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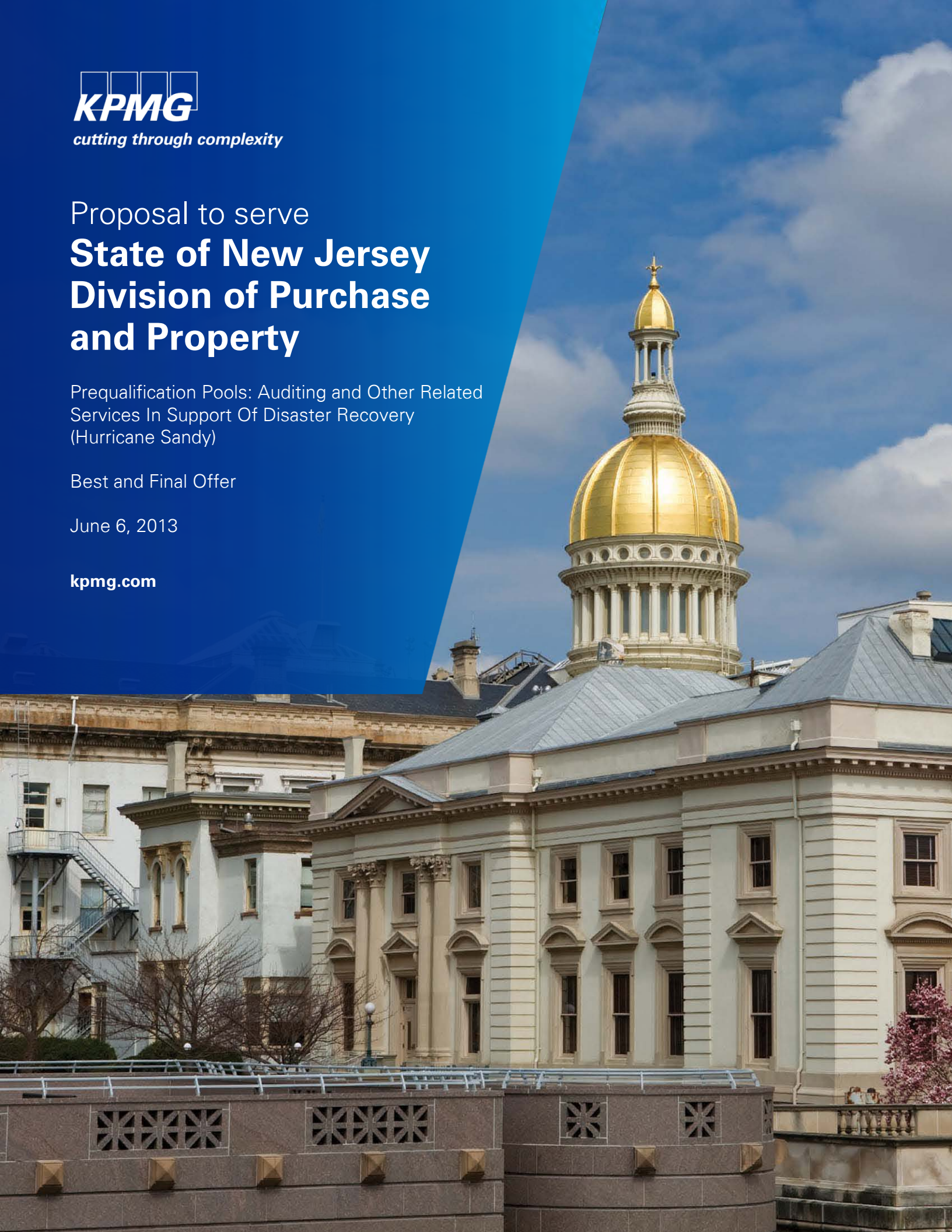
Proposal to serve  
**State of New Jersey  
Division of Purchase  
and Property**

Prequalification Pools: Auditing and Other Related  
Services In Support Of Disaster Recovery  
(Hurricane Sandy)

Best and Final Offer

June 6, 2013

[kpmg.com](http://kpmg.com)





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June 6, 2013

Damian Fantini  
NJ Department of Treasury  
State of New Jersey Division of Purchase and Property  
PO BOX 230  
Trenton, NJ 08625

Dear Mr. Fantini:

In response to your email dated June 5, 2013, KPMG LLP (KPMG) is pleased to present this best and final offer (BAFO) to the State of New Jersey (the State) to provide services resulting from "Prequalification Pools: Auditing and Other Related Services in Support of Disaster Recovery (Hurricane Sandy)". We are submitting revised rates for three years for the following:

- Pool 1: Program and Process Management Auditing
- Pool 2: Financial Auditing and Grant Management
- Pool 3: Integrity Monitoring/Anti-Fraud

As a trusted advisor to the State and with many of our own team members affected by Hurricane Sandy, we feel a deep sense of pride as it relates to this particular opportunity to assist during this critical time of restoring and rebuilding. As such, we have further reduced our standard rates from our original proposal and are anxious to provide our resources to aid the State with this important initiative.

If you have any questions or would like to further discuss our cost submittal, please feel free to contact us. We look forward to the State's decision.

Very truly yours,

Lorna Stark  
*Lead Advisory Partner, State of New Jersey*  
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Bidder's Name:     KPMG LLP    

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

<b>LINE #</b>	<b>STAFF CLASSIFICATIONS</b>	<b>YEAR 1 HOURLY RATE</b>	<b>YEAR 2 HOURLY RATE</b>	<b>YEAR 3 HOURLY RATE</b>
11	Partner/Principal/Director	\$ 325	\$ 325	\$ 325
12	Program Manager	\$ 285	\$ 290	\$ 295
13	Project Manager	\$ 265	\$ 270	\$ 275
14	Subject Matter Expert	\$ 285	\$ 290	\$ 295
15	Supervisory/Senior Consultant	\$ 220	\$ 225	\$ 230
16	Consultant	\$ 190	\$ 195	\$ 200
17	Associate/Staff	\$ 150	\$ 160	\$ 170
18	Administrative Support Staff	NA	NA	NA

<b>Line #</b>	<b>Pass Through Price Lines *</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
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 19 and 20.

