. Mr. Soribe holds a B.S. in Industrial Technology from Kean University and an M.B.A. in Management Science from Widener University.

Jeffrey Pakrul, CCM, PSP – is a Certified Construction Manager and a Planning and Scheduling Professional with 24 years of construction project experience encompassing commercial real estate, education, and laboratory derived capital projects and has provided leadership on multi-phase projects from the programming phase to final completion using varied project delivery methods. He is affiliated with the Construction Management Association of America and the Association for the Advancement of Cost Engineers. Mr. Pakrul holds a M.S. in Construction Management from the Stevens Institute of Technology and a Bachelor of Architecture from the Wentworth Institute of Technology.



Rachel Rosa, CCP, LEED Green Associate, Senior Associate, has six years of experience in construction management focused on commercial real estate, education and healthcare industries. Ms. Rosa is knowledgeable of construction auditing and performs a variety of associated reviews including contractual compliance, project performance reviews, payment application reviews as well as cost management reviews. She is a member of the National Association of Construction Auditors and is certified as a Construction Control Professional and Leader in Energy and Environmental Design Green Associate. Ms. Rosa holds a B.A. from Temple University in Construction Management as well as a B.A. from Widener University in Criminal Justice.

Amanda Nguyen, Associate, has five years of experience supporting audit activities in the financial, technology, manufacturing, and construction sector delivering support in varied areas including document control and preparation, payment application reviews, draft reports, site coordination, and more. She is a member of the Institute of Internal Auditors. Ms. Nguyen holds a B.A. in Accounting, *summa cum laude*, from Arcadia University, School of Global Business.

Courtney Meizinger, EIT, Associate, has construction industry experience with a focus on construction contract review and audit across a plethora of sectors. She provides assistance with project related deliverables including document preparation, change order reviews, payment application reviews, and other technical as well as financial engagement activities. Ms. Meizinger is a certified Engineer in Training. She holds a B.S. in Civil Engineering from Temple University.

3. Stumar (Sub-consultant):

Stuart Drobny – Mr. Drobny is a highly acclaimed investigator recently named the “William O’Neil Investigator of the Year” by the New Jersey Licensed Private Investigators Association and awarded the prestigious “Best Of” designation by The Legal Intelligencer, the oldest law journal in the country. Mr. Drobny provides a wide array of investigative services to clients nationwide, most notably in the areas of intellectual property fraud and anti-counterfeiting, insurance defense and claims, civil litigation and litigation support, financial fraud and labor, employment and family law.

4. Engagement Team Resumes



DAVID CACE

Partner



CERTIFICATIONS

- Certified Public Accountant (CPA)

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- New Jersey State Society of CPAs (NJSSCPA)

David A. Cace is a partner in EisnerAmper's Disputes and Investigations Group and is the firm's advisor on audit and statistical sampling matters. He has over 35 years of accounting, auditing, financial reporting, forensic, and internal control design and implementation experience in a wide variety of industries that have ranged in size from small entrepreneurial companies to Fortune 100 companies, including specialized industries such as insurance, electric utilities, casinos, and claims processing, verification and management. He is a former member of the SEC Practice Section Executive Committee, the AICPA's most senior committee providing guidance to member accounting firms practicing before the Securities and Exchange Commission prior to the creation of the Public Company Accounting Oversight Board and has served on various SEC-related task forces.

Prior to devoting his full time to litigation consulting and forensic accounting matters, Mr. Cace was a member of EisnerAmper's Professional Practice Group where he was involved in all aspects of the Firm's audit practice including technical research, writing quality control policies and procedures and performing pre-issuance financial statement reviews. Mr. Cace also started the firm's Sarbanes-Oxley Practice.

RELEVANT CASE EXPERIENCE

- Extensive monitorship experience, serving as the partner-in-charge of the AIG and Symbol Technologies monitorships.
- Served as the senior partner for integrity oversight monitoring services provided to NJ Transit in connection with Superstorm Sandy Program-Wide Fraud Risk Assessment, the Hudson Bergen Light Rail Project and the Substation Program.

WORK EXPERIENCE

Prior to joining EisnerAmper, Mr. Cace was an audit partner and technical review partner at two other major accounting firms. Previously, Mr. Cace was in the national office of a Big Four accounting firm working on national audit practice projects, including serving as a contributing author and the final technical reviewer of the tenth edition of Montgomery's Auditing. He was also a national consultant on electric utility accounting issues.

EDUCATION

St. Peter's College, Bachelor of Science Degree in Accounting

PUBLICATIONS

- Fraud Prevention and Detection - Pre-Emptive Fraud Auditing, EisnerAmper Trends & Developments, 2016 and Metropolitan Corporate Counsel, 2016
- Reporting on Controls at a Service Organization, EisnerAmper Trends & Developments, 2012 and Metropolitan Corporate Counsel, 2012
- What a Buyer Must Know About Sarbanes Oxley, Mergers & Acquisitions, 2003
- No Wiggle Room with Sarbanes Oxley, Mergers & Acquisitions, 2003



TIM VAN NOY
Managing Director



CERTIFICATIONS

- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- Certified in Financial Forensics (CFF)

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants
- Pennsylvania Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- American Bar Association

Tim Van Noy is a managing director at EisnerAmper with extensive experience in construction disputes, damage measurement, forensic accounting and investigations. He has testified as an expert witness in civil and criminal matters in state and federal courts.

Mr. Van Noy has over 30 years of experience in the construction industry on a wide variety of domestic and international Project including: highway, bridge and dam construction; electrified and commuter rail projects; commercial, industrial and institutional building construction and renovation; utility and cogeneration projects; and shipbuilding. On these projects, he has audited construction costs and change order requests, analyzed damage claims, conducted procedures and controls reviews and investigated fraud. He has assisted the U.S. Department of Justice in criminal and civil false claims investigations and has investigated fraud allegations for private owners.

Mr. Van Noy has presented to various professional groups, governmental agencies and private companies on topics related to construction damages and investigating fraud and corruption on major infrastructure projects and the Foreign Corrupt Practices Act.

RELEVANT CASE EXPERIENCE

- Served as the lead project manager for integrity oversight monitoring services provided to NJ Transit in connection with Superstorm Sandy Program-Wide Fraud Risk Assessment, the Hudson Bergen Light Rail Project and the Substation Program.
- Functioned as an owner's representative on construction projects, designed electrical systems for Navy ship overhauls and spent several years working in the construction trades.

WORK EXPERIENCE

Prior to joining the firm, he spent 10 years managing his own consulting practice. He is a former partner with Price Waterhouse LLP and has served as the chief financial officer for an infrastructure design and construction management corporation.

EDUCATION

Old Dominion University – Bachelor of Science Degree in Accounting, 1985.

OTHER

LaSalle University Institute of Fraud and Forensic Accounting adjunct professor, 2010 - 2012.



ELLIOTT C. LEE

Partner



CERTIFICATIONS

- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- Chartered Global Management Accountant (CGMA)

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- Association of Certified Fraud Examiners

Elliott C. Lee is a partner in the Disputes and Investigations Group. Throughout his career with the firm, he has provided consulting services for cases involving small and large companies and not-for-profit organizations as well as individuals. His engagements cover a variety of areas including fraud investigations, auditing malpractice and damage analysis. While at EisnerAmper, Mr. Lee has established a reputation as a project manager capable of overseeing and managing large, complex matters. He has served as the primary project manager on the internal controls monitorship of AIG, which included coordination with executives at AIG on the development, execution and implementation of remediation plans focused on accounting policies, financial reporting and material weaknesses and significant deficiencies in internal control.

Mr. Lee has led and executed numerous fraud and forensic investigations for various entities during his career at EisnerAmper. His experience includes working directly with the New York State Attorney General's Charities Bureau.

RELEVANT CASE EXPERIENCE

- Served as a project manager for integrity oversight monitoring services provided to NJ Transit in connection with Superstorm Sandy Program-Wide Fraud Risk Assessment, the Hudson Bergen Light Rail Project and the Substation Program.
- Lead project manager in the review and assessment of internal controls at AIG to determine best practice recommendations and oversaw the implementation of those recommendations.
- Lead the forensic investigation of a charitable organization to conduct a full forensic examination of all cash disbursements made from a segregated, government funded account over a three year period to determine if any fraudulent transactions occurred, including identifying various weaknesses in the organization's internal controls and provided recommendations to assist in the implementation of best practices.

WORK EXPERIENCE

Mr. Lee's past experience spans both public and private accounting including auditing, mergers & acquisition due diligence consulting and corporate controllership in a large multi-national corporation. Prior to joining EisnerAmper, he was a manager in the Corporate Controllership Department of American Express. Prior to that he was a Senior Consultant in the Forensic Investigations and Litigation Services Group of RSM McGladrey, Inc. Mr. Lee began his career with Deloitte & Touche where he worked on audits of broker-dealers and commercial banks.

EDUCATION

New York University, Leonard N. Stern School of Business – Bachelor of Science Degree in CPA Accounting and Finance



MAUREEN EGAN

Director



SPECIALTIES

- Commercial Litigation
- Forensic Investigations
- Bankruptcy Litigation
- Business Valuation

CREDENTIALS/EDUCATION

- Certified Public Accountant (CPA)
- Accredited in Business Valuation (ABV)
- Certified in Financial Forensics (CFF)
- Hofstra University: BBA, Accounting

AFFILIATIONS

- American Institute of Certified Public Accountants: Forensic & Valuation Services Section
- American Bar Association: Litigation and Business Law Sections

Maureen Egan is a Director in EisnerAmper's Forensic, Valuation and Litigation Services Group. Maureen specializes in complex commercial litigation and forensic investigations.

Maureen has over 20 years of experience analyzing complex financial, accounting and economic issues throughout the dispute resolution process, with an emphasis on breach of contract and fiduciary duty claims, partnership and shareholder disputes and purchase price adjustments and breach of representation and warranty claims arising from mergers and acquisitions. She has served as a consulting expert on federal district, bankruptcy, Delaware Chancery, state court and arbitration actions requiring the calculation of lost profits and lost value damages, the evaluation of insolvency and the forensic reconstruction of financial activity over multiple years. She has also managed forensic investigations involving internal and external fraud.

Maureen began her career as a staff accountant in regional accounting firms, providing audit and tax services to small and midsize privately held companies. Her experience covers a wide range of industries, including manufacturing, retail and wholesale product distribution, financial services, construction, real estate, professional service firms and electric utilities.

Maureen currently serves as a committee member of the New York Chapter of Women of EisnerAmper.



JASON HOFF

Director



SPECIALTIES

- Matrimonial Disputes
- Forensic Investigations
- Tax Controversy
- Tax Compliance

CREDENTIALS/EDUCATION

- Certified Public Accountant (CPA)
- Certified Divorce Financial Analyst (CDFA)
- Syracuse University

AFFILIATIONS

- American Institute of Certified Public Accountants
- National Association of Certified Valuators and Analysts
- Institute of Divorce Financial Analysts
- Association of Divorce Financial Planners

Jason Hoff is a Director in the Disputes and Investigations Group. Jason has over 20 years of experience in litigation consulting and forensic accounting services where his engagements cover a wide variety of areas, including matrimonial disputes for high net worth individuals.

Jason's expertise in matrimonial disputes includes asset identification and the tracing of its marital character, quantifying the costs associated with the marital standard of living, and analyzing the sources of income and other cash flows available to fund support obligations. Jason has extensive experience reviewing and analyzing closely held companies, as well as executive compensation and benefits. He has assisted counsel and his clients throughout all stages of the divorce process, including the preparation of net worth statements, analyzing tax implications and preparing exhibits to be utilized in settlement discussions or trial. As required, Jason has testified on such topics as the income and transactions related to multiple grantor trusts and their underlying assets, non-cash transactions between trustees and trusts, foreign asset holdings and their tax implications. These engagements have included corporate executives, private equity investors, real estate professionals, closely held business owners, lawyers and entertainers.

Jason has performed other forensic engagements, including tax, fraud, audit committee investigations and the preparation of damage calculations. His forensic matters have included extensive review of accounting controls, systems, and books and records for both individuals and corporate entities.

Prior to joining the firm, Jason began his career as a Staff Accountant with a large brokerage company. This position involved preparation of financial statements, maintaining books and records and reconciliation of account activity for subsidiary entities.



NANCY PHAM

Manager



SPECIALTIES

- Forensic Investigations
- Litigation Consulting
- Private Equity Compliance
- Damage & Lost Profits Analysis

CREDENTIALS/EDUCATION

- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- Drexel University: BS, Business Administration (Accounting & Finance concentration), *magna cum laude*

AFFILIATIONS

- American Institute of Certified Public Accountants
- Pennsylvania Institute of Certified Public Accountants
- Association of Certified Fraud Examiners

Nancy Pham is a Manager in the Disputes and Investigations Group. She specializes in fraud, forensic accounting and complex commercial litigation.

Nancy's experience includes fraud and forensic investigations, fraud risk and internal control assessments, compliance reviews, financial due diligence and commercial damages analyses. Her commercial dispute experience includes matters involving lost profits calculations, intellectual property infringement, breach of contract and fiduciary duty claims, partnership and shareholder disputes and avoidance actions in bankruptcy court.

Prior to joining EisnerAmper, Nancy was a Senior Consultant in the Forensic and Litigation Consulting practice of a business advisory consulting firm where her practice focused on forensic investigations, commercial disputes and compliance reviews of private equity firms.

Nancy began her career as a staff accountant at a not-for-profit organization. Her responsibilities included analyzing financial statements, creating financial projections, preparing tax forms, including Form 990, coordinating interim and year-end audits and managing the pension plan audit team.



Robert S. Bright



TALSON SOLUTIONS, LLC

41 N. 3rd Street
Philadelphia, PA 19106

EXPERIENCE

- 38 Years
- PwC
- Exxon Corporation

EDUCATION

M.B.A., Finance, The Wharton
School, University of
Pennsylvania

B.S., Mechanical Engineering,
Rensselaer Polytechnic Institute

AFFILIATIONS

- Institute of Internal Auditors
- Board of Directors, Pan-American Association
- Association of Healthcare Internal Auditors
- Association of College and University Auditors
- Rebuilding Together Philadelphia, Board of Directors (Honorary)
- Greater Philadelphia Chamber of Commerce

AWARDS

- 2014 Minority Business Leader Award, Philadelphia Business Journal
- 2004 Recipient of President's USA Freedom Corps Award for Volunteer Service

RECORD OF PROFESSIONAL EXPERIENCE

Mr. Bright has experience in capital project consulting and financial experience in the design, development and execution of United States and international construction projects. This includes auditing, budgeting, project control, quality auditing, contract development, estimating, forecasting, material management, procurement, readiness review, and the reporting of capital projects. Mr. Bright has performed contract audits, compliance reviews, and due diligence reviews evaluating the risk associated with vendor contracts. Moreover, Mr. Bright has directed contract audits and special investigations of contractors and design firms in the transportation, infrastructure, and other industries.

Project Specific Experience:

Los Angeles County Metropolitan Transportation Authority (Metro)

Director, Regional Connector Transit Project Performance Audit: Led overall engagement planning and conducted interviews with key project team members, analyzes quarterly to monthly project status reports as generated by Contractor and Metro. Reviewed Life of Project budget including funding sources. Attended meeting with the Federal Transit Administration and Metro. Directed closeout briefings and reporting to Metro's Audit Services Department.

New Jersey Transit

Principal, Super Storm Sandy Recovery: Provides integrity oversight monitoring services which includes Disadvantaged Business Enterprise verification and monitoring of contract compliance and deliverables, cost analysis, financial evaluation, and contract risk assessment.

Commonwealth of Pennsylvania, Department of General Services

Project Executive, Pennsylvania Convention Center Expansion: Responsible for oversight of a two-year engagement for Construction Monitoring Management Services benefiting the approximately \$786 million expansion of the Pennsylvania Convention Center. Talson reviewed land acquisition and site costs, and participated in monthly progress meetings with design, construction management and Commonwealth personnel.

Metropolitan Transportation Authority (MTA) Partner, Multiple

Projects: Led forensic audit engagement activities as a subconsultant to Crowe LLP which including site inspections of various capital assets as part of a state of good repair assessment regarding MTA's capital assets. Evaluated MTA's program development process for determining its five-year capital plan.

Port Authority of Allegheny County

Engagement Director, North Shore Connector: Conducted readiness review of the Light Rail Transit System focusing on risk identification and program integrity. Evaluated compliance to the Project Management Plan. Led quality audit reviews on numerous vendors over a two-year period for the implementation of the approved Quality Assurance Guidelines.

Boston Properties, Inc.

Engagement Director, Multiple Projects: Managing in over a 10-year period interim and close-out construction audits of Guaranteed Maximum Price (GMP) and Lump Sum contracts and procurement activities of general contractor and subcontractors for multiple projects combined in excess of \$3 billion.

Canal de Panamá

Partner in Charge, Third Set of Locks/Panama Canal Expansion: Provided construction audit planning and consulting services for various scope of works reporting directly to the Inspector General of the Panama Canal Authority which included business process and controls contract reviews, project team readiness, audit planning and review, worldwide vendor audits, construction audit training, project reporting and management system review, and staff assessments and organization analysis.

Kenneth J. Brzozowski, CCA, CCP



TALSON SOLUTIONS, LLC

41 N. 3rd Street
Philadelphia, PA 19106

EXPERIENCE

- 28 Years
- Pulte Homes
- Toll Brothers
- Capital Heights Township

EDUCATION

B.A., Urban Planning, University of Maryland

Mini-M.B.A, Business Essentials,
Rutgers University

AFFILIATIONS

- Association of College and University Auditors
- Association of Healthcare Internal Auditors
- Institute of Internal Auditors, Philadelphia Chapter Board of Governors
- National Association of Construction Auditors

ACCREDITATIONS

- Certified Construction Auditor (CCA)
- Construction Control Professional (CCP)
- National Transit Institute (NTI) Certifications in Quality, Assurance and Quality Control and Risk Assessments for Transit Projects

RECORD OF PROFESSIONAL EXPERIENCE

Mr. Brzozowski has 28 years of experience in construction auditing, capital project consulting, project management, and site construction.

Project Specific Experience:

New Jersey Transit (NJT)

Senior Engagement Manager, Superstorm Sandy Recovery: Performs Integrity Oversight Monitoring compliance reviews for the project designer's compliance with NJT's Disadvantaged Business Enterprise Program on multiple transportation projects throughout the state of New Jersey.

Port Authority of Allegheny County

Senior Engagement Manager, North Shore Connector: Managed readiness review of Light Rail System focusing on risk identification and program integrity. Assessed critical program areas into acceptable and at-risk categories and provided recommendations. Quality audits ensured activities were compliant to Federal Transit Administration (FTA) quality guidelines.

Denver International Airport

Senior Engagement Manager, Multiple Projects: Provides engagement management for various on-call capital project construction audits. Engagements focus on review of draft professional service and construction agreements; proposed general contractor base and burden rate components; and change order audits specifically assessing application of mark-ups, allowable costs and estimating methodologies.

Commonwealth of Pennsylvania, Department of General Services

Senior Engagement Manager, Pennsylvania Convention Center Expansion: Provided project management oversight services, reviewed land acquisition, site costs, and participated in monthly progress meetings with design and construction management teams as well as project owner personnel.

Los Angeles County Metropolitan Transportation Authority (Metro)

Senior Engagement Manager, Regional Connector Transit Project: Conducted onsite interviews of project team regarding project status of cost, schedule, risk, funding and current issues. Analyzed quarterly and monthly Contractor and client project status reports and attended a monthly status meeting with the FTA and Metro.

Sound Transit

Senior Engagement Manager, Safety & Security Audit: Lead for communications with Sound Transit Quality System Manager for development and scope of task orders for safety and security certification reviews. Evaluates and assigns staff to facilitate personnel interviews, review audit documentation, participate in onsite audit activities, and review audit plans, document requests, audit and surveillance reports, and more.

Boston Properties, Inc.

Senior Engagement Manager, Multiple Projects: Manages interim and close-out construction audits of GMP and Lump Sum contracts and procurement activities of general contractors and subcontractors for multiple projects across the United States.

Prologis Corporation (formerly Liberty Property Trust)

- **Senior Engagement Manager, Comcast Technology Center:** Evaluated project team performance and general contractor's compliance to the GMP agreement for the core and shell scope of work.
- **Senior Engagement Manager, Multiple Industrial Building Audits:** Assessed financial controls, construction management activities performed by Contractors, reviewed Prologis' internal and regional project management controls, and identified risks to project completion within the budget and schedule for projects throughout the United States.

