

June 6, 2013

Department of the Treasury  
Procurement Bureau, PO Box 230  
33 West State Street - 9<sup>th</sup> Floor  
Trenton, New Jersey 08625-0230

**RE: RFP 14-X-23110 Prequalification Pools: Auditing and Other Related Services in Support of Disaster Recovery (Hurricane Sandy)**

**Best and Final Offer**

To the State of New Jersey Representatives:

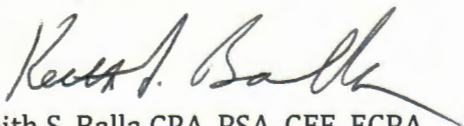
The letter and attachment is in response to the email request dated June 5, 2013 for a submission of our Best and Final Offer for the above referenced RFP. We have revised our pricing to make it more attractive and cost savings for the State of New Jersey.

We have enclosed a copy of our original proposal and information about our experience and expertise in forensic accounting and operational reviews of government units which is unchanged and all requirements and commitments are as specified in our original response.

Please call me at 201-341-0678 to arrange a convenient time to meet or if any further information is required.

I thank you and look forward to providing you with assistance.

Sincerely,



Keith S. Balla CPA, PSA, CFF, FCPA  
Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC

*Celebrating over 35 Years of Success*

20 Commerce Drive, Suite 301 · Cranford, NJ 07016  
P 908.272.6200 · F 908.272.2416 · cpa@fmrtl.com · www.fmrtl.com  
613 Broadway · Bayonne, NJ 07002 · P 201.339.2727  
333 Washington Street, 3rd Floor · Jersey City, NJ 07302 · P 201.200.1400  
Member AICPA · NJSCPA · AICPA PCPS

## BEST AND FINAL OFFER (BAFO) - PRICE SCHEDULE

RFP 14-X-23110

### AUDITING AND OTHER RELATED SERVICES FOR DISASTER RECOVERY (HURRICANE SANDY)

Refer to RFP Section 3.0 (Scope of Work) for task requirements and deliverables, Section 4.4 (Organizational Support and Experience), and Section 6.7.2 (Bidder's Price Schedule) for additional information regarding this Price Schedule. Failure to submit all information required will result in the proposal being considered non-responsive.

**Bidder's Name:**  Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC  June 6, 2013 \_\_\_\_\_

#### 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	\$ 325	\$325	\$325
2	Program Manager	\$200	\$200	\$200
3	Project Manager	\$175	\$175	\$175
4	Subject Matter Expert	\$360	\$360	\$360
5	Supervisory/Senior Consultant	\$160	\$160	\$160
6	Consultant	\$110	\$110	\$110
7	Associate/Staff	\$80	\$80	\$80
8	Administrative Support Staff	\$50	\$50	\$50

Line #	Pass Through Price Lines *	Year 1	Year 2	Year 3
9	Other Direct Costs	N/A	N/A	N/A
10	Travel Expenses and Reimbursements	N/A	N/A	N/A

- The State makes no guarantee of volume of work effort.
- \* The Pass Through Price Lines shall be used to reimburse for Travel and Other Direct Costs only. No mark-up will be provided for Price Lines 9 and 10.

Bidder's Name:  Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC  June 6, 2013

**POOL 2: FINANCIAL AUDITING AND GRANT MANAGEMENT**

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
11	Partner/Principal/Director	\$325	\$325	\$325
12	Program Manager	\$200	\$200	\$200
13	Project Manager	\$175	\$175	\$175
14	Subject Matter Expert	\$360	\$360	\$360
15	Supervisory/Senior Consultant	\$160	\$160	\$160
16	Consultant	\$110	\$110	\$110
19	Associate/Staff	\$80	\$80	\$80
18	Administrative Support Staff	\$50	\$50	\$50

Line #	Pass Through Price Lines *	Year 1	Year 2	Year 3
19	Other Direct Costs	N/A	N/A	N/A
20	Travel Expenses and Reimbursements	N/A	N/A	N/A

- The State makes no guarantee of volume of work effort.
- \* The Pass Through Price Lines shall be used to reimburse for Travel and Other Direct Costs only. No mark-up will be provided for Price Lines 9 and 10.

**POOL 3: INTEGRITY MONITORING/ANTI-FRAUD**

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
21	Partner/Principal/Director	\$325	\$325	\$325
22	Program Manager	\$200	\$200	\$200
23	Project Manager	\$175	\$175	\$175
24	Subject Matter Expert	\$360	\$360	\$360
25	Supervisory/Senior Consultant	\$160	\$160	\$160
26	Consultant	\$110	\$110	\$110
27	Associate/Staff	\$80	\$80	\$80
28	Administrative Support Staff	\$50	\$50	\$50

Line #	Pass Through Price Lines *	Year 1	Year 2	Year 3
29	Other Direct Costs	N/A	N/A	N/A
30	Travel Expenses and Reimbursements	N/A	N/A	N/A

- The State makes no guarantee of volume of work effort.
- \* The Pass Through Price Lines shall be used to reimburse for Travel and Other Direct Costs only. No mark-up will be provided for Price Lines 9 and 10.

**State of New Jersey  
Response to Request  
For Proposal 14-X-23110  
Auditing and Other Related Services  
In Support of Disaster Recovery  
(Hurricane Sandy)**

**COPY**

**May 31, 2013**

**Keith S. Balla, CPA, PSA, CFF, FCPA  
20 Commerce Dr | Cranford, NJ 07016  
Phone 201.341.0678 | [kballa@fmrtl.com](mailto:kballa@fmrtl.com)**

**Principal at  
Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC**

May 31, 2013

Department of the Treasury  
Procurement Bureau, PO Box 230  
33 West State Street – 9<sup>th</sup> Floor  
Trenton, New Jersey 08625-0230

To the State of New Jersey Representatives:

We are interested in meeting with you to discuss our proposal to assist you with services required in support of the efforts of the Disaster Recovery from Hurricane Sandy (“Recovery”).

We have enclosed our proposal and information about our experience and expertise in forensic accounting and operational reviews of government units.

We would encourage you to contact any of our clients for references, as we feel our satisfied customers are our most powerful advertising.

Please call me at 201-341-0678 to arrange a convenient time to meet or if any further information is required.

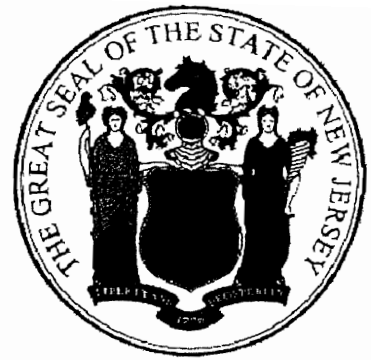
I thank you and look forward to providing you with assistance.

Sincerely,



Keith S. Balla, Principal  
Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC

# **SECTION I**



# DISASTER RECOVERY

## SECTION I

### Technical Proposal

#### Auditing Overview (RFP)

Department of the Treasury  
Procurement Bureau, PO Box 230  
33 West State Street – 9<sup>th</sup> Floor  
Trenton, New Jersey 08625-0230

#### **RE: PREQUALIFICATION POOLS: AUDITING AND OTHER RELATED SERVICES IN SUPPORT OF DISASTER RECOVERY (HURRICANE SANDY)**

MAY 31, 2013

#### Administrative Information Requirements

##### Executive Summary

Thank you for this important opportunity to present our proposal to provide Auditing and other related Services for the State of New Jersey Disaster Recovery from Hurricane Sandy. Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC ("FMRTL") was established in New Jersey in 1972 and currently has 11 partners and approximately 40 professionals located in Cranford, Bayonne, and Jersey City, servicing local, national and international clientele. We are the largest local firm in

Union County and have become one of the most respected accounting and consulting firms in the area. Our growth has been a result of our commitment to quality, client service and reputation as a trusted advisor. Our goal at Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC is to provide your organization with the highest caliber of service by providing personal attention, communication, expertise, and creativity that result in long-lasting relationships and mutual trust. We strive to anticipate the needs and opportunities in your organization as they develop. We want to work with you, listen, and offer innovative, creative and practical solutions to your problems. We will initiate high-level interaction and keep you apprised of changes affecting the business operations of the municipality, including accounting, reporting, compliance and financial matters.

Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC is currently ranked #19 by the New Jersey Business Book of Business Lists and Solutions as a top accounting firm in New Jersey. We are also members of the American Institute of Certified Public Accountants (AICPA), the AICPA Private Company Practice Section, the AICPA's Government Audit Quality Center, and the AICPA's Employee Benefit Plan Audit Quality Center.

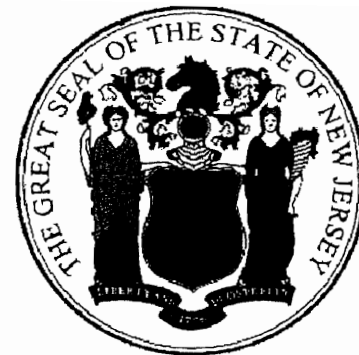
Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC has established itself as a premier



*Business Book of Business Lists and Solutions*



# DISASTER RECOVERY



accounting and consulting firm, which offers a wide variety of services to clients. Through the hiring of the most qualified individuals, Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC has positioned itself to provide the highest level of service and professionalism to its clients and strives to add value in all of the services we provide. We invest substantial time and energy in our professional development program, both in-house and through externally sponsored continuing education. As a result, we historically have had very low attrition, and service team continuity is the norm and not the exception.

Both inside and outside of the governmental and judicial system, our Team of forensic accounting and consulting specialists are experienced in operations management, governmental accounting and reporting to achieve optimum efficiency and delivery of exceptional service. Our experienced Team of accountants and consultants provide comprehensive analyses that look beyond the numbers to explain the realities of economic, human impact and business matters.

We possess diverse experience and knowledge in the area of government operations and government spending. Using our experience assisting governmental entities in New Jersey, we are uniquely qualified to manage the day

to day financial operations of the Recovery as well as identify wasteful and excessive expenditures and to develop benchmark standards for more efficient spending practices going forward.

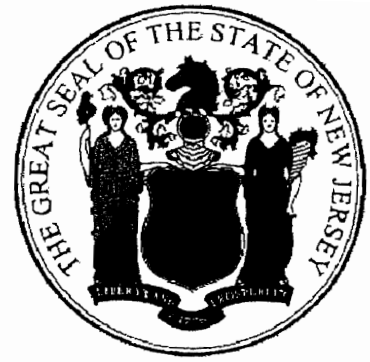
We have the Team with the depth of experience and skills to provide Program and Process Management Auditing, as well as Integrity Monitoring/Anti-Fraud in the efforts toward the Recovery. We work closely with government officials to address questions raised with regard to internal controls systems, historical expenditures, policies and procedures, employee efficiency and productivity and efficient utilization of funding.

Our Public Trust Group was formed to build trust in public entities through research, reports, recommendations, implementation and responses to areas of concern and financial accountability. We provide accounting, auditing, consulting, management and evaluation services to municipalities, schools, Cities, authorities, and county, state and federal governments and agencies. Each engagement requires working closely with elected and appointed officials to develop innovative solutions in response to difficult and probing questions regarding internal controls, systems, policies and procedures, employee efficiency, and productivity. We routinely conduct and perform consulting, financial management and



*Building Businesses for Generations*

# DISASTER RECOVERY



investigative services in the public sector and have included within this response a list of several engagements whereby our professional services provided exceptional value.

Our Forensic Accounting and Investigative Team have also assisted a diverse array of organizations in the discovery, identification and eradication of illegal acts and fraudulent practices. We design, draft and implement new and improved policies and procedures to help prevent the recurrence of these acts and the ultimate prevention of fraud and malfeasance.