Bidder's Name:     KPMG LLP    

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

<b>LINE #</b>	<b>STAFF CLASSIFICATIONS</b>	<b>YEAR 1 HOURLY RATE</b>	<b>YEAR 2 HOURLY RATE</b>	<b>YEAR 3 HOURLY RATE</b>
21	Partner/Principal/Director	\$ 325	\$ 325	\$ 325
22	Program Manager	\$ 340	\$ 345	\$ 350
23	Project Manager	\$ 335	\$ 340	\$ 345
24	Subject Matter Expert	\$ 330	\$ 335	\$ 340
25	Supervisory/Senior Consultant	\$ 255	\$ 260	\$ 265
26	Consultant	\$ 225	\$ 230	\$ 235
27	Associate/Staff	\$ 195	\$ 200	\$ 205
28	Administrative Support Staff	NA	NA	NA

<b>Line #</b>	<b>Pass Through Price Lines *</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
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 29 and 30.





*cutting through complexity*

Proposal to serve

# State of New Jersey Department of the Treasury

Prequalification Pools: Auditing and Other  
Related Services in Support of Disaster  
Recovery (Hurricane Sandy)

Volume 2: Technical Proposal

May 31, 2013

[kpmg.com](http://kpmg.com)





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May 31, 2013

State of New Jersey Department of Treasury  
Division of Purchase and Property  
Procurement Bureau  
Proposal Receiving Room – 9<sup>th</sup> Floor  
33 West State Street, PO BOX 230  
Trenton, NJ 08625

Dear Selection Committee:

KPMG LLP (KPMG) is pleased to present this proposal to the State of New Jersey (the State or NJ) to prequalify for auditing and other related services in support of the State's disaster recovery efforts related to Hurricane Sandy. Given our qualifications and vast experience with program and process management auditing, financial auditing and grant management, and integrity monitoring/anti-fraud services, we are asking to be considered for all three pools included in your RFP dated May 3, 2013. Having had many of our own colleagues affected by Hurricane Sandy, we are excited about this opportunity to assist the State with its recovery efforts. We have assembled a team of professionals focused on disaster recovery, grants management, and business process improvement, as well as fiscal processes and organizational effectiveness. Below, we have summarized why KPMG is well suited to serve as your advisor as you move forward with recovering and rebuilding.

#### **Dedication to the State of New Jersey**

KPMG has had the privilege of providing high quality audit and advisory services to the State for almost 20 years and we continue to build upon that relationship every day. We currently serve as your single auditor and in that capacity have obtained an in-depth knowledge of the State's federal funding streams, structural organization, financial and operational processes and various protocols and procedures. This knowledge combined with our direct experience working with the State's Office of Emergency Management as well as other agencies on past disasters, will enable our team to hit the ground running to complete the work at hand. On a personal note, our firm has experienced firsthand the impacts of Sandy. We have over 2,400 partners and employees living in New Jersey, many of whom work in one of our three offices in Princeton, Short Hills, or Montvale. Helping NJ on its path to recovery is not just a business proposition for us, it is



State of New Jersey Division of Purchase and Property  
May 31, 2013  
Page 2 of 6

personal—we live in these communities and would like to assist NJ recover from this disaster—showing the world the strength and tenacity of the Garden State.

### **The Right Experience**

We have deep, direct, and relevant experience. KPMG has had direct experience in some of the most highly visible and complex natural and man-made disasters of the past three decades. Our experience includes the 1993 World Trade Center and Oklahoma City bombings as well as oversight services to the City of New York and the Port Authority during the recovery efforts resulting from the 9-11 terrorist attacks. KPMG, specifically the engagement team members that will serve you, provided post-disaster assistance to Louisiana and Mississippi; the City of Galveston and Harris County, Texas; and to the Gulf of Mexico region after the Macondo oil spill. We have also conducted A-133 audit procedures related to FEMA funding in many states including New York and Vermont as a result of the 2011 Hurricane Irene. Most recently, KPMG has been engaged by the City of New York Department of Investigation to serve as an Integrity Monitor for a major national construction firm providing post-Hurricane Sandy home repairs through the City of New York's \$500 million Rapid Repairs Program.

KPMG has been serving governmental entities for more than 100 years, helping our clients meet the challenges they face in serving the public good—to improve operational performance, achieve regulatory compliance, and enhance accountability, financial management, and reporting. KPMG audits more than 50% of all federal funds, more than any other auditing firm.

- We audit 10 of the 15 states that use independent CPA firms, more than any other firm.
- We audit over one-third of all OMB Circular A-133 funding to billion dollar governments, which is more than the other three Big Four firms combined.

We are confident that KPMG's record of service and commitment to the government industry makes KPMG the right choice to serve the State in this challenging time.

This means that not only are we well suited to assist you with FEMA funding compliance issues, we are well versed in a myriad of compliance issues as well as use of other federal funding streams that will be critical to the State's recovery efforts, such as emergency TANF, SNAP, CDBG and many others.





### **The Right People**

The strongest evidence of our commitment to the State is through the experience of the engagement team that we have assembled to serve you. We are providing you with accomplished resources—people with direct experience in emergency situations, grants management, financial reporting, fiscal processes, business process improvement, internal controls, regulatory compliance, technology enablement and organizational effectiveness. Our team will bring significant programmatic knowledge and innovative and cutting-edge processes, tools and technology to assist the State in complying with federal and state grant management requirements and optimizing the State's opportunity for collection and retention of federal funds.

The team will be led by the two of us, Lorna Stark, Engagement Partner, and Meghan Watson, Engagement Director, which combined have over 35 years serving government clients, including the State of New Jersey. We have organized our team to align skills and experience with the pools requested in the RFP as demonstrated in our proposal. While this will allow our professionals to focus on their core subject areas with which they are most familiar and provide the State with dedicated teams, we would anticipate utilizing these professionals interchangeably to benefit the State on a task by task basis. Sharing knowledge and working collectively as a broader team will enhance the services we provide the State by streamlining project management, reducing duplication of effort related to information gathering and data analysis, and enabling greater efficiency in our delivery.

