

Proposal To Provide

**Program and Process Management Auditing, Financial
Auditing and Grant Management, and Integrity
Monitoring/Anti-Fraud Services For Disaster Recovery
Assistance (Hurricane Sandy)**

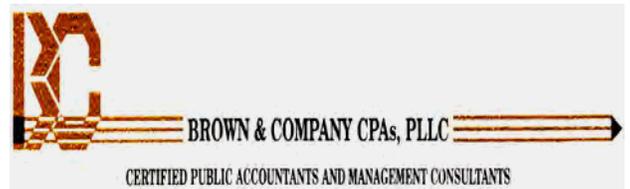
Prepared for

**The State of New Jersey/Department of Treasury
Division of Purchase and Property
Procurement Bureau
33 W. State Street, 9th Floor
P.O. Box 230
Trenton, NJ 08625-0230**

**Attention:
Kelly Anderson-Thomas
Kelly.anderson-thomas@treas.state.nj.us
609-292-0177**

Due April 8, 2013, 12 p.m. EST

TECHNICAL



Gail Jenifer, CPA
1101 Mercantile Lane, Suite 122
Largo, Maryland 20774
240-770-4903(O)
[REDACTED] (F)
gjenifer@brownco-cpas.com

April 8, 2013

Ms. Kelly Anderson-Thomas
State of New Jersey/ Department of Treasury
Procurement Bureau
33 W. State Street, 9th floor
P.O. Box 230
Trenton, NJ 08625-0230

Subject: RFQ766889S- Program and Process Management Audit, Financial Auditing Grant Management, and Integrity Monitoring/Anti-Fraud Services for Disaster Recovery Assistance (Hurricane Sandy).

Dear Ms. Anderson- Thomas:

Brown & Company CPAs, PLLC is pleased to present our offer for all three pools; (1) Program and Process Management Auditing; (2) Financial Auditing and (3) Grant Management; and Integrity Monitoring/ Anti- Fraud. Our services include auditing, development of processes and controls, and risk assessments.

Brown & Company provides a wide range of services to various federal government entities both large and small. These services can range from a simple financial statement audit to a complex compliance audit, grant management, internal control review and business processes. As you will see from the accompanying proposal, we understand the specific need for the services of The State of New Jersey, Department of Treasury, and accordingly, we have assembled an excellent and experienced team of professionals to provide these services, which are within the scope of our GSA schedule contract. Brown & Company is experienced in internal control reviewing of various federal government entities both large and small.

The following person is the point of contact and is authorized to make representations on Brown & Company's behalf in connection with this solicitation:

Gail Jenifer, CPA, Managing Member
Brown & Company CPAs, PLLC
1101 Mercantile Lane, Suite 122
Largo, MD 20774
(240) 770-4903 (Voice)
[REDACTED] (Fax)
gjenifer@brownco-cpas.com

The following is our business information:

Business Size:	Small Business
Federal Tax ID No:	[REDACTED]
Dun & Bradstreet No:	183720515
CAGE No:	04TFO
GSA Schedule Contracts No.:	GS-23F-8156H
Payment Term:	Net 30 days
Valid Quote Period:	30 Calendar days.

The person signing this letter is authorized to bind the offer. Brown & Company accepts all terms and conditions to the above-mentioned solicitation. If you have any questions or need further clarification on the content of our proposal, please don't hesitate to call the undersigned. We can be reached at (240) 770-4903.

We look forward to the opportunity to complete this task for the State of New Jersey. We're anxious to get started!

Sincerely,

BROWN & COMPANY CPAs, PLLC

A handwritten signature in cursive script that reads "Gail Jenifer".

Gail Jenifer, CPA, CISA, CGFM, CISM,
Member

PROPOSAL TO PROVIDE

Program and Process Management Auditing, Financial Auditing and Grant Management, and Integrity Monitoring/Anti-Fraud Services for Disaster Recovery Assistance (Hurricane Sandy)

GSA EBUY SOLICITATION: RFQ768892S

Prepared for

**The State of New Jersey Department of Treasury
Division of Purchase and Property
Procurement Bureau
Attention: Kelly Anderson- Thomas
33 W. State Street, 9th Floor
P.O. Box 230
Trenton, NJ 08625-0230**

TECHNICAL QUOTE

Submitted by

**Brown & Company CPAs, PLLC
1101 Mercantile Lane, Suite 122
Largo, MD 20774**

April 8, 2013

This proposal or quotation includes data that shall not be disclosed outside the Government and shall not be duplicated, used, or disclosed -- in whole or in part -- for any purpose other than to evaluate this proposal or quotation. If, however, a contract is awarded to this offeror or quoter as a result of -- or in connection with -- the submission of this data, the Government shall have the right to duplicate, use, or disclose the data to the extent provided in the resulting contract. This restriction does not limit the Government's right to use information contained in this data if it is obtained from another source without restriction.

**Program and Process Management Auditing, Financial Auditing and Grant
Management, and Integrity Monitoring/Anti-Fraud Services for Disaster
Recovery Assistance (Hurricane Sandy)
RFQ768892S**

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2 TECHNICAL PROPOSAL

2.1 Brown & Company Team

Brown & Company CPAs, PLLC is a firm of Certified Public Accountants (CPA) located in Largo, Maryland, Brown & Company has been in business since 1976, (37 years) and is a small business. We have team with our small business subcontractor, David Sakofs, CPA, located in Morristown, New Jersey, to provide professional auditing service to the State of New Jersey, Department of the Treasury. Brown & Company CPAs, PLLC is proposing to provide professional service in all three pools: 1) Program and Process Management Auditing, 2) Financial Auditing and Grant Management and 3) Integrity Monitoring/Anti-Fraud from which any State department, agency or authority or any Cooperative Purchasing Partner (Using Agencies) may select through the award of this solicitation. We ensure that all work performed pursuant to the award of solicitation to Brown & Company is eligible for United States Department of Housing and Urban Development (HUD) and United States Federal Emergency Management Agency (FEMA) Public Assistance grant funding and is performed in accordance with HUD, FEMA and other applicable federal and State regulations, policies and guidance including, but not limited to, Davis-Bacon Act (40 U.S.C. 276a to 276a-7) and Clean Air Act (42 U.S.C. 1857 (h)).

Brown & Company and David Sakofs, CPA (Brown Team) are on the U.S. General Service Administration Federal Supply Service under Financial and Business Solution (FABS) Special Item Numbers (SINS) 570 7 Financial and Performance Audits. The Brown Team possesses all required Federal and State licensing to conduct business in the state of New Jersey. See Section 1.11 for a copy of the David Sakofs CPA New Jersey Business Registration Certificate. Brown & Company's managing member, Gail Jenifer, CPA, who is register in Maryland, District of Columbia, Virginia, and Pennsylvania, has submitted an application for a New Jersey CPAs license. Brown & Company has also submitted an application for a New Jersey Business Registration Certificate.

Brown & Company was founded in 1976 by Tyrone Brown, CPAs. The firm has three Members: Tyrone Brown, CPA, MBA, Gail Jenifer, MS, CPA. CISA, CISM, and Milton Hatcher, MBA, CGFM. Brown & Company currently have twenty five (25) professional staff, with approximately 50,000 hours of management and staff availability. We believe that our current staffing complement is more than adequate to accomplish the scope of work objectives. However, we will recruit additional staff should the requirements of the scope of work warrant additional resources. Our licensed professionals are in good standing with the AICPA, state boards of accountancy and other professional organizations, and we maintain a Continuing Professional Education (CPE) Program to ensure that our staff meets the Government Auditing Standards (Yellow Book), and all other required standards

The majority of our services are audits and audit related services. We currently have performed more than 400 audits of Federal agencies and more than 800 audits of Federal agency grantees. Many of our audit engagements are repeat engagements which we believe is a testament to our excellent record of service delivery and project performance. Today, 95% of our business is in the performance of services to the Federal Government in the areas of audit, accounting, internal control assessment, fraud risk analysis, business processes assessment, grant management, not-for-profit audit, compliance audit, information system audit, and budget control assessment.

2.2 Experience on Similar Contracts

Contract Agency	Type	Budget/ Contract Amount	Description of Services/ Period of Performance
Department of Homeland Security – Canyon Fire Performance Audit 1111 Broadway, Ste 1200, Oakland, CA 94607-4052	Firm Fixed Price		Performance Audit of the Fire Management Assistance Grant Program for the Canyon Fire (FMAG Declaration 2488) November 28, 2007- September 29, 2008
Department of Homeland Security - Hobble Fire Performance Audit 300 Frank H Ogawa Plaza, Suite 275, Oakland, CA 94612	Firm Fixed Price		Performance Audit of the Fire Management Assistance Grant Program for the Hobble Fire (FMAG Declaration 2488). November 28, 2007- September 29, 2008
Executive Office of President	Firm		Independent Review of Security

Contract Agency	Type	Budget/ Contract Amount	Description of Services/ Period of Performance
200 Third Street, UNB 4 th Floor, Parkersburg, WV 26101 0856	Fixed Price		Controls of the Interconnection with Other Systems under Federal Information System Management Act (FISMA) June 18, 2009 – June 17, 2013 June 22, 2009 - February 15, 2012
Federal Housing Finance Agency Office of Chief Accountant (OCA), 1750 Pennsylvania Avenue, NW, Room 9111, Washington, DC 20552	Firm Fixed Price		Federal Information System Management Act (FISMA) Audit June 16 2008 to December 31, 2010, May 5, 2008 to December 2008, March 1, 2005- November 1, 2007 May 21, 2002 – September 16, 2005
U.S. Department of Veterans Affairs, Franchise Fund, 810 Vermont Avenue, N.W., MS 49F, Washington, DC 20420	Firm Fixed Price		Annual Financial Statement Audits September 28, 2007 – January 31, 2012

Contract Agency	Type	Budget/ Contract Amount	Description of Services/ Period of Performance
U.S. Department of Veterans Affairs, Supply Fund, 810 Vermont Avenue, N.W., MS 49F, Washington, DC 20420	Firm Fixed Price		Annual Financial Statement Audits December 21, 2006 – December 20, 2012
Bureau of the Public Debt, Cluster Audits Division of Procurement, Avery 5 F , 200 Third Street, UNB 4 th Floor, Parkersburg, WV 26101	Firm Fixed Price		Annual Financial Statement Audits January 30, 2008 – December 31, 2012
Executive Office of the President 1600 Pennsylvania Ave, N.W. Washington, D.C. 20500	Firm Fixed Price		Annual Financial Statement Audits March 8, 2010 – November 15, 2013
Federal Housing Finance Agency Office of Chief Accountant (OCA), 1750 Pennsylvania Avenue, NW, Room 9111, Washington, DC 20552	Firm Fixed Price		Annual Financial Statement Audits. May 5, 2008 – December 31, 2008 April 1, 2005 – December 28, 2007
Office of National Drug Control Policy, HIDTA The Executive Office of the	Firm Fixed Price		Financial and Compliance Grant Audit September 28, 2007 – September 27,

Contract Agency	Type	Budget/ Contract Amount	Description of Services/ Period of Performance
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President
750 17th Street NW
Washington, DC 20460

2012



**Environment Protection Agency,
Working Capital Fund**
1200 Pennsylvania Avenue, NW,
Washington, DC 20460

Firm
Fixed
Price

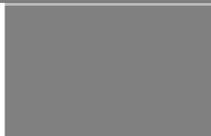


Annual Financial Statement Audit
Services
September 24, 2003 –September 30,
2008; September 10, 2008 –
September 10, 2013



**Department of Treasury,
Franchise Fund** 200 3rd Street,
Room 201, Parkersburg, WV
26101

Firm
Fixed
Price



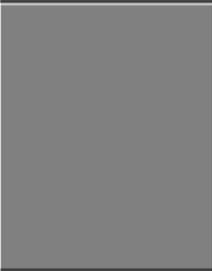
Financial Audit
June 1, 2005 – March 31, 2009

Contract Agency	Type	Budget/ Contract Amount	Description of Services/ Period of Performance
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Department of Energy's Office of the Chief Financial Officer Office of Placement and Administration 1000 Independence Avenue Washington, DC 20585	Time & Material		Financial Related Services October 1, 2001 – September 30, 2006
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United State Department of Aquiculture Natural Resources Conservation Service (USDA-NRCS) – Federal Client 1400 Independence Avenue, SW Washington, DC 20250	Firm Fixed Price		Audit Remediation Support March 12, 2012 – December 31, 2012
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Contract Agency	Type	Budget/ Contract Amount	Description of Services/ Period of Performance
USDA Cooperative Research State Research, Education, and Extension Service (CSREES) 800 -9 th Street, SW, Washington, DC 20024	Firm Fixed Price		Financial Advisory Support April 21, 2009 – October 31, 2009
[Redacted]			
D.C Superior Court 616 H Street, N.W., Suite 614, Washington, DC 20001	Firm Fixed Price		Financial Analysis – Inventory September 30, 2005 – September 30, 2009
[Redacted]			
D.C. Superior Court 515 5 th Street, N.W. Suite 319 Washington, D.C. 20001	Firm Fixed Price		Financial Analysis – Undelivered Orders July 11, 2004- October 1, 2004
[Redacted]			