TALSON SOLUTIONS, LLC	RECORD OF PROFESSIONAL EXPERIENCE
<p>14 Penn Plaza 225 W. 34th St, 9th Floor New York, NY 10122</p>	<p>Mr. Hill has experience in numerous audit engagements rendering technical and financial assistance in a broad range of activities including quality audits, budget and policy analysis, fraud detection, and risk assessments encompassing areas such as procurement fraud, policy and contract compliance, workplace safety, and rail operations. Mr. Hill is a Certified Inspector General Auditor with additional experience reviewing budget and policy actions for public agencies including education, transportation, affordable housing, and economic development.</p>
<p>EXPERIENCE</p> <ul style="list-style-type: none"> ▪ 23 Years ▪ Metropolitan Transportation Authority (MTA) ▪ Office of the New York State Comptroller ▪ Morgan Stanley 	<p>Project Specific Experience:</p> <p>New Jersey Transit Manager, Disadvantaged Business Enterprise (DBE) Program Integrity Oversight Monitoring: Performing activities to assess and monitor contractor compliance with New Jersey Transit's DBE participation goals for the Superstorm Sandy Recovery Program. Reviewing New Jersey Transit and DBE reporting documentation, conducted site visits, and verified activities to determine if project DBE contract awards met established goals, or substantially met established goals through best efforts and outreach.</p> <p>Metropolitan Transportation Authority (MTA) Manager, Multiple Projects: Conducted activities as part of a forensic audit of MTA capital assets and review of MTA's program development process leading to its five-year capital plan. Coordinated and performed site inspections for state of good repair assessment. Served as subconsultant to Crowe LLP.</p> <p>City of Charlotte Audit Manager, Public Safety Communications Building: Conducting a review of Construction Manager at Risk (CMAR) performance for pre-construction and construction services regarding the Public Safety Communications Building. Assessing CMAR activities with respect to project cost estimates, design and planning, and scope of work from project inception to current status.</p> <p>Los Angeles County Metropolitan Transportation Authority Audit Manager, Crenshaw/LAX Transit Project: Completed risk assessment activities for a performance audit regarding the 8.5 mile expansion of light rail transportation into the Los Angeles International Airport.</p> <p>Rockefeller Group Manager, 1271 Avenue of the Americas: Completed review of Rockefeller Group and Turner Construction Company procurement activities for the selection of certain subcontractors associated with the 1271 Avenue of the Americas renovation. Conducted activities to assess transparency and reasonableness of specific procurement activities through the review of bid solicitation documentation, bid evaluations, and subcontractor selection.</p>
<p>EDUCATION</p> <p>M.P.A., Public Finance, New York University</p> <p>B.S., Economics, North Carolina Agricultural and Technical State University</p>	<p>Additional Professional Experience:</p> <p>Metropolitan Transportation Authority (MTA) Audit Supervisor of the Office of the Inspector General, Multiple Projects (2014-2018): Coordinated and conducted a wide range of audits and risk assessments to improve organizational effectiveness and efficiency. Identified fraud, waste, and abuse within the MTA and its constituent agencies. Developed and managed audit strategy, which included engaging clients, formulating scopes and methodologies, develop findings and recommendations, prepare briefing for senior management, and draft audit reports. Performed data analysis to identify and summarize findings and provided analytical support.</p>
<p>AFFILIATIONS</p> <ul style="list-style-type: none"> ▪ Big Brothers Big Sisters of New York City ▪ Sponsors for Educational Opportunity (SEO), Alumni ▪ National Association of Construction Auditors (NACA), Member ▪ Institute of Internal Auditors (IIA) ▪ Association of Certified Fraud Examiners (ACFE), Member 	
<p>ACCREDITATIONS</p> <ul style="list-style-type: none"> ▪ Certified Inspector General Auditor (CIGA) 	

TALSON SOLUTIONS, LLC

41 N. 3rd Street
Philadelphia, PA 19106

EXPERIENCE

- 40 Years
- Hill International
- Tozour Energy Systems, Inc.
- Mark Ulrick Engineers, Inc.
- Accord Mechanical & Management Services Inc.
- Herman Goldner Co., Inc.
- Fluidics, Inc.
- Harkins Mechanical Services

EDUCATION

B.S., Industrial Technology, Kean University

M.B.A., Management Science, Widener University

ACCREDITATIONS

- Senior Project Management: Multi-Project Control
- Senior Management: Corporate Strategy and Planning
- U.S. Army Corps of Engineers: Construction Quality Management for Contractors

RECORD OF PROFESSIONAL EXPERIENCE

Mr. Soribe is an experienced project manager in business, system commissioning supervision, and construction administration. He has an extensive background in coordinating engineering design, planning, cost estimating and scheduling construction of multi-million dollar facilities with clients in public and private sectors. Mr. Soribe's background encompasses the specialization of systems that include mechanical, piping, utilities, electrical, HVAC, plumbing, fire protection, building automation and TeleData infrastructure. Additionally, he has vast experience in quality assurance and control, project planning, schedule management, and construction regulatory code compliance.

Project Specific Experience:

Prologis Corporation (formerly Liberty Property Trust)

Senior Project Manager, Comcast Technology Center: Provides support in management of pre-construction, design, construction, and tenant occupancy phases. This includes schedule comparisons and reviews, cost tracking to budget, value engineering of design to meet cost expectations, and engaging the design team to ensure the necessary scope is included within the design and construction documents. Additionally, provides commissioning support, onsite oversight and coordination with third party inspectors, designers, and the contractors to review cost, scope, and schedule.

Philadelphia Redevelopment Authority

Senior Project Manager, 400 N. Broad Street Development: Provides quality management and oversight for successful delivery of the Philadelphia Police Department, Fire Department, and City Medical Examiner Headquarters project. This encompasses attending quality management meetings, routine site walks for quality reviews, and performance of ongoing analyses of contractor quality control procedures and plans. Also assists with MEP Commissioning Support services which includes creating a process for verifying testing and related documentation ensuring that the facility and its new and/or upgraded systems, subsystems, and equipment are planned, designed, installed, and tested, and are capable of being operated and maintained.

Additional Professional Experience:

Hill International

- **Senior Project Manager/MEP Specialist, Philadelphia Police Department 18th District:** Led Mechanical, Electrical and Plumbing (MEP) systems project management activities for the Philadelphia 18 District Police Station located at 55th and Pine Street. These activities included design reviews, cost estimating, value engineering, system certification review and budget review.
- **Senior Project Manager/MEP Specialist, Youth Study Center (YSC) Detention Facility:** Provided MEP project management leadership for the development of YSC, the only secure youth detention facility in Philadelphia, reviewing system design, cost estimation, value engineering, as well as value engineering.

Tozour Energy Systems, Inc.

Senior Project Manager (Energy Division), Various Projects: Project experience included Liberty Property Trust – PECO Smart Grid Phases 2 & 3; Gloucester County College in New Jersey – Energy upgrade of various building HVAC systems; Rutgers University – Title V emissions compliance and waste heat recovery; Riverview Medical Center – Energy upgrade of facilities (largest P4P incentive in New Jersey); and Manalapan Township, New Jersey and Pine Hill School District – Energy Savings Improvement Plan.

TALSON SOLUTIONS, LLC

41 N. 3rd Street
Philadelphia, PA 19106

EXPERIENCE

- 24 Years

EDUCATION

M.S., Construction
Management, Stevens
Institute of Technology

Certificate in Construction
Law and Disputes, Stevens
Institute of Technology

BARCH, Architecture,
Wentworth Institute of
Technology

AARCH, Architectural
Engineering, Wentworth
Institute of Technology

Certificate in Construction
Drafting, Wentworth Institute
of Technology

AFFILIATIONS

- Construction Management
Association of America
(CMAA)
- The Association for the
Advancement of Cost
Engineers

ACCREDITATIONS

- Certified Construction
Manager (CCM)
- Planning and Scheduling
Professional (PSP)
- Occupational Safety and
Health Administration
Certification (OSHA 30 Hour)

RECORD OF PROFESSIONAL EXPERIENCE

Mr. Pakrul has extensive years of diverse experience in construction project management, construction claims, commercial development and architectural design. Mr. Pakrul is an accomplished professional with proven abilities to successfully lead multiple project teams made up of senior and junior level staff. Areas of expertise include construction in commercial, pharmaceutical, higher education, and laboratory.

Project Specific Experience:

Keystone Property Group

Senior Project Manager, Sora West Development: Primarily responsible for oversight of day-to-day construction activities and coordinated closely with the Owner's design team to ensure information was routed quickly and accurately. Responsible for written reports and presenting status reviews of the project as requested by the Owner. Played an active role in communicating with utility companies and all other regulatory agencies. Specifically oversaw the testing, removal, and disposal of contaminated soil at the project site. Evaluated and negotiated all payment applications and change order requests from the construction manager and design professionals for accuracy and scope. The 3.6-acre SORA West development includes the construction of an office building, parking garage, hotel and the retrofit of a historic Fire House. The office building contains a 2-story parking deck with an additional 11 stories, and 450,000 square feet, of leased office space. The single tenant has required the installation of redundant electric service and a partial green roof. The parking garage is 12 stories and will contain 1,500 spaces. The hotel will be a 165-key hotel with a rooftop restaurant and lounge. The historic 139-year-old firehouse will be converted into a gastropub.

Additional Professional Experience:

Green Tree Group Contracting, LLC

Vice President of Construction, Multiple Projects: Primarily responsible for corporate wide construction activities of over \$12 million of a portfolio including architectural and engineering drawings; budget and schedules; monitoring of core and shell and fit-out; demolition and contaminated soil remediation; and daily execution in addition to leading business development efforts, fostering strategic partnerships and joint ventures. Developed proposals for new and existing clients resulting in several closed deals totaling over \$2.5 million. Implemented process improvements to realize increased cost savings, per project, an average of 8-16 percent through a comprehensive Pre-Construction process whereby minimizing scope-gaps and decreasing project specific overhead. Negotiated vendor and sub-contractor pricing to guarantee maximum prices for a specified duration. Ensured reporting accuracy and timeliness through implementation of a web-based Project Management and CPM Scheduling tool.

Capital Project Management, Inc.

Senior Consultant for Commercial, Education, and Laboratory Construction, Multiple Projects: Primarily responsible for investigating claims and providing reports and analysis to support mediation and litigation efforts on projects up to \$100 million for both public and private sector clients. Spearheaded the litigation support team to defend against a \$3 million claim related to design errors, design omissions and failure to conduct Standard of Care resulting in a favorable decision for client. Performed root cause analysis and investigated issues related to defective construction resulting in the development of a new testing protocol and reporting system. Launched strategic business development initiatives to expand client portfolio into construction industry via construction managers and general contractors resulting in new clients and topline growth.

Rachel Rosa, CCP, LEED Green Associate



TALSON SOLUTIONS, LLC	RECORD OF PROFESSIONAL EXPERIENCE
<p>41 N. 3rd Street Philadelphia, PA 19106</p>	<p>Ms. Rosa has several years of experience in construction auditing and construction management in the commercial real estate, science, transportation, and university housing industries. She has considerable understanding in contract compliance, policy and procedures, financial data and subcontractor analysis. Ms. Rosa is an experienced associate with a demonstrated history of working in the construction industry skilled in management, leadership, and communication.</p> <p>Project Specific Experience:</p> <p>New Jersey Transit</p> <p>Associate, Superstorm Sandy Recovery: Provides Integrity Oversight Monitoring Services for the Hudson-Bergen Light Rail and Substation Repair Programs through monitoring the compliance of contractors to ensure their compliance with applicable laws, regulations, codes, programs, and contractual requirements.</p> <p>Central Puget Sound Regional Transit Authority (Sound Transit)</p> <ul style="list-style-type: none">• Associate, Safety and Security Audits: Assists with review of multiple documents during safety and security audits to ensure conformance to policy and procedure plans, verifying the completeness and integrity of all Sound Transit system-wide elements. Utilizes client data bases to create forms to be used in reporting.• Associate, Performance Audit: Identified areas of risk within project controls during the construction phase of Sound Transit capital projects which included: change management, contingency, document control, information flow, financial monitoring, schedule analysis, and potential process improvement. <p>Boston Properties, Inc.</p> <p>Associate/Senior Associate, Multiple Projects: Provides cost and change management support services by reviewing and validating potential change orders and other cost events, monitoring contingency and allowance usage, and assessing overall project performance. Project Documents are reviewed to verify the correct contractual terms and conditions and accuracy of applicable data. Additionally, participates in multiple audits to assess project risks and contractual compliance in the areas of contract administration, construction management and quality, claims and disputes management, and project administration.</p> <p>Denver International Airport</p> <p>Auditor, Multiple Projects: Participated in audit of accepted burden multipliers and subguard insurance rates for Project Construction Managers and Designers, including identifying rate and multiplier inclusions, compliance to contract requirements, and recommended actions based on industry standards.</p> <p>Facebook, Inc.</p> <p>Associate/Senior Associate, Eagle Mountain Data Center: Ongoing review of Contractor's monthly payment applications for verification of mathematical accuracies, reconciliation recommendations, and producing review summary memorandum. Additionally, reviews any monthly reconciliations of the Subcontractor Guaranteed Maximum Price Agreements to ensure only allowable and accurate charges are being presented.</p> <p>Main Line Health</p> <p>Associate, Multiple Projects: Review of contractual agreement to clarify ensure inclusion of specific contract provisions in the areas of cost, change order management, insurances, etc. Detailed review of Contractor payment applications and associated documentation. Review of Project costs using various Contractor and Owner documentation to verify forecasts, disbursements as well as compliance to contract terms.</p>

TALSON SOLUTIONS, LLC	RECORD OF PROFESSIONAL EXPERIENCE
<p>41 N. 3rd Street Philadelphia, PA 19106</p>	<p>Ms. Nguyen has experience encompassing construction, finance, pharmaceuticals, and manufacturing assisting in a variety of engagement activities such as planning, fieldwork, document reviews, preparation required deliverables regarding project compliance, and reporting.</p>
<p>EXPERIENCE</p>	<p>Project Specific Experience:</p>
<ul style="list-style-type: none"> ▪ 5 Years ▪ Beneficial Bank ▪ Lannett Company ▪ AMETEK, Inc. 	<p>Boston Properties, Inc. Associate, Multiple Projects: Assists in planning audits prior to fieldwork. Prepares workplans detailing audit objectives to ensure successful audit completion. Verifies completeness and accuracy of contractor payment applications in addition to reviewing subcontractor specific contracts, lien waivers, and disbursements to conclude on the level of compliance and status.</p>
<p>EDUCATION</p>	<p>Central Puget Sound Regional Transit Authority (Sound Transit) Associate, Multiple Projects: Assists with document review preparation regarding audits of safety and security for the development of reports specific to assessing Sound Transit project compliance.</p>
<p>B.A., Accounting, <i>summa cum laude</i>, Arcadia University, School of Global Business</p>	<p>Children's Hospital of Philadelphia Associate, Multiple Projects: Organizes project documentation such as financial reports, various logs, meeting minutes, and schedules as part of project review. Reviews change orders for appropriateness and contract compliance. Prepares audit reports summarizing audit procedures and observations.</p>
<p>Affiliations</p>	<p>Denver International Airport Associate, Multiple Projects: Provides assistance with document preparation and reviews, payment applications, wage reviews, subcontractor agreements, change order reviews and other compliance matters in assessing schedule and project deliverables.</p>
<ul style="list-style-type: none"> ▪ The Institute of Internal Audit (IIA) Philadelphia Chapter 	<p>Facebook, Inc. Associate, Eagle Mountain Data Center: Verifies contractor's monthly payment applications for mathematical accuracy and recommends reconciliation improvements. Reviews subcontractor's monthly reconciliations of the Guaranteed Maximum Price Agreements to ensure charges are accurate and allowable.</p>
	<p>Metropolitan Airports Commission Associate, Minneapolis-St. Paul International Airport: Assisted with a pre-closeout audit supporting activities such as planning, document preparation and quality reviews as well as compliance to project schedule, subcontractor agreements, wage reviews, and allowance usage.</p>
	<p>Additional Professional Experience:</p>
	<p>Beneficial Bank</p>
	<p>Senior Internal Auditor: Conducted internal audits in accordance with the annual audit plan. Responsibilities included planning engagements, performing risk-based testing of controls, and drafting reports for distribution to executive management. Performed SOX assessments for assigned process areas including coordinating annual updates to process narratives, performing walkthroughs to confirm the design of controls for each area, and performing continuous testing to conclude on the operating effectiveness of each key financial reporting control.</p>

Courtney Meizinger, EIT



TALSON SOLUTIONS, LLC	RECORD OF PROFESSIONAL EXPERIENCE
<p>41 N. 3rd Street Philadelphia, PA 19106</p>	<p>Ms. Meizinger has experience in numerous construction audit engagements across a variety of sectors providing assistance in the preparation, review, and delivery of required engagement services. As an Engineer in Training, Ms. Meizinger renders both technical and financial review support encompassing a broad range of activities such as cost analysis, payment application reviews, change order reviews, fieldwork preparation, draft document requests, and audit planning.</p>
<p>EXPERIENCE</p> <ul style="list-style-type: none">▪ 1 Year	<p>Project Specific Experience:</p>
<p>EDUCATION</p> <p>B.S., Civil Engineering, Temple University</p>	<p>New Jersey Transit Associate, Superstorm Sandy Recovery: Provides assistance with document reviews, preparation of reports and site visits as part of Integrity Oversight Monitoring activities for compliance to agency specific DBE contractor utilization goals regarding Superstorm Sandy related projects.</p>
<p>AFFILIATIONS</p> <ul style="list-style-type: none">▪ Society of Women Engineers▪ American Society of Civil Engineers▪ STEM Teach Society	<p>Central Puget Sound Regional Transit Authority (Sound Transit) Associate, Multiple Projects: Assists with document review preparation regarding audits of safety and security for the development of reports specific to assessing Sound Transit project compliance.</p>
<p>ACCREDITATIONS</p> <ul style="list-style-type: none">▪ Engineer in Training (EIT) License (2017)▪ OSHA HAZWOPER 40 Hour Certification (2018)	<p>Denver International Airport Associate, Multiple Projects: Delivers support to team in document preparation, payment application reviews, wage reviews, change order reviews as well as subcontractor reviews to assess compliance.</p>
	<p>Corporate Office Properties Trust Associate, Stevens Place/2100 L Street: Participated in construction audit activities including: interviewing project stakeholders and reviews of change orders, payment applications, general conditions charges, subcontractor procurement, Subcontractor Default Insurance, general project correspondence, daily construction reports, and quality assurance/quality control reporting.</p>
	<p>Boston Properties, Inc. Associate, Multiple Projects: Provides assistance with the review and validation of both approved and potential change orders as submitted by the General Contractor. Renders full support to the audit engagement team including cost assessments of contingency and allowance usage, document requests, preparation, and reviews.</p>
	<p>Facebook, Inc. Associate, Eagle Mountain Data Center: Provides support to the audit engagement team regarding payment application review activities. Ensures compliance to contractual obligations specific to hourly rates, markups, and supporting documentation and invoiced items. Assists with preparation of draft reports to client as well as coordination of work product.</p>
	<p>Main Line Health Associate, Lankenau Medical Center Emergency Department Expansion: Participated in construction audit and assisted the audit engagement team in the review of contract deliverables, project/cost reporting, closeout activities, and professional wage rates.</p>

STUART DROBNY
STUMAR INVESTIGATIONS

PROFESSIONAL AFFILIATIONS

- New Jersey Licensed Private Investigators Association (NJLPIA) - Executive Board Member and Treasurer
- Pennsylvania Association of Licensed Investigators (PALI)
- National Association of Investigative Specialists (NAIS)
- National Council of Investigation & Security Services (NCISS)
- International Anti-Counterfeiting Coalition (IACC)
- International Intelligence Network (INTELNET)
- World Association of Detectives (WAD)

Stuart Drobny has over 25 years of experience as an investigator. Mr. Drobny founded the firm Stumar Investigations, which provides a wide array of investigative services to clients nationwide, most notably in the areas of intellectual property fraud and anti-counterfeiting, insurance defense and claims, civil litigation and litigation support, financial fraud and labor, employment and family law.

Mr. Drobny has been a speaker at numerous seminars, including those sponsored by the Pennsylvania Bar Association (PBA), the Department of Homeland Security, the Philadelphia District Attorney's Office, INTELNET, IACC, the Imaging SupplyCoalition (ISC) and the World Investigators Conference.

RELEVANT CASE EXPERIENCE

Mr. Drobny conducted a federal investigation along with the Joint Terrorism Task Force (JTTF) involving the sale of stolen prepaid cellular phones that led to the arrest of 26 alleged Hezbollah operatives and sympathizers. His efforts in that case resulted in him being honored in 2010 by the Federal Bureau of Investigations (FBI) for helping to disrupt a counterfeit goods operation with links to terrorism in the Middle East.

Mr. Drobny collaborated with the Pennsylvania General Assembly, resulting in the recent passage of a new Trademark Counterfeiting Statute, 18 Pa.C.S. § 4119, that serves to criminalize the sale of counterfeit goods in Pennsylvania.

Mr. Drobny's firm, Stumar, also works with the U.S. Immigration and Customs Enforcement (ICE), postal inspectors and state and local law enforcement on various client matters.

EDUCATION

Temple University, Bachelor of Science in Political Science and Government

TAB 3

TAB 3: QUALIFICATION OF FIRMS AND RELATED EXPERIENCE

Our engagement team will be led by professionals of EisnerAmper and supplemented and enhanced by professionals from Talson and Stumar with specialized technical knowledge.

1. EisnerAmper (Primary Consultant):

EisnerAmper is a limited liability partnership organized in the State of New York in 1963 and owned by the 200 partners and principals of the firm. With 1,900 employees serving 23,000 clients, EisnerAmper is the 5th largest accounting firm in the New York metropolitan area. The firm offers a full suite of accounting and advisory services and has significant experience in providing integrity monitoring, fraud risk assessments, fraud prevention and detection, forensic accounting and internal and external audit services for large construction projects. EisnerAmper has been at the forefront of regulatory and compliance issues, fraud prevention and detection and internal auditing for more than 50 years.