In addition to a number of qualified KPMG professionals identified to serve the State, we have chosen to complement our team with the unique skills and experience offered through Adjusters International and Government Services Group, Inc. Our approach enhances our offering to the State by combining AI's and GSG's deep FEMA Public Assistance, Hazard Mitigation, and public insurance adjusting experience with KPMG's leading accounting, audit, financial services, business process, integrity oversight and technology integration services.

### **Ability to Address Your Needs**

We understand that the State is in the process of recovering from one of the worst natural disasters in recent history. This is a complex and multi-faceted undertaking with numerous work streams, dependencies, and needs. Response and related activities need to be personal and compassionate while being efficient and effective, maintaining transparency and complying with relevant guidance and regulations. We can assist with leveraging our repeatable and consistent



proprietary methodologies and established toolkits and providing the depth and breadth of our experience the State is requesting.

A contract of this nature requires timely responses to task order requests, rapid assembly of quality delivery teams, full commitment of resources and dedication to serving you as our client. We have managed many similar types of contracts including:

- New York City Department of Investigation – Rapid Repairs Program
- Housing Authority of New Orleans
- State of Louisiana Office of Community Development Road Home Program
- State of New Jersey – Child Support Enforcement System Independent Verification and Validation (IV&V)
- State of New Jersey – Health Benefits Exchange Planning
- State of New Jersey Abbott School District Audits
- Several GSA Federal Supply Service contracts, including the Mission Oriented Business Integrated Services (MOBIS), Information Technology (Schedule 70), Financial and Business Solutions (FABS) and the State of New Jersey Procurement Bureau, Division of Purchase and Property, Department of the Treasury’s Quality Assurance contract.

Based on these experiences, we plan on establishing a Project Management Office (PMO) that will be responsible for coordinating project efforts, including managing key milestones, dependencies, delivery schedules and reporting status and risks. This function will be especially important if multiple task orders are running simultaneously requiring a high degree of coordination, knowledge sharing and stakeholder engagement.

As the leading firm performing Federal compliance audits and advisory engagements with a national network of professionals tracking Federal compliance issues, we believe we are ahead of the curve in identifying Federal challenges and issues. This translates into our clients being a step ahead in developing strategies and processes to address these matters. In fact, our previous experience analyzing and assisting clients with the American Recovery and Reinvestment Act and recent Healthcare Reform legislation and corresponding regulations, enhances our ability to understand and assist the State with the unique requirements of the Stafford Act and the accountability and transparency requirements attached to the initial allocation of \$1.83 billion in CDBG funds.



State of New Jersey Division of Purchase and Property  
May 31, 2013  
Page 5 of 6

This engagement is subject to the successful completion of KPMG's customary engagement acceptance procedures. In compliance with section 1.4.4 of the RFP, we would like certain information to be kept confidential and redacted if our proposal is requested pursuant to freedom of information laws. The specific information is related to our client personal reference data (Experience on Contracts of Similar Size and Scope section), our financial information (Appendix C) and our employees personal contact information (Appendix A).

\* \* \* \* \*

In closing, we would like to emphasize our excitement and desire to assist the State with its recovery efforts. Our commitment to the State of New Jersey, local presence, qualified professionals, relevant experience, and our understanding of your needs are sure to benefit the State as it moves with recovering and rebuilding. The attached technical proposal provides the details of how we will serve you. Should you have any questions about our proposal or any other matter, please do not hesitate to contact one of us. Thank you for your time and consideration.

Very truly yours,

Lorna Stark  
*Lead Advisory Partner, State of New Jersey*  
(212) 872-3396  
lstark@kpmg.com

Meghan Watson  
*Managing Director*  
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This proposal is made by KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of KPMG International Cooperative ("KPMG International"), and is in all respects subject to our client and engagement acceptance procedures as well as the negotiation, agreement, and execution of a specific engagement letter or contract.

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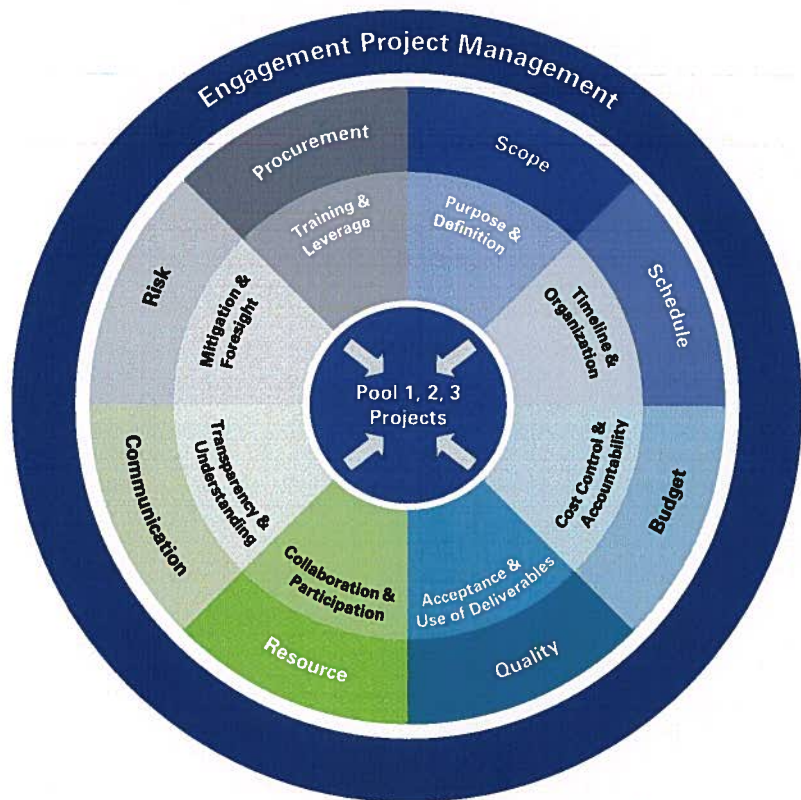
# Technical Proposal

RFP

The bidder shall describe its approach and plans for accomplishing the work outlined above in 3.0 RFP Scope of Services. The bidder must set forth an action plan for responding to requests for an engagement and shall provide a list of previously held, or currently held, contracts with similar services provided by the bidder. The list must detail the type, budget and a comprehensive description of each contract.