In the area of contract performance and compliance reviews, it is often more effective and efficient to review and evaluate the performance and compliance as they relate to contracts, agreements and other obligations by using individuals not blinded by organizational bias.

Our nationally recognized professionals apply their technical knowledge, industry experience, auditing and regulatory insight to meet our clients' individual needs. Our Team is comprised of professionals with the following professional designations and specialties:

- Certified Public Accountant
- Certified Municipal Finance Officer
- Chief Financial Officer
- Public School Accountant

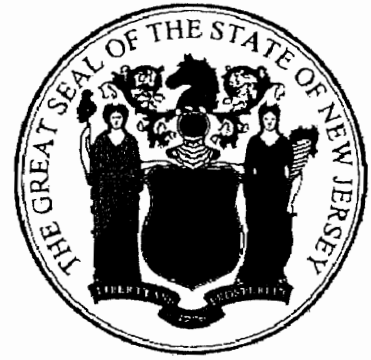
- Certified in Financial Forensics
- School Business Administrator
- Forensic Certified Public Accountant
- We also have experience as expert witnesses, and fraud examiners.

We urge you to benefit from our experience and knowledge and allow us to apply our specific expertise to the challenges the Recovery is currently facing.



*Building Businesses for Generations*

# DISASTER RECOVERY



## Detailed Plans and Approach (RFP)

Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC will serve in the capacity as the Program and Process Management Auditor and the Integrity Anti-Fraud Monitor for the Disaster Recovery and perform the duties and responsibilities as outlined in this response to the request for proposal. Our Team has the credentials and requisite experience auditing and assessing the administration of government funding including construction projects funded by HUD, CDBG, SBA, HHS, both ARRA and non-ARRA sources.

Drawing upon our thirty plus years of experience as accountants and consultants for schools and governmental entities in New Jersey, we will be able to address the Recovery's needs and requirements.

In addition we will review the policies and procedures manual and observe the activity of the employees in the related areas to determine if the employees are following the policies and procedures as defined. As the work progresses we will identify potentially problematic areas where internal controls are weak or nonexistent to help ensure compliance with the Recovery's policies and procedures, operating budget and improved efficiency going forward.



*Building Businesses for Generations*



# DISASTER RECOVERY

We will perform an extensive analysis and review of the Recovery Efforts by performing, but not limited to the following measures:

## Pool 1

- Development of processes, controls and technologies to support the execution of the following FEMA-administered programs: Public Assistance, Hazard Mitigation, and Individual Assistance; HUD-administered Community Development Block Grant (CDBG) program; and other Federal and State grant and assistance programs in compliance with Federal and State guidance, including OMB circulars;
- Develop processes and controls over administration of HUD and FEMA programs, design and redesign additional and existing controls in accordance with OMB, grant, and specified requirements, and utilizing the Hazard Mitigation Assistance Unified Guide
  - Review and improve procedures addressing reimbursement review backlog and financial management
- Design programs to increase efficiency and decrease redundancy in relation to reimbursement cycle through staff interviews, examination of documents and applications, and analysis of key financial ratios
  - Resources to perform workload analysis; skills gap analysis, organizational effectiveness and workforce recruiting strategies;



*Building Businesses for Generations*



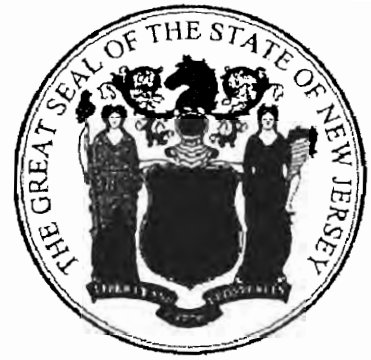
# DISASTER RECOVERY

- Utilization of professional staff experience to perform operational and strategic analysis
  - Compliance sanctions programs for those applicants that fail to meet Federal and State program requirements;
- Develop sanctions based on statutory and grant specific laws and regulations, including both criminal and civil
  - Consulting services to support account reconciliations necessary to control and report on existing Project Worksheet accounts, applicant balances, system interfaces, and other control balances;
- Review on a test basis account reconciliations for accuracy, reasonableness, and appropriateness
  - Quality assurance / quality control reviews and assessments associated with the payments process to ensure that they are in compliance with Federal and State regulations and conform to industry best practices;
- Ensure compliance with cash management procedures and requirements as per applicable compliance supplements
  - Risk analysis and identify options for risk management for the Federal and State grant payment process;
- Perform detailed analysis and review of cash receipts and disbursements on applicant and other control balances



*Building Businesses for Generations*

# DISASTER RECOVERY

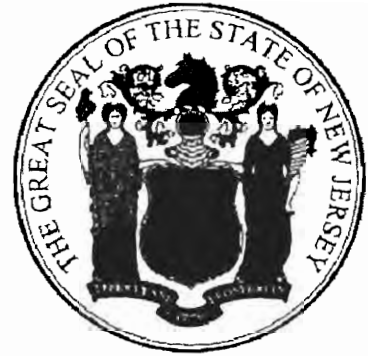


- Consulting services to reduce the reconciliation backlog for the Request for Reimbursements process;
  - Perform and document sample transactions on payment processes to identify weaknesses in payment transaction cycles
  - Develop and assess risk on a transaction cycle and control environment to use as a basis to identify areas of exposure
  - Based on review and observations on the above reimbursement procedures we will prepare recommendations to streamline the process
  
- Consulting services providing Subject Matter (SME) knowledge of required standards for related monitoring and financial standards for Disaster Relief set forth in HUD's Community Planning and Development Monitoring Handbook 6509.2;
  - Utilize firm knowledge and experience in HUD and OMB A-133 audits as our basis for monitoring and financial standards set forth in the Community Planning and Development Monitoring Handbook
  - Perform tests of details and controls to ensure compliance with applicable FEMA, HUD, SBA and EPA supplements on a test basis
  - Develop an overall assessment of risk on a program level based on the results of the above procedures



*Building Businesses for Generations*

# DISASTER RECOVERY

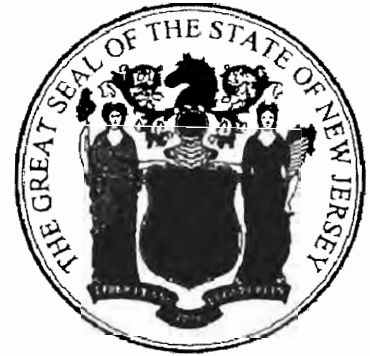


## Pool 3

- Forensic accounting and all specialty accounting services
  - Interviews,
  - Document checklists
  - Background checks of owners and key employees
  - Receipt of audited financial statements and tax returns
  - Disclosure of related parties and affiliates
  - Disclosure of conflicts of interests and certification
  - Disclosure of all litigation
  - Physically inspect work being performed
  - Document review and analytics
  - Observations, Process Review and analytics
- Risk assessments and loss prevention strategies
  - Document and test controls
  - Document and test reporting
  - Document and test key transaction cycles
  - Document and test insurance coverage, claims, and reimbursements
  - Assessment of financial and operational capability and viability
- Performance and program monitoring and promotion of best practices as applicable to each task order issued under this contract
  - Ensure ongoing compliance with grant agreements, contracts, and specified requirements, including Davis Bacon, Section 3, and CDBG-specific attributes;



*Building Businesses for Generations*

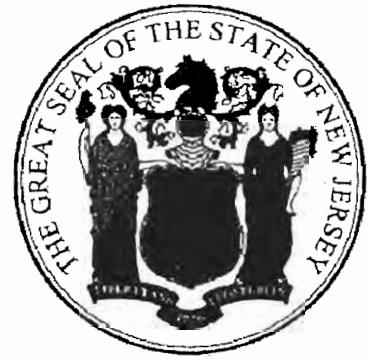


# DISASTER RECOVERY

- Testing will include sampling of disbursements, contracts with sub-recipients and contractors, and ensuring any applicable bidding procedures are properly followed and documented
  - Testing Certified Payroll for appropriate prevailing wage rates
  - Ensure that funds are used for eligible expenses related to disaster relief and long-term recovery;
  - Includes not only testing samples of disbursements but also ensuring those responsible for cash disbursements cycle are educated and well-versed in eligibility rules and restrictions
  - Ensure wages paid using funds are paid to eligible employees at required rates;
  - Test payroll expenses by recalculating payroll, payroll taxes, and benefits and ensure rates calculated meet the definition of “prevailing” wages
  - Ensure vendors provide budgeted pricing for work performed, adequate purchase order system
  - Comparison on pricing
  - Review of time, material, work performed, and quality of work
- Fraud and misconduct investigation, prevention, detection and remediation;
    - Test for fictitious employees by:
      - Verifying SSNs
      - Testing time sheets
      - Design and conduct a manual payroll check disbursement- including



# DISASTER RECOVERY



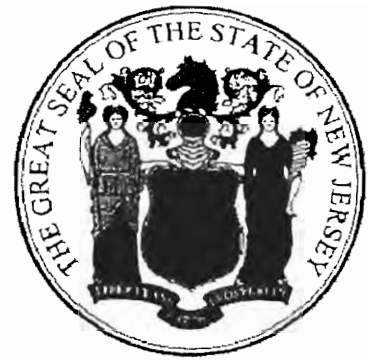
checking IDs, following up on checks not picked up, etc.

- Test for fictitious vendors by:
  - Researching a sample of vendors
  - Ensuring they are not on any prohibited vendor list
  - Test for related party or other prohibited transactions
  - Ensure any equipment purchased using funds are deemed appropriate as per "CDBG Disaster Recovery Overview" presentation
  - Background checks of vendors, owners, and related parties
- Implementation and management of appropriate compliance systems and controls required by State and Federal governing guidelines, regulations and law;
  - Assess and test internal controls of recipients and sub-recipients as they relate to oversight and management of recovery funds by interviewing key personnel, managers, and those charged with governance
- Development and implementation of policies and procedures to assist in ensuring that program requirements are met, including preventing a duplication of benefits, and measures to detect and prevent fraud, waste abuse and mismanagement of funds; Compliance with Federal and State laws, and DRGR regulations as applicable;
  - Test for redundancy or other purchases made "just for the sake" of spending funds;



*Building Businesses for Generations*

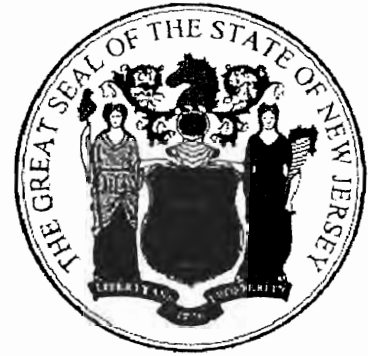
# DISASTER RECOVERY



- Ensure that purchases meet the definition of disaster recovery as defined by the CDBG
- Compliance with local regulations and ordinances as applicable;
  - Will obtain applicable state and local rules and regulations on a project by project basis and will test for compliance, public records of violations, litigation, and other items of note
  - Obtain a certification from owners as to knowledge of all applicable regulations and compliance
  - Obtain a legal letter from recipients certifying compliance with regulations and ordinances
- Disseminate information regarding the Anti-Fraud hotline maintained by the Office of the State Comptroller
  - Conduct orientation meeting with owners and key employees of recipients regarding internal controls, anti-fraud hotline, and whistleblower policies
  - Ensure ongoing education is performed pertaining to these matters
- Provide data management systems/programs for the purpose of collecting, conducting and reporting required compliance and anti-fraud analytics.
  - Will obtain financial information from recipients in a uniform pre-specified format for the purpose of performing individual and industry specific financial analytical procedures with the express purpose of identifying fraudulent trends



*Building Businesses for Generations*



# DISASTER RECOVERY

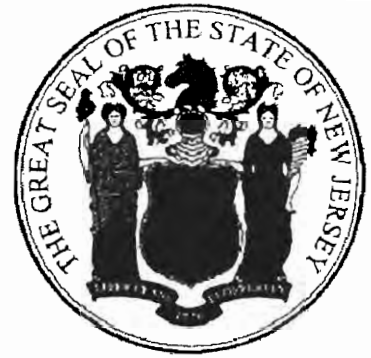
## Information on Subcontractors (RFP)

We have the ability to provide integrity monitoring services for professional specialties such as engineering and structural integrity services, etc. through a subcontractor relationship with Louis Berger Group, Lew Corporation, Alan Ashkinaze, Esq. and Professional Planning and Engineering

We have conducted many forensic accounting and auditing engagements similar to this engagement. One such engagement was recently for the Bergen County Technical Schools and Special Services a NJ District. We also performed a consulting investigation for the Runnemede, NJ School District and Princeton, NJ Board of Education. The largest school forensic audit and consulting engagement was conducted by our TEAM for the New Jersey State Department of Education in the evaluation of inefficiencies in selected Abbott School Districts. This engagement led to the identification of over \$300 million of waste and inefficiencies within the 31 School districts.