EisnerAmper has provided services similar to those outlined in the WAAR for a variety of organizations, including NJ Transit. Detailed descriptions of completed and ongoing engagements that demonstrate our ability to serve as an integrity monitor for the Delco Lead Project include:

Integrity Oversight Monitoring for New Jersey Transit – EisnerAmper has been awarded three professional services contracts by NJ Transit to perform integrity oversight monitoring services related to the expenditure of over \$1 billion of Federal Transit Administration (FTA) grant funds for reconstruction and resiliency projects to repair infrastructure damaged by SuperStorm Sandy. The scope of these contracts included:

- SuperStorm Sandy Program-Wide Fraud Risk Assessment, which included a review of New Jersey Transit's internal processes, systems and staffing in order to identify and mitigate risks of fraud, waste, abuse and potential criminal activity. The assessment involved any functional or operational areas tasked with processing or expending FTA funds. The information accumulated in this assessment identified areas maintaining strong procedures and controls and areas having a higher susceptibility to fraud, waste and abuse. EisnerAmper's process also included identifying fraud schemes that could be perpetrated based on existing internal controls and developing monitoring plans that addressed such schemes. We communicated the results of our procedures to NJ Transit's Internal Audit Department ("IAD") in both a written report and an oral presentation.
- EisnerAmper is currently the integrity oversight monitor for the expenditure of FTA grant funds on a section of New Jersey Transit's rail system operated by a 3rd party turn-key contractor as part of a design-build-operate-maintain contract. Ongoing procedures include review,



evaluation and/or testing of contractor progress billings and related payments; procurement activities; construction repair and resiliency work; grant funding and reporting; contract compliance; and DBE compliance.

- EisnerAmper is currently the integrity oversight monitor for the expenditure of FTA grant funds related to the design and replacement of four general power substations. Ongoing procedures include review, evaluation and/or testing of design engineer invoices; contract compliance; contractor progress billings and related payments; procurement activities; construction repair and resiliency work; grant funding and reporting; construction management activities and DBE compliance.

Financial Monitoring and Oversight for a Private Investor – EisnerAmper is currently assisting a private investor monitor the expenditure of project funds by its development partner of an \$800 million new construction office tower in New York City. The project is currently in pre-construction where monitoring tasks have been focused on loan draws, expenditures on professional services and compliance with development agreements. We have also advised the private investor relative to developer management issues and concerns. Monitoring activities will continue as the project moves into the construction phase.

Independent Monitor to AIG – EisnerAmper was engaged to assist the Independent Consultant responsible for monitoring American International Group, Inc.'s (AIG) compliance with a deferred prosecution settlement agreement with the New York State Attorney General and other government agencies. We conducted an in-depth analysis of various internal control policies, procedures and practices of AIG, one of the world's largest insurance companies. Our engagement included gaining an understanding of the structure, process and operations of the company, assessing remediation plans created by the company to address material weaknesses and significant deficiencies in internal control, modifying those plans with best practice recommendations and monitoring the implementation of those recommendations. Our work included interfacing with the Audit Committee and senior management of the company as well as preparing periodic reports to the SEC.

2. Talson (Sub-consultant and DBE):

Founded in 2001, Talson Solutions, LLC (Talsoln) is 100 percent dedicated to providing capital project consulting services assisting clients in reducing capital program risk by improving financial controls and project execution. Talson offers specialized services in the areas of construction audit, compliance, litigation avoidance, project management and risk assessment. Talson is headquartered in Philadelphia, PA with offices in Atlanta, GA, New York, NY and Panama City, Panama. Talson is also a certified Disadvantaged Business Enterprise in more than 10 states including the State of New Jersey and a certified Minority-Owned Business Enterprise. Talson



serves numerous industries including transportation, infrastructure, public works, commercial real estate, healthcare, education and more. The size of Talson's projects have ranged from \$2 million to more than \$10 billion in locations across the United States and internationally. Moreover, Talson is knowledgeable of the complexities and challenges faced by public agencies and renders effective support for the improvement and successful delivery of projects for several clients including: the Metropolitan Transportation Authority, Los Angeles County Metropolitan Transportation Authority, Central Puget Sound Regional Transit Authority and the Federal Transit Administration.

Talson's experience in connection with some of the areas that they will assist EisnerAmper with monitoring is outlined below.

DBE Monitoring and Construction Experience

Talson staff has extensive experience with respect to monitoring Disadvantaged Business Enterprises ("DBE") for fraud, waste and abuse regarding large-scale transportation and infrastructure projects. Talson's activities include but are not limited to conducting site visits and employee interviews to assess that DBEs are performing a Commercially Useful Function (CUF); performing risk assessments to identify fraudulent activity (e.g., pass throughs, DBE fronting, etc); reviewing pertinent documentation (e.g., DBE reporting, contracts, invoices, etc.) to confirm that all contract terms and deliverables are met; and verifying the prompt payment of DBE invoices and retainage.

New Jersey Transit (Superstorm Sandy Integrity Oversight Monitoring Services) – Talson performs activities to assess and monitor contractor compliance with New Jersey Transit's DBE participation goals for the Superstorm Sandy Recovery Program, which include reviewing DBE reporting documentation, conducting site visits, and verifying activities to determine if project DBE contract awards meet or substantially meet established goals through best efforts and outreach. Talson also provides integrity oversight monitoring services such as site inspections and performance reviews of work activities. Inspections have included observing the installation of auxiliary cables, manhole air quality tests, concrete placement, rail removal, replacement of streetlights, and other activities.

Removal of Contaminated Soil and Hazardous Materials

Talson has experience in assessing the accuracy of testing, categorization and disposal of contaminated and hazardous soils from numerous infrastructure and commercial real estate development projects. Activities include reviewing the categorization of materials into the various disposal types (e.g., wood, debris, concrete, hazardous, contaminated, etc.) and quantity (e.g., cubic yardage, tonnage) for excavation and disposal. Talson verifies quantities against work



tickets, truck tickets, and landfill receipts including tonnage and weight tickets. Moreover, Talson has conducted audits of unit costs for excavated and hauled materials to specifically verify that the proper unit rates charged for the specified type of disposed material. Some of the projects Talson has work on include the Keystone Property Group's Sora West Development project and the renovation of the historic Philadelphia Inquirer Building to become the new Philadelphia Public Services Building – The 400 North Broad Project

Construction of Rail Tracks / Catenary Tracks

Talson has extensive experience in oversight of light and heavy rail construction and quality auditing for rail installation. Talson's experience includes projects funded and managed by the New York Metropolitan Transportation Authority (MTA), Los Angeles County Metropolitan Transportation Authority (Metro), and the Port Authority of Allegheny County (PAAC). Talson activities included observing the installation of new tracks, tunneling, and aerial structures. Talson further verified quality auditing activities by contractors and their suppliers and vendors for the purchasing and fabrication of track materials.

New York Metropolitan Transportation Authority (MTA) – Talson conducted a review of the MTA's capital development process leading to its five-year capital plan, and a forensic audit of the Long Island Rail Road's (LIRR) and Metro-North Railroad's (MNR) capital assets. The forensic audit encompassed activities such as detailed site inspections of LIRR and MNR capital assets, which included evaluating the condition and state of good repair of rail track and catenary lines and related equipment. In addition to site inspections, Talson reviewed and evaluated asset inspection/maintenance records, third-party condition assessments, cost estimates, and internal capital planning documentation.

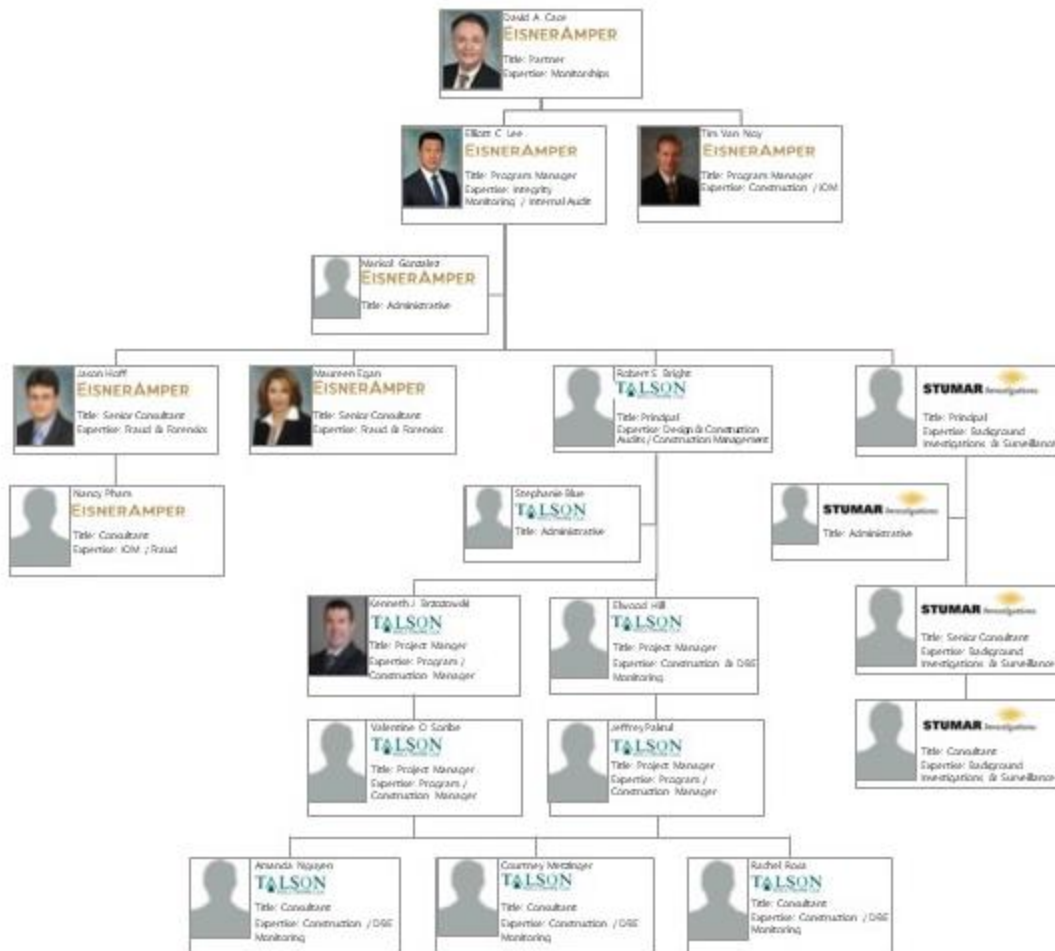
3. Stumar (Sub-consultant):

Stumar is a leading provider of private investigative services in New Jersey. Stumar specializes in conducting background checks, credential verification, surveillance and business intelligence. Throughout our fraud risk assessment process and the implementation of our integrity monitoring program, the professionals at Stumar will assist with conducting employee background verification procedures, site checks, licensing and permit checks and covert observations of site activity as necessary.



TAB 4

TAB 4: TEAM ORGANIZATION/RESOURCE ALLOCATION



The EisnerAmper team is composed of the most experienced resource personnel with not only integrity oversight monitoring experience, but also experience with fraud investigations as well as experience working with NJ Transit. Our team of professionals includes staff that have previously worked with and know the NJ Transit organization, key personnel, and resources.

At the time of preparing this response, EisnerAmper recognizes that a number of the resources included in this proposal are dedicated to two other NJ Transit work authorizations, including the Hudson Bergen Light Rail Project (“HBLR”) and the Substations Program (“Substations”). EA is fully committed to ensuring that resources dedicated to all NJ Transit projects are available and committed to the project regardless of any other client commitments. In this regard, EA performed an analysis of the annual hourly bandwidth of each member of the EA team that demonstrates that even with the addition of other client engagements as well as the hours required to perform monitoring in connection with the Delco Lead Project, EA resources have sufficient bandwidth to meet the needs of NJ Transit.



For each calendar year, EA starts with a requirement that each team member must account for 1,800 hours of time.¹ We next analyzed the remaining budgeted hours, by year, for each member of the EA team for the HBRL, Substations and Delco Lead Project and then compared those hours against the total 1,800 available hours. The results of this analysis shows that at any point in time over the course of the five year Delco Lead Project, each EA resource dedicated to the NJ Transit IOM projects would still have over 50% of their available hours remaining in their annual hourly time requirements even after fulfilling every hour budgeted to all three NJ Transit IOM projects. This leaves more than sufficient bandwidth to successfully monitor these three WAAR's as well as any additional contracts that may come online.

A. Resource Allocation and Certification of Availability

EisnerAmper maintains full time offices throughout the Tri-State area. Our geographic locations are perfectly situated to quickly mobilize our team and to have the necessary presence both at NJ Transit headquarters as well as in the field. We have major offices in Metropark, New Jersey (486 employees), New York City (785 employees) and Philadelphia (171 employees). In total, we have approximately 1440 employees within an 80 mile radius of NJ Transit's headquarters and we are conveniently located within minutes of the Northern, Central and Southern regions of New Jersey.

EisnerAmper and the proposed engagement team have the availability, capacity and staff resources to provide IOM services for the Integrity Oversight Monitoring Services related to the Delco Lead Project as well as any future Work Authorizations issued by NJ Transit. We certify that the key personnel of EisnerAmper illustrated above will be a committed resource, responsible for delivering on execution of services for this WAAR. In no event will any of the key personnel presented be removed from the engagement team without written approval by NJ Transit. Should any of the key personnel noted within this proposal leave EisnerAmper during the Delco Lead Project, NJ Transit will be notified in writing within five business days of such person's departure. Moreover, EisnerAmper will manage its sub-consultants during the engagement to ensure that management and staff are available to fulfill project needs and requirements as necessary.

¹ This figure assumes 2,080 hours in a work year, adjusted for holidays and paid time off.



TAB 5

TAB 5: TECHNICAL PROPOSAL

Overview

EisnerAmper recognizes that the Delco Lead Project is divided into three (3) distinct phases ("Phase(s)") including:

Phase I: Services applicable to the Design Contract ("Design Contract")

Phase II: Services applicable to Construction Management Services ("CM Contract")

Phase III: Services applicable to the Construction Contract

EisnerAmper's process will start with applying a risk-based approach to performing the requested IOM services. Our risk-based approach results in the most efficient and effective program by identifying and prioritizing fraud risk areas and focusing our resources to address those risks with the appropriate responsive procedures and substantive testing. The overall themes of our approach are to apply targeted forensic audit and compliance methodologies based on the identified risk areas; provide constant and continuous field presence; provide recommendations for improvements and to effectively and efficiently allocate resources towards site monitoring and substantive review and monitoring of documents.

EisnerAmper's workplan addresses all tasks as set forth in Section C of the WAAR and considers and encompasses all of the potential fraud risks as outlined in Attachment 7. To demonstrate how EisnerAmper's approach addresses the risks in Section C of the WAAR we have presented the Tasks identified by NJ Transit into the following steps. We believe ordering the tasks into these steps best corresponds with the process and method of EA's workplan.

Step 1: Preparing and Maintaining a Fraud Risk Assessment (Task E) – Fraud risks stem from the nature of the contract, scope of work and the contractors/vendors involved with the project and the associated controls and procedures they maintain. The Fraud Risk Assessment is the first step to EisnerAmper's monitoring program. During the process, EisnerAmper can assess the risk involved with the specific scope of work against the controls and processes in place to address those risks. The results of the Fraud Risk Assessment serve as the basis for identifying which areas may require more specific, detailed monitoring procedures.

Step 2: Developing and Implementing Integrity Monitoring Programs (Task B) – Using the knowledge gained from the Fraud Risk Assessment, EisnerAmper will create a program of monitoring procedures and activities, including an estimate of associated hours necessary for each procedure (the "Monitoring Program"). The overall Monitoring Program will



contemplate all risks and seek to reduce the occurrence of fraud, waste, abuse and corruption.

Step 3: Monitoring Contractor/Vendor Compliance with Applicable Laws and Contract Requirements (Task A) and Conduct Background Checks, Reviews of Documents and Investigations (Task C) – As part of our Monitoring program, EisnerAmper will ensure that Tasks A and C are incorporated into our monitoring procedures. These specific procedures, along with additional monitoring activities will be specifically designed based on the results of our fraud risk assessment for each separate Phase of the Delco Lead Project.

Step 4: Reporting (Task D) and Project-wide Activities (Task F) – Periodic reporting will occur on a weekly, monthly, quarterly and ad hoc basis. EisnerAmper's objective is to provide real-time information and feedback with NJ Transit IAD throughout the entire project. Additionally, on a regular basis, throughout the engagement, EisnerAmper will conduct Project-Wide activities such as attend annual safety training, meet and discuss status with NJ Transit IAD and perform other administrative activities such as preparing invoices and related supporting documentation.

Detail discussion of what is included as part of each step is outlined below.

Step 1: Preparing and Maintaining a Fraud Risk Assessment (Task E)

EisnerAmper will apply a risk-based management approach to the development and implementation of our Monitoring Program by first conducting a fraud risk assessment of each primary contractor retained in connection with each Phase of the Delco Lead Project. EisnerAmper's fraud risk assessment takes a comprehensive approach to identifying fraud, waste, corruption, abuse and/or potential criminal activity by first obtaining a complete understanding of the facts and circumstances of the specific Phase of work, the type of work that is being performed, the form of the contract as well as the contractors that are engaged to perform under contract.

While the procedures involved in conducting a Fraud Risk Assessment are consistent across each Phase of work, the results of each Fraud Risk Assessment will be impacted by the policies, procedures and controls maintained by the individual contractors retained by the NJ Transit to complete the Delco Lead Project. The objective of the Fraud Risk Assessment is to evaluate the procedures and controls used by the primary contractor during each Phase to manage and account for the Delco Lead Project by:

- Identifying the primary fraud risk areas inherent in the selected contract form and project type;
- Determining the likely fraud schemes within those fraud risk areas;



- Prioritizing those fraud risk schemes through assessing the relative likelihood that the identified fraud schemes could be accomplished within the existing operational and control environments and evaluating the likely impact to the Delco Lead Project if the identified fraud schemes were perpetrated; and
- Adjusting forensic and monitoring procedures to address areas identified as medium or high in likelihood and impact.

The Fraud Risk Assessment provides the foundation for the overall Monitoring Program and approach by identifying and risk rating the areas within the contractors' organizations that may present a greater degree of fraud risk. The steps performed in conducting the Fraud Risk Assessment are described below.

1. Understanding the Project: This step includes obtaining the information and documents from NJ Transit necessary to gain an understanding of the scope of work for each Phase of the Delco Lead Project. This will include obtaining and reviewing agreements between NJ Transit and the selected Phase to understand the rights, responsibilities and obligations of the parties and to identify applicable union and trade agreements, laws, regulations, codes and programs affecting the Delco Lead Project. Plans and specifications will be reviewed and, where applicable, a walk-through of the site will be conducted to gain an understanding of the physical location of the proposed construction and to observe site status, security, access, lay down areas and proximity to existing structures.
2. Understanding the Contractors' Organization: This step includes obtaining an understanding of the contractor's organization, including the various departments and key employees involved in each step of managing and executing the Delco Lead Project. Our approach to performing fraud risk assessments considers not only the procedures and controls but also the contractors' organizational structure down to the individual positions performing the day to day work.
3. Interviewing Key Personnel: Meeting with key contractor personnel to gain an understanding of their role and their understanding of the procedures and controls that are in place.
4. Assessing Processes and Procedures: Conducting a detailed review of documented policies, processes and standard operating procedures that are used by the contractor(s) in performing work on the Delco Lead Project. These policies and procedures will be considered by primary functional area, including field work management, project management and financial management.
 - Field work management encompasses the various operational and administrative aspects of a project, including health and safety, including specific COVID-19 procedures, work assignment, work documentation, timekeeping practices, equipment management, materials management and crew supervision.



- Project management encompasses ensuring that the actual scope of work as outlined in the contract is completed in compliance with the drawings and specifications. Systems and procedures evaluated in project management include issue identification and resolution, scope change identification and pricing, management of subcontracts and coordination of trades, scheduling, document control, drawing control, quality assurance and control and site control and security.
- Financial management encompasses procedures and controls directed at ensuring the project comes in on budget, costs are accurately recorded and invoices are accurately priced. Areas within the financial management process that require evaluation include purchasing and receiving, payroll processing, progress billing, job cost recording, processing of sub-contractor and material provider invoices, change order cost tracking, lien release procedures, maintenance of insurances and job cost reporting.

During our review of the contractor policies, procedures and controls we will typically expect to see documentation addressing the following:

- Contractor Policies and Procedures Manuals – This is a critical document when performing a fraud risk assessment, providing a roadmap to contractor systems, controls, forms and reports. The majority of contractors have these manuals and more sophisticated contractors may have several, including manuals for their home office and field office.
- Contractor Document Control – Contractor document control policies and procedures are important functions, especially on large complex construction projects. Document controls should include a centralized operation with all major subcontractors utilizing the same system. Deficiencies and weaknesses in document controls can lead to: project delays; wasted time and materials; cost overruns; errors and omissions; rework; claims; and financial losses.
- Requests for Information (RFIs) – Contractors' RFIs are important documents as most change orders, cost overruns and design modifications begin with an RFI. Contractors should have systems in place to file RFIs and assign unique RFI numbers. Internal control assessments related to RFIs will include gaining an understanding of how contractors initiate RFIs and track correspondence related to RFIs as they cycle between contractors and designer. Deficiencies and weaknesses in RFI controls can result in construction delays, additional costs and change orders.
- Modifications – Modifications should be tightly controlled by contractors with each modification dated, assigned a control number and approvals logged. Modifications should also be filed with the costs of change estimates and change justifications.