In this section, we outline our broad project management approach to all task orders as well as specify detailed approaches for each Pool. Please note KPMG is bidding on Pool 1: Project and Process Management, Pool 2: Financial Auditing and Grant Management and Pool 3: Integrity Monitoring/Anti-Fraud. Please refer to sections 4.6 and 4.6.1 of this proposal for our qualifications related to the various aspects of this request. Note that our response to the financial capability requirements was submitted in a separate document.

We believe that to successfully deliver the work outlined in the RFP, a strong methodology rooted in project management is required. While the later parts of this section provide detail on our technical approach, it is important to underscore our Engagement Project Management (EPM) methodology that will guide the execution of all facets of the engagement for the State. Our EPM is rooted in industry standards, including those of the Project Management Institute (PMI) to help with effective engagement delivery. The following graphic provides a pictorial view of how the EPM methodology works with the other technical approaches outlined below.



Based on our continued relationship with the State and our experience with other jurisdictions undergoing natural disaster recovery efforts, we understand that these initiatives are fast-paced, multi-faceted, often involving multiple work streams and stakeholders. Our EPM

methodology will help coordinate these initiatives, help mitigate risks and ensure quality outcomes. As explained in the Management Overview and Contract Management sections below, our EPM approach also allows for the establishment of a Project Management Office (PMO), which we believe will be key in coordinating and helping to ensure KPMG's quality delivery of project work on time and on budget. The PMO will serve as your central point of contact, providing for effective communication on key project status, risks, and escalation points. The PMO, included in our Engagement Leadership team, will also serve as your central point of contact in responding to the task orders that the State intends to issue. We describe the process for responding to each of the Task Order requests in a later section of our Technical Proposal. The EPM has been tried and tested on hundreds if not thousands of our engagements globally and has the following value-add for the State of NJ:

- Based on well-known risk, project, and quality management principles – In developing our methodology, KPMG has incorporated concepts from a variety of well-known risk, project, and quality management disciplines and techniques to enhance our ability to assist and add value to clients. These sources include among others, PMI's Project Management Body of Knowledge (PMBOK), IEEE Standard 1012-2004 for Software Verification and Validation, and Software Engineering Institute's (SEI) Continuous Risk Management Guide, SEI's Capability Maturity Model (CMM-I).
- Risk based and forward looking – EPM is risk-based and forward-looking, and focuses efforts on the areas of high priority. This risk-based approach assists clients in establishing priorities related to the success of the project and promotes a more effective and efficient use of project resources. It also assists with the identification of actionable recommendations for risk mitigation.
- Structured but flexible – Our methodology has been designed to be flexible enough to use on small projects, large projects, or portfolios of projects. It complements project life cycle methodologies and integrates well with existing approaches.
- Promotes quality and results in both project practices and deliverables – The KPMG methodology is focused on driving quality and results within both the project management practices (by promoting adherence to standards) and deliverables (by promoting effective planning and stakeholder involvement in deliverable development).
- Includes detailed guidance – EPM also provides approximately 30 detailed approaches, 100 technique papers, sample deliverables, and dozens of tools to guide us in our work.

Our start up time is lessened given our strong emphasis on project management and technical methodologies. Our team will use our EPM methodology in managing the KPMG team's work, including project and status management, relationship management, problem management, quality management, risk management, staff management, and change management related to our work. Our EPM approach and representative deliverables are further described in the Management Overview section below.

## **Action Plan for Responding to Request for an Engagement**

Given our extensive experience with similar Task Order based engagements, we have a tested process to rapidly and efficiently respond to procurement requests from the State, including identifying and engaging staff with the relevant experience for any given project that we may be called upon by the State. We will establish a structure that will provide the appropriate level of management commitment for analyzing and helping to ensure a swift response to your request. We will establish a three-person Project Leadership Team (PLT), led by Lorna Stark, as the proposed engagement partner for this opportunity. Meghan Watson, Engagement Director, and Jane Sheyser, Lead PMO, will support Lorna in providing a prompt and quality response to each Task Order issued by the State. Any opportunity received from this procurement will be received by this team so they can begin the process of crafting a strong response. This process usually springs into motion within hours of the request to help ensure a timely and quality response.

The PLT will serve as your central point of contact during this process and will help ensure a quality response to each of the State's requests. Once received, new Task Order requests would be reviewed by the Engagement Partner and the PLT to ascertain the most appropriate resources, qualifications, and expertise. Once engagement needs have been reviewed and the resource needs assessed, the KPMG PLT establishes pre-screening criteria for the selection of candidates using the requested skill-sets in the RFP. Simultaneously, the PLT, depending on the scope and size of the potential Task Order, may engage others within the firm to support the drafting of a response. As part of our proposed response, we will provide a detailed approach and methodology and identify deliverables, timelines, and resources that will serve the State on a particular opportunity.

It is important to note, that KPMG has a deep bench of professionals and will be able to identify appropriate resources to address the needs of the State. If and when the PLT determines the need for a broader search or for specialized skill sets, the request is forwarded to a team of professionals dedicated to managing the staffing process for our Advisory staff nationally.

The staffing team then performs a search of the staff within our national Advisory practice who matches those skill sets using our eStars system, a database/pool of candidates. Preference is given to identifying candidates experienced with that client and local to the client organization. If necessary, the search is expanded to search globally to identify the right resources. Once the staffing team has identified the candidates meeting the requested skill sets, they forward to the engagement manager and project manager the list of names and copies of the KPMG résumés so that they can be reviewed by the management team as well as the client if necessary and an appropriate team can be staffed.