Contract Agency	Type	Budget/ Contract Amount	Description of Services/ Period of Performance
Computer Sciences Corporation – Federal Client 10530 Rosehaven Street, Suite 500, Fairfax, VA 22030-2840	Firm Fixed Price		July 12, 2004- September 30, 2004
Richmond Redevelopment & Housing Authority (RRHA) 901 Chamberlayne Parkway Richmond, VA 23220	Firm Fixed Price		Financial Statement and Compliance Audit October 1, 2001 - September 30, 2004
Federal Trade Commission – Federal Client Bureau of Consumer Protection 600 Pennsylvania Avenue, NW Washington, DC 20580-0001	Firm Fixed Price		February 15, 2012 – April 3, 2012

Contract Agency	Type	Budget/ Contract Amount	Description of Services/ Period of Performance
[Redacted Content]			

2.3 Additional Experience

Brown & Company also provided auditing and audit related service to the Department of Housing and Urban Development (HUD). Our past performance with HUD includes:

Client: U. S. Department of Housing and Urban Development
Program Title: **Mortgage Servicing Reviews and Follow-up Reviews**

Contract Number: [Redacted]
Contact Name: [Redacted]
Contact Position: [Redacted]

Telephone Number: [Redacted]

Service Provided: Brown & Company provided monitor services to the HUD Office of Lender Activities and Program Compliance and the Office of Insured Single Family Housing by performing comprehensive mortgage-servicing reviews. The on-site reviews are required to ensure that HUD is effectively monitoring the performance of all HUD approved mortgagees servicing HUD /FHA insured single family mortgages. The reviews are performed on-site, at mortgagee's offices nationwide, to ensure that FHA approved mortgagees follow all statutory, regulatory and the Department of Housing and Urban Development requirements, identify mortgagee non-compliance and required corrective action by the mortgagee.

Client: U. S. Department of Housing and Urban Development
Program Title: **Multifamily Claims Examination Support Services**

Contract Number: [Redacted]
Contact Name: [Redacted]
Contact Position: [Redacted]
Telephone Number: [Redacted]

Service Provided: Brown & Company has for the past seven years been engaged to examine mortgage insurance claims made to HUD by FHA insured lenders. These claims are primarily regular full insurance defaulted cases, automatic assignments, (§221(g)4), GNMA full insurance conversion defaulted cases and coinsurance cases, and occasionally a conveyance case. As a result of the examination, we prepare a final settlement to the lender. The claims are reviewed in accordance with applicable HUD Regulations (24 CFR Parts 200 to 499) and other HUD policies and/or procedures outlined in the Multifamily Claims Review Guide. We contact the lenders and HUD field offices directly to obtain additional information needed to support and/or clarify the claim. If required, we assist HUD in any appeals including litigation relating to the claim reviews. Once the claims prepared under this Sub-Task have been reviewed and approved by the Multifamily Claim Branch, we prepare the necessary forms to make the final claim payment and the final settlement letter in accordance with the revised multifamily claims Review Guide.

Office of Multifamily Housing Assistance Restructuring (OMHAR) (as subcontractor) - conducted on-site compliance testing for 13 Participating Administrative Entities (PAE's) offices in all four of OMHAR Regions.

- **Office of Lender Activities and Program Compliance Reviews** - conducted comprehensive on-site mortgage servicing reviews of 60 approved lenders who service HUD/FHA insured single family mortgages.
- **Post Single Family Insurance Claims Reviews** - conducted comprehensive on-site single family insurance claims reviews of 275 approved lenders who service HUD/FHA insured single family mortgages.
- **Technical Support Services for Troubled and Substandard Public Housing Agencies** - provides technical assistance and training to HUD Troubled and Substandard Public Housing Authority. The contract covered a range of services from identifying the root causes of a troubled or substandard Public Housing Agency's problems to planning, training, and implementing recovery strategies. Tasks included improving HA's compliance with program requirements under four of the SEMAP indicators: (1) Selection from the Waiting List; (2) Reasonable Rent; (3) Determination of Adjusted Income; and (4) HQS Enforcement. Tasks also include assisting HA's in compliance with program requirements under the indicators for the Utility Allowance Schedule and Expanding Housing Opportunities. Services were provided to the following:

Housing Authority of the County of Coles: conducted a PHA Compliance Review of management control and financial reporting requirements including a review of SEMAP records and requirements.

Potter County Public Housing Authority, (PCHA) - converted the PCHA's financial record to comply with Generally Accepted Accounting Principles (GAAP) include SEMAP financial reports.

Saint Louis Housing Authority - conducted a management and financial audit of the St. Louis Housing Authority Cochran Gardens Development including SEMAP records and reporting requirements.

- **Richmond Redevelopment Housing Authority** - as a subcontractor to Cherry, Bekaert & Holland, conducted an audit of the financial statements and records and the prepared federal and state tax returns.

Not-for-Profit Audit References:



Description of services: We audited the statements of financial position of the above Not-for-Profit Entities as of the end of the fiscal year, and the related statements of activities and cash flows for the entities, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of entity's management. Our responsibility is to express an opinion on the financial statements based on our audit.

We determine whether the entities meet its compliance requirements to include: activities allowed or unallowed; allowable costs/cost principles; cash management; eligibility; matching, level of effort, earmarking; and, reporting. Brown & Company:

- (i) Perform the audit of the financial statement(s) for the Federal program in accordance with GAGAS;

(ii) Obtain an understanding of internal control and perform tests of internal control over the Federal program consistent with the requirements of §___.500(c) for a major program;

(iii) Perform procedures to determine whether the auditee has complied with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on the Federal program consistent with the requirements of §___.500(d) for a major program; and

(iv) Follow up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee, and report, as a current year audit finding, when the auditor concludes that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding in accordance with the requirements of §___.500(e).

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

We issued our opinion on the financial statements referred to above and stated whether or not they were present fairly, in all material respects, the financial position of the Not-for Profit entity and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

3 POOL 1 TECHNICAL PROPOSAL

Pool 1 – Program and Process Management Auditing Technical Approach

3.1 Pool 1 – Understanding of Federal Financial Management Policy and Legislation

There has been major legislation enacted over the years to establish federal financial management policy, and new legislation designed to improve efficiency or control waste and abuse continues to be enacted frequently. Each time new legislation is enacted, the agency or department affected must adhere to the new standards, as well as continue to adhere to any previous acts or legislation previously passed. This is an enormous task for federal agencies and federal managers who have been entrusted to account for report and certify that they and the department, agency or component unit, they have responsibility for has complied with the acts, and regulations that authorize and govern their existence. Some of the more salient legislation and its impact are briefly summarized below:

1. The Federal Managers' Financial Integrity Act of 1982 (FMFIA)-This act required that systems of accounting and administrative controls be established and that each agency annually conduct an evaluation and report to the President and the Congress on the adequacy of these systems. Each agency must provide reasonable assurance that:
 - Systems of internal controls are in accordance with standards prescribed by the Comptroller General
 - All obligations and costs of a federal agency comply with federal laws
 - All federal funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation
 - Revenues and expenses of federal agencies are properly recorded and accounted for to allow for preparation of accounts and reliable financial and statistical reports
 - Heads of federal agencies shall evaluate, prepare, and submit a statement to the President affirming that the agency's systems of internal accounting and administrative controls fully comply with the guidelines established by the Comptroller General.

2. The Government Performance and Results Act of 1993.-This act included the following:
 - The initiation of program performance reform by requiring agencies to set program goals, measure program performance and report publicly on progress
 - Improvement in federal program effectiveness and public accountability by promoting a new focus on results, and service quality,
 - Helping federal managers improve service delivery by requiring that they plan to meet program objectives
 - Improvement in the internal management of the federal government

3.2 Pool 1 – Understanding of Disaster Recovery Regulations

On January 29, 2013 President Obama signed into law the Sandy Recovery Improvement Act of 2013. The law authorizes several significant changes to the way Federal Emergency Management Agency (FEMA) may deliver disaster assistance under a variety of programs. FEMA is currently developing specific implementation procedures for each new authority and will provide further guidance through a combination of rulemaking and the development of policy or other guidance documents.

Public Assistance

As part of the disaster declarations, the President made Federal funding (Public Assistance) available through FEMA to the State of New Jersey and eligible local governments and certain private nonprofit organizations. This was done on a cost-sharing basis for emergency work and the repair (or replacement) of facilities damaged by Hurricane Sandy.

Hazard Mitigation

FEMA's Federal Insurance and Mitigation Administration (FIMA) manages the National Flood Insurance Program (NFIP) and implements a variety of programs authorized by Congress to reduce losses that may result from natural disasters. The FEMA Mitigation and Insurance Strategic Plan for 2012-2014 identifies critical goals, objectives and strategies to enhance the way FEMA carries out its mitigation and insurance mission. The plan is designed to help build and sustain collaboration with Federal, State, tribal, Territorial, and community partners through a strategic framework that guides day-to-day work leading to stronger, more resilient communities nationwide.

Individual Assistance

Disaster assistance is financial or direct assistance to those individuals and families whose property has been damaged or destroyed as a result of Hurricane Sandy, and whose losses are not covered by insurance. It helps with critical expenses that cannot be covered in other ways. It will not restore your damaged property to its condition before the disaster.

Community Development Block Grant Program (CDBG)

The CDBG is a flexible program that provides communities with resources to address a wide range of unique community development needs. Beginning in 1974, the CDBG is one of the longest continuously run programs at HUD.

The CDBG program works to ensure decent affordable housing, to provide services to the most vulnerable in our communities, and to create jobs through the expansion and retention of businesses. States distribute CDBG funds to non-entitlement localities not qualified as entitlement communities. The CDBG program has made a difference in the lives of people and their communities in the State of New Jersey.

HUD determines the amount of each grant by using a formula comprised of several measures of community need, including the extent of poverty, population, housing overcrowding, age of housing, and population growth lag in relationship to other metropolitan areas.

3.3 Pool 1 – Approach and Plans for Accomplishing the Work



15 RESUMES

15.1 Prime Resumes - Brown & Company CPA's, PLLC

Name	Proposed Labor Category	Pool (s)
	Partner/ Principal	2,3
	Partner/ Principal	2,3
	Partner/Principal	1
	Program Manager	2
	Program Manager	2,3
	Project Manager	2,3
	Consultant Senior	2,3
	Staff Accountant	2,3
	Staff Accountant	2,3
	Associate/Staff	1,2,3