FMRTLs hands on approach and depth of experience performing auditing, accounting and consulting engagements for schools and governmental entities in New Jersey make us uniquely qualified for this engagement.





# DISASTER RECOVERY

## Project Management

### (RFP)

#### SPECIFIC APPROACH

We understand the goal to audit the activity of the Recovery as well as to improve reporting and overall operational efficiencies and have the Recovery operate in compliance with all applicable laws and provide the necessary and required information to safeguard assets and have accurate and complete records and make informed decisions about past and future operations.

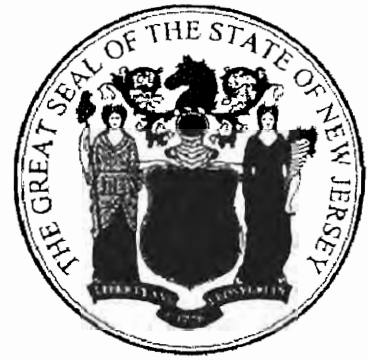
At the same time the Recovery's goal would be to ensure that all accounts are properly maintained and protected and that the funds are accounted for and properly reported. By utilizing FMRTL as auditor for these services the Recovery can be the beneficiary of the exceptional services and value added by the experienced professionals of our Team.

We have assembled the most experienced professionals within our firm to provide The Recovery with uncompromised quality and service and ensure that there is tremendous value added service during the performance of this engagement.

We have extensive governmental accounting, auditing and government operations experience. Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC extensive advisory resources specific to New Jersey Municipalities and government entities and expert court testimony about government operations and spending afford The Recovery the best opportunity for the provision of the requested services. Because of this, and our professionals' in-depth knowledge and firsthand experience with The Recovery, we believe no other firm in New Jersey can bring the depth of professional service that Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC offers from the most experienced partners working directly with The Recovery.

In addition to the services requested Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC stands in a unique position to assist The Recovery's concerns regarding the possible breakdown of internal controls, or identifying the lack thereof. If The Recovery has any concerns about past operations FMRTL can assist The Recovery under a separate contract to perform all relevant forensic procedures in an attempt to uncover any misappropriation of The Recovery's assets or fraudulent/inappropriate activities, and to provide realistic and affordable solutions. Not only do we have the knowledge and experience to perform such additional enhanced forensic procedures, we have a wealth of experience needed to identify these situations. Our firm has a depth of experience with municipalities, schools, authorities,





# DISASTER RECOVERY

quasi-governmental agencies and state agencies. Each of these engagements requires working closely with elected and appointed officials to develop innovative solutions regarding internal controls, systems, policies and procedures, employee efficiency and productivity.

Our Forensic Accounting and Investigation practice assists organizations in the discovery, identification and eradication of illegal acts and fraudulent practices. We design, draft and implement new and improved policies and procedures to help prevent the recurrence of these acts and the ultimate prevention of fraud and malfeasance. We have unparalleled experience in the identification, quantification and recovery of funds due to these acts.

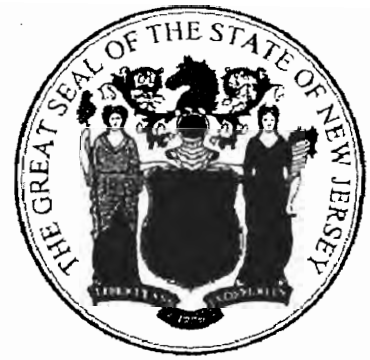
We have performed many engagements related to fraud, commercial litigation, lost profit, and economic damages from the wrongdoing of corporations, business owners and others, involving numerous clients in the public and private sectors. Members of your engagement team have specific experience performing forensic services, quantifying damages for use in both criminal and civil proceedings, construction contract audits and audits of municipalities. We have the experience in all facets of the engagement to help identify any wrongdoings. We also have in depth experience as expert witnesses and providing expert testimony in court, at depositions and at mediation and arbitration proceedings.

We have routinely conducted and performed the following services in the public sector:

- Performance as Court Appointed Receiver/Custodian
- Operational reviews of municipalities
- Audits and agreed upon procedures of trust Funds, Estate Administration and on projects, including contract performance and compliance
- Internal control evaluations
- Operational – Business process audits
- Fraud awareness and detection
- Expert testimony



# DISASTER RECOVERY



- Operations efficiency evaluations

Each forensic audit situation has its unique characteristics, which requires the work to be tailored to the situation. Personalities, record keeping techniques (or the lack thereof) and level of cooperation impact specific procedures performed.

We are attuned to the need for changing the approaches in the interest of a successful engagement and the efficient use of time. The ability to shift focus and change direction comes from our many years of experience in forensic investigations. Should such changes be necessary, we would be sure to communicate to you our reasons for the change and our findings and key events that lead us to this revision.

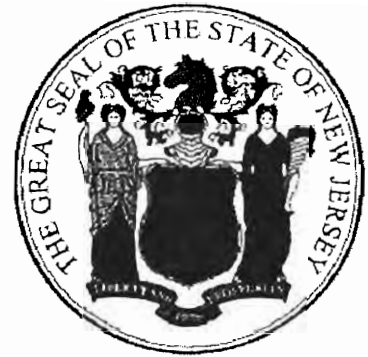
Our forensic investigation procedures are tailored to meet the objectives of the specific Recovery engagement under separate contract and to identify the breakdown or absence of specific controls that allow fraudulent and inappropriate opportunity to manifest. Performance of the procedures mentioned above would permit us to quantify and document the economic damages the may have been endured by the Recovery.



*Building Businesses for Generations*

# **SECTION II**

# DISASTER RECOVERY



## SECTION II

### Organizational Support and Experience

#### Firm Profile

Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC was established in New Jersey in 1972 and currently has 11 partners and approximately 40 professionals located in Cranford, NJ. Our experienced staff and diverse client business affords our firm the flexibility of time and personnel to meet the changing demands and needs required for The Recovery. We are the largest local firm in Union County and have become one of the most respected accounting and consulting firms in the area. Our staff is cross trained and experienced in all facets of accounting and financial management and the diverse clientele affords us the unique ability to manage high volume transactions by utilization and deployment of staff for the requirements involved. In addition since we have a Team of professionals the Recovery will not be dependent on just one person. By outsourcing the services to our Team there is the advantage to The Recovery of both leveraging of lower cost staff and limiting risk by having a Team available to always meet the needs of the Recovery.

Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC is a limited liability company organized in New Jersey. Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC headquarters is located at 20 Commerce Drive, Suite 301, Cranford, NJ 07016.

The firm's Managing Director is Joseph A. Fazio, CPA, CGMA located at Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC, 20 Commerce Drive, Suite 301, Cranford, NJ 07016. All quality control and client acceptance matters are in accordance with the policies and procedures established by the executive committee and members of the firm under the guidance of the Managing Director.





# DISASTER RECOVERY



Principal Partner to lead this engagement is Keith S. Balla, CPA, CFF, PSA, FCPA. Keith S. Balla is the principal in our Cranford NJ office who has extensive experience over the past 30+ years providing financial management, accounting and operational reviews of public entities and governmental units.

## **Experience as Auditor**

Keith S. Balla - 30+ years experience as an independent consultant and advisor assisting municipalities, school districts, authorities and the State of New Jersey regarding operations of numerous departments and financial management of the respective entities.

15 years experience as Treasurer and CFO for the SELC District, Lutheran Church Missouri Synod overseeing the financial operations for the 55 congregations and 14,000 members

Interim CFO for numerous for profit businesses over the past 25 years

Treasurer and CFO for various not for profit entities during the past 30 years including community development corporations and substantial real estate development projects

Keith S. Balla, CPA, CFF, PSA, FCPA  
Principal  
Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC  
20 Commerce Drive, Suite 301  
Cranford, NJ 07016  
Phone: 908-272-6200, X 113  
Fax: 908-272-2416  
Cell: 201-341-0678  
Email: [kballa@fmrtl.com](mailto:kballa@fmrtl.com)



# DISASTER RECOVERY



Elizabeth Doren, CPA, is the partner-in-charge of the firm's Assurance Division. She has more than 20 years of experience providing audit and financial reporting services to both domestic and international companies in the public and private sectors, which includes commercial, SEC and not-for-profit clients.

## **Engagement Role:**

Ms. Doren will provide additional forensic accounting and consulting skills and expertise, including subject matter expertise as necessary, which includes risk assessments, internal controls, policies and procedures and compliance with regulations and ordinances.

Elizabeth Doren, CPA  
Principal  
Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC  
20 Commerce Drive, Suite 301  
Cranford, NJ 07016  
Phone: 908-272-6200, X 111  
Fax: 908-272-2416  
Email: [ldoren@fmrtl.com](mailto:ldoren@fmrtl.com)

## **Professional Staff**

John R. DeLaura, CPA

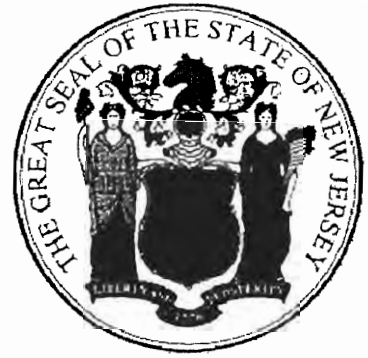
Brian J. Weldin, CPA

Jennifer Peoples, CPA, CMFO

Katherine Riggs, CPA

Tammie Yearwood CPA





# DISASTER RECOVERY

**John R. DeLaura, CPA**, As part of his 20 years of non-profit industry experience, John has gained a thorough understanding of Federal, State, and local funding, construction contracts and performance, work orders, forensic interviews and forensic analytics.

**Engagement Role:**

Mr. DeLaura will provide the daily oversight and management as Auditor with his skills and expertise, including subject matter expertise as necessary.

**Brian Weldin, CPA**, is an audit senior account with more than 8+ years of public account experience. His well rounded background includes extensive work with manufacturing and construction entities, including performing single-audits, process monitoring, and grant compliance.

**Engagement Role:**

Mr. Weldin will provide analytical expertise in analyzing transactions and daily financial services as required.