Another key aspect will be coordinating with our subcontractors, AI and GSG. As soon as a task order request is received, the PLT will reach out to AI to confirm which resources best supplement our team for the specific scope of work. As applicable, AI will assist with

responding to the task order. From having teamed with AI in the past, we have a strong working relationship and can quickly come together to work as one cohesive unit.

### Approach for Scope of Services

We understand that the specific scope of each of the projects procured by the Using Agencies will be determined once individual Task Orders are issued by the State. As such we have compiled our representative approaches to provide the State with a high level overview of how we would address each of the scope items presented in the RFP. We will tailor each of our representative approaches and corresponding deliverables to the specifics of each of the Task Orders issued by the State.

To address the specific requirements of the scope of services described in the RFP, we anticipate utilizing one or a combination of the following proprietary methodologies:

- Business Process Analysis (BPA)
- Compliance Sanctions Program Development (CSP)
- Risk Management, Compliance and Monitoring (RMCM)
- General Project Support (GPS)
- Integrity Monitoring (IM)

The following table provides a cross reference between the services requested in the RFP per each pool and these representative methodologies. As you can see, we are able to provide you with a full spectrum of delivery addressing all of the items described in the RFP. Later sections of this proposal contain detailed descriptions of each of the approaches below and steps that we will take to address the scope items as outlined in the RFP. Please note that since the EPM approach is used to manage and control our work as your advisor, it applies to all tasks and stages within the program.

Scope of Services (as provided in RFP)	BPA	CSP	RMCM	GPS	IM
<b>Pool 1 – Scope</b>					
Contractor shall assist in development of business 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.	✓				



Scope of Services (as provided in RFP)	BPA	CSP	RMCM	GPS	IM
Contractor shall review and provide recommendations to improve procedures addressing reimbursement review backlogs and financial management	✓				
Contractor shall provide resources to perform workload analysis; skills gap analysis, organizational effectiveness, and workforce recruiting strategies.	✓				
Contractor shall provide the State with recommendations for developing a Compliance Sanctions Program for those applicants that fail to meet Federal and State program requirements.		✓			
Contractor shall review existing account reconciliations processes and provide recommendations to improve related controls as well as reporting on existing Project Worksheet accounts, applicant balances, system interfaces, and other control balances.	✓				
Contractor shall perform quality assurance/quality control reviews and assessments associated with the payments process to help ensure that they are in compliance with Federal and State regulations and conform to industry best-practices.				✓	
Contractor shall perform a risk analysis and identify options for risk management for the Federal and State grant payment process.				✓	
Contractor shall review existing reconciliation processes and procedures, complete a gap assessment and provide recommendations in order to reduce the reconciliation backlog for the Request for Reimbursements process.	✓				
Provide observations and recommendations relative to the implementation of standards for Disaster Relief set forth in HUD's Community Planning and Development Monitoring Handbook 6509.2.	✓				

Scope of Services (as provided in RFP)	BPA	CSP	RMCM	GPS	IM
Conduct on-site and remote monitoring for compliance with CDBG-DR requirements, cross cutting federal requirements including Section 3 compliance, FEMA, SBA, EPA, OMB circulars and other federal and State requirements.			✓		
<b>Pool 2 – Scope</b>					
Plan, implement, administer, coordinate, monitor, and evaluate the specific activities of all assigned financial and administrative functions. Develop and modify policies/procedures/systems in accordance with organizational needs and objectives, as well as applicable government regulations				✓	
Provide technical knowledge and expertise to assist in the integration of the Electronic Grants management program into the State finance and accounting system				✓	
Review and make recommendations to streamline the grant management and fiscal management processes and to ensure accountability of funds and compliance with Federal and State program regulations	✓				
Provide tools to be used by Using Agencies for the assessment of the performance of the financial transaction processes				✓	
Monitor all grant management, accounting, budget management, and other business office functions regularly			✓		
Provide and/or identify training for staff in the area of detection and prevention of fraud, waste and abuse				✓	
Ensure compliance with all applicable Federal and State accounting and financial reporting requirements.			✓		

Scope of Services (as provided in RFP)	BPA	CSP	RMCM	GPS	IM
<b>Pool 3 – Scope</b>					
Forensic accounting and all specialty accounting services;					✓
Risk assessments and loss prevention strategies;					✓
Performance and program monitoring and promotion of best practices as applicable to the task order issued under this contract;					✓
Fraud and misconduct investigation, prevention, detection and remediation;					✓
Implementation and management of appropriate compliance systems and controls required by State and Federal governing guidelines, regulations and law;					✓
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;					✓
Compliance with local regulations and ordinances as applicable;					✓
Disseminate information regarding the Anti-Fraud hotline maintained by the Office of the State Comptroller; and					✓
Develop data management systems/programs for the purpose of collecting, conducting, and reporting required compliance and anti-fraud analytics.					✓

KPMG will assist the State with these activities but will not provide management functions or make management decisions.

Our methodologies are consistent yet flexible, including tools and templates to hit the ground running. Provided the State intends to issue a number of task orders covering a range of projects, we are prepared to tailor our methodologies for each particular service to meet your

needs. For example, certain objectives of the State may lend themselves to execution as a Performance Audit, while another may be better suited to an Independent Public Sector Inspector General Role over a particular contractor(s). We have the skills and experience in these and other methodologies to help us provide value and meet your needs and expectations. In having these flexible and scalable methodologies, we have related tools and templates ready to serve- and the people with knowledge and experience to deliver. We have successfully delivered engagements in similar circumstances and are ready to do it again for you.