CPA, CGFM

Proposed Position: Partner

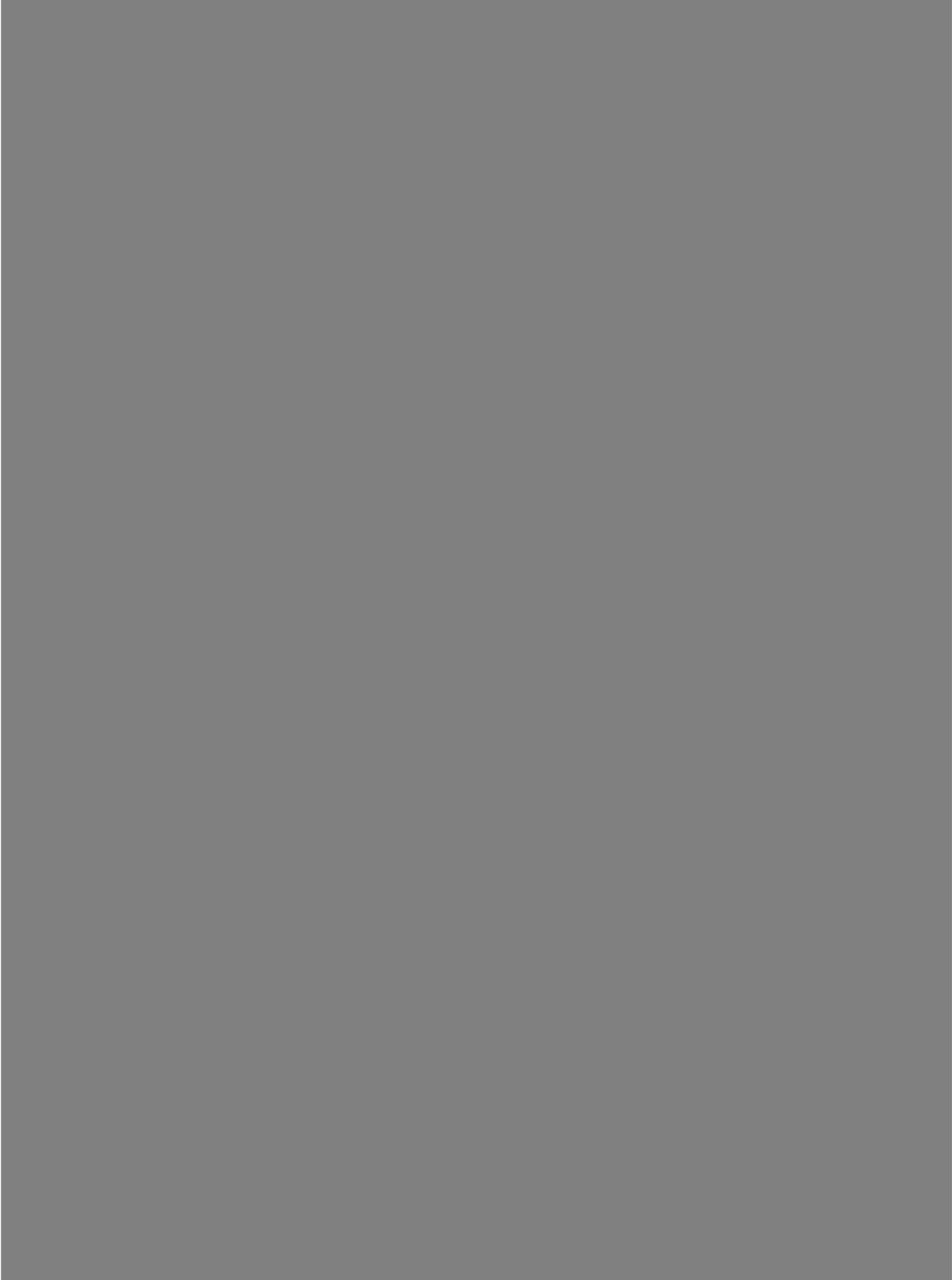
Security Clearance:

Certification: Certified Public Accountant, Certified Governmental Financial Manager (CGFM)

SUMMARY

is the Founding Member of Brown & Company CPAs, PLLC, has 30 years of experience in auditing the Federal Government. He is a Certified Public Accountant (CPA) and a Certified Government Financial Manager (CGFM). He has served as engagement partner for financial statement audits of Federal entities, audits of recipients of Federal grants in accordance with AICPA standards, applicable Office of Management and Budget guidance and the American Institute of Certified Public Accountants (AICPA). He also serves as the Quality Review Partner on engagements on which he is not the Engagement Partner.

RELEVANT PROFESSIONAL EXPERIENCE





EDUCATION

Wharton School of Finance, University of Pennsylvania
MBA: Finance and Business Systems

Howard University
Bachelor of Science: Accounting and Economics

RELEVANT KNOWLEDGE

- Government Auditing Standards
- OMB Circulars A-133, A-128, A-11, A-120, A-136, and A-123
- Chief Financial officers Act (CFO) Audits
- Federal Acquisition Regulations

- Government Performance and Results Act (GPRA)
- Analysis of Internal Control Systems
- Financial Statement preparation
- Federal Manager Financial Integrity Act of 1982 (FMFIA)
- Federal Information Security Management Act of 2002 (FISMA)
- Federal Financial management Improvement Act of 1996 (FFMIA)
- Improper Payments Information Act of 2002 (IPIA)

RELEVANT TECHNOLOGY SKILLS

- Microsoft Office (MSWord, Excel, Access, and PowerPoint) and Windows

CONTINUING PROFESSIONAL EDUCATION (CPEs)

██████████ has completed at least 80 hours of CPE in the past 2 years that meet the Government Auditing Standards CPE requirements. Some of the hours of continuing education and training are in subjects directly related to the government environment and government auditing.

CPA, CISA, CISM, CGFM, CRISC

Current Position: Managing Member

Proposed Position: Partner

Security Clearance:

Certification: Certified Public Accountant (CPA) Certified Information System Auditor (CISA), Certified Information System Security Manager (CISM), Certified in Risk and Information System Control (CRISC), Certified Government Financial Manager (CGFM)

SUMMARY

is a Certified Public Accountant (CPA) and licensed in the states of Maryland, Virginia, and District of Columbia. She is in good standing with AICPA. She is also a Certified Information System Auditor (CISA), Certified Information System Security Manager (CISM), and Certified Government Financial Manager (CGFM). Expertise includes: 4 years of performance auditing, 5 years of Federal information system auditing, and 10 years of Federal financial, performance, and grant auditing.

RELEVANT PROFESSIONAL EXPERIENCE





EDUCATION

University of Maryland, Smith School of Business, College Park,
Bachelor of Science in Accounting
The American University, Kogod School of Business, Washington DC
Master of Science in Taxation

RELEVANT KNOWLEDGE AND UNDERSTANDING

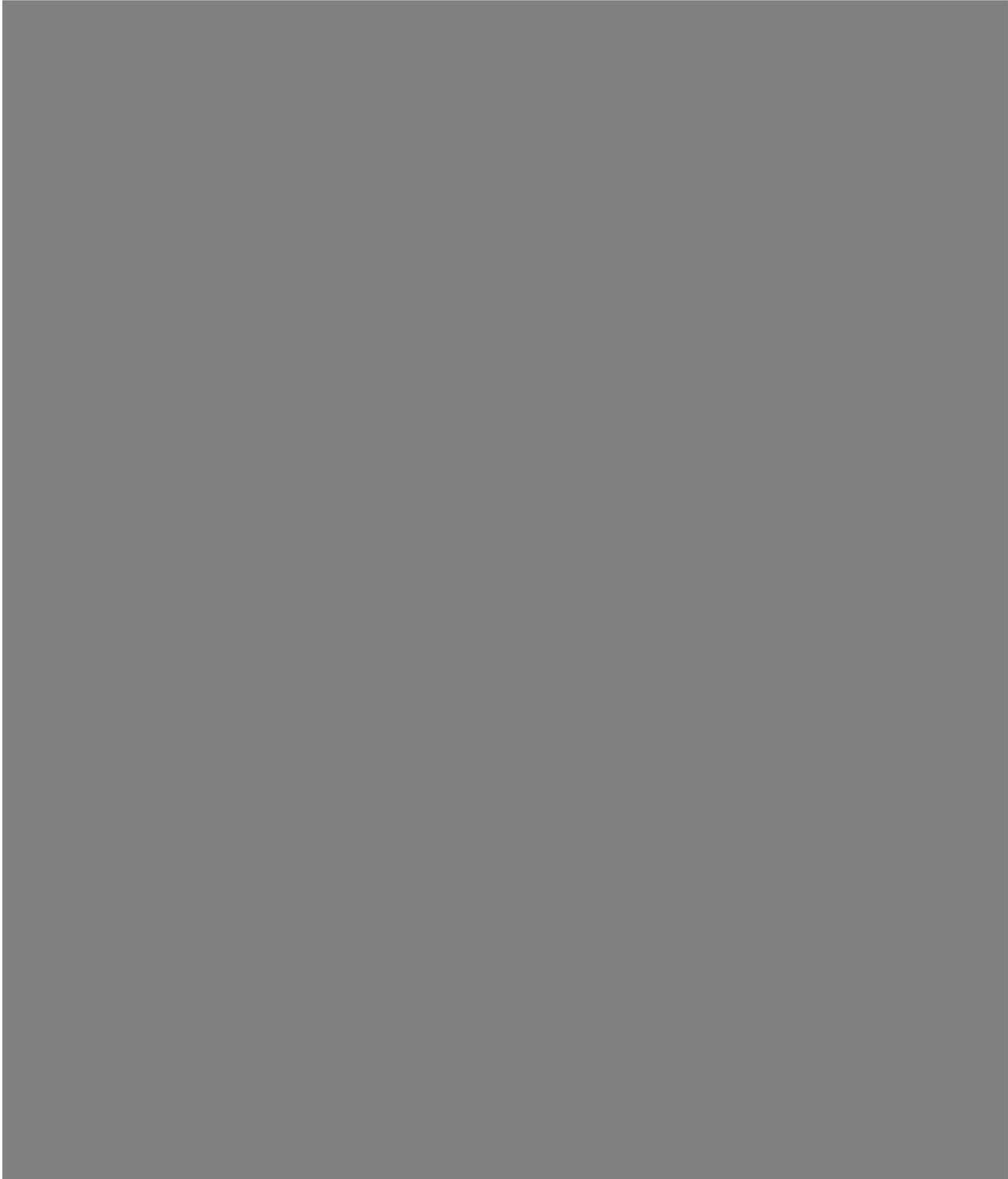
- Government Auditing Standards
- AICPA professional standards
- Office of Management and Budget Internal Control and Auditing Requirements
- American Recovery and Reinvestment Act (ARRA) (Recovery Act)
- Trade and Global Adjustment Assistance Act of 2009
- Department of Labor “Policy and Procedures”

RELEVANT TECHNOLOGY SKILLS

- Interactive Data Extraction and Analysis (IDEA) to determine population, sample size, statistical tolerable misstatement, and statistical results.
- Microsoft Office (MSWord, Excel, Access, and PowerPoint) and Windows

CONTINUING PROFESSIONAL EDUCATION (CPEs)

██████████ has completed at least 80 hours of CPE in the past 2 years that meet the Government Auditing Standards CPE requirements. At least 24 of the 80 hours of continuing education and training are in subjects directly related to the government environment and government auditing. Government related subjects include: Auditing & Professional Standards, OMB Circular A-133, Not-for-Profit Organization Audits, Internal Control Over Compliance, and Federal Government Auditing.








EDUCATION

University of Pennsylvania, Wharton School of Finance, Finance and Marketing
Master of Business Administration

Howard University, Washington, DC
Bachelor of Administration in Economic

RELEVANT KNOWLEDGE AND UNDERSTANDING

- Government Auditing Standards
- AICPA professional standards
- Office of Management and Budget Internal Control and Auditing Requirements

RELEVANT TECHNOLOGY SKILLS

- Interactive Data Extraction and Analysis (IDEA) to determine population, sample size, statistical tolerable misstatement, and statistical results.
- Microsoft Office (MSWord, Excel, Access, and PowerPoint) and Windows

CONTINUING PROFESSIONAL EDUCATION (CPEs)

 has completed at least 80 hours of CPE in the past 2 years that meet the Government Auditing Standards CPE requirements. At least 24 of the 80 hours of continuing education and training are in subjects directly related to the government environment and government auditing. Government related subjects include: Government Accounting and Auditing, Healthcare Fraud, Single Audit Fundamentals, OMB Circular A-133 auditing, Fraud in Accounts Payable, and Government IT Security and Privacy.





██████████ CPA

Current Position: Manager

Proposed Position: Manager

Security Clearance: ██████████

Certification: Certified Public Accountant

SUMMARY

██████████ Manager, is a Certified Public Accountant (CPA) and licensed in the state of Maryland and the District of Columbia. She is in good standing with the AICPA. She has over 18 years of experience in general auditing, and 7 years of Federal Government financial and performance auditing experience.

RELEVANT PROFESSIONAL EXPERIENCE







EDUCATION

Howard University
M.B.A. Business Administration

Virginia Union University
Bachelor of Science, Accounting

RELEVANT KNOWLEDGE

- Government Auditing Standards
- Federal Manager Financial Integrity Act of 1982 (FMFIA)
- Government Performance and Results Act (GPRA)
- Chief Financial Officers Act, as amended (CFO Act)
- Federal Financial Management Improvement Act of 1996 (FFMIA)
- Federal Information Security Management Act of 2002 (FISMA)
- Improper Payments Information Act of 2002 (IPIA)
- OMB Circular A-133 , Management’s Responsibility for Internal Control

RELEVANT TECHNOLOGY SKILLS

- Microsoft Office (MSWord, Excel, Access, and PowerPoint) and Windows

CONTINUING PROFESSIONAL EDUCATION (CPEs)

has met the government’s continuing professional education (CPE) requirements of at least 80 hours of CPE in the past two years, with at least 24 of the 80 hours of continuing education and training in subjects directly related to government auditing, the government environment, and/or the specific specialty. Government related subjects include: Internal Controls for Private, Government and Nonprofit Entities, Building a Fraud Audit Program, Government Audit Quality Control Center, Understanding GAAS, Expert Fraud Investigation, OMB Circular A-133, and Single Audit.