- Meeting Minutes – Meeting minutes are a key project management control component and often provide important information for monitors/auditors related to fraud, waste and abuse. Meeting minutes controls include recordation methods, approval processes, distribution processes and processes for corrections, clarifications, complaints and resolutions. Detailed meeting minutes should be maintained by a contractor for the various project meetings including: design; progress; schedule; and special issues.
- Project Management Reports – The object of project management report controls is to ensure that reports are created, distributed and filed accurately and in a timely manner. Project management reports should include information pertaining to financial/accounting, scheduling, progress/status, job costs, sub-contractors, change orders and designs/specifications.
- Estimating – Contractors should have the appropriate processes and procedures in place for project estimating, including material, labor, equipment, subcontractors, small tools and supplies, field and home office overhead and profit. Areas of particular focus relate to buyout, estimates to complete and change order pricing.
- Scheduling – Scheduling processes and procedures can be complex and are critical to the successful management of a construction project. Schedules should interface with all facets of a project and consider each input (e.g., designs, estimates, procurement, job costs and material vendors) and output (e.g., management reports, completion forecasts, resource forecasts and schedule updates). The procedures and controls surrounding schedule updates are also important as they will impact the change orders and claims for additional time and the resulting delay costs.
- Job Cost – Project monitors/auditors will use job cost reports extensively. All projects should implement a job cost system that summarizes cost to-date for all activities on either a weekly or monthly basis. Job cost reports should be organized by activity and by cost type within each activity (e.g., labor, material, etc.). For each cost type within a given activity, a job cost report should detail the control/budget estimate cost and quantity, actual cost and quantity to-date, variances from estimate, estimates to complete and productivity calculations.
- Financial/Accounting – Financial and accounting controls should be a separate function/module from the job cost system. Financial/accounting system controls relate to typical accounting functions including accounts payable, billing and accounts receivable, payroll, financial statements and other reports, cash flow analysis, financing/debt and profitability.



5. Identifying Fraud Risks/Schemes: Using the information gained in steps 1 through 4, as well as our industry expertise and knowledge of the techniques contractors use to commit fraud, we identify specific fraud risks/schemes by functional and operational area.
6. Evaluating Fraud Risks/Schemes: As part of our process we will assess the fraud schemes in the context of “likelihood” and “impact.” The evaluation of likelihood represents the probability of the fraud scheme succeeding if attempted. The impact represents the effect to the organization if the scheme is/was successful.

Likelihood does not attempt to rate or imply the likelihood that anyone would actually attempt to commit the fraud scheme. It only assesses the likelihood that the fraud would be successful, if attempted. A successful fraud is one that is perpetrated and not timely detected. The possible likelihood ratings are:

- Low: indicates that the existing procedures and controls are adequate to either prevent or timely detect the particular fraud scheme;
- Medium: indicates that under the right circumstances the fraud scheme could be successful and
- High: indicates that the current controls and procedures may not prevent and/or detect the fraud scheme should it be attempted.

Impact to the organization considers both the monetary impact and the reputational impact to the Delco Lead Project should the occurrence of the fraud become public. This can be rated as low, medium or high. The Fraud Risk Assessment also includes the rationale for the rating and/or the mitigating controls.

The results of our evaluation will be summarized and documented in a Fraud Risk Assessment Matrix, which organizes identified fraud risks/schemes by functional area, assigns likelihood and impact ratings, lists mitigating controls and/or deficiencies and identifies residual risks and control gaps which require monitoring or remediation. Table No. 1 below provides an example of our fraud risk assessment matrix to illustrate the deliverable we will provide to the NJT IAD Program Manager.



Table No. 1
Example
Fraud Risk Assessment Matrix

#	Identified Fraud Risks/Schemes	Likelihood	Impact	Department	Ratings Rationale/ Control Effectiveness	Control Gap/ Comments
1	False Materials and Material Substitution	Low	High	Field Work Management		
2	Material supplier and/or subcontractor kickback schemes	Medium	Low	Field Work Management		
3	Falsified safety, environmental or other compliance documentation	Medium	High	Field Work Management		

The categories of information presented in the Fraud Risk Assessment Matrix are as follows.

- Identified Fraud Risks/Schemes: This column captures the fraud risks/schemes specific to the work authorization/project based on the procedures performed in Steps 1 to 6 above.
- Likelihood and Impact: The evaluation of likelihood represents the probability of the fraud risk/scheme succeeding if attempted. The evaluation of impact represents the effect to NJ Transit if the scheme is/was successful.
- Department: Represents the area that is affected by the identified fraud risks/schemes.
- Ratings Rationale/Control Effectiveness: This sets forth the basis for how we arrived at the assignment of a specific rating for both "Likelihood" and "Impact." This column will also provide information regarding which controls, procedures and processes are in place which may mitigate the fraud risk/scheme identified.
- Residual Risks: These are risks that management is willing to accept either because the cost of prevention is too expensive or impractical. Each of these risks will be evaluated and discussed with management.
- Control Gap/Comments: These are control, procedure and process deficiencies identified during our assessment.

Our analysis of likelihood and impact will be utilized to prioritize fraud schemes and to develop specific audit and forensic testing methods and programs to address the weaknesses and risk areas identified in the fraud risk assessment process. Fraud schemes rated as medium or high in likelihood and impact will be addressed through additional monitoring, testing and analyses to determine if any fraud has been perpetrated and ensure fraud risks are mitigated and prevented going forward. Further, our fraud risk assessment is a living document that will be continually referenced and revised throughout our integrity monitoring process. As new



findings are observed in the field and through our forensic analysis, we will consider such factors and revise our initial fraud risk assessments and monitoring procedures as necessary.

7. Monitoring Program: The Fraud Risk Assessment Matrix created in step 6 serves as the foundation for developing our Monitoring Program and will be provided to the NJT IAD Program Manager.

Step 2: Developing and Implementing Integrity Monitoring Programs (Task B)

As experienced forensic investigators and auditors, we understand that the objective of oversight monitoring is to efficiently and effectively identify areas susceptible to fraud, prioritize those risks and remediate them. Working closely with the NJT IAD Project Manager and using the results of our Fraud Risk Assessment, we will develop customized monitoring programs for each Phase of the Delco Lead Project focused on meeting these objectives by identifying what to look for and where to find it.

Our analysis of the internal controls and the resulting Fraud Risk Assessment reports will create the framework from which we will develop our customized monitoring program for each Phase of the Delco Lead Project. Our programs will clearly state the known fraud and integrity risks and outline in specific detail what, when, how and where tasks need to be performed. The program will also contemplate staffing needs including identifying the most experienced project manager and the number of staff required to execute the program. It will discuss how each identified risk will be proactively addressed, analyzed, documented and reported. Our Monitoring Program will also consider where applicable training, education and awareness are necessary. Ultimately, the procedures and testing will result in observations and recommendations for improvement to the organization's controls and policies; recommendations for enhancements to the organization's training materials and procedures; identification of additional materials or processes to increase fraud awareness and facilitate fraud reporting; and additional testing and monitoring activities to address weaknesses identified in the evaluation process.

Our Monitoring Program will consider and cover the potential risk categories associated with the Delco Lead Project. Based on the information provided in the WAAR about the scope of the Delco Lead Project, we have organized our IOM workplan by risk category as follows:

1. Grant Management
2. Disbursement/Invoicing
3. Procurement
4. Subcontractors
5. Disadvantaged Business Enterprises ("DBE")
6. Change Orders
7. Claims Management



8. Fieldwork Construction
9. Construction Assistance (Phase I, Design Only)

The specific procedures we may perform in the course of developing and implementing IOM programs for each risk category during each Phase of the Delco Lead Project are discussed in detail in Step 3, (as well as in Attachment 7.)

Step 3: Monitoring Contractor/Vendor Compliance with Applicable Laws and Contract Requirements (Task A) and Conducting Background Checks, Reviews of Documents and Investigations (Task C)

– Monitoring Contractor/Vendor Compliance with Applicable Laws and Contract Requirements (Task A)

To properly monitor for instances of fraud, waste, abuse and potential criminal activity, EisnerAmper must understand the laws and regulations that are applicable and relevant to each Phase of the Delco Lead Project. Each Phase will have unique laws, regulations and contractual provisions that are specific to the scope of work. Each contractor/vendor involved with the Delco Lead Project must comply with these numerous contractual provisions (general and specific) as well as regulatory requirements. During the Fraud Risk Assessment process, we will gain an understanding and identify the applicable laws, regulations and contractual provisions. This understanding and the applicable controls in place will then translate into designing monitoring procedures. Based on our preliminary understanding of each Phase included in the Delco Lead Project, listed below are potential monitoring procedures that EisnerAmper may perform as part of monitoring compliance with applicable laws and contract requirements. Refer to Attachment 7 for more detailed procedures.

- Investigating and evaluating construction contractor use of labor, compliance with collective bargaining agreements and compliance with state and federal labor laws
- Reviewing and monitoring worker safety and environmental plans and procedures for integrity related concerns and issues, including procedures that address COVID-19

– Conducting Background Checks, Reviews of Documents and Investigations (Task C)

Our Monitoring Program will include procedures aimed to ensure that the requirements of Task C are met. Within our overall approach, this task encompasses the planned and scheduled testing and analyses that will be performed on a periodic basis throughout the various Phases of the Delco Lead Project. The risks and associated procedures presented here are preliminary and based on the information provided in connection with this WAAR. Our specific Monitoring Program and audit procedures will be driven by the results of our Fraud Risk Assessment and our discussions with the NJT IAD Project Managers.



For each risk category noted below, we have indicated which Phase(s) of the Delco Lead Project the risk is applicable to.

GRANT MANAGEMENT

- **Applicable Phases: All three Phases**

Grant management refers to activities that impact compliance with the rules and regulations governing funding for the Delco Lead Project received from the Federal Transit Administration (“FTA”). Risks associated with grant management include: falsification of grant applications, improper use of FTA funds for non-Superstorm Sandy projects, contractor and sub-contractor invoices are intentionally or accidentally miscoded and falsified reporting to the FTA.

Monitoring procedures for the grant management risk category are separated into initial activities and then periodic monitoring procedures to be performed on a weekly, monthly and quarterly basis.

- **Initial Activities**

- Review grant scope to confirm consistency with project scope identified during initial Superstorm Sandy damage assessment.
 - Verify detailed scope of work per grant application has been approved by the FTA.
 - Review final accounting and grant allocations for reasonableness and potential fraud or inaccurate reporting.

- **Monthly Activities**

- Verify invoice charges are properly recorded to correct grant code(s).
 - Test that contractor/vendor invoices are processed in accordance with NJ Transit procedures, charged to the appropriate expense and grant accounts and represent only Sandy-related work consistent with grant requirements.

- **Quarterly Activities**

- Verify timely submission of FTA quarterly reports.
 - Verify accuracy of FTA quarterly reports.



PROCUREMENT

- **Applicable Phases: All three Phases**

The objective of our procurement monitoring procedures is to limit the risk of procurement fraud, waste and abuse. This will include assessing the Independent Cost Estimate ("ICE") for reasonableness and that the ICE development process was appropriately applied as well as confirming that the NJ Transit procurement process and FTA best practices are being appropriately followed. Monitoring procedures include, but are not limited to:

- Review the ICE for conformity with the process as defined by the NJ Transit Procurement Manual.
- Verify that the ICE was independently developed (i.e., all parties involved in the process are properly segregated).
- Assess that the ICE was prepared by qualified individuals who have adequate technical knowledge.
- Review the ICE process to verify accurate scope of work and proper approvals.
- Conduct analytical reviews of ICEs across similar task order assignments to identify fluctuations that may indicate potential fraud.
- Review documents and correspondence supporting procurement and contract negotiations to identify indicia of unreasonable or inappropriate pricing terms.
- Conduct analytical reviews of pricing between task order assignments to identify fluctuations or unusual variances (as applicable).
- Analyze cost metrics for reasonableness and consistency across similar task order assignments.
- Conduct investigations to determine if conflicts of interest or existing relationships exist.
- Conduct background checks of individuals involved with ICE development to identify undisclosed improper relationships.

DISBURSEMENT/INVOICING

- **Applicable Phases: All three Phases**

The EisnerAmper team understands invoicing testing and construction progress go hand in hand. While a budget is set at the start of construction, we recognize that monitoring and managing costs in relation to the schedule is critical to diminishing overall risks. The complexities of this project will require support from experienced construction monitors who fully understand the financial and technical nuances associated with transportation and infrastructure projects



encompassing design engineering, inspection, quality assurance and control, safety, design reviews, project management and other areas.

We will routinely review and report on the status of project expenditures, assess the use of contingencies and allowances to ensure that it is appropriately applied, and provide an analysis of contractor cost reports in alignment with the subcontractor progress and project schedule.

Some key activities include but are not limited to:

- Assess key contractual deliverables and obligations, specifically definitions for “cost of work” and allowable project costs
- Review general contractor Applications for Payment (AFP) including approval process, costs spent to date, subcontractor back-up documentation, retainage release, general conditions expenditures, insurance premiums, fee calculations, partial/final lien waivers, etc.
- To the extent applicable, assess Buy America compliance
- Assess general contractor estimates and costs to date for indirect costs and supporting documentation (e.g., general conditions, insurance, taxes, labor, rental equipment, etc.) to verify projections and consistency with contract terms
- Review general contractor project cost reports and general ledger components related to construction activities for accuracy of disbursement and content
- Assess usage and monitoring of allowances, contingencies, holds and buyout savings (if applicable) to determine accuracy and reasonableness of its application to approved budgets
- Review contingency and allowance funds for expenditures to date, proper notification and approval documentation
- Verify reconciliation of anticipated final contract value including settlement of all change orders, final subcontract values, reconciliation of all allowances and contingencies, and determination of any contract savings, final contractor fees, etc.
- Verify that all insurance and bond (if applicable) reconciliations have been conducted and any necessary credits have been provided to NJT
- Review select AFPs including approval process, costs/total spend to date, subcontractor back-up documentation, retainage release, general conditions expenditures, insurance premiums, fee calculations, final lien waivers, etc.

Detailed procedures included in our Monitoring Program will be separated into initial activities and then periodic monitoring procedures to be performed on a weekly, monthly and quarterly basis, as applicable:



– Initial Activities

- Review the Project Manager ("PM") Memo – for completeness.
- If possible, obtain access to and review the contractors' cost estimates and perform the following:
 - Analyze distribution of overheads across pay items (bid balance)
 - Review bid buyout analysis
 - Gain an understanding of key job metrics such as production rates, crew compliments and major material unit pricing
 - Gain an understanding of the linkage between the estimate and the bid pay items
- Review the contractors' job cost system and reporting and perform the following:
 - Gain an understanding of the linkage between the estimate and the job cost system and related reports
 - Determine if the contractors' cost system and reports track variances to the estimate and confirm that key job metrics (e.g. crew production rates, labor rates, equipment rates) are consistent between estimated and actual cost
 - Gain an understanding of the job cost reports that are available from the construction contractor's systems and identify the reports that the project team will use to manage and evaluate the project
- Review the project baseline schedule and perform the following:
 - Verify consistency with cost estimate if the schedule is cost-loaded
 - Identify major milestone dates
 - Gain an understanding of work sequences and activity relationships
 - Perform analytics of production rates and labor hours and schedule milestones for reasonableness if schedule is not cost-loaded
- Obtain a list of the contractors' active projects indicating the location of the project, the nature of the work being performed and the planned completion date to monitor for potential cost shifting as well as verify that invoices have the correct "delivered to" address.

– Monthly Activities

- Perform a walk-through of the project site periodically to confirm that project progress is consistent with amounts invoiced.
- Review and confirm the arithmetic accuracy of the contractors' invoice.



- Confirm the invoice is in the required form and contains all required sign-offs and certifications and appropriately dated.
- Confirm that proper subcontractor lien releases are included in the contractors' invoice.
- Obtain and review contractor monthly job cost report, as applicable, and assess cost incurred to-date against pay-item percent completion per the contractors' invoice.

– **Quarterly Activities**

- Obtain most recent job cost to-date report from contractors and perform the following:
 - Review and analyze major variances to the contractors' cost estimate
 - Compare actual and estimated production rates
 - Compare costs incurred to billings to-date relating cost codes to pay items and related percent complete
- Analyze current project schedule against cost-to-complete indicated by the job cost reporting.
- Perform a walk-through of the site comparing actual status to both current schedule and job cost reporting.
- Update listing of the construction contractor's active projects to monitor for potential cost shifting.
- Obtain and review certified payroll and construction contractor labor distribution report (or other contractor report showing distribution of labor to job cost codes).
- Select a sample of worker hours from the construction contractor certified payroll and perform the following:
 - Verify hourly rates and burden rates to project labor agreement
 - Verify calculations of gross pay, net pay and overtime
 - Verify payment to copy of wire transfer or cancelled check
 - Confirm benefit and dues payments to unions
 - Agree hours to timekeeping records
 - Agree hours and rates to labor distribution report
 - Agree labor from labor cost distribution report to job cost report
 - Confirm that contractor procedures and controls were followed
- Select a sample of vendor and subcontractor invoices and perform the following:
 - Verify invoice is from an approved vendor or subcontractor



- Verify timely payment of invoice for appropriate amount
- Verify accurate recording of invoice in job costs, for both amount and cost code
- Confirm contractor procedures and controls were followed
- For equipment owned by the construction contractor, select a sample of equipment time records and perform the following:
 - Confirm that the equipment that is used onsite has been approved by NJT
 - Agree hours, rate, cost and charge code to job cost report
 - Determine basis for equipment charge rates and verify consistency
 - Confirm contractor procedures and controls were followed

We will report our findings periodically, with the specific format and frequency of the reporting as outlined in Task D below or in Interim Reports as required by NJT IAD (to be agreed upon with the NJT IAD Project Manager). Any findings indicating fraud or illegal activity will be immediately reported to the Office of the State Comptroller and the Attorney General/OSC Taskforce with a copy to NJT Auditor General immediately consistent with the requirements of N.J.S.A. 52:15D-2.

SUB-CONTRACTORS

- **Applicable Phases: Phase III**

The necessity to monitor subcontractors separately from the prime construction contractor will be driven largely by contract type. Subcontractor risks associated with lump sum/fixed price contracts are substantially reduced in comparison to time and material or cost-plus contracts. As a result, monitoring procedures required for subcontractors will be limited. However, should claims or change orders be pursued by the Phase contractor, any significant subcontractor costs included in the claim or change order will need to be evaluated and may lead to an increase in on-going monitoring procedures related to subcontractors.

If contracts used during Phase III of the Delco Lead Project are time and material or cost-plus type contracts, additional monitoring of significant first-tier subcontractors will be required. The procedures for these monitoring efforts will be similar, if not identical, to the monitoring procedures for the primary contractors, consequently, we will not repeat the procedures here.

DISADVANTAGED BUSINESS ENTERPRISES ("DBE")

- **Applicable Phases: All three Phases**

EisnerAmper's approach to monitoring that the Race Conscious DBE goal of 10% as established by NJ Transit for the Delco Lead Project includes ensuring that our methodology, deliverables and



communication with NJ Transit are of the highest quality. Our team will perform specific monitoring activities and have frequent discussions with NJ Transit to address potential issues in a timely manner and ensure overall engagement objectives remain the primary focus. We will conduct internal quality assurance reviews of all engagement deliverables.

Our DBE Monitoring Program will be led by our subcontractor Talson. Talson is a DBE firm with extensive experience providing DBE compliance monitoring and reporting services. Our strategy for assessing DBE fraudulent activity encompasses: false certification documentation, false compliance documentation, false or manipulated DBE pricing, pass-through, and fronting. A more detailed description of the related fraud monitoring activities / procedures is provided below. These activities consider design, construction, and construction management work stages for each Phase of the project.

False Certification Documentation

- Verify registrations and services awarded/performed are included within the New Jersey Unified Certification Program (NJUCP) database
- Verify, if applicable, that the participant's partnership, sub-consultants and vendors are also registered in the NJUCP as represented
- Periodically review for changes in ownership and updates/recertification with the NJUCP
- Discuss potential anomalies/concerns/red flags with the DBE certifying officer
- Prioritize DBE risk areas from certification review
- Test DBE contracts/insurance are in place for period of work performed

False Documentation

- Review the prime, subcontractor, second tier and other consultant agreements for key contractual deliverables
- Test the Contractor's Field and Daily Manpower Reports for inconsistencies
- Review the DBE's certified payroll for accuracy and completeness
- Verify that the trade activities included in the Contractor's schedule of work agrees to DBE scope of work
- Assess monthly invoices to NJT to evaluate that the DBE is performing the scope of work
- Test Contractor's and DBE's requests related to changes to DBE plan and participant levels
- Verify the accuracy of the cumulative impact of approved contract change orders at various stages of the Contractor's and DBE's progress



- Evaluate the risk that the Contractor is not meeting the established DBE goal
- Review contract deliverables as appropriate for the defined scope of work, including but not limited to design and construction activities, submission of monthly invoices, reporting, and other relevant documents/activities
- Test for unusual timing of critical documentation for consistency to project events
- Test accuracy of waivers of lien and subcontractor sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage
- Test DBE contracts/insurance are in place for period of work performed

False or Manipulated DBE Pricing

- Evaluate the risk that the contractor(s) may not meet the established DBE goal, including assessing best efforts performed
- Review DBE subcontractor agreement awards and verify DBE subcontractor award amounts reported on required forms submitted to NJT
- Verify that the final schedule of values estimate is reasonable when compared to the DBE scope of work value estimate
- Review contract procurement practices/bid documentation for inclusion, transparency, and compliance to NJT policies and procedures
- Review bid information for inconsistencies/significant changes

Pass-Through

- Conduct planned and unplanned site visits to verify DBE presence and performance; re-visits to be performed as needed
- Observe DBE manpower / organization headcount / reports for reasonableness to scope of work
- Assess monthly invoices to prime contractor(s) to ensure the DBE's value of work matches the contract; and work performed meets a commercially useful function
- Review any requests related to changes to DBE plan and participant levels
- Review second tier subcontractor or supplier contract deliverables as appropriate for the defined scope of work, including but not limited to design and construction activities, submission of monthly invoices, reporting, and other relevant documents/activities to determine that the appropriate credit is reported
- Review invoices to assess reasonableness and timeliness of the payment and retainage



- Review payments to prime contractor by NJT as well as from the prime contractor to all DBEs
- Review waivers of lien and subcontractor sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage
- Test that DBE contracts/insurance are in place for period of work performed

Fronting

- Conduct planned and unplanned site visits (day, weekend and night shift) to ensure DBEs are performing a commercially useful function; Workforce Diversity Site Inspection and Commercially Useful Function Forms will be used to document DBE activities; Photographic documentation will be used to verify DBE activities, equipment, personnel, worker identification, and documentation
- Conduct field interviews (using site inspection forms) of on-site prime contractor and subcontractors labor force via selective sampling and verify the data to certified payrolls, DBE manpower / organization charts, and labor billing reports
- Observe DBE manpower headcount for verification against the DBE's certified payroll / payroll reports via selective sampling
- Review completed DBE subcontractor punch lists and verify through a review of inspection reports, interviews, etc., that items have been completed and properly approved by the prime and NJT
- Review prime/subcontractor agreements for staffing to union labor agreements
- Verify DBE enrollment/endorsement in local unions/trades
- Test DBE certified payroll to union dues/requirements
- Interview DBE employees, utilizing Workforce Diversity Site Inspection Form
- Assess monthly invoices to NJT to ensure the DBE is performing a commercial useful function
- Review any contractors' requests related to changes to its DBE plan and participant levels
- Evaluate the risk that the contractor(s) is not meeting the established DBE goal

FIELDWORK CONSTRUCTION

- **Applicable Phases: Phases II and III**

During construction, EisnerAmper will provide at a minimum on-site oversight for current status monitoring of construction activities including on-site inspections, schedule variance and risk



assessments, change management, heavy equipment usage, material verifications, quality assurance/quality control reviews, trade manpower, safety and security. We will continually review change orders, recommend options for maintaining schedule, cost and scope, and evaluate the contractor and subcontractors for compliance to the construction documents and contracts. EisnerAmper will regularly review updates to the project schedule and report to NJT on emerging trends in the schedule and strategies to mitigate project delay.