### **Business Process Analysis (BPA)**

Our BPA approach promotes an effective and thorough analysis of current state processes, identification of gaps (between leading practices, regulatory or legal requirements and the current state), and recommendations for improvement, rooted in our in-depth federal grant knowledge and disaster recovery assistance experience. This method will focus on the examination of underlying processes and procedures at the state as they relate to the FEMA grants management, fiscal management and reconciliation processes. The BPA approach includes an Organizational Analysis (OA) component that we will leverage on this engagement as well in order to evaluate workloads, skill gaps and the overall organizational effectiveness and recruiting. We will use this approach to address the following items in the Scope of Services of the RFP:

Scope of Services	BPA
Contractor shall assist in development of business 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.	✓
Contractor shall review and provide recommendations to improve procedures addressing reimbursement review backlogs and financial management.	✓
Contractor shall provide resources to perform workload analysis; skills gap analysis, organizational effectiveness, and workforce recruiting strategies.	✓
Contractor shall review existing account reconciliations processes and provide recommendations to improve related controls as well as reporting on existing Project Worksheet accounts, applicant balances, system interfaces, and other control balances.	✓
Contractor shall review existing reconciliation processes and procedures, complete a gap assessment and provide recommendations in order to reduce the reconciliation backlog for the Request for Reimbursements process.	✓



Scope of Services	BPA
Provide observations and recommendations relative to the implementation of standards for Disaster Relief set forth in HUD’s Community Planning and Development Monitoring Handbook 6509.2.	✓
Review and make recommendations to streamline the grant management and fiscal management processes and to ensure accountability of funds and compliance with Federal and State program regulations.	✓

**Objective**

The Business Process Analysis approach will guide the KPMG team’s activities in assessing the current state processes, controls and technologies as they relate to the support in the execution of FEMA-administered programs, such as the Stafford Act Public Assistance, Hazard Mitigation, and Individual Assistance, HUD CDBG and any other disaster recovery programs. BPA will support our team in identifying any process, controls or technology gaps develop recommendations for improvement and document future state based on the State’s inputs. We will facilitate meetings with the State where appropriate stakeholders will make decisions relative to recommendations that the State wishes to implement. The KPMG team will document implementation plans, as needed, based on these inputs. Our approach is broken down into the four stages of Initiate, Plan, Coordinate, and Close. Upon execution of these steps, the State may also choose to have KPMG monitor the execution of implementation plans. This will help the State ensure that the recommendations accepted by the State are carried out in accordance with the plans previously approved.

**Activities**

The four steps for the full life-cycle BPA approach include:

1. **Initiate** and Conduct a Project Kick-off – Before commencing work on the project, the KPMG team works with the client project manager to plan the work, including confirming the objectives and scope, refining our approach as needed, and confirming agreement on the resulting deliverables. At the conclusion of this planning activity, we recommend holding a project kick-off where the scope, approach, and timeline can be communicated to project stakeholders and they can meet the members of the team they will be working with.
2. **Plan** and Analyze the Current State – During this phase, our team will conduct the preparation activities for our analysis and establish an understanding of the current state. Our analysis is not only based on in-depth FEMA and HUD CDBG knowledge, it is also supported by our broad grants management and disaster recovery assistance experience. Our team will leverage this knowledge to review grant awards, action plans, available process and policy documentation and any previously completed analysis to begin to identify key business areas and processes impacted and the potential gaps. This review provides a baseline for understanding the current state environment. We then meet with the stakeholders to validate our understanding and fill in necessary gaps. As part of these

initial stakeholder consultations we also solicit feedback on perceived areas for improvement or critical risk areas of concern, be it account reconciliation process or the overall grants management strategy. Depending on the nature of each Task Order, we may use MS Visio process flows and brief process descriptions to document our understanding of the “as-is” state. During this time we will:

- Confirm with the State management the stakeholders we should interview.
- Identify at least three similar jurisdictions to be included in a benchmark analysis.
- Conduct initial interviews with applicable parties.
- Review available applicable documentation including CDBG Action Plans, grant awards, existing policy and procedure documents, reports, organizational charts, key performance indicators or other materials to gain a detailed understanding of the current state.
- Develop job activity questionnaires that will be distributed electronically to the participants identified. The purpose of these questionnaires is to provide an efficient mechanism for gaining basic information about each job function, including skills required, workloads, and the role within the organizational context. The questionnaire will also provide an opportunity for the State employees to provide their ideas and suggestions for improvement in a secure and anonymous environment.
- Based on the results of the Planning stage, we will create a profile of the current “as-is” environment which will serve as the baseline for our analysis.

3. **Coordinate** and Develop Recommendations for Improvement – During the coordinate phase, we will execute the forward looking analysis. Once our team has confirmed our understanding of the current state, we identify recommendations for improvement considering the initial feedback received from the State, the experience of the professionals on our team, research of practices used by other states and municipalities, and consideration of the capabilities and the features of the available technology. We prepare a document summarizing our recommendations that is presented to client leadership for consideration, review, and approval. The steps we will undertake during the Coordinate phase will include:

- Additional interviews to gain an understanding regarding opportunities, threats, and potential challenges.
- Development of draft observations and recommendations regarding:
  - Business processes, controls and technologies to support the execution of the Public Assistance, Hazard Mitigation, Individual Assistance and other Federal and State grant programs;
  - Procedures addressing reimbursement review backlogs as well as reconciliation backlogs for the Request for Reimbursements process;
  - Workload analysis; skills gap analysis, organizational effectiveness and workforce recruiting strategies;

- Account reconciliations necessary to control and report on existing Project Worksheet accounts, applicant balances, system interfaces, and other control balances, including ways to reduce the reconciliation backlog;
- Effectiveness of grant management and financial management processes and degree of compliance with Federal and State rules and regulations.

The team will identify any deficiencies within these processes related to accountability, efficiency, and compliance. An additional consideration for review may be the use of automated information in the state's communication with local applicants concerning individual projects' status related to approval, reimbursement and need for additional information. Our approach to reviewing all the key business processes includes the integration of IT professionals to **identify system controls and gaps**, as well as opportunities for further reliance on automation capabilities. Since IT systems often play an integral part in the business operations, the inclusion of IT controls allows for more efficient and effective processes and a better-controlled environment. Effective IT controls and processes will reduce the risk of inappropriate modification of data, increase the stability of the applications supporting critical business processes, and enhance productivity by allowing reliance on automated system processes rather than time intensive manual processes.