CPA

Current Position: Audit Manager/Supervisor

Proposed Position: Audit Manager

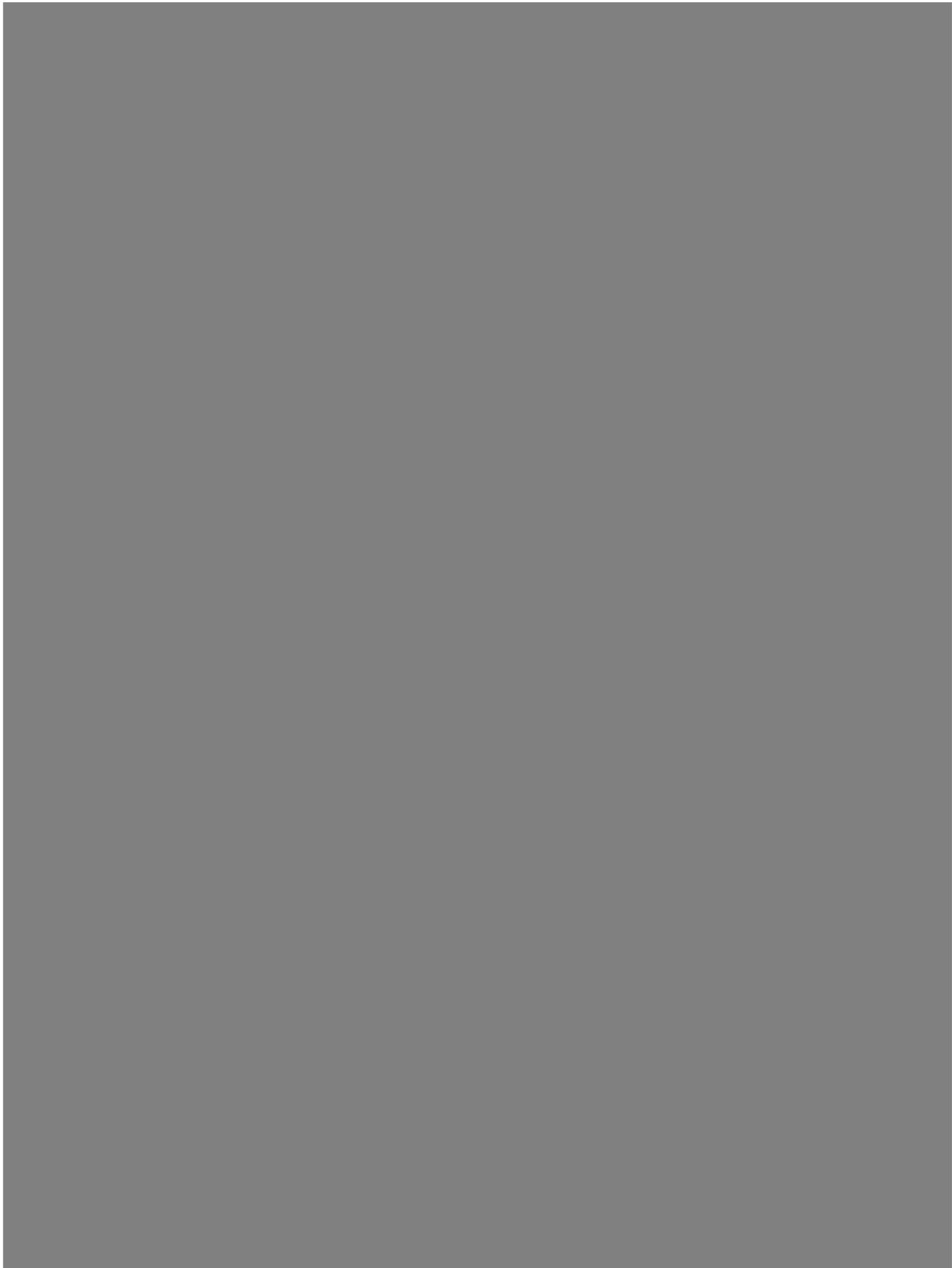
Security Clearance:

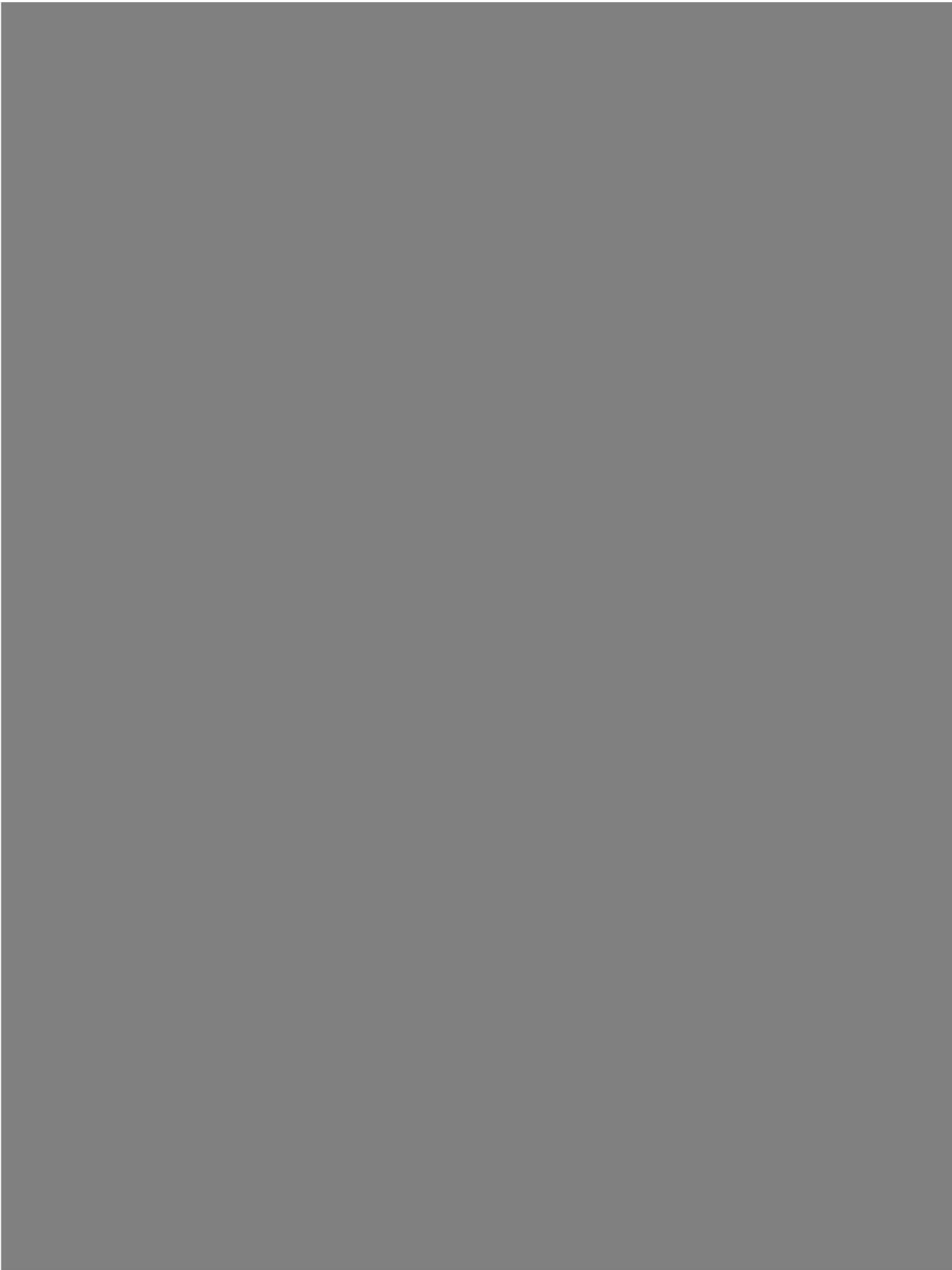
Certification: Certified Public Accountant (CPA)

SUMMARY

is a Certified Public Accountant (CPA) and licensed in the states of California and Virginia. He is in good standing with AICPA. Expertise includes: 12 years of professional experience and 9 years of federal audit related experience

RELEVANT PROFESSIONAL EXPERIENCE







EDUCATION

California State University
Bachelor of Arts: Accounting



RELEVANT KNOWLEDGE

- Government Auditing Standards
- OMB Circulars A-133, A-128, A-11, A-120, and A-123
- CFO Audit
- Federal Acquisition Regulations
- Analysis of Internal Control Systems
- Financial Statement preparation
- Federal Manager Financial Integrity Act of 1982 (FMFIA)
- Federal Information Security Management Act of 2002 (FISMA)
- Federal Financial management Improvement Act of 1996 (FFMIA)
- Improper Payments Information Act of 2002 (IPIA)

RELEVANT TECHNOLOGY SKILLS

- Interactive Data Extraction and Analysis (IDEA) to determine population, sample size, statistical tolerable misstatement, and statistical results.
- Microsoft Office (MSWord, Excel, Access, and PowerPoint) and Windows

CONTINUING PROFESSIONAL EDUCATION (CPEs)

██████████ has completed at least 80 hours of CPE in the past 2 years that meet the Government Auditing Standards CPE requirements. At least 24 of the 80 hours of continuing education and training are in subjects directly related to the government environment and government auditing. Government related subjects include: Internal Controls for Private, Government and Nonprofit Entities, Ethics and Principles in Government Auditing, Government Auditing Standards, and Federal Government Auditing.





██████████ CPA, CGFM

Current Position: Audit Supervisor

Proposed Position: Supervisor

Security Clearance: ██████████

Certification: Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM)

SUMMARY

██████████ is a Certified Public Accountant (CPA) and licensed in the states of Maryland and Virginia, and in the District of Columbia. He is in good standing with AICPA. Expertise includes: 30 years of professional accounting and auditing experience and 15 years of Federal audit and accounting related experience.

RELEVANT PROFESSIONAL EXPERIENCE





EDUCATION

Ateneo De Manila University, Philippines
MBA: Financial Management

University of Negros Occidental-Recoletos, Philippines
Bachelor of Science: Accounting

RELEVANT KNOWLEDGE

- Government Auditing Standards
- Consolidated financial statement preparation, U.S. Treasury FACTS I and FACTS II reporting
- FASAB Generally Accepted Accounting Principles, United States Standard General Ledger accounts
- OMB Circulars A-11 including Sections 230, A-123 including Appendix A and B, A-127 and A-136, as revised.
- GAO *Government Auditing Standards*
- OMB Circulars A-133, A-128, A-11, A-120, and A-123
- Chief Financial officers Act (CFO) Audits
- Federal Acquisition Regulations
- Government Performance and Results Act (GPRA)
- Analysis of Internal Control Systems
- Financial Statement preparation
- Federal Manager Financial Integrity Act of 1982 (FMFIA)
- Federal Information Security Management Act of 2002 (FISMA)
- Federal Financial Management Improvement Act of 1996 (FFMIA)
- Improper Payments Information Act of 2002 (IPIA)

RELEVANT TECHNOLOGY SKILLS

- Microsoft Office (MSWord, Excel, Access, and PowerPoint) and Windows
- IDEA Data Analysis Software

CONTINUING PROFESSIONAL EDUCATION (CPEs)

_____ has completed at least 80 hours of CPE in the past 2 years that meet the Government Auditing Standards CPE requirements. Some of the hours of continuing education and training are in subjects directly related to the government environment and government auditing.



[REDACTED]
Current Position: EDP Senior

Proposed Position: EDP Senior

Security Clearance: [REDACTED]

Certification: Certified in Risk and Information System Control (CRISC)

SUMMARY

[REDACTED] possesses over 32 years of Information Technology experience. As part of the financial statement audits conducted under GAGAS, FAM and FISCAM, he performs evaluation and testing of Federal EDP systems to determine compliance with FFMIA. Mr. Prasad also conducts compliance audits and audits of the financial statements of Federal agencies and non-profit organizations.

RELEVANT PROFESSIONAL EXPERIENCE

[REDACTED]



EDUCATION

Certification: Certified in Risk and Information System Control (CRISC)

Montgomery College
Associate of Arts: Computer Science

Spicer Memorial College
Bachelor of Arts: Liberal Arts

8

RELEVANT KNOWLEDGE

- Government Auditing Standards
- OMB Circulars A-130, Appendix III, A-127
- NIST SP 800-53, NIST SP 800-53 Rev.3 - Recommendations on security controls
- Federal Manager Financial Integrity Act of 1982 (FMFIA)
- Federal Information Security Management Act of 2002 (FISMA)
- Federal Financial Management Improvement Act of 1996 (FFMIA)

- System Development Life Cycle (SDLC) process
- FIPS Pub 199 – Security categories
- FIPS Pub 200 – Minimum Security requirements
- NIST SP 800-34 - Contingency Planning Guide
- NIST SP 800-47 - Interconnectivity Information Technology System
- NIST SP 800-84 - Test, Training and Examination

RELEVANT TECHNOLOGY SKILLS

- Microsoft Office (MSWord, Excel, Access, and PowerPoint), Unix, CISCO, and Windows.