**Jennifer Peoples, CPA, CMFO**, is a Senior Accountant with more than 10 years experience in governmental industry and public accounting. She has 3 years experience as CFO and Certified Municipal Finance Officer. Jennifer also has experience in design and implementing computerized accounting systems and reporting.

**Engagement Role:** Ms. Peoples will provide the daily oversight and management as Auditor with her skills and expertise, including subject matter expertise as necessary.

**Katherine Riggs, CPA**, handles both tax and accounting engagements for business and government engagements. Her well rounded background has exposed her to previous public school investigations, fraud, tax frauds, breach of contracts and commercial litigation, school and local government audits.

**Engagement Role:**

Mrs. Riggs will provide analytical expertise in analyzing transactions and daily financial services as required.

**Tammie Yearwood, CPA**, handles both tax and accounting engagements for business and government engagements. Her well rounded background has exposed her to previous public school investigations, fraud, tax frauds, breach of contracts and commercial litigation, school and local government audits.

**Engagement Role:**

Mrs. Yearwood will provide analytical expertise in analyzing transactions and daily financial services as required.



*Building Businesses for Generations*

# DISASTER RECOVERY

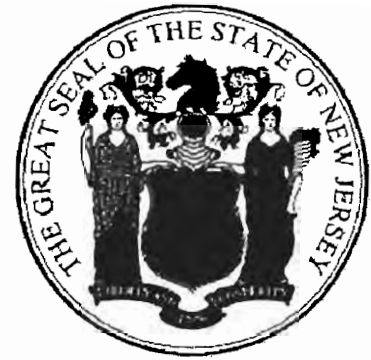


Resumes  
(RFP)  
See Appendix B

Person-Hour/Labor Category Mix Proposed  
(RFP)  
See Appendix C



*Building Businesses for Generations*



# DISASTER RECOVERY

## Prior Experience and References (RFP)

### Description and Scope of Work by Respondent

#### Bergen County Technical Schools (2011)

Our Team members were retained to perform specific forensic accounting and consulting services related to various inquiries made by the members in respect to the former Superintendent. Specifically, I was to analyze the transactions under the Superintendent's miscellaneous expenditures and general supplies accounts during the school year periods of 2006 to 2007 through 2009 to 2010 to determine if any expenditures were for purposes other than the ordinary and necessary expenses in carrying on the general supervision of the financial and facility management of the District under the rules and regulations prescribed by the State Board of Education. We identified in excess of \$400 thousand in questionable spending.

#### New Jersey State Department of Education "NJDOE" (2003)

Within a 21-day period our Team members performed an emergency review of requests for non-instructional budget increases by the 31 Abbott school districts. We developed a model of standard non-instructional spending and applied that model to selected Abbott school districts.

We identified in excess of \$300 Million in waste for non-instructional spending in the Abbott School Districts. Our testimony helped the NJDOE prevail in court; and the model has been useful to evaluate district operations going forward.

#### Princeton, NJ Board of Education (2000)

Investigation to uncover fraud and conflicts of interest resulting in the removal of the Business Administrator.

#### Lakewood, NJ Board of Education (2005)

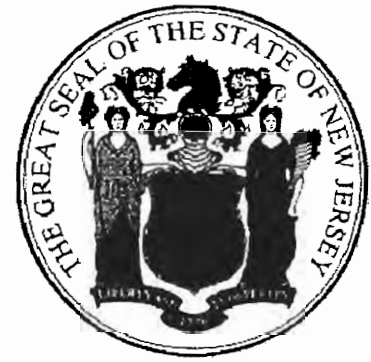
Evaluation of business administrator and deficiencies in financial reporting. We were retained to identify breaches of policy and procedures by the Business Administrator. Our work uncovered breaches of duties where improper action by the Business Administrator resulted in penalties of over \$500,000. Our recommendations brought about charges against the district's officers.

#### Runnemede, NJ Board of Education (2008)

Evaluation of inappropriate expenditures by prior superintendent and administrator.



*Building Businesses for Generations*



# DISASTER RECOVERY

## Union, NJ Board of Education (1988)

Evaluation of accounting department and design and implementation of financial reporting and training of accounting staff.

## Vineland, NJ Board of Education (2004)

Our Team members were retained to evaluate the operations and reporting of the early childhood program. Our report recommended changes which were adopted for all State wide contracts for independent providers of Preschool in the Abbott school districts in New Jersey.

In addition our report made recommendation for uniform reporting by all providers and the establishment of benchmarks for the program to garner substantial savings.

## Newark, NJ Board of Education (2003)

We were retained by the City to assist in litigation with the State of New Jersey. We reviewed the operations of the Newark School System and its \$700+ million annual budget for a five-year period and identified areas of fraud, waste, inefficiencies, and potential professional negligence on the part of the independent auditors.

## Oceanport, NJ Board of Education (2004)

We were retained to review and report on the feasibility of shared services between the Board of Education in an effort to identify potential cost savings.

Opportunities were identified in snow plowing and removal and lawn mowing services.

## Newark, NJ Water & Sewer Departments (2010)

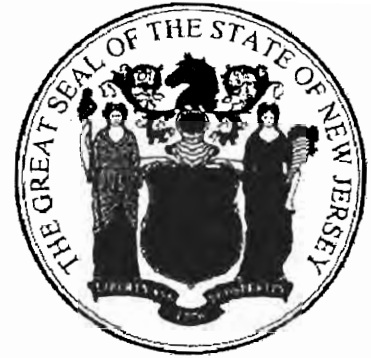
We assisted in the preparation of detailed job descriptions and employee schedules and designed contract compliance and monitoring systems that dramatically reduced costs related to rampant abuses of overtime and unearned overtime pay, Our work also improved employee efficiency and productivity.

## Newark, NJ Sanitation Department (2002)

The previous manager of the Sanitation Division had been indicted and convicted of defrauding the City. At the request of the Municipal Council to safeguard the assets of the City we assisted in the design and implementation of policies, procedures, and internal audit oversight functions that served to reduce improper and inappropriate expenditures related to unapproved vendor payments and undelivered goods. Our work helped limit the negative public exposure as well.



*Building Businesses for Generations*



# DISASTER RECOVERY

## Newark, NJ Snow /Plowing (1998)

Evaluating the operations and uncovered severe internal control and bidding deficiencies. Recommended procedures to thwart fraud. Established internal controls and monitoring procedures and reduced operational inefficiencies.

## Newark Real Estate Tax Abatements (1998)

For entities granted real estate tax abatements, we tested compliance with their contractual responsibilities set forth in their individual agreements regarding financial reporting. We identified numerous instances in which the City had not received the required annual documents including audited financial statements. In addition we uncovered a scheme used by many developers to deliberately underpay the payment in lieu amounts pursuant to the agreements.

## Newark Real Property Leases (1998)

Evaluated compliance with lease terms for City owned land lease for use by commercial enterprises. We identified material non compliance and made recommendations for reporting and procedures and audit to increase rental income and obtain the appropriate rents.

## Monmouth Beach, NJ (1998)

Investigation of fraud and damage calculation for prosecution.

## Newark Economic Development Corp (2010)

We performed an operational review that uncovered numerous transfers of property and funds to private entities without any consideration to the City.

We prepared a report that documented these transgressions and other breaches including insider transactions and conflicts of interest. As a direct result of our investigation the City obtained immediate cash recover of \$7.2 million and later obtained the return of \$40.0 million of commercial real estate for the City.

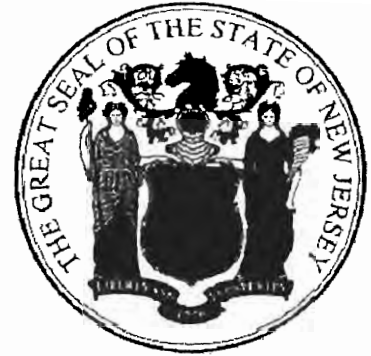
## Newark Municipal Utility Authority Establishment (2010)

We were retained to evaluate the proposals for the establishment of a Municipal Utilities Authority. Our work centered on evaluating the economics and making recommendations for the appropriate policies, procedures, controls, reporting and oversight of the new entity.



*Building Businesses for Generations*

# DISASTER RECOVERY



## Newark Bears Baseball Stadium (2002)

We were retained to evaluate the operations of a minor league baseball stadium to determine reasons for the lack of profitability. Our work uncovered that the City and Essex County had not acquired all of the land on which the baseball stadium was constructed. In addition, we identified numerous instances of mismanagement and numerous instances in which additional revenues were not generated.

## Newark Small Business Loan Program (2003)

Evaluated operations of loan program and reasons for substantial write-offs and uncollected accounts and recommendations for recoveries. Also provided recommendations to maximize collections and recovery and revamp the program to eliminate fraud and waste.

## Newark Fire Department Minority Hiring (1988)

We were asked to review the department's hiring practices. Our review uncovered noncompliance with a U.S. Justice Department mandate to recruit more minorities into a publicly funded entity. We assisted in outlining programs to attract, hire, train, and retain individuals' representative of the population of the community.

## Newark Parking Authority (2008)

Evaluated agreements and operations to increase profitability of parking operations. Made recommendations for increasing revenues and eliminating waste and inefficiency.

## Newark, NJ City Clerk's Budget Review Team (2009)

The Financial Analysts Group assists the Municipal Council with their annual budget review and approval process of the City's \$500 million+ annual budget.

We prepared an organization chart, detailed job descriptions, standardized work programs, analysis, and reporting procedures, developed review and oversight procedures, developed a training program for financial analysts, and monitored the continuing activity of the group.

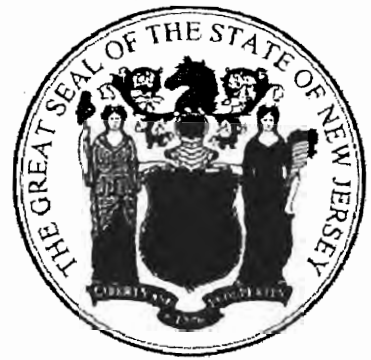
## Plainfield, NJ Housing Authority (2005)

We performed an investigation and discovered fraudulent payments for sick and vacation payroll as well as employee overstaffing of 300 percent above normal requirements. We assisted in the preparation of an immediate layoff plan, a personnel policy and procedures manual, and a reporting system to accurately maintain employment information including employee benefits. In addition we uncovered purchasing fraud and numerous internal control weaknesses.



*Building Businesses for Generations*





# DISASTER RECOVERY

## Greenburgh, NY (2008)

Evaluate financial improprieties related to leased property and rental income and reporting deficiencies.

## Greenwich Township, NJ (2009)

Evaluated the performance of the chief financial officer and financial reporting. Uncovered severe reporting and control weaknesses and made recommendations to improve controls and reporting.

## New Jersey State Parole Board (2004)

We performed an operational review of contracts and reporting by vendors providing community-based programs and their compliance with the financial reporting requirements of their contracts with the Parole Board. At the end of our review, we offered recommendations to increase the overall effectiveness of the control that the Parole Board has over vendor operations. Many of these recommendations have been adopted for implementation.

## Woodcliff Lake, NJ (2006)

Evaluation of policies and procedures regarding employee benefits, which resulted in discovery of fraud. Recommended corrective action and policies, procedures and reporting to eliminate future problems in this area.

## Federal Deposit Insurance Corporation "FDIC" (1988)

Various investigations of financial institutions under oversight of FDIC.

## Resolution Trust Corporation "RTC" (1988)

Various investigations of financial institutions under oversight of RTC.