Our monitoring procedures will be separated into initial activities and then periodic monitoring procedures to be performed on a weekly, monthly and quarterly basis.

– Initial Activities

- Conduct background investigations on contractors, suppliers and consultants.
- Conduct an initial project assessment:
 - Participate in kick-off meetings with the contractors and the design consultants
 - Review the contractors' plans for health and safety, including COVID-19 procedures, site access and security and environmental plans
 - Assess the project team organization and structure
 - Evaluate project documentation, control and coordination plans
 - Determine that the necessary construction permits have been obtained
- Review project procedures:
 - Assess established project procedures addressing the execution of work (e.g., procurement, construction and turnover) and the role of the contractors and others involved with the Delco Lead Project
 - Review role and activities of suppliers/fabricators and the contractors' points of interface and approvals
 - Draft supplemental audit tasks focusing on fraud mitigation/monitoring activities for newly identified risks
 - Review roles and responsibilities of NJ Transit for approvals and sign-offs
 - To the extent required or deemed necessary, review of contract drawings and specifications
 - Review of materials to be procured
- Review general contractor and NJT progress report for completeness and accuracy



– Monthly Activities

- Monitor construction activities:
 - Observe construction activities relative to payment requests, schedules, plans and safety requirements
 - Monitor field submittal process and identify issues potentially causing adverse impact
 - Monitor construction progress as compared to project schedule and meeting identified milestones
 - Monitor adverse changes in labor productivity/construction methodologies
 - Monitor review of proposed and approved changes to original plan/drawings
 - Identify potential project issues and mitigation plans going forward
 - Monitor coordination activities between key trades
 - Monitor coordination activities with local utilities, as applicable
 - Witness select testing of systems and equipment
- Assess project schedule milestones for reasonableness of procurement and construction to existing site activities.
- Ensure proper pay-items are agreed to schedule milestones.
- Verify demolition waste is disposed of at appropriate facilities.
- Evaluate field labor manpower reports against actual field headcount.
- Review quality non-conformance reports for open rework and repair activities.
- Review tracking logs.
- Review monthly project status and critical items lists generated by the contractor(s) or project professionals.
- Review project reports submitted to NJT for accuracy of budget totals, expenditures to date, insurance compliance, change order status, schedule updates and progress, quality assurance activities, safety information, submittal, and request for information processing, etc.

– Quarterly Activities

- Review status of critical items lists generated by the contractor(s) and project professionals.
- Review schedule updates.
- Review selected meeting minutes.



- Report on irregular activities by project team members, develop trends illustrating potentially negative construction progress.

Additionally, EisnerAmper believes the following aspects of the Delco Lead Project will be critical areas to monitor given the scope and nature of the work.

Project Schedule

EisnerAmper understands the challenges of maintaining tight project timelines within an active infrastructure environment and the inherent risk in higher costs as well as delays once the schedule is compromised. Our team consistently and proactively reviews project details and provides meaningful recommendations through our experience and lessons learned that will help keep the project on track. We will conduct periodic reviews to validate that the project is on schedule and that the critical path is not at risk. As needed, EisnerAmper will compare updated progress to the baseline, conduct critical path analysis, and work with NJT to receive supply chain information all in an effort to track open design issues with respect to the published construction schedule.

– Construction Management

In connection with Phase II, we believe the following fieldwork procedures should be conducted in connection with monitoring and reviewing Urban Engineers/Tishman Construction Corp.'s management and oversight of the contractor and related construction activity:

- Conduct periodic job site visits to verify that the Urban Engineers/Tishman Construction Corp. has a physical presence and is fulfilling its contractual obligations and duties as required under the scope and its contract with NJ Transit. Monitoring procedures to be performed in conjunction with job site visits include, but may not be limited to:
 - Review of daily logs and field reports as prepared by Urban Engineers/Tishman Construction Corp. to verify the owner record is being accurately maintained.
 - Verify that time cards of personnel in the field are consistent with the information contained in the field report.
 - On a periodic basis attend project meetings and/or review minutes from such project meetings.
 - Review schedule updates.
 - Review logs and other documentation related to requests for information, design updates, shop drawings and other design related issues. Confirm processing of contractor invoices in compliance with NJ Transit procedures. Review resolution, processing and documentation of issues, changes and claims. Evaluate whether the variance between the



ICE and Urban Engineers/Tishman Construction Corp.'s proposal is properly reconciled or supported by independent documentation.

CHANGE ORDERS

- **Applicable Phases: All three Phases**

As the project progresses, EisnerAmper will evaluate the impact of project change orders focusing on cost, schedule, quality, and compliance accordingly. Our team will assess if best practices are in-place for change management at each Phase of the project as needed including design, construction, and project closeout. EisnerAmper assisted by our subconsultant Talson, will review key project documentation for completeness, consistency and compliance to contract agreements. Such documents include construction drawings, design and construction contracts, NJT's considerations, and alignment with FTA requirements where applicable.

Key activities include but are not limited to:

- Conduct interviews with key project team personnel (and others as needed) to understand the project change management including the evaluation and compliance for potential claims
- Monitor change order requests to confirm conformity with NJ Transit procedures
- Review contract agreement to clarify and ensure inclusion of specific contract provisions specific to change order management for the contractor and subcontractors, fee calculation, insurance, reporting requirements, and contingency and allowance management
- Review change orders including agreement with project reports and AFP, proper approval, reasonability of change (design and construction) and compare to initial project scope, proper subcontractor back-up documentation, subcontractor hourly wage rates, allowable mark-ups, etc.
- Review general contractor and NJT project cost detail reports and/or job cost report ledgers for accuracy of content and identification of change orders to approved funding
- Maintain daily logs and capture all activities with specific attention to diversions from project procedures

CLAIMS MANAGEMENT

- **Applicable Phases: All three Phases**

Claims can arise during the course of the project in relation to differing site conditions, schedule acceleration, subcontractor costs, inefficiencies, design and other variables. EisnerAmper will supply NJT with the appropriate contemporaneous documentation to assist in resolving claims quickly in conjunction with NJT's Legal Department.



- Obtain and review all claim submissions
- Review NJ Transit's claim determination and assess for conformity with NJ Transit procedures
- Attend selected negotiation meetings

CONSTRUCTION ASSISTANCE

- **Applicable Phases: Phase II**

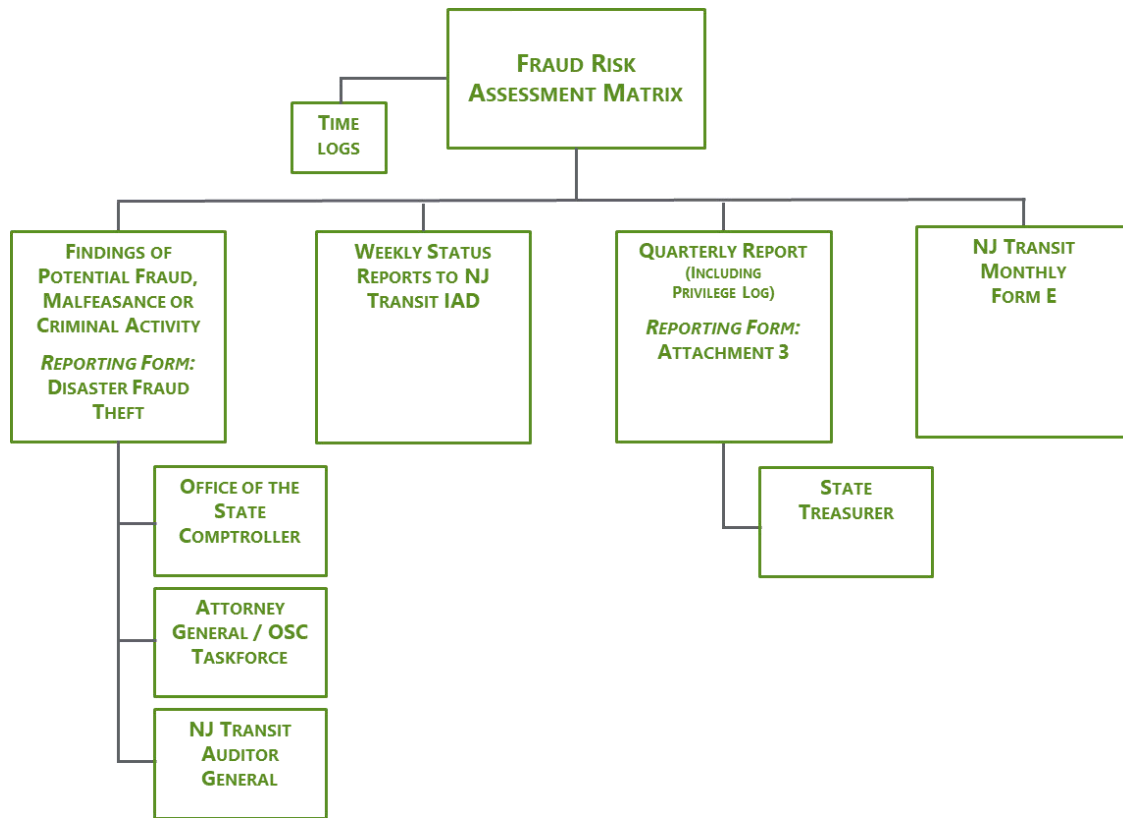
Relative to the design consultants, Jacobs Engineering Inc., we may perform some or all of the following types of activities depending on the scope of services as detailed in its contract with NJ Transit.

- Reviewing their service contract with NJ Transit
- Review inspection procedures
- Review drawing revision and control procedures
- Selecting a sample of invoices and perform the following:
 - Review and confirm arithmetic accuracy of invoices
 - Confirm that the invoice was processed in accordance with NJ Transit's controls and procedures
 - Confirm that the invoice is in required form and contains all required sign-offs and certifications and appropriately dated
 - Verify that the invoice is compliant with the contract requirements
- Review billings to date relative to the initial contract amount and review the basis for and approval of all change orders or other increases in contract amount
- Identify any remaining work tasks to be conducted during the construction phase of the overall project and develop additional monitoring activities relative to those tasks

Step 4: Reporting (Task D) and Project-wide Activities (Task F)

Our Fraud Risk Assessment and the results derived from related monitoring procedures implemented thereafter will serve as the foundation for the various reports required by NJ Transit to validate our conclusions, recommendations, plans, documentation and deliverables. The specific status reports and findings memorandum we will provide to the NJT IAD Project Manager and/or the New Jersey State Treasurer, as applicable, will include, but not be limited to, the following:





The objective of our reporting procedures and work paper documentation is to provide NJ Transit access to critical information so that NJ Transit is well informed and prepared for any meetings including scheduled quarterly review meetings with the FTA for Major Capital Projects as well as special situation meetings. We will also ensure that NJ Transit has the information necessary to respond quickly to any inquiries, whether from the Government Accountability Office, the Department of Transportation’s Office of Inspector General, or other governmental agency or committee. To the extent EisnerAmper identifies a finding through the course of our procedures, specific ad hoc reporting regarding such finding will be provided to NJ Transit on an as needed basis, separate from the periodic reports as noted above.

All reports will be prepared in compliance with malfeasance and inefficiency reporting protocols developed by the State Treasurer. Any findings indicating fraud or illegal activity will be immediately reported to the Office of the State Comptroller and the Attorney General/OSC Taskforce with a copy to NJT Auditor General immediately consistent with the requirements of N.J.S.A. 52:15D-2.

Through-out the engagement, EisnerAmper perform regular, periodic Project-Wide activities. Similar to our periodic reporting, many of these activities, such as annual safety training, providing informal updates to the NJ Transit IAD and preparing invoices and related supporting documentation will be in conjunction with NJ Transit IAD.



TAB 6

TAB 6: DBE PROGRAM REQUIREMENTS

The EisnerAmper team recognizes the importance of meeting the ten percent (10%) Race Conscious DBE goal that has been assigned to this project. As noted above, we believe that given the scope and nature of the Delco Lead Project, our subcontractor, Talson, has the requisite experience and background to assist with conducting a significant portion of the necessary monitoring procedures. Talson is a certified DBE by NJ Transit. Talson's DBE percentage participation in the Delco Lead Project is 15.11%.

In order to ensure that Talson will achieve the estimated **15.11%** of the project, EisnerAmper will work closely with Talson seeking their guidance and support throughout the project. Our approach is using Talson as a practice partner rather than a service provider. Under this approach, Talson will be involved in each step of our process in order for the EisnerAmper team to meet the requirements of all the deliverables as outlined in this proposal.

Talson's scope of work in connection with the WAAR will focus and address any potential for DBE fraud such as monitoring for commercially useful function, DBE kickbacks from a DBE firm to prime contractors or acceptance of pass-throughs, etc. Their procedures will exclude any DBE compliance monitoring as per the WAAR. For details regarding our DBE monitoring plan, please see Tab 5 – Technical Proposal above.



TAB 7

TAB 7: SCHEDULE OF PERFORMANCE MILESTONES

Based on our understanding of the scope of this WAAR and the Project Description and Details as outlined in the Scope of Services of the WAAR, EisnerAmper assumes that the total duration of the Delco Lead Project will span six and half years, running from mid-2020 through spring of 2026. This timeline includes an additional 6 months added to the end of the construction timeline to allow for the IOM to close-out their work and any administrative tasks.

The schedule below outlines milestone activities by anticipated dates. EisnerAmper has made the following key assumptions regarding the schedule for the Delco Lead Project:

- **Phase I** – Design Contract, is currently in Phase II: Final Engineering and will run through fall 2020. Phase III: Construction Assistance has an NTP date of fall 2021 and will run approximately 4 years.
- **Phase II** has a NTP date of fall 2021 and will run approximately 4 years.
- **Phase III** commences in fall 2021 and will be completed by the spring 2026 (inclusive of time for EisnerAmper to complete final reporting and administrative tasks).

		2020				2021				2022				2023				2024				2025				2026			
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Phase I	Fraud Risk Assessment (7/15/20 to 9/28/20)																												
	Design Monitoring Prog. (10/1/20 to 11/30/20)																												
	Monitoring and Results (12/1/20 to 12/31/25)																												
Phase II	Fraud Risk Assessment (10/1/21 to 11/15/21)																												
	CM Monitoring Prog. (11/16/21 to 12/31/21)																												
	Monitoring and Results (1/1/22 to 12/31/25)																												
Phase III	Fraud Risk Assessment (10/1/21 to 11/15/21)																												
	Construction Monitoring Prog. (11/16/21 to 12/31/21)																												
	Monitoring and Results (1/1/22 to 4/30/26)																												



TAB 8

TAB 8: QUALITY ASSURANCE PLAN (QAP)

A. Overview

EisnerAmper is a member of the American Institute of Certified Public Accountants ("AICPA") Center for Audit Quality and the AICPA Governmental Audit Quality Center and has agreed to establish policies and procedures to comply with the applicable professional standards and the membership requirements of the respective Centers. The firm is also registered with the Public Company Accounting Oversight Board and the Canadian Public Accountability Board. All employees of the firm are provided copies or access to the firm's quality control policies and procedures.

The Quality Control Standards of the AICPA ("QC Standards") define an accounting and auditing practice as all audit, attest, accounting and review and other services for which standards have been established under Rule 201 or 202 of the AICPA Code of Professional Conduct. The QC Standards broadly define a system of quality control as a process to provide the firm with reasonable assurance that its personnel comply with applicable professional standards and the firm's standards of quality. A firm's system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide the firm with reasonable assurance of complying with professional standards carried out within a framework which encourages personal professional initiatives.

Evidence of the strength of our quality control policies and procedures, EisnerAmper LLP has successfully completed two peer reviews since the combination of Amper Politziner & Mattia, LLP and Eisner LLP in August 2010. The two predecessor firms had successfully completed multiple peer reviews, a process whereby we have opened our firms to extensive review by another CPA firm. We are proud that all of our reviews have resulted in an unqualified report, the highest possible rating. Only a small percentage of firms in the United States have completed this process as successfully as EisnerAmper.

B. Review of Work Product and Managing Subconsultants

EisnerAmper has designated Tim Van Noy as the lead project manager. The lead project manager will be tasked with overseeing and developing the work plan, executing the work plan and managing the staff assigned to the work plan.

The project manager will report to David Cace. Mr. Cace will be responsible for performing a complete review of the work performed by the project manager, including but not limited to gaining a full and complete understanding of the scope of work performed, the procedures employed and the results of such work.



EisnerAmper will utilize ProSystem Engagement Fx ("ProSystem"), its engagement management software, to manage work flow, work paper documentation and ensure that all workpapers are reviewed and signed off by the project manager and key personnel member. Each member of the Engagement Team will have a username and access to ProSystem. ProSystem will also house all documentation and reports created in connection with the Delco Lead Project. The system maintains a record of who prepared the documentation, the time of last edit and the date and time when the workpaper was reviewed and who signed-off as reviewer. The system maintains user rights so that only one user can make changes to a document at any point in time. This facilitates quality control and eliminates any inefficiency.



TAB 9

TAB 9: CONFLICT CERTIFICATION

EisnerAmper hereby certifies that it, nor any of its affiliates or subsidiaries, currently provides, directly or indirectly, construction management services or similar or related services to the following vendors/contractors:

Vendor	Contact
Project Manager	NJ Transit
Environmental	BEM Environmental Services
Designer	Jacobs Engineering Inc.
Construction Manager	Urban Engineers/Tishman Construction Corp.

A. Conflict of Interest with Future Contractors

EisnerAmper utilizes a multi-layered review system to detect, avoid and address potential conflicts of interest. The detection and avoidance process includes an automated review of EisnerAmper's client database, as well as a written notice to all professionals within each firm. The data generated by this step is personally reviewed by a member of the client team to identify and resolve any potential conflicts at the outset. We have undertaken a reasonable review of our records to determine our professional relationship with NJ Transit and related entities. We are not aware of any current or reasonably foreseeable general conflicts of interest or relationships that would preclude us from performing the services as outlined in this WAAR. Should any general conflicts arise during the course of our engagement, we will notify NJ Transit immediately. EisnerAmper also maintains a position that the firm will not accept any work against any New Jersey State agency. As such, potential conflicts arising from such matters will not be an issue.



NJ TRANSIT CONTRACT NO. 14-033
INTEGRITY OVERSIGHT MONITORING (IOM) PROGRAM
CONFLICT OF INTEREST DISCLOSURE FORM

The IOM and each of its sub-consultants must certify by completing this form that neither it nor any of its affiliates or subsidiaries or sub-consultants is involved in Superstorm Sandy Program Management or in the design, preparation or delivery of Superstorm Sandy Recovery and Resiliency contracts, task orders, projects, services and programs or any other involvement or activities to NJ TRANSIT or third-parties that could create a direct or indirect conflict with providing IOM services to NJ TRANSIT under its current IOM agreement either directly or as a member of a joint venture, partnership, or as a sub-consultant or subcontractor of any tier.

COMPLETE ALL QUESTIONS BELOW

1. Has any person or the firm previously performed or is currently performing any materials, services, or any other work for NJ TRANSIT? *(If yes, complete and attach a form containing the contract number, contract title, dates, the contact person, and brief description of the work.)*
2. Has any person or the firm previously performed or is currently performing any design, preparation, delivery or any other services for the Superstorm Sandy Program or Resilience Program at NJ TRANSIT? *(If yes, attach a detailed explanation for each instance.)*
3. Has any person or the firm previously performed or is currently performing any design, preparation, delivery or any other services for Superstorm Sandy or Resilience Program for contractors, firms, entities, corporations or any other parties? *(If yes, attach a detailed explanation for each instance.)*
4. Are there now any potential, anticipated, or actual conflict of interests between any person or the firm either directly or as a member of a joint venture, partnership or as a sub-consultant or subcontractor of any tier *(If yes, attach a detailed explanation for each instance.)*

YES NO

X _____

X _____

_____ X

_____ X

CERTIFICATION: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge that NJ TRANSIT is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with NJ TRANSIT to notify NJ TRANSIT in writing of any changes to the answers or information contained herein.