CONTINUING PROFESSIONAL EDUCATION (CPEs)

██████████ has completed CPEs that meet the Government Auditing Standards CPE requirements including hours in subjects directly related to the government environment and government auditing.





[REDACTED]
Current Position: Senior Auditor

Proposed Position: Senior Auditor

Security Clearance: [REDACTED]

SUMMARY

[REDACTED] He has over 27 years of experience in the Federal Government financial environment, including auditing and providing accounting services. His experience includes auditing, the recording and analysis of account transactions; establishing accounting records; reconciliation of cash balances; implementation of accounting controls; statistical reports.

RELEVANT PROFESSIONAL EXPERIENCE




EDUCATION

University of the West Indies, Mona, Jamaica
Bachelor of Science: Accounting

RELEVANT KNOWLEDGE AND UNDERSTANDING

- Government Auditing Standards
- Office of Management and Budget Internal Control Requirements
- American Recovery and Reinvestment Act (ARRA) (Recovery Act)
- OMB A-133, A-128, A-11, A-120, and A-123
- CFO Act Auditing
- Federal Government programs, Directives, and Operating Instructions
- Federal Acquisition Regulations

RELEVANT TECHNOLOGY SKILLS

- Microsoft Office (MSWord, Excel, Access, and PowerPoint) and Windows

CONTINUING PROFESSIONAL EDUCATION (CPEs)

meets the Government Auditing Standards CPE requirements. At least 24 of the 80 hours of continuing education and training are in subjects directly related to the government environment and government auditing. Government related subjects include: Revised Yellow Book: Government Auditing Standards, and OMB Internal Control.





[REDACTED] (FCA)

Current Position: Senior Auditor

Proposed Position: Senior Auditor

Security Clearance: [REDACTED]

SUMMARY

[REDACTED] and has 30 years of experience in banking, accounting, general auditing and 10 years of Federal Government audit experience. He has more than the required 2 years of federal proprietary and budgetary accounting experience, financial statement preparation, data analysis and reconciliation expertise. He has proficient knowledge of MS Access, MS Excel and other automated tools. He has a working knowledge of federal regulations associated with generating financial reporting requirements.

RELEVANT PROFESSIONAL EXPERIENCE

[REDACTED]



EDUCATION

The Polytechnic, Ibadan, Oyo State, Nigeria
Bachelor of Science: Accounting
Fellow, Institute of Chartered Accountants of Nigeria (FCA)

RELEVANT KNOWLEDGE

- Government Auditing Standards
- OMB Circulars A-133, A-128, A-11, A-120, and A-123
- CFO Audit
- Federal Acquisition Regulations
- Analysis of Internal Control Systems
- Financial Statement preparation
- Federal Manager Financial Integrity Act of 1982 (FMFIA)
- Federal Information Security Management Act of 2002 (FISMA)
- Federal Financial management Improvement Act of 1996 (FFMIA)
- Improper Payments Information Act of 2002 (IPIA)

RELEVANT TECHNOLOGY SKILLS

- Microsoft Office (MSWord, Excel, Access, and PowerPoint) and Windows

- IDEA Data Analysis Software

CONTINUING PROFESSIONAL EDUCATION (CPEs)

██████████ has completed at least 80 hours of CPE in the past 2 years that meets the Government Auditing Standards CPE requirements. At least 24 of the 80 hours of continuing education and training are in subjects directly related to the government environment and government auditing.



[REDACTED]
Current Position: Senior Auditor

Proposed Position: Senior Auditor

Security Clearance: [REDACTED]

SUMMARY

[REDACTED] is a Senior Auditor and has 6 years of experience in general auditing and 3 years in Federal Government auditing. She is an expert in individualized education plans, progress evaluation, and human relations. Known for exceeding goals and objectives, she has served as senior auditor for audits of recipients of Federal grants in accordance with Office of Management and Budget (OMB) Circular No. A-133 and other applicable auditing standards and guidance.

RELEVANT PROFESSIONAL EXPERIENCE

[REDACTED]



EDUCATION

Strayer University
Masters in Accounting

University of the District of Columbia
Bachelor of Science: Biology

1

RELEVANT KNOWLEDGE

- Government Auditing Standards
- OMB Circulars A-133, A-128, A-11, A-120, and A-123
- CFO Audit
- Federal Acquisition Regulations
- Analysis of Internal Control Systems
- Financial Statement preparation
- Federal Manager Financial Integrity Act of 1982 (FMFIA)
- Federal Information Security Management Act of 2002 (FISMA)
- Federal Financial management Improvement Act of 1996 (FFMIA)
- Improper Payments Information Act of 2002 (IPIA)

RELEVANT TECHNOLOGY SKILLS

- Microsoft Office (MSWord, Excel, Access, and PowerPoint) and Windows

CONTINUING PROFESSIONAL EDUCATION (CPEs

██████████ has completed at least 80 hours of CPE in the past 2 years that meet the Government Auditing Standards CPE requirements. At least 24 of the 80 hours of continuing education and training are in subjects directly related to the government environment and government auditing.



[REDACTED]

Current Position: Staff Auditor

Proposed Position: Staff Auditor

Security Clearance: [REDACTED]

SUMMARY

[REDACTED] Relevant work experience includes: 3 years of auditing Federal financial statements and nonprofit entities. She has proficient knowledge of MS Access, MS Excel and other automated tools. She has knowledge of Federal regulations associated with generating financial reporting requirements.

RELEVANT PROFESSIONAL EXPERIENCE

[REDACTED]



EDUCATION

Salisbury University
Bachelor of Science: Accounting

0

RELEVANT KNOWLEDGE

- Government Auditing Standards
- AICPA professional standards
- Office of Management and Budget Internal Control Requirements

RELEVANT TECHNOLOGY SKILLS

- Microsoft Office (MSWord, Excel, Access, and PowerPoint) and Windows

CONTINUING PROFESSIONAL EDUCATION (CPEs)

 has completed at least 80 hours of CPE in the past 2 years that meet the Government Auditing Standards CPE requirements. At least 24 of the 80 hours of continuing education and training are in subjects directly related to the government environment and government auditing. Government related subjects include: Internal Controls for Private, Government and Nonprofit Entities, Government Auditing Standards, OMB Circular A-133, Single Audit, Internal Control Over Compliance, Government Accounting, and Understanding GAAS.





[REDACTED]
Current Position: Staff Auditor

Proposed Position: Staff Auditor

Security Clearance: [REDACTED]

SUMMARY

[REDACTED] Relevant work experience includes conducting internal control reviews in accordance with OMB A-123 Internal Control Assessment. She has proficient knowledge of MS Access, MS Excel and other automated tools. She has 1 year of experience in is Federal Government Auditing Environment and is familiar with federal regulations associated with financial reporting requirements

RELEVANT PROFESSIONAL EXPERIENCE





EDUCATION

Ferrum College, Ferrum, VA
Bachelor of Science: Accounting

RELEVANT KNOWLEDGE

- Government Auditing Standards
- AICPA professional standards
- Office of Management and Budget Internal Control Requirements

RELEVANT TECHNOLOGY SKILLS

- Microsoft Office (MSWord, Excel, Access, and PowerPoint), Windows, Mac systems and FAMIS

AWARDS & SERVICES

- Lambda Sigma, Students In Free Enterprise –Speaking Team, Big Buddy Little Buddy, Volunteer: St. John’s Center, Goodman Challenge Regional Accounting Competition, Who’s Who Award, Women’s Leadership Conference, Monster Diversity Program and Accounting Club: V.P

CONTINUING PROFESSIONAL EDUCATION (CPEs)

 has completed the following Government Auditing Standards CPE’s.



Current Position:

Staff Auditor

Education:

Bachelor of Science: Accounting
Wheeling Jesuit University, Wheeling, WV

Total Experience:

1 year

RELEVANT PROFESSIONAL EXPERIENCE

Technical Skills

- Proficient Sage Peachtree Accounting Software
- Worked with and gained intimate knowledge with the program and arranged self-design Service-Merchandise Company. Initiated transactions and preparing financial statements.
- Familiar with Intuit QuickBooks Accounting Software
- Extensive experience with Microsoft Office: Word, Excel, Power Point, and Access

15.2 Subcontractor Resumes - David Sakof's CPAs

Name	Proposed Labor Category	Pool (s)
[REDACTED]	Partner	1
	Program Manager	1
	Project Manager	1
	SME	1
	Project Manager	2,3
	Senior Consultant/Supervisor	1,2,3
	Consultant/Senior Senior	1
	Senior Consultant/Supervisor	2,3,
	Consultant	1



EDUCATION

Bachelor of Arts, Rutgers University [REDACTED]
 Masters of Business Administration, Fairleigh Dickinson University – [REDACTED]

PROFESSIONAL CERTIFICATION

Certified Public Accountant, New Jersey [REDACTED] and New York
 Registered Investment Advisor [REDACTED]

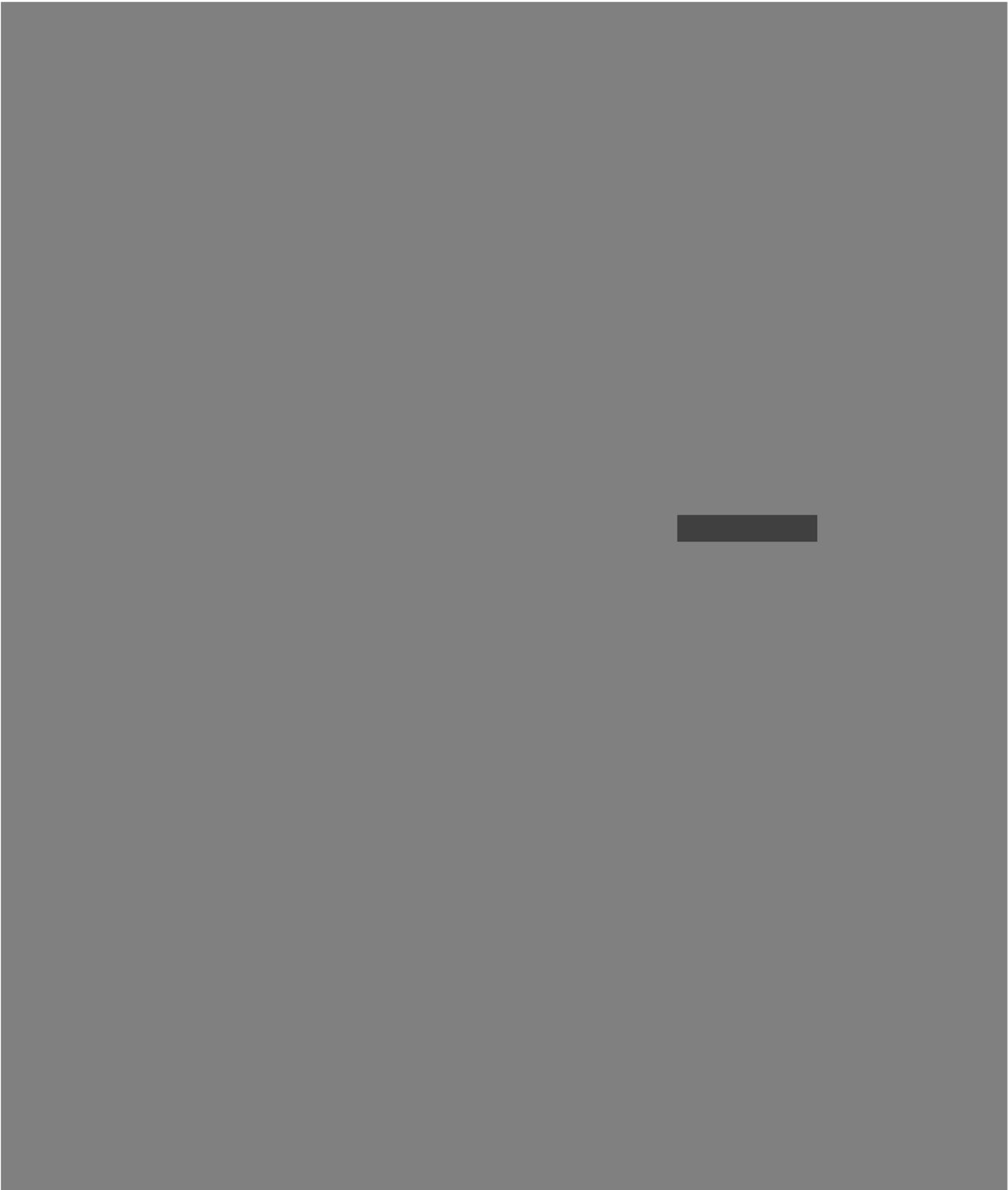
SPECIALIZED TRAINING

Lecturer for Federal Publications Inc.
 - Government Contract Audits and Reviews
 - The Government Contract Administration Course