## New Jersey State Department of Banking and Insurance "NJDOBI" (2009)

On behalf of NJDOBI we investigated a health maintenance organization ("HMO") and uncovered widespread non-compliance with NJDOBI rules and regulations. Also, we detected fraudulent transactions that resulted in the liquidation of the \$65 million HMO by NJDOBI.



*Building Businesses for Generations*



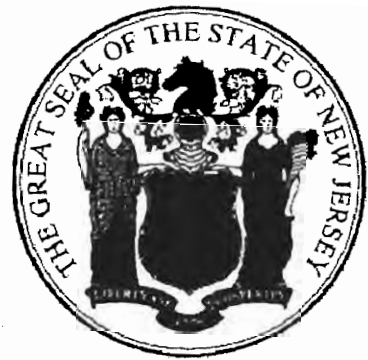
# DISASTER RECOVERY

## Rocky Hill, NJ Sewer Services (2009)

We were engaged to review the sewer services and billings for services provided by a neighboring town's municipal treatment plant. The governing agreement entered into in 1968 expired in 1988.

Rocky Hill contends that the District is possibly being charged for services rendered and is desirous of updating the agreement. Our work involved reviewing the underlying labor and other costs that were charged to Rocky Hill. Our objective is to identify areas of overcharge and abuse so that future billings to Rocky Hill are reflective of the costs attributable to the town's sewer services.





# DISASTER RECOVERY

## REFERENCES

Financial Capability  
(RFP)

**Robert P. Marasco**  
City Clerk  
City of Newark NJ  
920 Broad Street  
Newark, NJ 07102  
973-733-6574

**Mayor John McCormac**  
Township of Woodbridge  
1 Main Street  
Woodbridge, NJ 07095  
732-602-6015

**Frank Ferruggia, Esq.**  
McCarter & English  
Four Gateway Center  
100 Mulberry Street  
Newark, NJ 07102  
973-622-4444

**Christopher Porrino, Esq.**  
State of New Jersey - Office of the  
Attorney General  
[Chris.porrino@lps.state.nj.us](mailto:Chris.porrino@lps.state.nj.us)

**Theodore Zangari, Esq.**  
Sill, Cummins, Raddin, Ischman, Epstein  
& Gross  
1 Riverfront Plaza  
Newark, NJ 07102  
973-643-7000



*Building Businesses for Generations*



# DISASTER RECOVERY

Required Forms – Div. of Contract  
Compliance & EEO  
(RFP)

**Statement to Comply with Law Against  
Discrimination Pursuant to N.J.A.C.  
17:27-1 et seq.**

MANDATORY EQUAL EMPLOYMENT  
OPPORTUNITY LANGUAGE  
(N.J.S.A 10.5-31 et seq)  
(N.J.A.C. 17:27)  
GOODS, SERVICES and PROFESSIONAL  
CONTRACTS

During the performance of this contract,  
the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation. The contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and

selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Contracting Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation. The contractor or subcontractor, where applicable, will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with the regulations promulgated by the Treasurer pursuant to P.L. 1975, c. 27, as amended and supplemented from time to time and the Americans with Disabilities Act. The



*Building Businesses for Generations*



# DISASTER RECOVERY

contractor or subcontractor agrees to attempt in good faith to employ minority and female workers consistent with the applicable county employment goals prescribed by N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to P.L.1975, c. 127, as amended and supplemented from time to time or in accordance with a binding determination of the applicable county employment goals determined by the Div. of Contract Compliance & EEO pursuant to N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to P.L.1975, c. 127, as amended and supplemented from time to time.

The contractor or subcontractor agrees to inform in writing appropriate recruitment agencies in the area, including employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices. The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

The contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation, and conform with the applicable employment goals, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

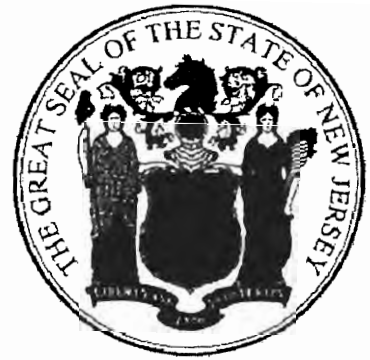
Letter of Federal Affirmative Action Plan Approval Certificate of Employee Information Report Employee Information Report Form AA302

The contractor and its subcontractors shall furnish such reports or other documents to the Div. of Contract Compliance & EEO as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Div. of Contract Compliance & EEO for conducting a compliance investigation pursuant to Subchapter 10 of the Administrative Code (NJAC 17:27).



*Building Businesses for Generations*

# DISASTER RECOVERY

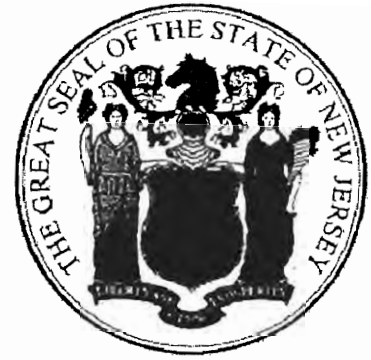


Keith S. Balla 5-31-2013

Signature, Principal / Date  
Keith S. Balla, CPA, CFF, PSA, FCPA



# DISASTER RECOVERY



### III. Cost Proposal and Hourly Rates

Our fees for these services will be based on the number of hours spent and the staff positions of the individual assigned, anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Billings become delinquent if not paid within 30 days of the invoice date.

**Appendix C:** contains the Price Schedule containing a breakdown of costs.



# DISASTER RECOVERY



## Corporation of Partnership Ownership Disclosure Statement (RFP)

See attached disclosure for stockholders owning ten percent (10%) or greater interest in this corporation or partnership.

### 1.51.2 Non-Collusion Affidavit:

By signing and submitting this bid the contractor certifies that this proposal or bid is genuine and not collusive or sham; that said bidder has not colluded, conspired, connived, or agreed, directly or indirectly, with any bidder or person to put in a sham bid or to refrain from bidding, and has not, in any manner, directly or indirectly, sought by agreement or collusion, or communication or conference, with any person, to fix the bid prices or affiant or of any other bidder, or to fix any overhead, profit or cost element of said price, or of that of any other bidder, or to secure any advantage against the person interested on the proposed Contract; and that all statements in said proposal or bid are true.

Signature of Bidder/Contractor

Keith S. Balla, Principal

## Statement of Proposer regarding any suspension and compliance with Professional Services Contract Terms and Conditions

- A. Neither the firm nor any individuals assigned to this engagement are suspended, or otherwise prohibited from professional practice by any federal, state, or local agency.
- B. Proposer will comply with the General Terms and Conditions required by the Recovery and enter into the Recovery's standard Professional Services Contract.

  
Keith S. Balla, Principal



# **SECTION III**

# DISASTER RECOVERY



## Appendix B

Resumes



*Building Businesses for Generations*

**Keith S. Balla**  
**Principal**  
**Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC**

**Certified Public Accountant**  
**Public School Accountant**  
**Certified in Financial Forensics**  
**Forensic Certified Public Accountant**  
**201-341-0678**  
**[kballa@fmrtl.com](mailto:kballa@fmrtl.com)**

Keith S. Balla is a Principal in the Cranford, New Jersey office. Keith oversees the Government and Business Litigation groups. In this role, he supervises and manages staff accountants, managers and partners for all business litigation and forensic accounting engagements. He has been instrumental in assisting attorneys with expert testimony and consulting to achieve the desired outcome for the clients.

With more than 25 years experience in private industry and public accounting, Keith has mastered several unique approaches to auditing and investigative accounting that have proved extremely successful for clients which include the State of New Jersey, Essex County, City of Newark, East Orange, Jersey City, Woodcliff Lake and Plainfield. He has consulted for several New Jersey Boards of Education including Newark, Union Township, Jersey City, Vineland, Lakewood and Princeton.

Keith began his career as an auditor for Midlantic Banks, one of New Jersey's largest banks, and holding company for several statewide banks. It was there that he initiated and participated in an internship program with Rutgers University to train students for a career in banking. Additionally, he performed both financial and operational audits of branches in the Central Region and audits for internal departments, including the Comptroller's and legal departments. He was also a financial accountant for a multi-national importer of footwear and furniture in New York City, directing General Accounting preparation for worldwide operations.

In 1981 he moved from private industry to public accounting with Rosenfarb Winters, LLC which later became Marcum, LLP.

A graduate of Rutgers University with a B.A. in Accounting and Economics, Keith earned his CPA certificate in 1983. He is licensed to practice in both New Jersey and New York. A frequent speaker, Keith shares his forensic investigating knowledge with others and has appeared on several broadcast news segments as an authority on various tax and white-collar crime investigation issues. He produces and hosts a half-hour interview broadcast program featuring some of New Jersey's most influential business leaders. In addition, he has contributed to the Forensics and Accounting textbook.

Keith has presented seminars to the New Jersey State Bar, Essex County and Union County Bar, New Jersey Trial Attorney's annual conference, New Jersey Corporate Counsel Assoc., and seminars for certified fraud examiners and New Jersey Department of Insurance Auditors, and the League of Municipalities. He served as Treasurer of the SELC District of the Lutheran Church Missouri Synod for 15 years and has assisted numerous not for profit Boards. In addition, he has hosted the cable television program, "It's All About Money", appeared on NJN, News 12 and CN8 and was featured in "Practical Accountant" magazine. Keith also appeared on Dateline NBC as an expert regarding an investigation into the lavish lifestyle and extravagant spending of a televangelist.

#### **Professional and Civic Affiliations for Keith S. Balla**

Past President, New Jersey State Board of Accountancy  
American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants  
New York State Society of Certified Public Accountants  
Past Treasurer, The Drumthwacket Foundation, Inc.  
Past Treasurer, Island Beach State Park Preservation Foundation, Inc.  
Past Treasurer of the SELC District Lutheran Church Missouri Synod  
Former Board of Director YMCA of Newark, New Jersey  
Past Trustee NJSCPA  
President of the Zion Lutheran Church in Clark, NJ  
Past President of Rotary Club of Newark  
Founder of African American Cultural and Education Center, Inc.  
Former Board Director of the Teen Challenge of New Jersey  
Past Treasurer and Trustee of the Donald Jackson Neighborhood Corporation of Newark, NJ  
Board of Director, DARE New Jersey, Inc.

**Elizabeth R. Doren**  
**Principal**  
**Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC**

**Certified Public Accountant**  
**201-723-4617**  
**ldoren@fmrtl.com**

Elizabeth Doren is a Principal in the Cranford, New Jersey office. Liz is an audit partner at the firm. In this role, she supervises and manages staff accountants, seniors and managers for both business and non-profit audit, review and compilation engagements.

With more than 25 years experience in private industry and public accounting, Liz has become highly skilled at gaining in-depth knowledge of her clients' operations, systems, and business environment, which has proved extremely successful in helping those clients improve their operations and achieve their goals.

Liz began her career as an auditor for Price Waterhouse, then one of the "Big Eight" accounting firms worldwide, now considered one of the "Big Four". It was there that she began honing her skills in understanding the client's business and operations, observing processes and providing feedback for areas of efficiencies/improvement. While there, Liz primarily performed financial audits of large multi-national companies located in Northern New Jersey.

In 1985 she moved to private industry, working initially as a Financial Analyst, and within a year, as General Accounting Manager, for a privately-owned company, Clark-O'Neill, Inc. Within two years, Clark-O'Neill, Inc. became a subsidiary of IMS Inc., a large, multi-national company providing information services to the pharmaceutical industry, as well as other pharma-related services. Two years later, IMS became a subsidiary of the Dun & Bradstreet Corporation. From 1987 - 1989 Liz served as Controller, and from 1989 – 1991 served as Executive Vice President of Operations, overseeing all aspects of operations, finance and administration for over 250 employees. During her tenure as both Controller and Executive V.P of Operations, Liz was responsible for all financial processes, including monthly and annual reporting, and the oversight and conduct of the organization-wide annual budgeting process and monthly forecasting. She represented the Company at annual organization-wide financial and sales conferences held both domestically and internationally.