I, being duly authorized, certify that the information supplied above, including all attached pages, is complete and correct to the best of my knowledge. I certify that all of the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, that it will constitute a material breach of my agreement(s) with NJ TRANSIT and that NJ TRANSIT at its option, may declare any contract(s) resulting from this certification void and unenforceable.

COMPANY NAME: EisnerAmper LLP
 ADDRESS: 111 Wood Avenue South
Iselin, NJ 08836-2700

PRINT OR TYPE

 David A. Cace (Signature)
 Partner (Name)
 Partner (Title)
 April 30, 2020 (Date)

NJ TRANSIT CONTRACT NO. 14-033
INTEGRITY OVERSIGHT MONITORING (IOM) PROGRAM
DELCO LEAD SAFE HAVEN INSPECTION AND STORAGE FACILITY PROJECT
CONFLICT OF INTEREST DISCLOSURE FORM

	Contract No.	Work Authorization	Title	Dates		Contact	Description
				Notice to Proceed	Close Out		
Question 1	14-033B	WA No. 1	Superstorm Sandy Program-Wide Fraud Risk Assessment (Phase 1)	01/05/15	05/02/18	Elliott Lee	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
Question 2	14-033B	WA No. 2	IOM Services for the Hudson-Bergen Light Rail Repair and Recovery and Locally Prioritized Resilience (NJ-44-X003)	06/13/16		Elliott Lee	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
	14-033B	WA No. 3	IOM Services for the Substations Program	12/15/16		Elliott Lee	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
	14-033B	WA No. 3	IOM Services for the Substations Program	01/31/20		Elliott Lee	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program - construction management services

NJ TRANSIT CONTRACT NO. 14-033
INTEGRITY OVERSIGHT MONITORING (IOM) PROGRAM
CONFLICT OF INTEREST DISCLOSURE FORM

The IOM and each of its sub-consultants must certify by completing this form that neither it nor any of its affiliates or subsidiaries or sub-consultants is involved in Superstorm Sandy Program Management or in the design, preparation or delivery of Superstorm Sandy Recovery and Resiliency contracts, task orders, projects, services and programs or any other involvement or activities to NJ TRANSIT or third-parties that could create a direct or indirect conflict with providing IOM services to NJ TRANSIT under its current IOM agreement either directly or as a member of a joint venture, partnership, or as a sub-consultant or subcontractor of any tier.

COMPLETE ALL QUESTIONS BELOW

1. Has any person or the firm previously performed or is currently performing any materials, services, or any other work for NJ TRANSIT? *(If yes, complete and attach a form containing the contract number, contract title, dates, the contact person, and brief description of the work.)*
2. Has any person or the firm previously performed or is currently performing any design, preparation, delivery or any other services for the Superstorm Sandy Program or Resilience Program at NJ TRANSIT? *(If yes, attach a detailed explanation for each instance.)*
3. Has any person or the firm previously performed or is currently performing any design, preparation, delivery or any other services for Superstorm Sandy or Resilience Program for contractors, firms, entities, corporations or any other parties? *(If yes, attach a detailed explanation for each instance.)*
4. Are there now any potential, anticipated, or actual conflict of interests between any person or the firm either directly or as a member of a joint venture, partnership or as a sub-consultant or subcontractor of any tier *(If yes, attach a detailed explanation for each instance.)*

YES NO

 X

 X

 X

 X

CERTIFICATION: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge that NJ TRANSIT is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with NJ TRANSIT to notify NJ TRANSIT in writing of any changes to the answers or information contained herein.

I, being duly authorized, certify that the information supplied above, including all attached pages, is complete and correct to the best of my knowledge. I certify that all of the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, that it will constitute a material breach of my agreement(s) with NJ TRANSIT and that NJ TRANSIT at its option, may declare any contract(s) resulting from this certification void and unenforceable.

COMPANY NAME: Talson Solutions, LLC
 ADDRESS: 41 N. 3rd Street
Philadelphia, PA 19106

PRINT OR TYPE

Robert S Bright (Signature)
Robert S. Bright (Name)
President (Title)
April 14, 2020 (Date)

NJ TRANSIT CONTRACT NO. 14-033
INTEGRITY OVERSIGHT MONITORING (IOM) PROGRAM
DELCO LEAD SAFE HAVEN INSPECTION AND STORAGE FACILITY PROJECT
CONFLICT OF INTEREST DISCLOSURE FORM

	Contract No.	Work Authorization	Title	Dates		Contact	Description
				Notice to Proceed	Close Out		
Question 1	14-033B	WA No. 1	Superstorm Sandy Program-Wide Fraud Risk Assessment (Phase 1)	01/05/15	05/02/18	Robert Bright	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
Question 2	14-033B	WA No. 2	IOM Services for the Hudson-Bergen Light Rail Repair and Recovery and Locally Prioritized Resilience (NJ-44-X003)	06/13/16		Robert Bright	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
	14-033B	WA No. 3	IOM Services for the Substations Program	12/15/16		Robert Bright	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
	14-033B	WA No. 3	IOM Services for the Substations Program	01/31/20		Robert Bright	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program - construction management services

Question 4

Talson Solutions, LLC is under contract with Denver International Airport for on-call professional services to provide professional construction audit services. Contract period ends in 2022. Urban Engineers is a subconsultant to Talson on this project.

Superstorm Sandy Projects

New Jersey Transit and GOSR Write ups

New Jersey Transit (Hudson Bergen Light Rail / Substations)

Talson Solutions LLC (Talson) currently assists EisnerAmper in its contract to perform Integrity Oversight Monitoring (IOM) services for New Jersey Transit. The current and ongoing projects are for repair/recovery work to the Hudson-Bergen Light Rail and the substations program. Talson's role is to perform work activities with respect to Disadvantaged Business Enterprise (DBE) compliance monitoring. Funding for each project includes federal aid.

GOSR

Talson Solutions LLC (Talson) assisted CohnReznick in an audit of the New York Governor's Office of Storm Recovery's (GOSR) Rebuild By Design - Living Breakwaters project. Talson began work on the audit in August 2019 and the draft audit report was submitted to GOSR in November 2019. The Rebuild By Design – Living Breakwaters Project is a coastal green infrastructure project designed to reduce or reverse erosion and damage from storm waves and improve the ecosystem health of Raritan Bay. The project was funded with federal Community Development Block Grant - Disaster Recovery (CDBG-DR) funding. The objective of this audit was to determine if the project was in compliance with the federal grant requirements.

NJ TRANSIT CONTRACT NO. 14-033
INTEGRITY OVERSIGHT MONITORING (IOM) PROGRAM
CONFLICT OF INTEREST DISCLOSURE FORM

The IOM and each of its sub-consultants must certify by completing this form that neither it nor any of its affiliates or subsidiaries or sub-consultants is involved in Superstorm Sandy Program Management or in the design, preparation or delivery of Superstorm Sandy Recovery and Resiliency contracts, task orders, projects, services and programs or any other involvement or activities to NJ TRANSIT or third-parties that could create a direct or indirect conflict with providing IOM services to NJ TRANSIT under its current IOM agreement either directly or as a member of a joint venture, partnership, or as a sub-consultant or subcontractor of any tier.

COMPLETE ALL QUESTIONS BELOW

1. Has any person or the firm previously performed or is currently performing any materials, services, or any other work for NJ TRANSIT? *(If yes, complete and attach a form containing the contract number, contract title, dates, the contact person, and brief description of the work.)*
2. Has any person or the firm previously performed or is currently performing any design, preparation, delivery or any other services for the Superstorm Sandy Program or Resilience Program at NJ TRANSIT? *(If yes, attach a detailed explanation for each instance.)*
3. Has any person or the firm previously performed or is currently performing any design, preparation, delivery or any other services for Superstorm Sandy or Resilience Program for contractors, firms, entities, corporations or any other parties? *(If yes, attach a detailed explanation for each instance.)*
4. Are there now any potential, anticipated, or actual conflict of interests between any person or the firm either directly or as a member of a joint venture, partnership or as a sub-consultant or subcontractor of any tier *(If yes, attach a detailed explanation for each instance.)*

YES NO

 x

 x

 x

 x

CERTIFICATION: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge that NJ TRANSIT is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with NJ TRANSIT to notify NJ TRANSIT in writing of any changes to the answers or information contained herein.

I, being duly authorized, certify that the information supplied above, including all attached pages, is complete and correct to the best of my knowledge. I certify that all of the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, that it will constitute a material breach of my agreement(s) with NJ TRANSIT and that NJ TRANSIT at its option, may declare any contract(s) resulting from this certification void and unenforceable.

COMPANY NAME: Stumar Investigations Inc
 ADDRESS: 1544 Dekalb St, Norristown, PA 19401

PRINT OR TYPE

DocuSigned by:

Stuart Prohny (Signature)
Stuart Prohny (Name)

CEO/President (Title)

4/6/2020 (Date)

NJ TRANSIT CONTRACT NO. 14-033
INTEGRITY OVERSIGHT MONITORING (IOM) PROGRAM
DELCO LEAD SAFE HAVEN INSPECTION AND STORAGE FACILITY PROJECT
CONFLICT OF INTEREST DISCLOSURE FORM

			Dates		Contact	Description
Contract No.	Work Authorization	Title	Notice to	Close Out		
			Proceed			
Question 1 and 2:						
14-033B	WA No. 2	IOM Services for the Hudson-Bergen Light Rail Repair and Recovery and Locally Prioritized Resilience (NJ-44-X003)	06/13/16		Stuart Drobny	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
14-033B	WA No. 3	IOM Services for the Substations Program	12/15/16		Stuart Drobny	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
14-033B	WA No. 3	IOM Services for the Substations Program	01/31/20		Stuart Drobny	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program - construction management services

TAB 10

PHASE I

**New Jersey Transit Corporation-Fraud Risk
Monitoring Work Plan Template
Phase I - Design**

Project Name: IOM Services for the Delco Lead Safe Haven Inspection and Storage Facility Project **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** April 30, 2020

Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Grant Management	A.1	Falsified Application Documents	L/H	<ul style="list-style-type: none"> Falsification of grant applications Improper use of FTA funds for non-Superstorm Sandy projects Contractor and sub-contractor invoices are intentionally or accidentally miscoded Falsified reporting to the FTA 	TBD*	Initial Activities <ul style="list-style-type: none"> Review grant scope to confirm consistency with project scope identified during initial Superstorm Sandy damage assessment. Verify detailed scope of work per grant application has been approved by the FTA. Review final accounting and grant allocations for reasonableness and potential fraud or inaccurate reporting. Monthly Activities <ul style="list-style-type: none"> Verify invoice charges are properly recorded to correct grant code(s). Test that contractor/vendor invoices are processed in accordance with NJ Transit procedures, charged to the appropriate expense and grant accounts and represent only Sandy-related work consistent with grant requirements. Quarterly Activities <ul style="list-style-type: none"> Verify timely submission of FTA quarterly reports. Verify accuracy of FTA quarterly reports.
Grant Management	A.2	Falsified Reporting	L/M		TBD*	
Grant Management	A.3	Budget Manipulation	M/L		TBD*	

**New Jersey Transit Corporation-Fraud Risk
Monitoring Work Plan Template
Phase I - Design**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disbursement/ Invoicing	B.1	Payment Charged to Incorrect Grant Code	M/L	<ul style="list-style-type: none"> • Invoicing in excess of contractual amounts (Fixed Price contract). • Invoicing for time that was not actually incurred or related to the Delco Lead Project • Duplicate billings of costs (Direct Labor, Indirect Costs or Direct Expenses). 	TBD*	<ul style="list-style-type: none"> • Selecting a sample of invoices and perform the following: <ul style="list-style-type: none"> ○ Review and confirm arithmetic accuracy of invoices ○ Confirm that the invoice was processed in accordance with NJ Transit's controls and procedures ○ Confirm that the invoice is in required form and contains all required sign-offs and certifications and appropriately dated ○ Verify that the invoice is compliant with the contract requirements • Review billings to date relative to the initial contract amount and review the basis for and approval of all change orders or other increases in contract amount • Identify any remaining work tasks to be conducted during the construction phase of the overall project and develop additional monitoring activities relative to those tasks
Disbursement/ Invoicing	B.2	Billing Schemes	L/M		TBD*	
Disbursement/ Invoicing		Payroll & Prevailing Wage	L/M		TBD*	
Disbursement/ Invoicing		Equipment & Materials	L/M		TBD*	

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Monitoring Work Plan Template
Phase I - Design**

Project Name: IOM Services for the Delco Lead Safe Haven Inspection and Storage Facility Project **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** April 30, 2020

Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Procurement - Contractor bid frauds	C.1.1	Bid Suppression	H/M	<ul style="list-style-type: none"> Assessing the Independent Cost Estimate ("ICE") for reasonableness Assessing that the ICE development process was appropriately applied Confirming that the NJ Transit procurement process and FTA best practices are being appropriately followed 	TBD*	<ul style="list-style-type: none"> Review the ICE for conformity with the process as defined by the NJ Transit Procurement Manual. Verify that the ICE was independently developed (i.e., all parties involved in the process are properly segregated). Assess that the ICE was prepared by qualified individuals who have adequate technical knowledge. Review the ICE process to verify accurate scope of work and proper approvals. Conduct analytical reviews of ICEs across similar task order assignments to identify fluctuations that may indicate potential fraud. Review documents and correspondence supporting procurement and contract negotiations to identify indicia of unreasonable or inappropriate pricing terms. Conduct analytical reviews of pricing between task order assignments to identify fluctuations or unusual variances (as applicable). Analyze cost metrics for reasonableness and consistency across similar task order assignments. Conduct investigations to determine if conflicts of interest or existing relationships exist. Conduct background checks of individuals involved with ICE development to identify undisclosed improper relationships.
Procurement - Contractor bid frauds	C.1.2	Complementary Bidding	H/M		TBD*	
Procurement - Contractor bid frauds	C.1.3	Bid Rotation	H/M		TBD*	
Procurement - Contractor bid frauds	C.1.4	Unbalanced Bids	H/M		TBD*	
Procurement - Conflicts of Interest	C.2	Conflicts of Interest	H/M		TBD*	
Procurement - Bribery / Kickbacks	C.3	Bribery/ Kickbacks	H/M		TBD*	

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Monitoring Work Plan Template
Phase I - Design**

Project Name: IOM Services for the Delco Lead Safe Haven Inspection and Storage Facility Project **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** April 30, 2020

Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Procurement - Contract frauds	C.4.1	Rigged Specifications	M/M		TBD*	
Procurement - Contract frauds	C.4.2	Manipulation of Contract Terms	M/M		TBD*	
Procurement - Contract frauds	C.4.3	Intentionally Vague Scope Definition	H/H		TBD*	
Procurement - Contract frauds	C.4.4	Unreasonable Prequal Requirements	M/M		TBD*	
Procurement - Bid Information Frauds	C.5.1	Leaked Bid Information	H/M		TBD*	
Procurement - Bid Information Frauds	C.5.2	Accepting Late Bids	M/M		TBD*	
Procurement - Bid Information Frauds	C.5.3	Improper Disqualification	M/M		TBD*	
Procurement - Bid Information Frauds	C.5.4	Unjustified Sole Source Contracts	H/M		TBD*	

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Monitoring Work Plan Template
Phase I - Design**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged Business Enterprise (DBE) - False Submission	F.1.1	False Certification Documentation	H/H	<p>Our strategy for assessing DBE fraudulent activity encompasses:</p> <ul style="list-style-type: none"> • false certification documentation, • false compliance documentation, • false or manipulated DBE pricing, pass-through, and fronting 	TBD*	<p><u>False Certification Documentation</u></p> <ul style="list-style-type: none"> • Verify registrations and services awarded/performed are included within the New Jersey Unified Certification Program (NJUCP) database • Verify, if applicable, that the participant's partnership, sub-consultants and vendors are also registered in the NJUCP as represented • Periodically review for changes in ownership and updates/recertification with the NJUCP • Discuss potential anomalies/concerns/red flags with the DBE certifying officer • Prioritize DBE risk areas from certification review • Test DBE contracts/insurance are in place for period of work performed <p><u>False Documentation</u></p> <ul style="list-style-type: none"> • Review the prime, subcontractor, second tier and other consultant agreements for key contractual deliverables • Test the Contractor's Field and Daily Manpower Reports for inconsistencies • Review the DBE's certified payroll for accuracy and completeness • Verify that the trade activities included in the Contractor's schedule of work agrees to DBE scope of work • Assess monthly invoices to NJT to evaluate that the DBE is performing the scope of work • Test Contractor's and DBE's requests related to changes to DBE plan and participant levels • Verify the accuracy of the cumulative impact of approved contract change orders at various stages of the Contractor's and DBE's progress • Evaluate the risk that the Contractor is not meeting the established DBE goal

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Phase I - Design**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged Business Enterprise (DBE) - False Submission	F.1.2	False Compliance Documentation	H/H	.	TBD*	<ul style="list-style-type: none"> Review contract deliverables as appropriate for the defined scope of work, including but not limited to design and construction activities, submission of monthly invoices, reporting, and other relevant documents/activities Test for unusual timing of critical documentation for consistency to project events Test accuracy of waivers of lien and subcontractor sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage Test DBE contracts/insurance are in place for period of work performed <p><u>False or Manipulated DBE Pricing</u></p> <ul style="list-style-type: none"> Evaluate the risk that the contractor(s) may not meet the established DBE goal, including assessing best efforts performed Review DBE subcontractor agreement awards and verify DBE subcontractor award amounts reported on required forms submitted to NJT Verify that the final schedule of values estimate is reasonable when compared to the DBE scope of work value estimate Review contract procurement practices/bid documentation for inclusion, transparency, and compliance to NJT policies and procedures Review bid information for inconsistencies/significant changes <p><u>Pass-Through</u></p> <ul style="list-style-type: none"> Conduct planned and unplanned site visits to verify DBE presence and performance; re-visits to be performed as needed Observe DBE manpower / organization headcount / reports for reasonableness to scope of work

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Monitoring Work Plan Template
Phase I - Design**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged BusinessEnterprise (DBE)- False Submission	F.1.3	False or Manipulated DBE Pricing	H/H		TBD*	<ul style="list-style-type: none"> Assess monthly invoices to prime contractor(s) to ensure the DBE's value of work matches the contract; and work performed meets a commercially useful function Review any requests related to changes to DBE plan and participant levels Review second tier subcontractor or supplier contract deliverables as appropriate for the defined scope of work, including but not limited to design and construction activities, submission of monthly invoices, reporting, and other relevant documents/activities to determine that the appropriate credit is reported Review invoices to assess reasonableness and timeliness of the payment and retainage Review payments to prime contractor by NJT as well as from the prime contractor to all DBEs Review waivers of lien and subcontractor sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage Test that DBE contracts/insurance are in place for period of work performed <p><u>Fronting</u></p> <ul style="list-style-type: none"> Conduct planned and unplanned site visits (day, weekend and night shift) to ensure DBEs are performing a commercially useful function; Workforce Diversity Site Inspection and Commercially Useful Function Forms will be used to document DBE activities; Photographic documentation will be used to verify DBE activities, equipment, personnel, worker identification, and documentation Conduct field interviews (using site inspection forms) of on-site prime contractor and subcontractors labor force via selective sampling and verify

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged Business Enterprise (DBE) - False Submission	F.2	Pass-Through	H/H		TBD*	the data to certified payrolls, DBE manpower / organization charts, and labor billing reports <ul style="list-style-type: none"> Observe DBE manpower headcount for verification against the DBE's certified payroll / payroll reports via selective sampling Review completed DBE subcontractor punch lists and verify through a review of inspection reports, interviews, etc., that items have been completed and properly approved by the prime and NJT Review prime/subcontractor agreements for staffing to union labor agreements Verify DBE enrollment/endorsement in local unions/trades Test DBE certified payroll to union dues/requirements
Disadvantaged Business Enterprise (DBE) - False Submission	F.3	Fronting	H/H		TBD*	<ul style="list-style-type: none"> Interview DBE employees, utilizing Workforce Diversity Site Inspection Form Assess monthly invoices to NJT to ensure the DBE is performing a commercial useful function Review any contractors' requests related to changes to its DBE plan and participant levels Evaluate the risk that the contractor(s) is not meeting the established DBE goal
Change Orders	G.1	False Submissions	M/H	<ul style="list-style-type: none"> Increased costs from additional payments for work due to design deficiencies. Fraudulent change orders to increase the scope of work or pricing that are approved by NJT as a result 	TBD*	Key activities include but are not limited to: <ul style="list-style-type: none"> Conduct interviews with key project team personnel (and others as needed) to understand the project change management including the evaluation and compliance for potential claims Monitor change order requests to confirm conformity with NJ Transit procedures Review contract agreement to clarify and ensure inclusion of specific contract provisions specific to change order management for the
Change Orders	G.2	Cost Shifting	H/H		TBD*	
Change Orders	G.3	Cost Inflation	H/H		TBD*	

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Change Orders	G.4	Scope Manipulation	M/H	of bribes, kickbacks or conflicts of interest.	TBD*	contractor and subcontractors, fee calculation, insurance, reporting requirements, and contingency and allowance management <ul style="list-style-type: none"> Review change orders including agreement with project reports and AFP, proper approval, reasonability of change (design and construction) and compare to initial project scope, proper subcontractor back-up documentation, subcontractor hourly wage rates, allowable mark-ups, etc. Review general contractor and NJT project cost detail reports and/or job cost report ledgers for accuracy of content and identification of change orders to approved funding Maintain daily logs and capture all activities with specific attention to diversions from project procedures
Claims Management	H.1	Overpayment of Settlement Amounts	L/M	<ul style="list-style-type: none"> Claims may not be valid or may be overstated. Contractor submits claims based on scheduling delays that are allegedly caused by NJT or other parties. 	TBD*	EisnerAmper will supply NJT with the appropriate contemporaneous documentation to assist in resolving claims quickly in conjunction with NJT's Legal Department. <ul style="list-style-type: none"> Obtain and review all claim submissions Review NJ Transit's claim determination and assess for conformity with NJ Transit procedures Attend selected negotiation meetings
Claims Management	H.2	Fraudulent Settlement Bases	L/M		TBD*	
Construction Assistance		Mgmt. Plans for Site Access & Safety	L/M		TBD*	Relative to the design consultants, Jacobs Engineering Inc., we may perform some or all of the following types of activities depending on the scope of services as detailed in its contract with NJ Transit. <ul style="list-style-type: none"> Reviewing their service contract with NJ Transit Review inspection procedures Review drawing revision and control procedures Selecting a sample of invoices and perform the following: Review and confirm arithmetic accuracy of invoices

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Phase I - Design**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
						<ul style="list-style-type: none"> • Confirm that the invoice was processed in accordance with NJ Transit's controls and procedures • Confirm that the invoice is in required form and contains all required sign-offs and certifications and appropriately dated • Verify that the invoice is compliant with the contract requirements • Review billings to date relative to the initial contract amount and review the basis for and approval of all change orders or other increases in contract amount

* - An assessment of the likelihood and impact cannot be accurately determined until a complete fraud risk assessment of the Contractor has been completed.