YEARS OF EXPERIENCE

Total	39
Audit	39
Audit Supervisory	34

RELEVANT EXPERIENCE



USE OR DISCLOSURE OF DATA CONTAINED ON THIS SHEET IS SUBJECT TO THE RESTRICTION ON THE TITLE PAGE OF THIS PROPOSAL



PROFESSIONAL AFFILIATIONS/ACCOMPLISHMENTS AND OTHER

New Jersey Society of Certified Public Accountants
American Institute of Certified Public Accountants
National Contract Management Association
Rutgers University Alumni Association

[REDACTED]

PROPOSED LABOR CATEGORY

Program Manager

EDUCATION

Bachelor of Science with major in accounting, LaSalle University
Masters of Business Administration (Statistics), Temple University
Wharton Information Systems Program, University of Pennsylvania

PROFESSIONAL CERTIFICATION

Certified Internal Auditor – [REDACTED]
Certified Public Accountant, Pennsylvania [REDACTED]
Certified Public Accountant, New Jersey [REDACTED]

SPECIALIZED TRAINING

Government Accounting
Advanced Excel
Activity Based Costing
Operations Audits
Financial Ratio Analysis
EDP Audit and Computer
Security

[REDACTED]

YEARS OF EXPERIENCE

Total	47
Audit	47
Audit Supervisory	41

RELEVANT EXPERIENCE

[REDACTED]



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PROFESSIONAL AFFILIATIONS/ACCOMPLISHMENTS AND OTHER

Pennsylvania Institute of Certified Public Accountants (Member Committee of CPAs in Industry and Government, [REDACTED])
American Institute of Certified Public Accountants
Association of Government Accountants (President, Philadelphia Chapter, [REDACTED] Regional Vice-President, [REDACTED])
Malta Boat Club, Rowing (Vice-President, [REDACTED])
Philadelphia Handicapped Rowers (volunteer, [REDACTED])

[REDACTED]

PROPOSED LABOR CATEGORY

Project Manager

EDUCATION

M.S. Taxation, Philadelphia University, Philadelphia, Pennsylvania
B.S. Urban Studies, Rutgers University, Camden, New Jersey
A.A. Accounting, Goldey Beacom College, Wilmington, Delaware

PROFESSIONAL CERTIFICATION

Certified Public Accountant-State of New Jersey (CPA)
Certified Government Financial Manager (CGFM)
Certified Fraud Examiner (CFE)
Notary Public License

TEACHING EXPERIENCE

Adjunct Faculty – Wilmington College – [REDACTED]
DCAI Guest Instructor – [REDACTED] – Administration & Management of Audits for Supervisors
DCAI Guest Instructor – [REDACTED] – Statistical Sampling

YEARS OF EXPERIENCE

Total	46
Audit	46
Audit Supervisory	40

RELEVANT EXPERIENCE

[REDACTED]



PROFESSIONAL AFFILIATIONS/ACCOMPLISHMENTS AND OTHER

Association of Government Accountants (President – 
American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Association of Certified Fraud Examiners
Discovery Ministries, Inc., Camden, New Jersey
Chairperson, Finance Committee, Cathedral of the Immaculate Conception, Camden, New Jersey
Jesuit Urban Service Team, Camden, New Jersey

[REDACTED]

PROPOSED LABOR CATEGORY

Project Manager

EDUCATION

B.S., Accounting, LaSalle University, Philadelphia, PA, [REDACTED]
M.S., Administration, Central Michigan Univ., Mt. Pleasant, MI, [REDACTED]

PROFESSIONAL CERTIFICATION

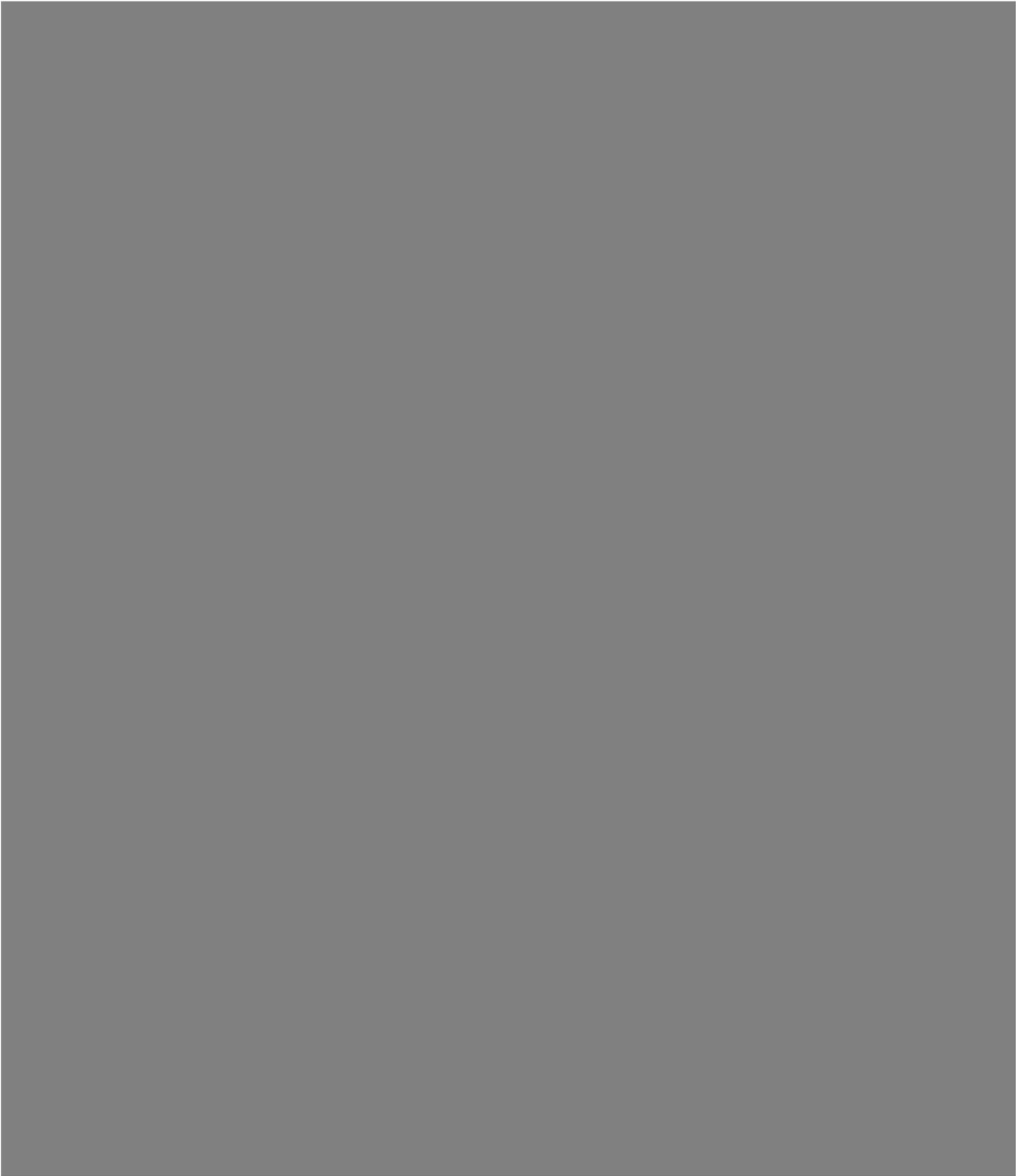
Certified Public Accountant-Pennsylvania

YEARS OF EXPERIENCE

Total	44
Audit	44
Audit Supervisory	30

RELEVANT EXPERIENCE

[REDACTED]



PROFESSIONAL AFFILIATIONS/ACCOMPLISHMENTS AND OTHER

Association of Government Accountants (President – [redacted])

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PROPOSED LABOR CATEGORY

Project Manager

EDUCATION

Bachelor of Science in Accounting - Saint Joseph University, Philadelphia, Pennsylvania
MBA - Drexel University, Philadelphia, Pennsylvania

PROFESSIONAL CERTIFICATION

Certified Public Accountant, Pennsylvania 

SPECIALIZED TRAINING

Auditor Role in Claims and Litigation

YEARS OF EXPERIENCE

Total	46
Audit	46
Audit Supervisory	40

RELEVANT EXPERIENCE




PROFESSIONAL AFFILIATIONS/ACCOMPLISHMENTS AND OTHER

Maryland Association of Certified Public Accountants

██████████ has been a frequent lecturer on accounting/auditing issues presented to professional organizations and government forums on claims, false claims, terminations, defective pricing, litigation and investigative support as well as the implications of federal/state tax accounting for government contractors.

Awarded the Secretary of Defense Medal for Meritorious Civilian Service.


PROPOSED LABOR CATEGORY

Senior

EDUCATION

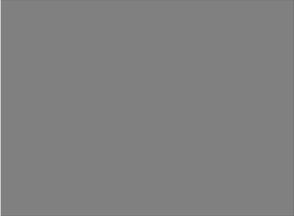
Bachelor of Science with major in Accounting and minor in Philosophy, Saint Joseph University

PROFESSIONAL CERTIFICATION

Certified Public Accountant, Pennsylvania
Certified Government Financial Manager

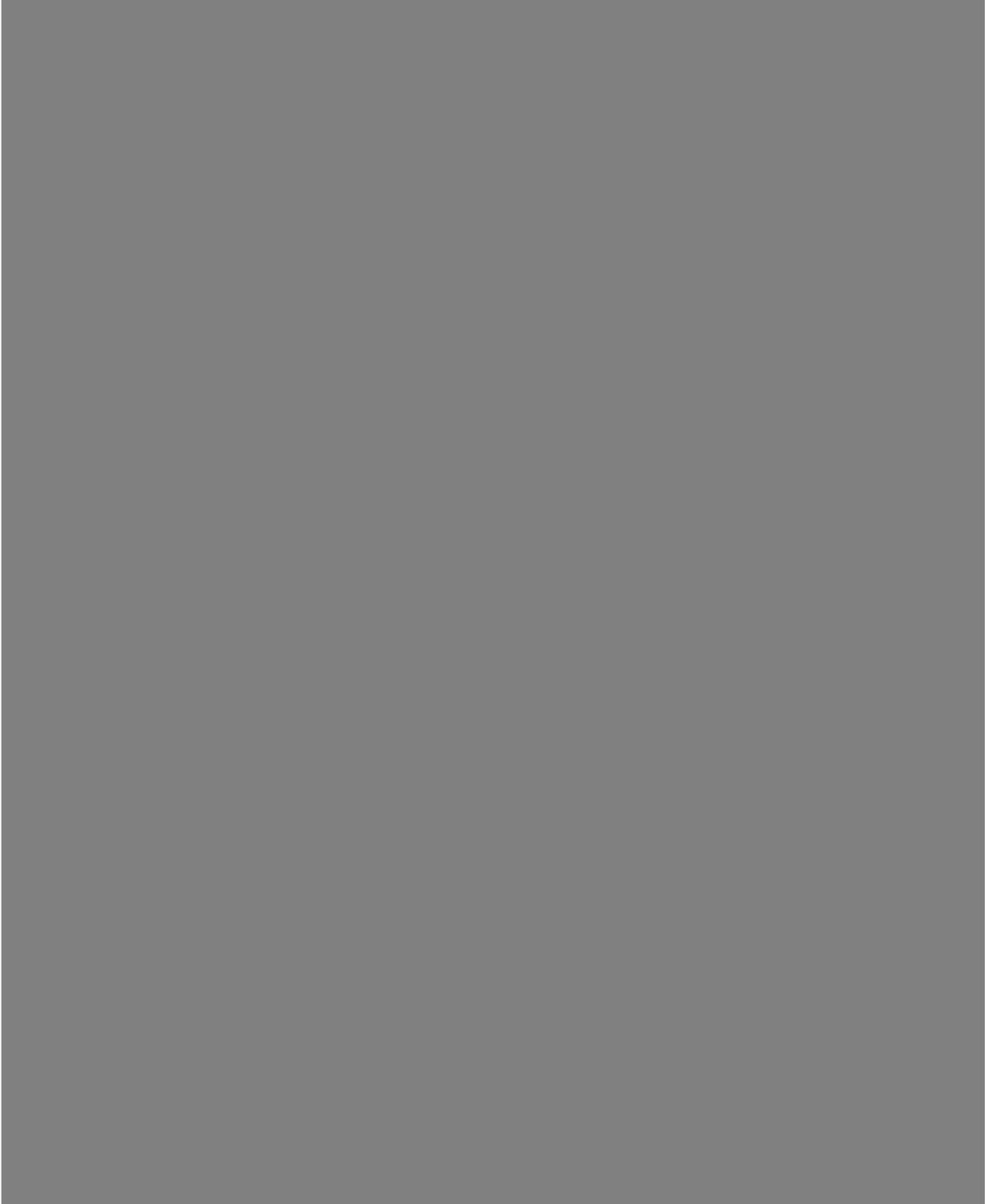
**SPECIALIZED TRAINING**

Internal Controls for Private, Government
and Nonprofit Entities
Government Accounting
State and Local Governments Accounting
Recipients of Federal Awards Accounting
Operations Audit