After a seven-month family leave for the birth of her first child, Liz rejoined the workforce in 1992, moving back into public accounting at Cohen & Doren, a small accounting firm located in Jersey City, NJ, preparing the firm for its first (successful) Peer Review, and overseeing the conduct of all audits, including initial exposure to the non-profit industry and related Single Audits. Liz became a partner at the firm in 1996, which through various mergers, resulted in her current position at FMRTL. Over the past fifteen years, Liz has been responsible for providing A&A, tax, and consulting services to clients, as well as serving as the Quality Control partner at the firm until arrival at FMRTL. For the period September 2006 through December 2009, Liz served in a unique role as outside CFO for a client, handling: the conversion to Oracle financial software; liaising with consultants on a significant tax-planning structure involving operations in Hong Kong, China, and other offshore entities; working with financial institutions on existing and new financing; and working with consultants on potential merger transactions.

As part of her non-profit industry experience, Liz has gained a thorough understanding of Federal, State, and local funding, processes, and requirements, and has worked with organizations that deal closely with municipalities, such as Special Improvement Districts and Economic Development agencies.

A graduate of Seton Hall University with an M.S. in Taxation, and St. Peter's College with a B.S. in Accounting, Liz earned her CPA certificate in 1983. She is licensed to practice in both New Jersey and New York.

#### **Professional Affiliations for Elizabeth R. Doren**

American Institute of Certified Public Accountants

New Jersey Society of Certified Public Accountants

Member of the Commerce and Industry Association of New Jersey

Member of TIAG (The International Accounting Group), a worldwide network of quality accounting firms

**John R. DeLaura**  
**Manager**  
**Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC**

**Certified Public Accountant**  
**973-985-8973**  
**[jdelaura@fmrtl.com](mailto:jdelaura@fmrtl.com)**

John DeLaura is a Manager in the Cranford, New Jersey office. John is an audit manager and accounting manager at the firm. In this role, he supervises and manages staff accountants and seniors for both business and non-profit audit, review and compilation engagements.

With more than 25 years experience in private industry and public accounting, John has become highly skilled at gaining in-depth knowledge of his clients' operations, and systems. In addition he has designed internal controls and accounting processes for some of these businesses, which has helped improve their operations and efficiency.

John began his career as an accountant for Jerome Newler, CPA located in Springfield, NJ. It was there that he began honing his skills in understanding the client's business and operations, observing processes and providing feedback for areas of efficiencies/improvement. While there, John performed business combinations, worked on various litigation and support cases, with a majority of them involving searches for fraud and undisclosed assets.

In 1986 he moved to Frank S. Mannuzza & Co., PA, (now FMRTL LLC) where he gained his experience in auditing a large construction company with multiple US offices and projects in both North and South America. In addition he also gained in-depth knowledge and experience in auditing non-profit organizations including Single Audits. Several of these Organizations were components of national organizations. John also has years of experience in performing audits of employee benefits plans. John's experience is concentrated in the construction, manufacturing, and non-profit areas.

As part of his 20 years of non-profit industry experience, John has gained a thorough understanding of Federal, State, and local funding, reporting processes, and regulatory requirements. He has performed audits of non-profits with construction projects funded by CDBG awards and Economic Development agencies dealing with Federal, State & County grants and contracts.

A graduate of Pace University a B.A. in Accounting, John earned his CPA certificate in 1994.

**Professional and Civic Affiliations for John R. DeLaura**

American Institute of Certified Public Accountants

New Jersey Society of Certified Public Accountants

Member of the Commerce and Industry Association of New Jersey

Member of TIAG (The International Accounting Group), a worldwide network of quality accounting firms

Past Treasurer of the Sons of the American Legion #328

Trustee of the Clark Honorary PBA #125



**Brian J Weldin**  
**Senior Auditor**  
**Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC**

**Certified Public Accountant**  
**908-272-6200**  
**bweldin@fmrtl.com**

Brian Weldin is an audit senior in the Cranford, New Jersey office. In this role Brian supervises the audit staff, plans, executes, and evaluates engagements, and reports directly to principals and clients.

With more than eight years of public accounting experience, Brian has gained the confidence of his clients in both an auditing and consulting role.

Brian entered public accounting directly out of college in 2005 working for the CPA firm Dorfman, Abrams, Music, LLC in Saddlebrook, NJ. In 2010 Brian joined FMRTL's audit department. In both firms Brian has worked extensively with non-profits, including performing single-audits, process monitoring, and grant compliance. Engagements of note include internal control assessments and testing of a Long Island, NY school district's payroll, cash disbursements, and fixed assets purchasing cycles.

A graduate of Loyola University Chicago with a B.B.A in Accounting, and Felician College with an M.B.A in Management, Brian earned his CPA certificate in 2009.

#### **Professional Affiliations for Brian J. Weldin**

American Institute of Certified Public Accountants

New Jersey Society of Certified Public Accountants

Delaware Society of Certified Public Accountants

Member of the Commerce and Industry Association of New Jersey

Member of TIAG (The International Accounting Group), a worldwide network of quality accounting firms

**Jennifer R. Peoples**  
**Accountant**  
**Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC**

**Certified Public Accountant**  
**Certified Municipal Finance Officer**  
**201-388-0719**  
**[jbloom@fmrtl.com](mailto:jbloom@fmrtl.com)**

Jennifer Peoples is a Senior Accountant in the Cranford, New Jersey office. In this role, she performs compilation and attestation services regarding various financial statements, implementation of computerized accounting systems, and has in depth experience in both governmental accounting and for profit accounting and tax matters related to closely held businesses.

With more than 10 years experience in governmental industry and public accounting, Jennifer has become highly skilled at gaining in-depth knowledge of her clients' operations, and business environment, which has proved extremely successful in helping those clients improve their operations and achieve their goals.

Jennifer began her career as an accountant for Philip J. Ciriello, CPA located in Jersey City, NJ. It was there that she began honing her skills in understanding the client's business and operations, and providing feedback for areas of efficiencies/improvement. While there, Jennifer primarily prepared clients' cash receipts and cash disbursements journals, maintained accounts receivable and accounts payable, and performed quarterly and year end payroll tax returns.

From 2000 to 2003, Jennifer worked for various accounting firms, gaining expertise and advancing her skills performing monthly reconciliations, assisting on audits, preparing individual, corporate and partnership tax returns and compilation and reviews of financial statements.

In 2003 she moved to private industry, working as a Director of Administration and Financial Management for Jersey City Municipal Utilities Authority. During her tenure, Jennifer was responsible for all financial processes, including preparation of annual water and sewer budgets, quarterly review of the Company's financial status, including

comparison of budget versus actual figures, monitoring of billing practices and approving all customer accounting adjustments, participation in union negotiations, implementation of employee manual for all non-union employees, and oversaw financial duties including payroll, accounts receivable, accounts payable, purchasing, etc.

In 2005, Jennifer joined FMRTL where she is a senior accountant in her current position. Jennifer is responsible for all accounting and tax matters related to closely held businesses, compilations and reviews and implementation of computerized accounting systems and provides her specific governmental experience for clients on an as needed basis.

A graduate of Fairleigh Dickenson University with an MBA. in Management, and Jersey City State College with a B.S. in Business Administration, Jennifer earned her CPA certificate in 1998 . In 2005, through Rutgers University, Center for Government Services, Jennifer completed the Certified Municipal Financial Officer's (CMFO) Program. She is licensed to practice in New Jersey.

#### **Professional Affiliations for Jennifer R. Peoples**

American Institute of Certified Public Accountants

New Jersey Society of Certified Public Accountants

Member of TIAG (The International Accounting Group), a worldwide network of quality accounting firms

**Katherine Riggs**  
**Accountant**  
**Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC**

**Certified Public Accountant**  
**201-232-9142**  
**kriggs@fmrtl.com**

Katherine Riggs is an Accountant in the Cranford, New Jersey office. In this role, she is responsible for accounting and tax related matters for non-profits, manufacturing, retail and other industries, as well as audit work of non-profits, government and HUD entities.

With more than 6 years experience in public accounting, Katherine has become highly skilled at gaining in-depth knowledge of her clients' operations, and business environment, which has proved extremely successful in helping those clients improve their operations and achieve their goals.

Katherine began her career as an accountant for Carr, Daley, Sullivan & Weir, PC located in Livingston, NJ. It was there that she began honing her skills in understanding the client's business and operations, and providing feedback for areas of efficiencies/improvement. While there, Katherine primarily performed audits, reviews and compilations for varied clients including non-profits, New Jersey Municipalities and other local governments, public schools, real estate, hotels, manufacturing organizations and employee benefit plans. She also performed analytical reviews of financial data, testwork of internal controls, summarized audit findings and prepared adjustments for general ledger, and established comprehensive audit plans and programs including assessment of risk and execution of audit strategies.

During 2010 – 2011 Katherine also performed audits, reviews and compilations for varied clients including non-profits, New Jersey Municipalities and other local governments, public schools at Mitchell & Titus, LLP located in New York, NY. She also trained and supervised staff, coordinated team activities to meet objectives, performed comprehensive reviews of workpapers to ensure compliance with engagement strategies.

Katherine joined FMRTL in 2011, where she continues to advance her skills and expertise in accounting and tax related matters for non-profits, manufacturing, retail and other industries, as well as audit work of non-profits, government and HUD entities

A graduate of Seton Hall University with an MS in Accounting, and a B.S. in Business Administration with a concentration in Accounting, Katherine earned her CPA certificate in 2009. She is licensed to practice in New Jersey.

### **Professional Affiliations for Katherine Riggs**

American Institute of Certified Public Accountants

New Jersey Society of Certified Public Accountants

Member of TIAG (The International Accounting Group), a worldwide network of quality accounting firms

**Tammie L. Yearwood**  
**Supervisor**  
**Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC**

**Certified Public Accountant**  
**908-272-6200**  
**tyearwood@fmrtl.com**

Tammie L. Yearwood is a Supervisor at Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC. She supervises staff in the preparation of tax returns, and accounting for various clients. She also provides administration services including assistance in transfer of assets, funding of trusts and calculations of distributions. Additionally, she prepares individual income and gift tax returns for high net worth clients.

A graduate of Binghamton University School of Management with a B.S. in Accounting, Tammie earned her CPA designation in 1995. She is licensed to practice in both New Jersey and New York.

With more than 23 years experience in private industry and public accounting, Tammie began her career while studying in college as an intern in the internal audit department of Raymond Corporation, a manufacturer of material handling equipment and a leader in the material handling industry. Upon graduating college, she started working in public accounting as a staff accountant for Johnson, Lauder & Savidge, LLP in Binghamton, New York. There she became experienced in accounting and auditing as well as taxation. She performed audits of many entities including school districts, municipalities, not-for-profit organizations, family owned businesses and pension plans. She prepared financial statements in accordance with generally accepting accounting principles. Additionally, she performed controller services for a not-for-profit organization.

She later moved to Long Island and worked as a senior accountant in the auditing department for Holtz Rubenstein Reminick, concentrating in not-for-profit health care organizations and municipalities. She supervised staff in performing Single Audits in accordance with Governmental Auditing Standards, OMB Circulars A-128 and A-133 as well as other Federal and state agency-specific guidelines; preparation of financial statements as well as preparation of Medicaid and Medicare cost reports submitted to the New York State Department of Health.