PHASE II

**New Jersey Transit Corporation-Fraud Risk
Monitoring Work Plan Template
Phase II – Construction Management**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Grant Management	A.1	Falsified Application Documents	L/H	<ul style="list-style-type: none"> Falsification of grant applications Improper use of FTA funds for non-Superstorm Sandy projects Contractor and sub-contractor invoices are intentionally or accidentally miscoded Falsified reporting to the FTA 	TBD*	Initial Activities <ul style="list-style-type: none"> Review grant scope to confirm consistency with project scope identified during initial Superstorm Sandy damage assessment. Verify detailed scope of work per grant application has been approved by the FTA. Review final accounting and grant allocations for reasonableness and potential fraud or inaccurate reporting. Monthly Activities <ul style="list-style-type: none"> Verify invoice charges are properly recorded to correct grant code(s). Test that contractor/vendor invoices are processed in accordance with NJ Transit procedures, charged to the appropriate expense and grant accounts and represent only Sandy-related work consistent with grant requirements. Quarterly Activities <ul style="list-style-type: none"> Verify timely submission of FTA quarterly reports. Verify accuracy of FTA quarterly reports.
Grant Management	A.2	Falsified Reporting	L/M		TBD*	
Grant Management	A.3	Budget Manipulation	M/L		TBD*	

**New Jersey Transit Corporation-Fraud Risk
Monitoring Work Plan Template
Phase II – Construction Management**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disbursement/ Invoicing	B.1	Payment Charged to Incorrect Grant Code	M/L	<ul style="list-style-type: none"> Invoicing in excess of contractual amounts (Fixed Price contract). Invoicing for time that was not actually incurred or related to the Delco Lead Project Duplicate billings of costs (Direct Labor, Indirect Costs or Direct Expenses). 	TBD*	<ul style="list-style-type: none"> Selecting a sample of invoices and perform the following: <ul style="list-style-type: none"> Review and confirm arithmetic accuracy of invoices Confirm that the invoice was processed in accordance with NJ Transit's controls and procedures Confirm that the invoice is in required form and contains all required sign-offs and certifications and appropriately dated Verify that the invoice is compliant with the contract requirements Review billings to date relative to the initial contract amount and review the basis for and approval of all change orders or other increases in contract amount <p>Identify any remaining work tasks to be conducted during the construction phase of the overall project and develop additional monitoring activities relative to those tasks</p>
Disbursement/ Invoicing	B.2	Billing Schemes	L/M		TBD*	
Disbursement/ Invoicing		Payroll & Prevailing Wage	L/M		TBD*	
Disbursement/ Invoicing		Equipment & Materials	L/M		TBD*	

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Monitoring Work Plan Template
Phase II – Construction Management**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Procurement - Contractor bid frauds	C.1.1	Bid Suppression	H/M	<ul style="list-style-type: none"> Assessing the Independent Cost Estimate ("ICE") for reasonableness Assessing that the ICE development process was appropriately applied Confirming that the NJ Transit procurement process and FTA best practices are being appropriately followed 	TBD*	<ul style="list-style-type: none"> Review the ICE for conformity with the process as defined by the NJ Transit Procurement Manual. Verify that the ICE was independently developed (i.e., all parties involved in the process are properly segregated). Assess that the ICE was prepared by qualified individuals who have adequate technical knowledge. Review the ICE process to verify accurate scope of work and proper approvals. Conduct analytical reviews of ICEs across similar task order assignments to identify fluctuations that may indicate potential fraud. Review documents and correspondence supporting procurement and contract negotiations to identify indicia of unreasonable or inappropriate pricing terms. Conduct analytical reviews of pricing between task order assignments to identify fluctuations or unusual variances (as applicable). Analyze cost metrics for reasonableness and consistency across similar task order assignments. Conduct investigations to determine if conflicts of interest or existing relationships exist. Conduct background checks of individuals involved with ICE development to identify undisclosed improper relationships.
Procurement - Contractor bid frauds	C.1.2	Complementary Bidding	H/M		TBD*	
Procurement - Contractor bid frauds	C.1.3	Bid Rotation	H/M		TBD*	
Procurement - Contractor bid frauds	C.1.4	Unbalanced Bids	H/M		TBD*	
Procurement - Conflicts of Interest	C.2	Conflicts of Interest	H/M		TBD*	
Procurement - Bribery / Kickbacks	C.3	Bribery/ Kickbacks	H/M		TBD*	

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Monitoring Work Plan Template
Phase II – Construction Management**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Procurement - Contract frauds	C.4.1	Rigged Specifications	M/M		TBD*	
Procurement - Contract frauds	C.4.2	Manipulation of Contract Terms	M/M		TBD*	
Procurement - Contract frauds	C.4.3	Intentionally Vague Scope Definition	H/H		TBD*	
Procurement - Contract frauds	C.4.4	Unreasonable Prequal Requirements	M/M		TBD*	
Procurement - Bid Information Frauds	C.5.1	Leaked Bid Information	H/M		TBD*	
Procurement - Bid Information Frauds	C.5.2	Accepting Late Bids	M/M		TBD*	
Procurement - Bid Information Frauds	C.5.3	Improper Disqualification	M/M		TBD*	
Procurement - Bid Information Frauds	C.5.4	Unjustified Sole Source Contracts	H/M		TBD*	

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Phase II – Construction Management**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged Business Enterprise (DBE) - False Submission	F.1.1	False Certification Documentation	H/H	<p>Our strategy for assessing DBE fraudulent activity encompasses:</p> <ul style="list-style-type: none"> • false certification documentation, • false compliance documentation, • false or manipulated DBE pricing, pass-through, and fronting 	TBD*	<p><u>False Certification Documentation</u></p> <ul style="list-style-type: none"> • Verify registrations and services awarded/performed are included within the New Jersey Unified Certification Program (NJUCP) database • Verify, if applicable, that the participant's partnership, sub-consultants and vendors are also registered in the NJUCP as represented • Periodically review for changes in ownership and updates/recertification with the NJUCP • Discuss potential anomalies/concerns/red flags with the DBE certifying officer • Prioritize DBE risk areas from certification review • Test DBE contracts/insurance are in place for period of work performed <p><u>False Documentation</u></p> <ul style="list-style-type: none"> • Review the prime, subcontractor, second tier and other consultant agreements for key contractual deliverables • Test the Contractor's Field and Daily Manpower Reports for inconsistencies • Review the DBE's certified payroll for accuracy and completeness • Verify that the trade activities included in the Contractor's schedule of work agrees to DBE scope of work • Assess monthly invoices to NJT to evaluate that the DBE is performing the scope of work • Test Contractor's and DBE's requests related to changes to DBE plan and participant levels • Verify the accuracy of the cumulative impact of approved contract change orders at various stages of the Contractor's and DBE's progress • Evaluate the risk that the Contractor is not meeting the established DBE goal • Review contract deliverables as appropriate for the defined scope of work, including but not limited to design and construction activities, submission of monthly invoices, reporting, and other relevant documents/activities

**New Jersey Transit Corporation-Fraud Risk
Monitoring Work Plan Template
Phase II – Construction Management**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged Business Enterprise (DBE) - False Submission	F.1.2	False Compliance Documentation	H/H	.	TBD*	<ul style="list-style-type: none"> • Test for unusual timing of critical documentation for consistency to project events • Test accuracy of waivers of lien and subcontractor sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage • Test DBE contracts/insurance are in place for period of work performed <p><u>False or Manipulated DBE Pricing</u></p> <ul style="list-style-type: none"> • Evaluate the risk that the contractor(s) may not meet the established DBE goal, including assessing best efforts performed • Review DBE subcontractor agreement awards and verify DBE subcontractor award amounts reported on required forms submitted to NJT • Verify that the final schedule of values estimate is reasonable when compared to the DBE scope of work value estimate • Review contract procurement practices/bid documentation for inclusion, transparency, and compliance to NJT policies and procedures • Review bid information for inconsistencies/significant changes <p><u>Pass-Through</u></p> <ul style="list-style-type: none"> • Conduct planned and unplanned site visits to verify DBE presence and performance; re-visits to be performed as needed • Observe DBE manpower / organization headcount / reports for reasonableness to scope of work • Assess monthly invoices to prime contractor(s) to ensure the DBE's value of work matches the contract; and work performed meets a commercially useful function • Review any requests related to changes to DBE plan and participant levels • Review second tier subcontractor or supplier contract deliverables as appropriate for the defined scope of work, including but not limited to design and construction activities, submission of monthly invoices,

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged BusinessEnterprise (DBE)- False Submission	F.1.3	False or Manipulated DBE Pricing	H/H		TBD*	<p>reporting, and other relevant documents/activities to determine that the appropriate credit is reported</p> <ul style="list-style-type: none"> • Review invoices to assess reasonableness and timeliness of the payment and retainage • Review payments to prime contractor by NJT as well as from the prime contractor to all DBEs • Review waivers of lien and subcontractor sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage • Test that DBE contracts/insurance are in place for period of work performed <p><u>Fronting</u></p> <ul style="list-style-type: none"> • Conduct planned and unplanned site visits (day, weekend and night shift) to ensure DBEs are performing a commercially useful function; Workforce Diversity Site Inspection and Commercially Useful Function Forms will be used to document DBE activities; Photographic documentation will be used to verify DBE activities, equipment, personnel, worker identification, and documentation • Conduct field interviews (using site inspection forms) of on-site prime contractor and subcontractors labor force via selective sampling and verify the data to certified payrolls, DBE manpower / organization charts, and labor billing reports • Observe DBE manpower headcount for verification against the DBE's certified payroll / payroll reports via selective sampling • Review completed DBE subcontractor punch lists and verify through a review of inspection reports, interviews, etc., that items have been completed and properly approved by the prime and NJT • Review prime/subcontractor agreements for staffing to union labor agreements

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Project Name: IOM Services for the Delco Lead Safe Haven Inspection and Storage Facility Project **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** April 30, 2020

Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged Business Enterprise (DBE) - False Submission	F.2	Pass-Through	H/H		TBD*	<ul style="list-style-type: none"> • Verify DBE enrollment/endorsement in local unions/trades • Test DBE certified payroll to union dues/requirements • Interview DBE employees, utilizing Workforce Diversity Site Inspection Form • Assess monthly invoices to NJT to ensure the DBE is performing a commercial useful function • Review any contractors' requests related to changes to its DBE plan and participant levels • Evaluate the risk that the contractor(s) is not meeting the established DBE goal
Disadvantaged Business Enterprise (DBE) - False Submission	F.3	Fronting	H/H		TBD*	
Change Orders	G.1	False Submissions	M/H	<ul style="list-style-type: none"> • Increased costs from additional payments for work due to delays. • Inappropriate change orders to increase the scope of work or pricing that are approved by NJT. • Invoicing for time that was not actually incurred or related to the Delco Lead Project. • Duplicate billings of costs. 	TBD*	<ul style="list-style-type: none"> • Conduct interviews with key project team personnel (and others as needed) to understand the project change management including the evaluation and compliance for potential claims • Monitor change order requests to confirm conformity with NJ Transit procedures • Review contract agreement to clarify and ensure inclusion of specific contract provisions specific to change order management for the contractor and subcontractors, fee calculation, insurance, reporting requirements, and contingency and allowance management • Review change orders including agreement with project reports and AFP, proper approval, reasonability of change (design and construction) and compare to initial project scope, proper subcontractor back-up documentation, subcontractor hourly wage rates, allowable mark-ups, etc.
Change Orders	G.2	Cost Shifting	H/H		TBD*	
Change Orders	G.3	Cost Inflation	H/H		TBD*	
Change Orders	G.4	Scope Manipulation	M/H		TBD*	

**New Jersey Transit Corporation-Fraud Risk
Monitoring Work Plan Template
Phase II – Construction Management**

Project Name: IOM Services for the Delco Lead Safe Haven Inspection and Storage Facility Project **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** April 30, 2020

Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
						<ul style="list-style-type: none"> Review general contractor and NJT project cost detail reports and/or job cost report ledgers for accuracy of content and identification of change orders to approved funding Maintain daily logs and capture all activities with specific attention to diversions from project procedures
Claims Management	H.1	Overpayment of Settlement Amounts	L/M	<ul style="list-style-type: none"> Claims may not be valid or may be overstated. 	TBD*	EisnerAmper will supply NJT with the appropriate contemporaneous documentation to assist in resolving claims quickly in conjunction with NJT's Legal Department. <ul style="list-style-type: none"> Obtain and review all claim submissions Review NJ Transit's claim determination and assess for conformity with NJ Transit procedures Attend selected negotiation meetings
Claims Management	H.2	Fraudulent Settlement Bases	L/M		TBD*	
Fieldwork Construction		Materials Testing	L/M		TBD*	<ul style="list-style-type: none"> Review of daily logs and field reports as prepared by Urban Engineers/Tishman Construction Corp. to verify the owner record is being accurately maintained. Verify that time cards of personnel in the field are consistent with the information contained in the field report. On a periodic basis attend project meetings and/or review minutes from such project meetings. Review schedule updates. Review logs and other documentation related to requests for information, design updates, shop drawings and other design related issues. Confirm processing of contractor invoices in compliance with NJ Transit procedures. Review resolution, processing and documentation of issues, changes and claims. Evaluate whether the variance between the ICE and Urban Engineers/Tishman Construction Corp.'s proposal is properly reconciled or supported by independent documentation.
Fieldwork Construction	N/A	Fixed Assets Inventory Control	L/M		TBD*	

**New Jersey Transit Corporation-Fraud Risk
Monitoring Work Plan Template
Phase II – Construction Management**

Project Name: IOM Services for the Delco Lead Safe Haven Inspection and Storage Facility Project **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** April 30, 2020

Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Fieldwork Construction		Demo/Waste Disposal/Abatement	L/M		TBD*	
Fieldwork Construction		Mgmt. Plans for Site Access & Safety	L/M		TBD*	

* - An assessment of the likelihood and impact cannot be accurately determined until a complete fraud risk assessment of the Contractor has been completed.

PHASE III

**New Jersey Transit Corporation-Fraud Risk
Monitoring Work Plan Template
Phase III – Construction Contract**

Project Name: IOM Services for the Delco Lead Safe Haven Inspection and Storage Facility Project **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** April 30, 2020

Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Grant Management	A.1	Falsified Application Documents	L/H	<ul style="list-style-type: none"> • Falsification of grant applications • improper use of FTA funds for non-Superstorm Sandy projects • contractor and sub-contractor invoices are intentionally or accidentally miscoded • falsified reporting to the FTA 	TBD*	Initial Activities <ul style="list-style-type: none"> • Review grant scope to confirm consistency with project scope identified during initial Superstorm Sandy damage assessment. • Verify detailed scope of work per grant application has been approved by the FTA. • Review final accounting and grant allocations for reasonableness and potential fraud or inaccurate reporting. Monthly Activities <ul style="list-style-type: none"> • Verify invoice charges are properly recorded to correct grant code(s). • Test that contractor/vendor invoices are processed in accordance with NJ Transit procedures, charged to the appropriate expense and grant accounts and represent only Sandy-related work consistent with grant requirements. Quarterly Activities <ul style="list-style-type: none"> • Verify timely submission of FTA quarterly reports. • Verify accuracy of FTA quarterly reports.
Grant Management	A.2	Falsified Reporting	L/M		TBD*	
Grant Management	A.3	Budget Manipulation	M/L		TBD*	

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Monitoring Work Plan Template
Phase III – Construction Contract**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disbursement/ Invoicing	B.1	Payment Charged to Incorrect Grant Code	M/L	<ul style="list-style-type: none"> Assess key contractual deliverables and obligations, specifically definitions for "cost of work" and allowable project costs Review general contractor Applications for Payment (AFP) including approval process, costs spent to date, subcontractor back-up documentation, retainage release, general conditions expenditures, insurance premiums, fee calculations, partial/final lien waivers, etc. To the extent applicable, assess Buy America compliance Assess general contractor estimates and costs to date for indirect costs and supporting documentation (e.g., general conditions, insurance, taxes, labor, rental equipment, etc.) to verify projections and 	TBD*	Initial Activities <ul style="list-style-type: none"> Review the Project Manager ("PM") Memo – for completeness. If possible, obtain access to and review the contractors' cost estimates and perform the following: <ul style="list-style-type: none"> Analyze distribution of overheads across pay items (bid balance) Review bid buyout analysis Gain an understanding of key job metrics such as production rates, crew compliments and major material unit pricing Gain an understanding of the linkage between the estimate and the bid pay items Review the contractors' job cost system and reporting and perform the following: <ul style="list-style-type: none"> Gain an understanding of the linkage between the estimate and the job cost system and related reports Determine if the contractors' cost system and reports track variances to the estimate and confirm that key job metrics (e.g. crew production rates, labor rates, equipment rates) are consistent between estimated and actual cost Gain an understanding of the job cost reports that are available from the construction contractor's systems and identify the reports that the project team will use to manage and evaluate the project Review the project baseline schedule and perform the following: <ul style="list-style-type: none"> Verify consistency with cost estimate if the schedule is cost-loaded Identify major milestone dates Gain an understanding of work sequences and activity relationships Perform analytics of production rates and labor hours and schedule milestones for reasonableness if schedule is not cost-loaded Obtain a list of the contractors' active projects indicating the location of the project, the nature of the work being performed and the planned

**New Jersey Transit Corporation-Fraud Risk
Monitoring Work Plan Template
Phase III – Construction Contract**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disbursement/ Invoicing	B.2	Billing Schemes	L/M	<p>consistency with contract terms</p> <ul style="list-style-type: none"> Review general contractor project cost reports and general ledger components related to construction activities for accuracy of disbursement and content Assess usage and monitoring of allowances, contingencies, holds and buyout savings (if applicable) to determine accuracy and reasonableness of its application to approved budgets Review contingency and allowance funds for expenditures to date, proper notification and approval documentation Verify reconciliation of anticipated final contract value including settlement of all change orders, final subcontract 	TBD*	<p>completion date to monitor for potential cost shifting as well as verify that invoices have the correct "delivered to" address.</p> <p>Monthly Activities</p> <ul style="list-style-type: none"> Perform a walk-through of the project site periodically to confirm that project progress is consistent with amounts invoiced. Review and confirm the arithmetic accuracy of the contractors' invoice. Confirm the invoice is in the required form and contains all required sign-offs and certifications and appropriately dated. Confirm that proper subcontractor lien releases are included in the contractors' invoice. Obtain and review contractor monthly job cost report, as applicable, and assess cost incurred to-date against pay-item percent completion per the contractors' invoice. <p>Quarterly Activities</p> <ul style="list-style-type: none"> Obtain most recent job cost to-date report from contractors and perform the following: <ul style="list-style-type: none"> Review and analyze major variances to the contractors' cost estimate Compare actual and estimated production rates Compare costs incurred to billings to-date relating cost codes to pay items and related percent complete Analyze current project schedule against cost-to-complete indicated by the job cost reporting. Perform a walk-through of the site comparing actual status to both current schedule and job cost reporting. Update listing of the construction contractor's active projects to monitor for potential cost shifting.