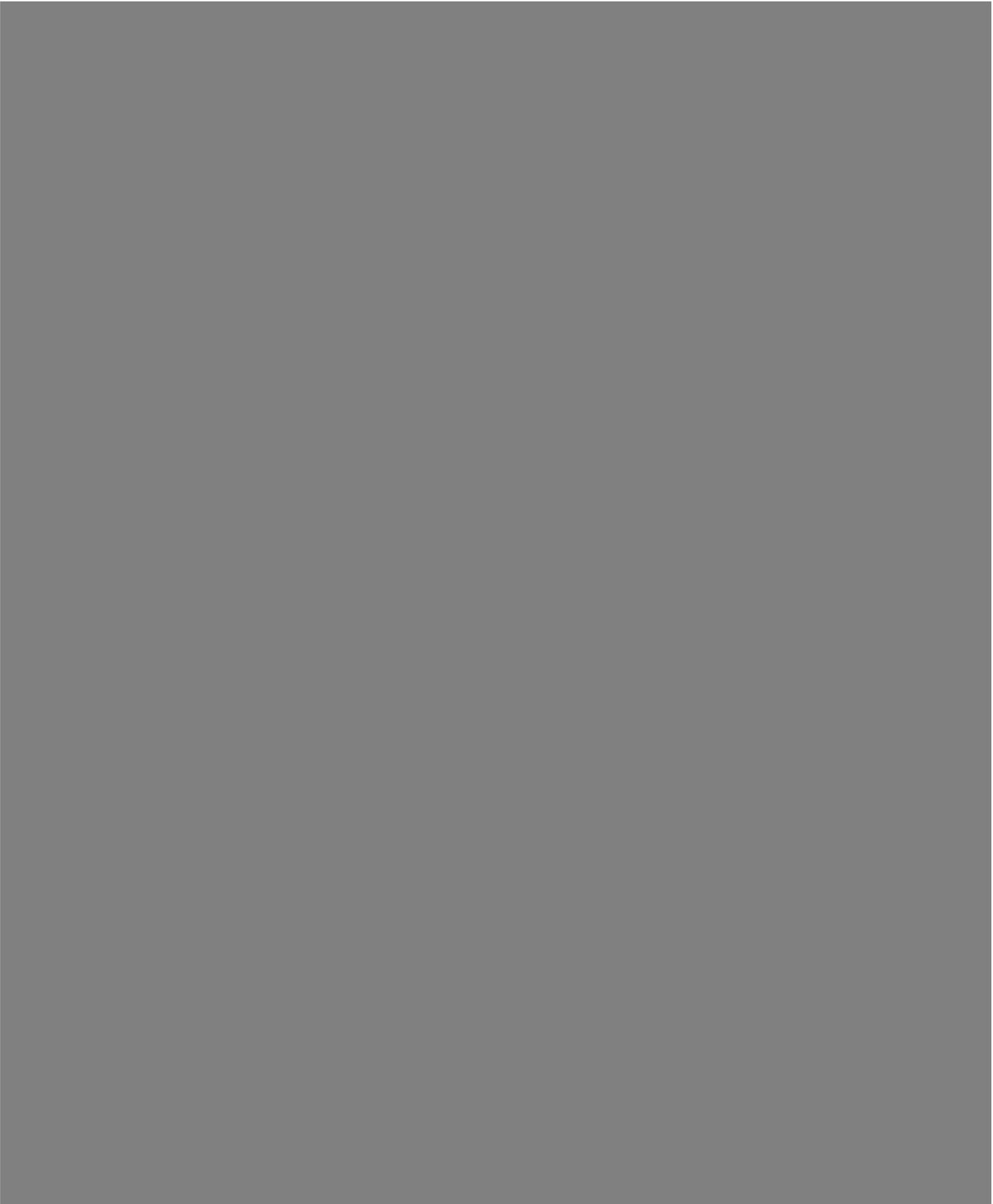
**YEARS OF EXPERIENCE**

Total	52
Audit	52
Audit Supervisory	3

REVELANT EXPERIENCE

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PROFESSIONAL AFFILIATIONS/ACCOMPLISHMENTS AND OTHER

USE OR DISCLOSURE OF DATA CONTAINED ON THIS SHEET IS SUBJECT TO THE RESTRICTION ON THE TITLE PAGE OF THIS PROPOSAL

Pennsylvania Institute of Certified Public Accountants
American Institute of Certified Public Accountants
Association of Government Accountants (President, Philadelphia Chapter
██████████
St. Joseph University Alumni Accounting Association
Conducted and hosted Archdiocese of Philadelphia, Operation Santa Claus Fund
Raiser from ██████████

PROPOSED LABOR CATEGORY

Senior

EDUCATION

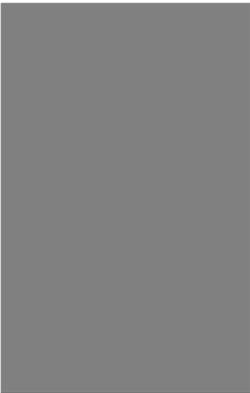
Delaware State University
Bachelor of Science in Business Administration with major in accounting
Antioch University
Masters of Arts, Administration

PROFESSIONAL CERTIFICATION

Certified Acquisition Professional – Auditing [REDACTED]
Certified Mediator – Defense Equal Opportunity Management Institute [REDACTED]
Certified Volunteer Income Tax Instructor/Accountant [REDACTED]

SPECIALIZED TRAINING

IRS-Basic and Intermediate
Government Accounting
Risk and Materiality Assessment
Cost Accounting Standards
Internal Control Systems
General Accepted Government
Accounting Standards/FAR Part 31
Operational Auditing
IRS-Internal Audit
Medicare Auditing



YEARS OF EXPERIENCE

Total 37
Audit 37
Audit Supervisory 20

RELEVANT EXPERIENCE





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PROFESSIONAL AFFILIATIONS/ACCOMPLISHMENT AND OTHER

Certified Acquisition Professional (Career Level III)
Association of Government Accountants
Certified Mediator
Certified Volunteer Income Tax Preparer (IRS VITA Program)
Kappa Alpha Psi Fraternity (Life Member)
Prince Hall Masons (Member – 33rd Degree)
Alumni Mentor (Delaware State University)



LABOR CATEGORY IN CONTRACT SCHEDULE

Senior

EDUCATION

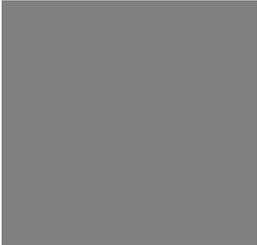
Bachelor of Science with major in accounting, LaSalle University
Wharton Leadership Programs, University of Pennsylvania

PROFESSIONAL CERTIFICATION

Certified Public Accountant, Pennsylvania 

SPECIALIZED TRAINING

Computer Fraud
New Audit Environment
Detecting Fraudulent Payments
Internal Controls
Excel, Access, and Word
Access for Accountants

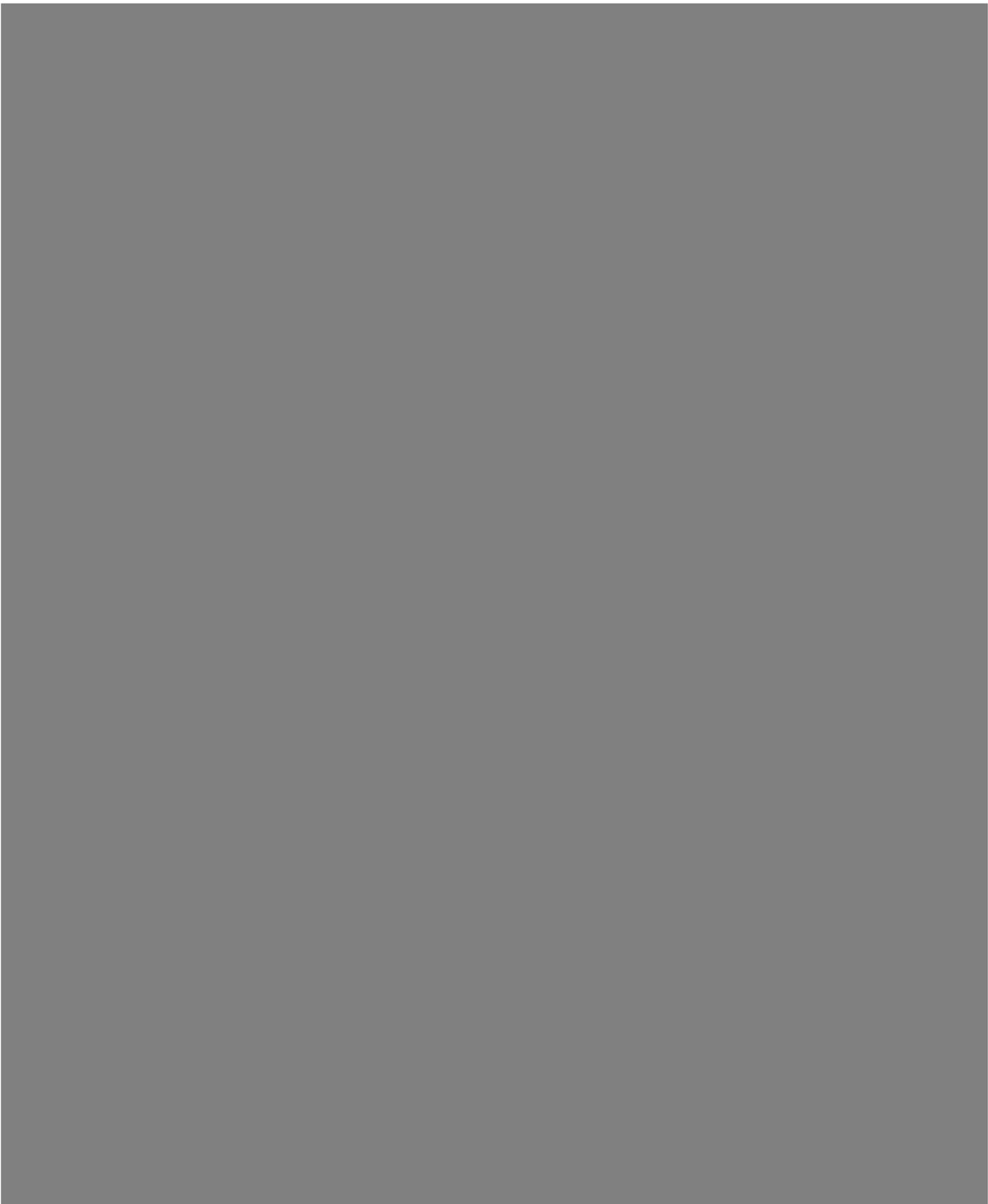


YEARS OF EXPERIENCE

Total	39
Forensic Accounting/Auditing	12
Regulatory Compliance	5
Financial and Operational Auditing	4

RELEVANT EXPERIENCE







PROFESSIONAL AFFILIATIONS

Pennsylvania Institute of Certified Public Accountants- 

PROPOSED LABOR CATEGORY

Project Manager (Quality Control)

EDUCATION

Villanova University, Bachelor of Science, Accounting
Drexel University Masters of Business Administration, Concentration in Accounting

PROFESSIONAL CERTIFICATION

Certified Public Accountant-Pennsylvania

YEARS OF EXPERIENCE

Total	41
Audit	41
Audit Supervisory	20

RELEVANT EXPERIENCE



PROFESSIONAL AFFILIATIONS/ACCOMPLISHMENTS AND OTHER

Member American Institute of CPAs

Member of Pennsylvania Institute of CPAs



DCAA Commendation Award (Bronze Star Award) for Outstanding Service

DCAA Honorable Career Service Award (Awarded for continuous career excellence)

16 DISCLOSURE

The Brown & Company CPAs PLLC and subcontractor David Sakofs, CPA have not provided any consulting services on State Contract G-8034: Disaster Recovery, G-8037 Housing Strategy Advisor, or any other consulting services on disaster recovery services.

17 FINANCIAL CAPABILITY

Please refer to the attached PDF.

18 PEER REVIEW REPORT

Benjamin & Associates LLC
Certified Public Accountants

System Review Report

September 20, 2010

Review Number 305307

To the Managing Member of Brown and Company, PLLC
and the Peer Review Committee of the MACPA

We have reviewed the system of the quality control for the accounting and auditing practice of Brown and Company, PLLC (the firm) in effect for the year ended December 31, 2009. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagement performed under the Government auditing standards.