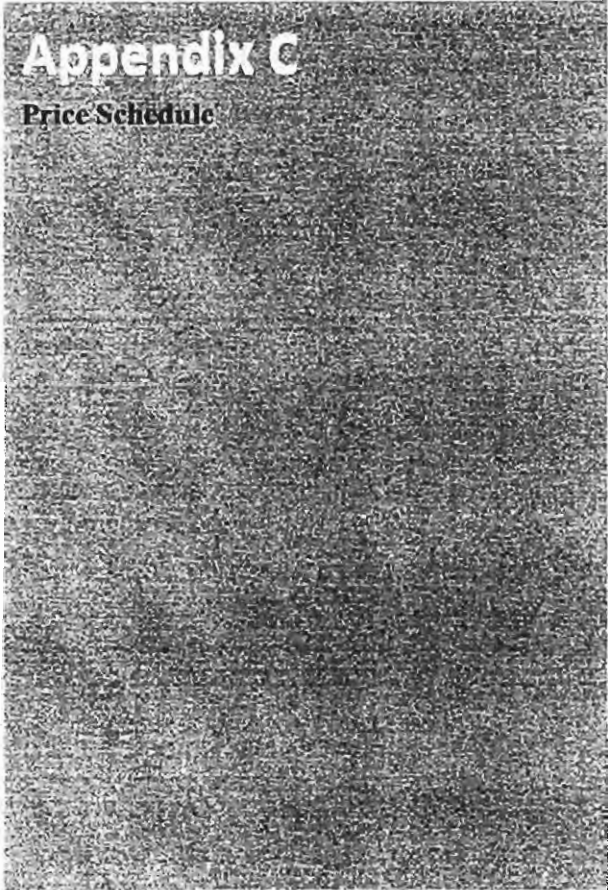
#### **Professional Affiliations for Tammie L Yearwood**

American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants

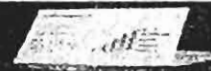
# DISASTER RECOVERY



## Appendix C Price Schedule



*Building Businesses for Generations*



**PRICE SCHEDULE**

**RFP 14-X-23110**

**AUDITING AND OTHER RELATED SERVICES FOR DISASTER RECOVERY (HURRICANE SANDY)**

Refer to RFP Section 3.0 (Scope of Work) for task requirements and deliverables, Section 4.4 (Organizational Support and Experience), and Section 6.7.2 (Bidder's Price Schedule) for additional information regarding this Price Schedule. Failure to submit all information required will result in the proposal being considered non-responsive.

**Bidder's Name:**     Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC    

**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	\$ 360	\$ 360	\$ 360
2	Program Manager	\$ 225	\$ 225	\$ 225
3	Project Manager	\$ 190	\$ 190	\$ 190
4	Subject Matter Expert	\$ 400	\$ 400	\$ 400
5	Supervisory/Senior Consultant	\$ 170	\$ 170	\$ 170
6	Consultant	\$ 120	\$ 120	\$ 120
7	Associate/Staff	\$ 80	\$ 80	\$ 80
8	Administrative Support Staff	\$ 50	\$ 50	\$ 50

Line #	Pass Through Price Lines *	Year 1	Year 2	Year 3
9	Other Direct Costs	N/A	N/A	N/A
10	Travel Expenses and Reimbursements	N/A	N/A	N/A

- The State makes no guarantee of volume of work effort.
- \* The Pass Through Price Lines shall be used to reimburse for Travel and Other Direct Costs only. No mark-up will be provided for Price Lines 9 and 10.



Bidder's Name: Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC

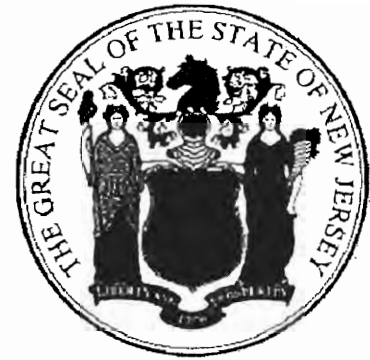
**POOL 3: INTEGRITY MONITORING/ANTI-FRAUD**

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
21	Partner/Principal/Director	\$ 360	\$ 360	\$ 360
22	Program Manager	\$ 225	\$ 225	\$ 225
23	Project Manager	\$ 190	\$ 190	\$ 190
24	Subject Matter Expert	\$ 400	\$ 400	\$ 400
25	Supervisory/Senior Consultant	\$ 170	\$ 170	\$ 170
26	Consultant	\$ 120	\$ 120	\$ 120
27	Associate/Staff	\$ 80	\$ 80	\$ 80
28	Administrative Support Staff	\$ 50	\$ 50	\$ 50

Line #	Pass Through Price Lines *	Year 1	Year 2	Year 3
29	Other Direct Costs	N/A	N/A	N/A
30	Travel Expenses and Reimbursements	N/A	N/A	N/A

- The State makes no guarantee of volume of work effort.
- \* The Pass Through Price Lines shall be used to reimburse for Travel and Other Direct Costs only. No mark-up will be provided for Price Lines 9 and 10.

# DISASTER RECOVERY



## APPENDIX D

**EXHIBIT A**  
**MANDATORY EQUAL EMPLOYMENT**  
**OPPORTUNITY LANGUAGE**  
**N.J.S.A. 10:5-31 et seq., N.J.A.C. 17:27**

**GOODS, PROFESSIONAL SERVICES**  
**AND GENERAL SERVICE**  
**CONTRACTS**

During the performance of this contract, the contractor, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender

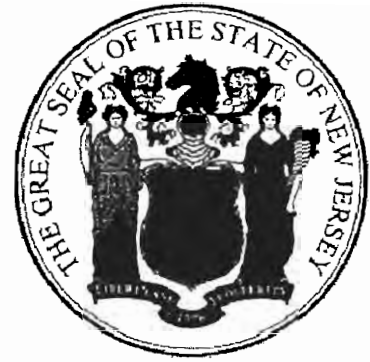
identity or expression disability, nationality or sex. Such equal employment opportunity shall include, but not limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor, will send to each labor union with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous



# DISASTER RECOVERY



places available to employees and applicants for employment.

The contractor or subcontractor where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq. as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies, including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, creed color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personal testing conforms with the principles of job-related testing, as established by the

statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

- Letter of Federal Affirmative Action Plan Approval
- Certificate of Employee Information Report
- Employee Information Report Form AA302 (electronically provided by the \_\_\_\_\_ Division and distributed to the public agency through the Division's website at [222.state.nj.us/treasury/contract\\_compliance](http://222.state.nj.us/treasury/contract_compliance))

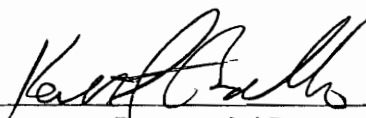


*Building Businesses for Generations*

# DISASTER RECOVERY



The contractor and its subcontractor(s) shall furnish such reports or other documents to the Division of Public Contracts Equal Employment Opportunity Compliance as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Public Contracts Equal Employment Opportunity compliance for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.**

 5-31-2013  
Signature, Principal / Date  
Keith S. Balla, CPA, CFF, PSA, FCPA



*Building Businesses for Generations*

## COOPERATIVE PURCHASING FORM

DEPARTMENT OF THE TREASURY PROCUREMENT BUREAU STATE OF NEW JERSEY 33 WEST STATE STREET PO BOX 230 TRENTON, NJ 08625-0230	SOLICITATION NUMBER: <u>14-x-23110</u> BIDDERS NAME: <u>Fazio, Mannuzza, Roche, Tankel, LaPilusa llc</u> BIDDERS FEIN: <span style="background-color: black; color: black;">XXXXXXXXXX</span>
---	---

### IMPORTANT NOTICE

BIDDERS ARE ADVISED TO REVIEW THE ATTACHED REQUEST FOR PROPOSAL (RFP) AND ANSWER THE CONTRACT EXTENSION QUESTION LISTED BELOW.

#### AGREEMENT TO EXTEND STATE CONTRACT TERMS TO QUASI-STATE AGENCIES, COUNTIES, MUNICIPALITIES, SCHOOL DISTRICTS, COUNTY COLLEGES AND STATE COLLEGES

THE QUESTION BELOW ELICITS THE BIDDER'S ADVANCE AGREEMENT TO OR REJECTION OF THE USE OF THIS STATE CONTRACT BY THE FOLLOWING ENTITIES:

N.J.S.A. 52:27B-56.1 PERMITS THE PARTICIPATION OF QUASI-STATE AGENCIES IN STATE CONTRACTS.

N.J.S.A. 52:25-16.1 ALLOWS THE DIRECTOR TO EXTEND IN ADVANCE THE LOCAL USE OF STATE CONTRACTS BY INCLUDING A PROVISION FOR SUCH PURCHASES IN THE STATE CONTRACT.

N.J. S.A. 52 :25-16.2 PERMITS VOLUNTEER FIRE DEPARTMENTS, VOLUNTEER FIRST AID SQUADS AND RESCUE SQUADS TO PARTICIPATE IN STATE CONTRACTS.

N.J.S.A. 52:25-16.5 PERMITS INDEPENDENT INSTITUTIONS OF HIGHER EDUCATION TO PARTICIPATE IN STATE CONTRACTS.

N.J.S.A. 18A:64A-25.9 PERMITS ANY COLLEGE TO PARTICIPATE IN STATE CONTRACTS.

N.J.S.A. 18A:64-60 PERMITS ANY STATE COLLEGE TO PARTICIPATE IN STATE CONTRACTS.

N.J.S.A. 40:11-12 AND N.J.S.A. 18A:18A-10 TO ALLOW COUNTIES, MUNICIPALITIES AND SCHOOL DISTRICTS TO USE SUCH STATE CONTRACTS AND TO DEAL "DIRECTLY" WITH STATE CONTRACT VENDORS INSTEAD OF BIDDING THE ITEMS.

THE SAME PRICE MUST BE ESTABLISHED FOR THE STATE AND FOR LOCAL GOVERNMENTS; OTHER TERMS AND CONDITIONS ALSO MUST BE THE SAME UNLESS A PARTICULAR TERM OR CONDITION IS SPECIFICALLY IDENTIFIED OTHERWISE IN THE RFP BY THE STATE.

A BIDDER'S WILLINGNESS OR UNWILLINGNESS TO EXTEND WILL "NOT" BE A FACTOR IN DETERMINING THE STATE AWARD. THE DIRECTOR WILL "NOT" AWARD A SEPARATE CONTRACT FOR LOCAL USE. THE VENDOR MUST AFFIRMATIVELY INDICATE ITS CONSENT TO SUCH EXTENSION IN ACCORDANCE WITH THE PROVISIONS OF THE RFP, AT THE TIME OF CONTRACT AWARD, OR AT ANY TIME DURING THE PERIOD OF PERFORMANCE OF THE CONTRACT.

DO YOU AGREE TO EXTEND ANY STATE CONTRACTS AWARDED AS A RESULT OF THIS RFP TO THE AFOREMENTIONED ENTITIES AT THE SAME PRICE AND COMMON TERMS AND CONDITIONS?

YES  NO

IF THE BIDDER DOES NOT CHECK "YES" OR "NO" TO THE ABOVE QUESTION, THE ANSWER WILL BE CONSIDERED AS "NO".