Working with the State, the team will develop recommendations and implementation strategies. These recommendations will be organized into short- and long-term initiatives depending on resource and funding requirements as well as other factors in consideration with the State. We will deliver our observations and recommendations in draft and, after the State's review and decision on which recommendations to implement, submit the deliverable in final form. Our recommendations for business process improvements will be documented in Business Process Improvement (BPI) Report. Recommendations may include but are not limited to revisions to policies and procedures, use of technology and training or mentoring of staff. Throughout this phase, we will provide Subject Matter Professionals (SMP's) with knowledge and in-depth experience related to providing assistance with regard to Disaster Relief in the areas of financial management, workload analysis, including development and assessment of processes, controls, and technology.

The State has specifically requested assistance with processes to **address backlogs in reimbursement review and reconciliations for Requests for Reimbursement**. Our team will immediately begin a review of the current state of existing backlogs to identify gaps in compliance, controls, and inefficiencies such as staff workloads and use of technology. We will consider the inefficiencies of current methods in review and verification of applicant project worksheets (PWs) and requests for reimbursements, internal and external communication of PW status, and use of automated processes.

Using our teams' direct experience and knowledge of both applicant and grantee requirements and processes, we will assist management in developing practical solutions that will meet management's needs and both state and federal requirements. Recommendations will be developed for process improvement to include prevention of future backlogs as well as

solutions to alleviate current backlogs. Implementation of recommendations will be monitored and tested for effectiveness and accuracy.

The State is also interested in performance improvement relative to its organization and workforce. As mentioned above, Organizational Analysis is part of our overall BPA methodology. Whether to be completed on its own or in conjunction with review of processes, controls and technologies, our team will examine the State's organization as it pertains to the support and execution of the grant programs associated with Sandy recovery. Our review of the current state will focus on the Job Activity Questionnaire that will allow us to glean the necessary understanding around workloads, skills and organizational structure and recruiting strategies. As we identify gaps and develop recommendations, we will leverage our knowledge of other engagements where we have completed similar initiatives. Our recommendations may include strategies around staffing levels, resource retention, training and mentoring, and workload distribution.

The RFP also identifies the need to assist the State with account reconciliations necessary to support the Project Worksheet (PW) process, including assessing existing and recommending improved process controls. To meet this particular scope item, our team has partnered with Adjusters International, who is uniquely qualified with respect to developing, writing and establishing effective processes relative to PWs. Together KPMG and AI have a wealth of experience in review of cost estimates, descriptions, and documentation prepared by affected state agencies and applicants to ensure accuracy, eligibility, and suitability for submission. We also educate and advise affected agencies regarding any gaps that we identify and corrections that may be required, working closely with staff representatives to help them understand the process and the State's responsibilities related to funding agency requirements.

In addition to guidance regarding policy development and documentation, we will assist the appropriate agencies and departments properly capture disaster-related costs. All payments that relate to a project must be tracked to the individual project worksheet. We will work with the State to develop a workable approach to tracking costs, taking into account the resources and capabilities of the State as well as the requirements imposed by FEMA and other funding agencies. We will also work with the State to determine, capture, and summarize eligible costs for selected agencies and to reconcile payments to the proper PW. As part of this process, we will identify areas of higher risk for disallowances based on our previous experience and knowledge of the State's processes and controls as well as identified gaps. These measures will help ensure accuracy and accountability ahead of a closeout audit.

Throughout the process, our team will advise the State regarding allowability and eligibility issues we identify, both existing and potential, along with options and recommendations for resolving them. Should de-obligations or negative eligibility determinations occur during the course of recovery, we will work with the State, FEMA and sub-grantees to identify and address the issues, recommend solutions or mitigations, and assist in documenting the processes and controls in place, as necessary.



Once our team has received feedback from the State on the areas to be covered and our recommendations for improvement, we will draft a “to-be” document. Depending on the area under review and the State’s preference, we can document the “to-be” state in Visio diagrams or narrative format or some combination of the two. The purpose of the recommended future state document, whether in a graphical or narrative format, is to present to leadership a potential vision that focuses discussion and avoids “blue sky” scenarios that often result in process decisions that fail to account for technological capabilities, resource and funding constraints, or limitations such as local, state, or federal regulations. We then update the future state documentation with the appropriate feedback and submit it to project leadership for final review and approval. Based on the future state goals, our team may help the State implement selected recommendations and monitor that the recommendations are implemented as intended. Some of these may be short-term while others require more resources and funding and could be considered long-term projects. Depending on the size and scope of our recommendations, we will work with the State to prepare a recommended implementation plan where appropriate. The implementation plans will outline the recommended steps and resources required to achieve the future state business process that was created and confirmed with the State. Each implementation plan will summarize key dependencies, milestones, potential investments, and risks associated with delivering the necessary improvements as well as contingency plans in case potential risks are realized in the course of implementation. Implementation of recommendations will be monitored and tested for effectiveness and accuracy.

4. **Close** and Deliver Final Report – During the Close Phase, we finalize work for the BPA task. We will prepare a final presentation based on the work delivered during the Coordinate Phase which will be delivered to the State.

At this point in our delivery, the State will have the option to continue to engage the KPMG team to monitor the implementation of recommendations provided earlier. This would allow the State to assess the degree to which the recommendation and implementation plans are being carried out as intended. This process would help the State identify any gaps and early signs of risks, including any deviations from the previously approved plans. KPMG will work with the State to define the scope of this type of monitorship to be either ongoing or a point in time, depending on the nature of each implemented recommendation, its complexity and duration. Before the KPMG team starts an assessment of this type, we will confirm with the State its goals and objectives, assessment criteria and expected outcomes.

### **Example Deliverables**

The following are the deliverables we expect to provide to the State as a result of our work addressing the scope components highlighted above. Depending on the nature and scope of each task order issued by the State, there may be some variation in the deliverables desired by the State for each scope item.