In our opinion, the system of quality control for the accounting and auditing practice of Brown and Company, PLLC (the firm) in effect for the year ended December 31, 2009, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass: pass with deficiency(ies) or fail. Brown and Company, PLLC has received a peer review rating of pass.

Benjamin & Associates, LLC
Benjamin and Associates, LLC
Certified Public Accountants
Firm Number 4169245

7411 Riggs Road, Suite 228 Hyattsville, Md. 20783 Tel: 301-434-7400 Fax: [REDACTED]
bill@benji2000.com

Proposal To Provide

**Program and Process Management Auditing, Financial
Auditing and Grant Management, and Integrity
Monitoring/Anti-Fraud Services For Disaster Recovery
Assistance (Hurricane Sandy)**

Prepared for

**The State of New Jersey/Department of Treasury
Division of Purchase and Property
Procurement Bureau
33 W. State Street, 9th Floor
P.O. Box 230
Trenton, NJ 08625-02030**

Attention:

**Kelly Anderson-Thomas
Kelly.anderson-thomas@treas.state.nj.us
609-292-0177**

Due April 8, 2013, 12 P.M. EST

COST PROPOSAL



BROWN & COMPANY CPAs, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

Gail Jenifer, CPA
1101 Mercantile Lane, Suite 122
Largo, Maryland 20774
240-770-4903(O)
[REDACTED] F)
gjenifer@brownco-cpas.com

April 8, 2013

Ms. Kelly Anderson- Thomas
State of New Jersey/ Department of Treasury
33 W. State Street, 9th Floor
P.O. Box 230
Trenton, NJ 08625-0230

Subject: RFQ766889S- Program and Process Management Audit, Financial Auditing Grant Management, and Integrity Monitoring/Anti-Fraud Services for Disaster Recovery Assistance (Hurricane Sandy).

Dear Ms. Anderson- Thomas:

Brown & Company CPAs, PLLC is pleased to present our cost proposal for all three pools; (1) Program and Process Management Auditing; (2) Financial Auditing and (3) Grant Management; and Integrity Monitoring/ Anti- Fraud. Our services include auditing, development of processes and controls, and risk assessments.

Brown & Company provides a wide range of services to various federal government entities both large and small. These services can range from a simple financial statement audit to a complex compliance audit, grant management, internal control review and business processes. As you will see from the accompanying proposal, we understand the specific need for the services of The State of New Jersey, Department of Treasury, and accordingly, we have assembled an excellent and experienced team of professionals to provide these services, which are within the scope of our GSA schedule contract. Brown & Company is experienced in internal control reviewing of various federal government entities both large and small.

The following person is the point of contact and is authorized to make representations on Brown & Company's behalf in connection with this solicitation:

Gail Jenifer, CPA, Managing Member
Brown & Company CPAs, PLLC
1101 Mercantile Lane, Suite 122
Largo, MD 20774
(240) 770-4903 (Voice)
[REDACTED] (Fax)
gjenifer@brownco-cpas.com

The person signing this letter is authorized to bind the offer. Brown & Company accepts all terms and conditions to the above-mentioned solicitation. If you have any questions or need further clarification on the content of our proposal, please don't hesitate to call the undersigned. We can be reached at (240) 770-4903.

Sincerely,

BROWN & COMPANY CPAs, PLLC



Gail Jenifer, CPA, CISA, CGFM, CISM,
Member

PROPOSAL TO PROVIDE

Program and Process Management Auditing, Financial Auditing and Grant Management, and Integrity Monitoring/Anti-Fraud Services for Disaster Recovery Assistance (Hurricane Sandy)

GSA EBUY SOLICITATION: RFQ768892S

Prepared for

**The State of New Jersey Department of Treasury
Division of Purchase and Property
Procurement Bureau
Attention: Kelly Anderson- Thomas
33 W. State Street, 9th Floor
P.O. Box 320
Trenton, NJ 08625-0230**

COST PROPOSAL

Submitted by

**Brown & Company CPAs, PLLC
1101 Mercantile Lane, Suite 122
Largo, MD 20774**

April 8, 2013

This proposal or quotation includes data that shall not be disclosed outside the Government and shall not be duplicated, used, or disclosed -- in whole or in part -- for any purpose other than to evaluate this proposal or quotation. If, however, a contract is awarded to this offeror or quoter as a result of -- or in connection with -- the submission of this data, the Government shall have the right to duplicate, use, or disclose the data to the extent provided in the resulting contract. This restriction does not limit the Government's right to use information contained in this data if it is obtained from another source without restriction.

**PROGRAM AND PROCESS MANAGEMENT AUDITING, FINANCIAL
AUDITING AND GRANT MANAGEMENT, INTEGRITY MONITORING
SERVICES, & OTHER RELATED SERVICES FOR DISASTER RECOVERY
AND LONG TERM PLANNING PROJECT (HURRICANE SANDY)
RFQ768892S**

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1. Price Schedule

PROGRAM AND PROCESS MANAGEMENT AUDITING, FINANCIAL AUDITING AND
GRANT MANAGEMENT, INTEGRITY MONITORING SERVICES, & OTHER RELATED
SERVICES FOR DISASTER RECOVERY AND LONG TERM PLANNING PROJECT
(HURRICANE SANDY)
RFQ768892S

Bidder's Name: Brown & Company CPA's PLLC

POOL 1: PROGRAM AND PROCESS MANAGEMENT AUDITING

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
1	Partner/Principal/Director	\$ 189.21	\$ 194.88	\$ 200.73
2	Program Manager	\$ 122.11	\$ 124.56	\$ 127.05
3	Project Manager	\$ 97.70	\$ 99.65	\$ 101.65
4	Subject Matter Expert	\$ 122.11	\$ 124.56	\$ 127.05
5	Supervisory/Senior Consultant	\$ 78.15	\$ 79.72	\$ 81.32
6	Consultant	\$ 58.62	\$ 59.79	\$ 60.98
7	Associate/Staff	\$ 45.60	\$ 46.97	\$ 48.37
8	Administrative Support Staff	\$ 45.60	\$ 46.97	\$ 48.37

Brown & Company's proposal rates represent a 3% discount on the Brown & Company's and Sakofs, subcontractor, GSA SIN 520-7- Financial & Performance Audits rates.

Bidder's Name: Brown & Company CPA's PLLC

POOL 2: FINANCIAL AUDITING AND GRANT MANAGEMENT

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
1	Partner/Principal/Director	\$ 189.21	\$ 194.88	\$ 200.73
2	Program Manager	\$ 122.11	\$ 124.56	\$ 127.05
3	Project Manager	\$ 97.70	\$ 99.65	\$ 101.65
4	Subject Matter Expert	\$ 122.11	\$ 124.56	\$ 127.05
5	Supervisory/Senior Consultant	\$ 78.15	\$ 79.72	\$ 81.32
6	Consultant	\$ 58.62	\$ 59.79	\$ 60.98
7	Associate/Staff	\$ 45.60	\$ 46.97	\$ 48.37
8	Administrative Support Staff	\$ 45.60	\$ 46.97	\$ 48.37

Bidder's Name: Brown & Company CPA's PLLC

POOL 3: INTEGRITY MONITORING/ ANTI FRAUD

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
1	Partner/Principal/Director	\$ 189.21	\$ 194.88	\$ 200.73
2	Program Manager	\$ 122.11	\$ 124.56	\$ 127.05
3	Project Manager	\$ 97.70	\$ 99.65	\$ 101.65
4	Subject Matter Expert	\$ 122.11	\$ 124.56	\$ 127.05
5	Supervisory/Senior Consultant	\$ 78.15	\$ 79.72	\$ 81.32
6	Consultant	\$ 58.62	\$ 59.79	\$ 60.98
7	Associate/Staff	\$ 45.60	\$ 46.97	\$ 48.37
8	Administrative Support Staff	\$ 45.60	\$ 46.97	\$ 48.37

2. Brown & Company and Sakofs's GSA Discounted Price Schedule and Crosswalk

PROGRAM AND PROCESS MANAGEMENT AUDITING, FINANCIAL AUDITING AND GRANT MANAGEMENT, INTEGRITY MONITORING SERVICES, & OTHER RELATED SERVICES FOR DISASTER RECOVERY AND LONG TERM PLANNING PROJECT (HURRICANE SANDY)

RFQ768892S

Bidder's Name: Brown & Company CPA's PLLC

POOL 1: PROGRAM AND PROCESS MANAGEMENT AUDITING

POOL 2: FINANCIAL AUDITING AND GRANT MANAGEMENT

POOL 3: INTEGRITY MONITORING/ ANTI- FRAUD

LINE #	STAFF CLASSIFICATIONS	BROWN/SAKOF'S GSA CATEGORY	BROWN/SAKOF'S GSA HOURLY RATE	DISCOUNT PERCENTAGE	DISCOUNT	DISCOUNTED RATE
1	Partner/Principal/Director YEAR 1	Partner	\$ 195.06	3.00%	\$ 5.85	\$ 189.21
2	Program Manager YEAR 1	Manager	\$ 125.89	3.00%	\$ 3.78	\$ 122.11
3	Project Manager YEAR 1	Supervisor	\$ 100.72	3.00%	\$ 3.02	\$ 97.70
4	Subject Matter Expert YEAR 1	Manager	\$ 125.89	3.00%	\$ 3.78	\$ 122.11
5	Supervisory/Senior Consultant YEAR 1	Senior	\$ 80.57	3.00%	\$ 2.42	\$ 78.15
6	Consultant YEAR 1	Mid-level	\$ 60.43	3.00%	\$ 1.81	\$ 58.62
7	Associate/Staff YEAR 1	Staff	\$ 47.01	3.00%	\$ 1.41	\$ 45.60
8	Administrative Support Staff YEAR 1	Staff	\$ 47.01	3.00%	\$ 1.41	\$ 45.60

Bidder's Name: Brown & Company CPA's PLLC

POOL 1: PROGRAM AND PROCESS MANAGEMENT AUDITING

POOL 2: FINANCIAL AUDITING AND GRANT MANAGEMENT

POOL 3: INTEGRITY MONITORING/ ANTI- FRAUD

LINE #	STAFF CLASSIFICATIONS	BROWN/SAKOF'S GSA CATEGORY	BROWN/SAKOF'S GSA HOURLY RATE	DISCOUNT PERCENTAGE	DISCOUNT	DISCOUNTED RATE
1	Partner/Principal/Director YEAR 2	Partner	\$ 200.91	3.00%	\$ 6.03	\$ 194.88
2	Program Manager YEAR 2	Manager	\$ 128.41	3.00%	\$ 3.85	\$ 124.56
3	Project Manager YEAR 2	Supervisor	\$ 102.73	3.00%	\$ 3.08	\$ 99.65
4	Subject Matter Expert YEAR 2	Manager	\$ 128.41	3.00%	\$ 3.85	\$ 124.56
5	Supervisory/Senior Consultant YEAR 2	Senior	\$ 82.19	3.00%	\$ 2.47	\$ 79.72
6	Consultant YEAR 2	Mid-level	\$ 61.64	3.00%	\$ 1.85	\$ 59.79
7	Associate/Staff YEAR 2	Staff	\$ 48.42	3.00%	\$ 1.45	\$ 46.97
8	Administrative Support Staff YEAR 2	Staff	\$ 48.42	3.00%	\$ 1.45	\$ 46.97

Bidder's Name: Brown & Company CPA's PLLC

POOL 1: PROGRAM AND PROCESS MANAGEMENT AUDITING

POOL 2: FINANCIAL AUDITING AND GRANT MANAGEMENT

POOL 3: INTEGRITY MONITORING/ ANTI- FRAUD

LINE #	STAFF CLASSIFICATIONS	BROWN/SAKOF'S GSA CATEGORY	BROWN/SAKOF'S GSA HOURLY RATE	DISCOUNT PERCENTAGE	DISCOUNT	DISCOUNTED RATE
1	Partner/Principal/Director YEAR 3	Partner	\$ 206.94	3.00%	\$ 6.21	\$ 200.73
2	Program Manager YEAR 3	Manager	\$ 130.98	3.00%	\$ 3.93	\$ 127.05
3	Project Manager YEAR 3	Supervisor	\$ 104.79	3.00%	\$ 3.14	\$ 101.65
4	Subject Matter Expert YEAR 3	Manager	\$ 130.98	3.00%	\$ 3.93	\$ 127.05
5	Supervisory/Senior Consultant YEAR 3	Senior	\$ 83.83	3.00%	\$ 2.51	\$ 81.32
6	Consultant YEAR 3	Mid-level	\$ 62.87	3.00%	\$ 1.89	\$ 60.98
7	Associate/Staff YEAR 3	Staff	\$ 49.87	3.00%	\$ 1.50	\$ 48.37
8	Administrative Support Staff YEAR 3	Staff	\$ 49.87	3.00%	\$ 1.50	\$ 48.37