**NOTE: NO CONTRACT WILL BE EXTENDED TO THESE ENTITIES UNLESS THE DIRECTOR OF THE DIVISION OF PURCHASE AND PROPERTY SPECIFICALLY PROVIDES FOR THE EXTENSION AT THE TIME OF THE AWARD, OR AT ANY TIME DURING THE PERIOD OF PERFORMANCE OF THE CONTRACT.**

## REQUIRED SUBMISSION IF BIDDER INTENDS TO SUBCONTRACT

STATE OF NEW JERSEY DIVISION OF PURCHASE AND PROPERTY (DPP)	DPP Solicitation No.: 14-X-23110
<b>SUBCONTRACTOR UTILIZATION PLAN</b>	DPP Solicitation Title: Auditing and other services in Support of Disaster Recovery
<b>Bidder's Name and Address:</b> Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC 20 Commerce Drive, Suite 301 Cranford, NJ 07016	Bidder's Telephone No.: 9082726200 Bidder's Contact Person: Keith S Balla

**INSTRUCTIONS:** List all businesses to be used as subcontractors. This form may be duplicated for extended lists.

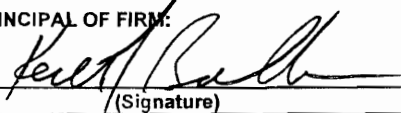
SUBCONTRACTOR'S NAME ADDRESS, ZIP CODE TELEPHONE NUMBER AND VENDOR ID NUMBER	CHECK HERE IF CONTRACT IS NOT SMALL BUSINESS <input type="checkbox"/>			TYPE(S) OF GOODS OR SERVICES TO BE PROVIDED	ESTIMATED VALUE OF SUBCONTRACTS
	SMALL BUSINESS CATEGORY *				
	I	II	III		
Louis Berger Group 412 Mount Kemble Ave Morristown, NJ 07960 973-407-1215				Engineering	
Professional Planning & Engineering 240 cedar Knolls Rd Cedar Knolls, NJ 07927 973-267-3244				Engineering	
Alan Ashkinaze, ESQ Three University Olaza Suite 207 Hackensack, NJ 07601 201-342-8787				Environmental	

\* For those Bidders listing Small Business Subcontractors: Attach copies of Division of Revenue - Small Business Enterprise Unit registration for each subcontractor listed. If bidder has not achieved established subcontracting set-aside goals, also attach documentation of good faith effort to do so in the relevant category in accordance with NJAC17:13-4 and the Notice to All Bidders.

I hereby certify that this Subcontractor Utilization Plan (Plan) is being submitted in good faith. I certify that each subcontractor has been notified that it has been listed on this Plan and that each subcontractor has consented, in writing, to its name being submitted for this contract. Additionally, I certify that I shall notify each subcontractor listed on the Plan, in writing, if the award is granted to my firm, and I shall make all documentation available to the Division of Purchase and Property upon request.

I further certify that all information contained in this Plan is true and correct and I acknowledge that the State will rely on the truth of the information in awarding the contract.

PRINCIPAL OF FIRM:


  
(Signature)

PRINCIPAL

(Title)

May 23, 2013

(Date)

SIGNATORY PAGE	STATE OF NEW JERSEY REQUEST FOR PROPOSAL (RFP)	RFP/Solicitation Number: <b>14-X-23110</b>
	FOR: <b>AUDITING AND OTHER RELATED SERVICES FOR DISASTER RECOVERY (HURRICANE SANDY)</b>	Term Contract #: T2939 Requesting Agency: PROCUREMENT BUREAU Requisition #: 1041262
	ESTIMATED AMOUNT: \$ 0.00 CONTRACT EFFECTIVE DATE: July 01, 2013 CONTRACT EXPIRATION DATE: June 30, 2016 COOPERATIVE PURCHASING: NO SET ASIDE: SMALL BUSINESS SUBCONTRACTING	<i>TO ASK QUESTIONS CONCERNING THE CONTENTS OF THIS RFP: Please go to the Advertised Solicitation Current Bid Opportunities Web Page and click on the Quicklink button labeled Q&amp;A.  <a href="http://www.state.nj.us/treasury/purchase/bid/summary/14x23110.shtml">http://www.state.nj.us/treasury/purchase/bid/summary/14x23110.shtml</a></i>

**PURSUANT TO N.J. STATUTES, REGULATIONS AND EXECUTIVE ORDERS, PROPOSALS WHICH FAIL TO CONFORM WITH THE FOLLOWING REQUIREMENTS WILL BE SUBJECT TO REJECTION:**

- 1) PROPOSALS MUST BE RECEIVED AT OR BEFORE THE PUBLIC OPENING TIME OF 2:00 PM EASTERN TIME ON **May 31, 2013** AT THE FOLLOWING ADDRESS (NOTE: TELEPHONE, EMAIL, TELEFACSIMILE OR TELEGRAPH PROPOSALS WILL NOT BE ACCEPTED):  
 DEPARTMENT OF THE TREASURY  
 PROCUREMENT BUREAU, PO BOX 230  
 33 WEST STATE STREET - 9TH FLOOR  
 TRENTON, NEW JERSEY 08625-0230
- 2) THE BIDDER MUST SIGN THE PROPOSAL.
- 3) THE PROPOSAL MUST INCLUDE ALL PRICE INFORMATION. PROPOSAL PRICES SHALL INCLUDE DELIVERY OF ALL ITEMS, F.O.B. DESTINATION OR AS OTHERWISE PROVIDED. PRICE QUOTES MUST BE FIRM THROUGH ISSUANCE OF CONTRACT.
- 4) ALL PROPOSAL PRICES MUST BE TYPED OR WRITTEN IN INK.
- 5) ALL CORRECTIONS, WHITE-OUTS, ERASURES, RESTRIKING OF TYPE, OR OTHER FORMS OF ALTERATION, OR THE APPEARANCE OF ALTERATION, TO UNIT AND/OR TOTAL PRICES MUST BE INITIALED IN INK BY THE BIDDER.
- 6) THE BIDDER MUST COMPLETE AND SUBMIT ALL FORMS, CERTIFICATIONS, REGISTRATIONS AND OTHER DOCUMENTS AS REQUIRED IN THE RFP. SEE THE ADVERTISED SOLICITATION, CURRENT BID OPPORTUNITIES WEBPAGE  
<http://www.state.nj.us/treasury/purchase/bid/summary/14x23110.shtml>
- 7) THE BIDDER MUST ATTEND THE MANDATORY PRE-PROPOSAL CONFERENCE(S) AND SITE VISIT(S) AT THE FOLLOWING DATE(S) AND TIME(S):
- 8) FOR SET ASIDE CONTRACTS ONLY, A BIDDER MUST BE REGISTERED WITH THE N.J. DIVISION OF REVENUE AS A SMALL BUSINESS BY THE DATE OF PROPOSAL OPENING. (SEE N.J.A.C. 17:13-3.1 & 13.3.2).

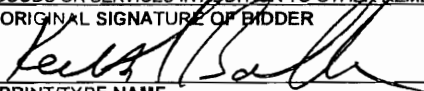
**ADDITIONAL REQUIREMENTS**

- |   |   |
|---|---|
| 9) BY SIGNING AND SUBMITTING THIS PROPOSAL, THE BIDDER CERTIFIES AND CONFIRMS THAT NEITHER THE BIDDER, ITS REPRESENTATIVES, AGENTS OR LOBBYISTS HAVE INITIATED ANY INAPPROPRIATE CONTACT WITH ANY EXECUTIVE BRANCH EMPLOYEE DURING THE PROCUREMENT TO ATTEMPT TO AFFECT THE BIDDING PROCESS AND SHALL NOT DO SO AFTER SUBMISSION OF THE PROPOSAL. | 10) PERFORMANCE SECURITY: \$    N/A    or.    N/A    %<br><br>11) PAYMENT RETENTION    N/A    %<br><br>12) BY SIGNING AND SUBMITTING THIS PROPOSAL, THE BIDDER CONSENTS TO RECEIPT OF ANY AND ALL DOCUMENTS RELATED TO THIS RFP AND THE RESULTING CONTRACT BY ELECTRONIC MEDIUM OR FACSIMILE. |
|---|---|

**TO BE COMPLETED BY BIDDER**

- 13) FIRM NAME: Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC      CITY: Cranford  
 ADDRESS 1: 20 Commerce Drive, Suite 301      STATE: New Jersey  
 ADDRESS 2: \_\_\_\_\_      ZIP: 07016
- 14) THE BIDDER MUST SUBMIT WITH THE PROPOSAL BID SECURITY IN THE AMOUNT OF \$ \_\_\_\_\_ N/A OR \_\_\_\_\_ N/A %.  
 CHECK THE TYPE OF BID SECURITY SUPPLIED:  
 ANNUAL BID BOND ON FILE       BID BOND ATTACHED       NONE  
 CERTIFIED OR CASHIERS CHECK ATTACHED       LETTER OF CREDIT ATTACHED
- 15) DELIVERY CAN BE MADE \_\_\_\_\_ DAYS OR \_\_\_\_\_ WEEKS AFTER RECEIPT OF ORDER. 16) REQUESTED DELIVERY: 30 DAYS AFTER RECEIPT OF ORDER
- 17) CASH DISCOUNT TERMS (SEE RFP) \_\_\_\_\_ %, \_\_\_\_\_ DAYS: NET \_\_\_\_\_ DAYS.
- 18) BIDDER PHONE NO: (908) 272-6200      EXT: 113
- 19) BIDDER FAX NO: \_\_\_\_\_      EXT: \_\_\_\_\_      21) FEDERAL EMPLOYER IDENTIFICATION NUMBER XXXXXXXXXX
- 20) BIDDER EMAIL ADDRESS: kballa@fmrtl.com

SIGNATURE OF THE BIDDER ATTESTS THAT THE BIDDER HAS READ, UNDERSTANDS, AND AGREES TO ALL TERMS, CONDITIONS, AND SPECIFICATIONS SET FORTH IN THE REQUEST FOR PROPOSAL, INCLUDING ALL ADDENDA, FURTHERMORE, SIGNATURE BY THE BIDDER SIGNIFIES THAT THE REQUEST FOR PROPOSAL AND THE RESPONSIVE PROPOSAL CONSTITUTES A CONTRACT IMMEDIATELY UPON NOTICE OF ACCEPTANCE OF THE PROPOSAL BY THE STATE OF NEW JERSEY FOR ANY OR ALL OF THE ITEMS BID, AND FOR THE LENGTH OF TIME INDICATED IN THE REQUEST FOR PROPOSAL. FAILURE TO ACCEPT THE CONTRACT WITHIN THE TIME PERIOD INDICATED IN THE REQUEST FOR PROPOSAL, OR FAILURE TO HOLD PRICES OR TO MEET ANY OTHER TERMS AND CONDITIONS AS DEFINED IN EITHER THE REQUEST FOR PROPOSAL OR THE PROPOSAL DURING THE TERM OF THE CONTRACT, SHALL CONSTITUTE A BREACH AND MAY RESULT IN SUSPENSION OR DEBARMENT FROM FURTHER STATE BIDDING. A DEFAULTING CONTRACTOR MAY ALSO BE LIABLE, AT THE OPTION OF THE STATE, FOR THE DIFFERENCE BETWEEN THE CONTRACT PRICE AND THE PRICE BID BY AN ALTERNATE VENDOR OF THE GOODS OR SERVICES IN ADDITION TO OTHER REMEDIES AVAILABLE.

22) ORIGINAL SIGNATURE OF BIDDER 	23) DATE May 23, 2013
24) PRINT/TYPE NAME Keith S. Balla	25) TITLE PRINCIPAL