**New Jersey Transit Corporation-Fraud Risk
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Phase III – Construction Contract**

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disbursement/ Invoicing		Payroll & Prevailing Wage	L/M	values, reconciliation of all allowances and contingencies, and determination of any contract savings, final contractor fees, etc. <ul style="list-style-type: none"> Verify that all insurance and bond (if applicable) reconciliations have been conducted and any necessary credits have been provided to NJT Review select AFPs including approval process, costs/total spend to date, subcontractor back-up documentation, retainage release, general conditions expenditures, insurance premiums, fee calculations, final lien waivers, etc. 	TBD*	<ul style="list-style-type: none"> Obtain and review certified payroll and construction contractor labor distribution report (or other contractor report showing distribution of labor to job cost codes). Select a sample of worker hours from the construction contractor certified payroll and perform the following: <ul style="list-style-type: none"> Verify hourly rates and burden rates to project labor agreement Verify calculations of gross pay, net pay and overtime Verify payment to copy of wire transfer or cancelled check Confirm benefit and dues payments to unions Agree hours to timekeeping records Agree hours and rates to labor distribution report Agree labor from labor cost distribution report to job cost report Confirm that contractor procedures and controls were followed
Disbursement/ Invoicing		Equipment & Materials	L/M		TBD*	<ul style="list-style-type: none"> Select a sample of vendor and subcontractor invoices and perform the following: <ul style="list-style-type: none"> Verify invoice is from an approved vendor or subcontractor Verify timely payment of invoice for appropriate amount Verify accurate recording of invoice in job costs, for both amount and cost code Confirm contractor procedures and controls were followed For equipment owned by the construction contractor, select a sample of equipment time records and perform the following: <ul style="list-style-type: none"> Confirm that the equipment that is used onsite has been approved by NJT Agree hours, rate, cost and charge code to job cost report Determine basis for equipment charge rates and verify consistency Confirm contractor procedures and controls were followed

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Phase III – Construction Contract**

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Procurement - Contractor bid frauds	C.1.1	Bid Suppression	H/M	<ul style="list-style-type: none"> Assessing the Independent Cost Estimate ("ICE") for reasonableness Assessing that the ICE development process was appropriately applied Confirming that the NJ Transit procurement process and FTA best practices are being appropriately followed 	TBD*	<ul style="list-style-type: none"> Review the ICE for conformity with the process as defined by the NJ Transit Procurement Manual. Verify that the ICE was independently developed (i.e., all parties involved in the process are properly segregated). Assess that the ICE was prepared by qualified individuals who have adequate technical knowledge. Review the ICE process to verify accurate scope of work and proper approvals. Conduct analytical reviews of ICEs across similar task order assignments to identify fluctuations that may indicate potential fraud. Review documents and correspondence supporting procurement and contract negotiations to identify indicia of unreasonable or inappropriate pricing terms. Conduct analytical reviews of pricing between task order assignments to identify fluctuations or unusual variances (as applicable). Analyze cost metrics for reasonableness and consistency across similar task order assignments. Conduct investigations to determine if conflicts of interest or existing relationships exist. Conduct background checks of individuals involved with ICE development to identify undisclosed improper relationships.
Procurement - Contractor bid frauds	C.1.2	Complementary Bidding	H/M		TBD*	
Procurement - Contractor bid frauds	C.1.3	Bid Rotation	H/M		TBD*	
Procurement - Contractor bid frauds	C.1.4	Unbalanced Bids	H/M		TBD*	
Procurement - Conflicts of Interest	C.2	Conflicts of Interest	H/M		TBD*	
Procurement - Bribery / Kickbacks	C.3	Bribery/ Kickbacks	H/M		TBD*	

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Procurement - Contract frauds	C.4.1	Rigged Specifications	M/M		TBD*	
Procurement - Contract frauds	C.4.2	Manipulation of Contract Terms	M/M		TBD*	
Procurement - Contract frauds	C.4.3	Intentionally Vague Scope Definition	H/H		TBD*	
Procurement - Contract frauds	C.4.4	Unreasonable Prequal Requirements	M/M		TBD*	
Procurement - Bid Information Frauds	C.5.1	Leaked Bid Information	H/M		TBD*	
Procurement - Bid Information Frauds	C.5.2	Accepting Late Bids	M/M		TBD*	
Procurement - Bid Information Frauds	C.5.3	Improper Disqualification	M/M		TBD*	
Procurement - Bid Information Frauds	C.5.4	Unjustified Sole Source Contracts	H/M		TBD*	

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Sub-contractors	E.1	Duplicate Billings	H/H	Subcontractor risks associated with lump sum/fixed price contracts are substantially reduced in comparison to time and material or cost-plus contracts. As a result, monitoring procedures required for subcontractors will be limited.	TBD*	The procedures for these monitoring efforts will be similar, if not identical, to the monitoring procedures for the primary contractors, consequently, we will not repeat the procedures here.
Sub-contractors	E.2	Cost Shifting	H/H	If contracts used during Phase III of the Delco Lead Project are time and material or cost-plus type contracts, additional monitoring of significant first-tier subcontractors will be required. The procedures for these monitoring efforts will be similar, if not identical, to the monitoring procedures for the primary contractors, consequently, we will not repeat the procedures here.	TBD*	

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged Business Enterprise (DBE) - False Submission	F.1.1	False Certification Documentation	H/H	<p>Our strategy for assessing DBE fraudulent activity encompasses:</p> <ul style="list-style-type: none"> • false certification documentation, • false compliance documentation, • false or manipulated DBE pricing, pass-through, and fronting 	TBD*	<p><u>False Certification Documentation</u></p> <ul style="list-style-type: none"> • Verify registrations and services awarded/performed are included within the New Jersey Unified Certification Program (NJUCP) database • Verify, if applicable, that the participant's partnership, sub-consultants and vendors are also registered in the NJUCP as represented • Periodically review for changes in ownership and updates/recertification with the NJUCP • Discuss potential anomalies/concerns/red flags with the DBE certifying officer • Prioritize DBE risk areas from certification review • Test DBE contracts/insurance are in place for period of work performed <p><u>False Documentation</u></p> <ul style="list-style-type: none"> • Review the prime, subcontractor, second tier and other consultant agreements for key contractual deliverables • Test the Contractor's Field and Daily Manpower Reports for inconsistencies • Review the DBE's certified payroll for accuracy and completeness • Verify that the trade activities included in the Contractor's schedule of work agrees to DBE scope of work • Assess monthly invoices to NJT to evaluate that the DBE is performing the scope of work • Test Contractor's and DBE's requests related to changes to DBE plan and participant levels • Verify the accuracy of the cumulative impact of approved contract change orders at various stages of the Contractor's and DBE's progress • Evaluate the risk that the Contractor is not meeting the established DBE goal • Review contract deliverables as appropriate for the defined scope of work, including but not limited to design and construction activities, submission of monthly invoices, reporting, and other relevant documents/activities

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged Business Enterprise (DBE) - False Submission	F.1.2	False Compliance Documentation	H/H	.	TBD*	<ul style="list-style-type: none"> • Test for unusual timing of critical documentation for consistency to project events • Test accuracy of waivers of lien and subcontractor sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage • Test DBE contracts/insurance are in place for period of work performed <p><u>False or Manipulated DBE Pricing</u></p> <ul style="list-style-type: none"> • Evaluate the risk that the contractor(s) may not meet the established DBE goal, including assessing best efforts performed • Review DBE subcontractor agreement awards and verify DBE subcontractor award amounts reported on required forms submitted to NJT • Verify that the final schedule of values estimate is reasonable when compared to the DBE scope of work value estimate • Review contract procurement practices/bid documentation for inclusion, transparency, and compliance to NJT policies and procedures • Review bid information for inconsistencies/significant changes <p><u>Pass-Through</u></p> <ul style="list-style-type: none"> • Conduct planned and unplanned site visits to verify DBE presence and performance; re-visits to be performed as needed • Observe DBE manpower / organization headcount / reports for reasonableness to scope of work • Assess monthly invoices to prime contractor(s) to ensure the DBE's value of work matches the contract; and work performed meets a commercially useful function • Review any requests related to changes to DBE plan and participant levels • Review second tier subcontractor or supplier contract deliverables as appropriate for the defined scope of work, including but not limited to design and construction activities, submission of monthly invoices,

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged BusinessEnterprise (DBE)- False Submission	F.1.3	False or Manipulated DBE Pricing	H/H		TBD*	<p>reporting, and other relevant documents/activities to determine that the appropriate credit is reported</p> <ul style="list-style-type: none"> • Review invoices to assess reasonableness and timeliness of the payment and retainage • Review payments to prime contractor by NJT as well as from the prime contractor to all DBEs • Review waivers of lien and subcontractor sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage • Test that DBE contracts/insurance are in place for period of work performed <p><u>Fronting</u></p> <ul style="list-style-type: none"> • Conduct planned and unplanned site visits (day, weekend and night shift) to ensure DBEs are performing a commercially useful function; Workforce Diversity Site Inspection and Commercially Useful Function Forms will be used to document DBE activities; Photographic documentation will be used to verify DBE activities, equipment, personnel, worker identification, and documentation • Conduct field interviews (using site inspection forms) of on-site prime contractor and subcontractors labor force via selective sampling and verify the data to certified payrolls, DBE manpower / organization charts, and labor billing reports • Observe DBE manpower headcount for verification against the DBE's certified payroll / payroll reports via selective sampling • Review completed DBE subcontractor punch lists and verify through a review of inspection reports, interviews, etc., that items have been completed and properly approved by the prime and NJT • Review prime/subcontractor agreements for staffing to union labor agreements

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged Business Enterprise (DBE) - False Submission	F.2	Pass-Through	H/H		TBD*	<ul style="list-style-type: none"> • Verify DBE enrollment/endorsement in local unions/trades • Test DBE certified payroll to union dues/requirements • Interview DBE employees, utilizing Workforce Diversity Site Inspection Form • Assess monthly invoices to NJT to ensure the DBE is performing a commercial useful function • Review any contractors' requests related to changes to its DBE plan and participant levels • Evaluate the risk that the contractor(s) is not meeting the established DBE goal
Disadvantaged Business Enterprise (DBE) - False Submission	F.3	Fronting	H/H		TBD*	
Change Orders	G.1	False Submissions	M/H	<ul style="list-style-type: none"> • Increased costs from additional payments for work due to delays. • Inappropriate change orders to increase the scope of work or pricing that are approved by NJT. • Invoicing for time that was not actually incurred or related to the Delco Lead Project. • Duplicate billings of costs. 	TBD*	<ul style="list-style-type: none"> • Conduct interviews with key project team personnel (and others as needed) to understand the project change management including the evaluation and compliance for potential claims • Monitor change order requests to confirm conformity with NJ Transit procedures • Review contract agreement to clarify and ensure inclusion of specific contract provisions specific to change order management for the contractor and subcontractors, fee calculation, insurance, reporting requirements, and contingency and allowance management • Review change orders including agreement with project reports and AFP, proper approval, reasonability of change (design and construction) and compare to initial project scope, proper subcontractor back-up documentation, subcontractor hourly wage rates, allowable mark-ups, etc.
Change Orders	G.2	Cost Shifting	H/H		TBD*	
Change Orders	G.3	Cost Inflation	H/H		TBD*	
Change Orders	G.4	Scope Manipulation	M/H		TBD*	

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						<ul style="list-style-type: none"> Review general contractor and NJT project cost detail reports and/or job cost report ledgers for accuracy of content and identification of change orders to approved funding Maintain daily logs and capture all activities with specific attention to diversions from project procedures
Claims Management	H.1	Overpayment of Settlement Amounts	L/M	<ul style="list-style-type: none"> Claims may not be valid or may be overstated. Contractor submits claims based on scheduling delays that are allegedly caused by NJT or other parties. Contractor claims are result of delays caused by NJT in its procurement of materials, equipment or other assets necessary for the construction of the Delco Lead Project. 	TBD*	EisnerAmper will supply NJT with the appropriate contemporaneous documentation to assist in resolving claims quickly in conjunction with NJT's Legal Department. <ul style="list-style-type: none"> Obtain and review all claim submissions Review NJ Transit's claim determination and assess for conformity with NJ Transit procedures Attend selected negotiation meetings
Claims Management	H.2	Fraudulent Settlement Bases	L/M		TBD*	
Fieldwork Construction		Materials Testing	L/M	<ul style="list-style-type: none"> Theft of assets arising from falsification of inventory counts or from insufficient 	TBD*	Our monitoring procedures will be separated into initial activities and then periodic monitoring procedures to be performed on a weekly, monthly and quarterly basis.

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Fieldwork Construction	N/A	Fixed Assets Inventory Control	L/M	security/ controls to safeguard assets. • Damage to assets awaiting installation on projects sites. • Failure to properly dispose of assets and related hazardous materials.	TBD*	Initial Activities <ul style="list-style-type: none"> • Conduct background investigations on contractors, suppliers and consultants. • Conduct an initial project assessment: <ul style="list-style-type: none"> ○ Participate in kick-off meetings with the contractors and the design consultants ○ Review the contractors' plans for health and safety, including COVID-19 procedures, site access and security and environmental plans ○ Assess the project team organization and structure ○ Evaluate project documentation, control and coordination plans ○ Determine that the necessary construction permits have been obtained • Review project procedures: <ul style="list-style-type: none"> ○ Assess established project procedures addressing the execution of work (e.g., procurement, construction and turnover) and the role of the contractors and others involved with the Delco Lead Project ○ Review role and activities of suppliers/fabricators and the contractors' points of interface and approvals ○ Draft supplemental audit tasks focusing on fraud mitigation/monitoring activities for newly identified risks ○ Review roles and responsibilities of NJ Transit for approvals and sign-offs ○ To the extent required or deemed necessary, review of contract drawings and specifications ○ Review of materials to be procured • Review general contractor and NJT progress report for completeness and accuracy

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Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
						Monthly Activities <ul style="list-style-type: none"> • Monitor construction activities: <ul style="list-style-type: none"> ○ Observe construction activities relative to payment requests, schedules, plans and safety requirements ○ Monitor field submittal process and identify issues potentially causing adverse impact ○ Monitor construction progress as compared to project schedule and meeting identified milestones ○ Monitor adverse changes in labor productivity/construction methodologies ○ Monitor review of proposed and approved changes to original plan/drawings ○ Identify potential project issues and mitigation plans going forward ○ Monitor coordination activities between key trades ○ Monitor coordination activities with local utilities, as applicable ○ Witness select testing of systems and equipment • Assess project schedule milestones for reasonableness of procurement and construction to existing site activities. • Ensure proper pay-items are agreed to schedule milestones. • Verify demolition waste is disposed of at appropriate facilities. • Evaluate field labor manpower reports against actual field headcount. • Review quality non-conformance reports for open rework and repair activities. • Review tracking logs. • Review monthly project status and critical items lists generated by the contractor(s) or project professionals. • Review project reports submitted to NJT for accuracy of budget totals, expenditures to date, insurance compliance, change order status, schedule

**New Jersey Transit Corporation-Fraud Risk
Monitoring Work Plan Template
Phase III – Construction Contract**

Project Name: IOM Services for the Delco Lead Safe Haven Inspection and Storage Facility Project **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** April 30, 2020

Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood/ Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Fieldwork Construction		Demo/Waste Disposal/Abatement	L/M		TBD*	updates and progress, quality assurance activities, safety information, submittal, and request for information processing, etc.
Fieldwork Construction		Mgmt. Plans for Site Access & Safety	L/M	<ul style="list-style-type: none"> Unauthorized access to Jobsites Unsafe jobsite conditions 	TBD*	Quarterly Activities <ul style="list-style-type: none"> Review status of critical items lists generated by the contractor(s) and project professionals. Review schedule updates. Review selected meeting minutes. Report on irregular activities by project team members, develop trends illustrating potentially negative construction progress.

* - An assessment of the likelihood and impact cannot be accurately determined until a complete fraud risk assessment of the Contractor has been completed.

TAB 11

**NJ TRANSIT Contract No. 14-033
Work Authorization Request for
Integrity Oversight Monitoring Services for the
Delco Lead Project**

**ACKNOWLEDGMENT OF RECEIPT
OF ADDENDUM NO. 1**

Acknowledgement is hereby made of the receipt of Addendum No. 1, dated April 16, 2020 containing information for the above project.

This acknowledgement is made by the Proposer, if an individual; by a partner, if a partnership; or an officer of the corporation, if a corporation.

The undersigned acknowledges receipt of Addendum No. 1.

(Name of Firm) EisnerAmper LLP

(Signature) _____

(Title) Partner

(Date) April 30, 2020

PHASE I

NJ Transit Contract No. 14-033
IOM Services for the Delco Lead Safe Haven Inspection and Storage Facility Project
Attachment 5 - Cost Proposal Format

PRIME: EISNERAMPER LLP

PHASE I	Staffing Category	Partner/Principal/Director	Program Manager/Project Manager	Subject Matter Expert	Supervisor/Senior Consultant	Consultant/Associate /Staff	Administrative Support	Totals
RISK CATEGORIES	Hourly Billing Rate (\$)	\$ 383.00	\$ 337.00	-	\$ 261.00	\$ 186.00	\$ 81.00	
Fraud Risk Assessment	Hours	4.00	28.00	-	10.00	24.00	-	66.00
	Amount (\$)	\$ 1,532.00	\$ 9,436.00	-	\$ 2,610.00	\$ 4,464.00	\$ -	\$ 18,042.00
Grant Management (Where applicable)	Hours	-	18.00	-	4.00	18.00	-	40.00
	Amount (\$)	\$ -	\$ 6,066.00	-	\$ 1,044.00	\$ 3,348.00	\$ -	\$ 10,458.00
Disbursement/ Invoicing	Hours	4.00	21.50	-	8.00	55.00	-	88.50
	Amount (\$)	\$ 1,532.00	\$ 7,245.50	-	\$ 2,088.00	\$ 10,230.00	\$ -	\$ 21,095.50
Procurement	Hours	4.00	24.00	-	8.00	28.00	-	64.00
	Amount (\$)	\$ 1,532.00	\$ 8,088.00	-	\$ 2,088.00	\$ 5,208.00	\$ -	\$ 16,916.00
Task Order Contractors (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Sub-contractors	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Disadvantaged Business Enterprises (Fraud)	Hours	-	8.00	-	-	12.00	-	20.00
	Amount (\$)	\$ -	\$ 2,696.00	-	\$ -	\$ 2,232.00	\$ -	\$ 4,928.00
Change Orders	Hours	-	12.00	-	8.00	40.00	-	60.00
	Amount (\$)	\$ -	\$ 4,044.00	-	\$ 2,088.00	\$ 7,440.00	\$ -	\$ 13,572.00
Claims Management	Hours	-	12.00	-	8.00	40.00	-	60.00
	Amount (\$)	\$ -	\$ 4,044.00	-	\$ 2,088.00	\$ 7,440.00	\$ -	\$ 13,572.00
Fieldwork Construction (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Construction Assistance (Design Only)	Hours	-	49.50	-	-	82.50	-	132.00
	Amount (\$)	\$ -	\$ 16,681.50	-	\$ -	\$ 15,345.00	\$ -	\$ 32,026.50
Project-wide Activities	Hours	4.00	50.00	-	-	50.00	60.00	164.00
	Amount (\$)	\$ 1,532.00	\$ 16,850.00	-	\$ -	\$ 9,300.00	\$ 4,860.00	\$ 32,542.00
PRIME Total Hours		16.00	223.00	-	46.00	349.50	60.00	694.50
PRIME Total Travel Cost		-	-	-	-	-	-	-
PRIME Total \$ Amount		\$ 6,128.00	\$ 75,151.00	\$ -	\$ 12,006.00	\$ 65,007.00	\$ 4,860.00	\$ 163,152.00



NJ Transit Contract No. 14-033
IOM Services for the Delco Lead Safe Haven Inspection and Storage Facility Project
Attachment 5 - Cost Proposal Format

SUBCONSULTANT: TALSON

PHASE I	Staffing Category	Partner/Principal/Director	Program Manager/Project Manager	Subject Matter Expert	Supervisor/Senior Consultant	Consultant/Associate /Staff	Administrative Support	Totals
RISK CATEGORIES	Hourly Billing Rate (\$)	\$ 383.00	\$ 337.00	-	\$ -	\$ 186.00	\$ 81.00	
Fraud Risk Assessment	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Management (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursement/ Invoicing	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Procurement	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Task Order Contractors (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-contractors	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disadvantaged Business Enterprises (Fraud)	Hours	2.00	24.00	-	-	29.00	-	55.00
	Amount (\$)	\$ 766.00	\$ 8,088.00	\$ -	\$ -	\$ 5,394.00	\$ -	\$ 14,248.00
Change Orders	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Claims Management	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fieldwork Construction (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Assistance (Design Only)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project-wide Activities	Hours	-	-	-	-	-	40.00	40.00
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,240.00	\$ 3,240.00
Sub-consultant Total Hours		2.00	24.00	-	-	29.00	40.00	95.00
Sub-consultant Travel Cost		-	-	-	-	-	-	-
Sub-consultant Total \$ Amount		\$ 766.00	\$ 8,088.00	\$ -	\$ -	\$ 5,394.00	\$ 3,240.00	\$ 17,488.00



NJ Transit Contract No. 14-033
IOM Services for the Delco Lead Safe Haven Inspection and Storage Facility Project
Attachment 5 - Cost Proposal Format

SUBCONSULTANT: STUMAR								
PHASE I	Staffing Category	Partner/Principal/Director	Program Manager/Project Manager	Subject Matter Expert	Supervisor/Senior Consultant	Consultant/Associate /Staff	Administrative Support	Totals
RISK CATEGORIES	Hourly Billing Rate (\$)	\$ 383.00	\$ -	-	\$ 261.00	\$ 186.00	\$ 81.00	
Fraud Risk Assessment	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Grant Management (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Disbursement/ Invoicing	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Procurement	Hours	2.00	-	-	12.00	20.00	-	34.00
	Amount (\$)	\$ 766.00	\$ -	-	\$ 3,132.00	\$ 3,720.00	\$ -	\$ 7,618.00
Task Order Contractors (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Sub-contractors	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Disadvantaged Business Enterprises (Fraud)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Change Orders	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Claims Management	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Fieldwork Construction (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Construction Assistance (Design Only)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Project-wide Activities	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Sub-consultant Total Hours		2.00	-	-	12.00	20.00	-	34.00
Sub-consultant Travel Cost		-	-	-	-	-	-	-
Sub-consultant Total \$ Amount		\$ 766.00	\$ -	\$ -	\$ 3,132.00	\$ 3,720.00	\$ -	\$ 7,618.00
TEAM TOTALS (HOURS)PRIME + Sub-consultant		20.00	247.00	-	58.00	398.50	100.00	823.50
TEAM TOTALS (COST)PRIME + Sub-consultant		\$ 7,660.00	\$ 83,239.00	\$ -	\$ 15,138.00	\$ 74,121.00	\$ 8,100.00	\$ 188,258.00