Our standard deliverable set for the BPA approach is as follows:

- Final Presentation – will include a compilation of the following work products:
  - “As-Is” Process Documentation – will include key data/process flow diagrams prepared in MS Visio describing the current state of the grants management and related processes, as confirmed by the State. These flows and diagrams will be accompanied by narrative summary of the processes. This documentation will be provided to the State in draft format and finalized upon their review and comment.
  - Business Process Improvement (BPI) Report – will present the list of all identified potential improvements ranked by estimates of feasibility, cost, impact, and area of process.
  - “To-be” Process Documentation – will include key high-level data/process flow diagrams prepared in MS Visio and accompanied by concise narrative to describe the processes. We will present an initial version of the future state to the State for review and comment, after which the document will be finalized.
- Implementation Plans – Once the State reviews the observations and recommendations provided by the KPMG team, we will assist the State in selecting initiatives for implementation. Based on the selection process, we will then develop an implementation plan for each of the initiatives, including activity detail, identifying key milestones and dependencies as well as resource needs and allocation. The need for Implementation Plans depends on the scope and size of each initiative undertaken and the complexity of associated recommendations.

The BPA deliverables will be presented to the State for comment and approval before being finalized.

### **Compliance Sanction Program (CSP) Development**

We will subcontract to AI to develop a recommended approach for CSP development that is tailored to the State’s needs. Leveraging AI’s in-depth experience in this area coupled with our understanding of the State’s financial and grants management processes, our approach is specifically tailored for NJ. This approach assesses existing noncompliance measures, provides for development of improvements, and takes it a step further to actually incorporate the final program into a State Administrative Plan and continue to monitor and modify it as changes to grant rules occur. We will use this approach to address the following items in the Scope of Services of the RFP:

Scope of Services	CSP
Contractor shall provide the State with recommendations for developing a Compliance Sanctions Program for those applicants that fail to meet Federal and State program requirements.	✓

## Objective

The intent of a Compliance Sanction Program is to encourage applicants to fulfill all of the requirements of the grant. However, if an applicant fails to meet all the grant requirements, it becomes the responsibility of the State (grantee) to take appropriate action. When an applicant materially fails to comply with appropriate state and federal statute, regulation, or grant assurances; the State needs to invoke corrective actions which will address the circumstances. These actions will insure the State meets its mandates as the program grantee. Our approach for assisting the State with CSP Development is based on the following key steps: Initiate, Assess, Develop, and Monitor.

## Activities

The four steps for the full life-cycle CSP approach include:

1. **Initiate** and Conduct a Project Kick-off – Before commencing work on the project, the KPMG team works with the client project manager to plan the work, including confirming the objectives and scope, refining our approach as needed, and confirming agreement on the resulting deliverables. At the conclusion of this planning activity, we recommend holding a project kick-off where the scope, approach, and timeline can be communicated to project stakeholders and they can meet the members of the team they will be working with.
2. **Assess** – During the initial phase of the engagement, the team will undertake tasks that will assess the current status of the program. Our team will assess the existing degree of compliance, identify gaps, as well as help the state develop a Compliance Sanction Program in order to implement going forward. This will entail working with the state staff to collect the necessary data to evaluate the level of actions taken, and the potential magnitude of applicants and projects that may not meet the current program standards and requirement. This information will include: progress reports, program reviews, state and federal audits, and local municipal audits. This activity will include interviewing appropriate federal, state, and applicant representatives who can assist in identifying areas of concern. Upon completing this review, the team will prepare a briefing document that will address the most significant noncompliance issues and risks. This will assist in the development of business practices that will focus on these areas with the intent of eliminating or minimizing the level and recurrence of the circumstances. If significant noncompliance issues are discovered during the initial phase, the team will determine the immediate steps needed to address those circumstances and make recommendations to the State that will provide the grantee the opportunity to address those applicants presently noncompliant with program requirements.
3. **Develop** – Concurrently, the engagement team will thoroughly evaluate the circumstances and issues that caused the noncompliance. This evaluation will be a step in the process of developing a recommended noncompliance program. All of the information, along with an analysis of identified best practices, will form the basis of the program. Upon completion of the initial program, the team, in conjunction with State staff, will field test the recommended noncompliance sanctions. After validating the results, any necessary

changes or modifications will be implemented. The team, along with State staff, will again test the program and validate the results.

4. **Monitor** – At the completion of this phase of work, the State will implement the noncompliance program that will meet the required statutes and mandates of both the State and federal government. This program will help ensure the State meets its requirements as the grantee. Also, the final product will provide the State with recommended processes that offer the ability and flexibility to easily modify the program to accommodate changes to State and federal laws, regulations, and policies. The noncompliance program may become an integral part of the State’s business practices and may be incorporated into the State Administrative Plan.

### Example Deliverables

The following are the deliverables we are expecting to provide to the State as a result of our work addressing the scope components highlighted above. Depending on the nature and scope of each task order issued by the State, there may be some variation in the deliverables desired by the State for each scope item.

Our standard deliverable set for the CSP approach is as follows:

- Noncompliance Program – at the conclusion of this effort, we will produce a summary document containing our recommendations relative to key elements of the Noncompliance Program for the State’s review and implementation.

Our deliverables will be presented to the State for comment and approval before being finalized.

### Risk Management, Compliance & Monitoring

KPMG’s service delivery methodologies and approaches are built around identifying and managing risk. Our firm takes a holistic approach to risk management and understands the key triggers, mitigating factors and inherent nature of risk. Compliance and monitoring are key functions embedded within KPMG’s risk management approach. Understanding, containing and analyzing risk will be critical for an engagement of this nature. There is no margin for error in compliance requirements, with those reporting to you and to those you are reporting. The KPMG team will use our Risk Management, Compliance & Monitoring (RM, C & M) approach to address the following aspects of the scope of services in the RFP:

Scope of Services	RM, C & M
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	✓
Risk analysis and identify options for risk management for the Federal and State grant payment process	✓

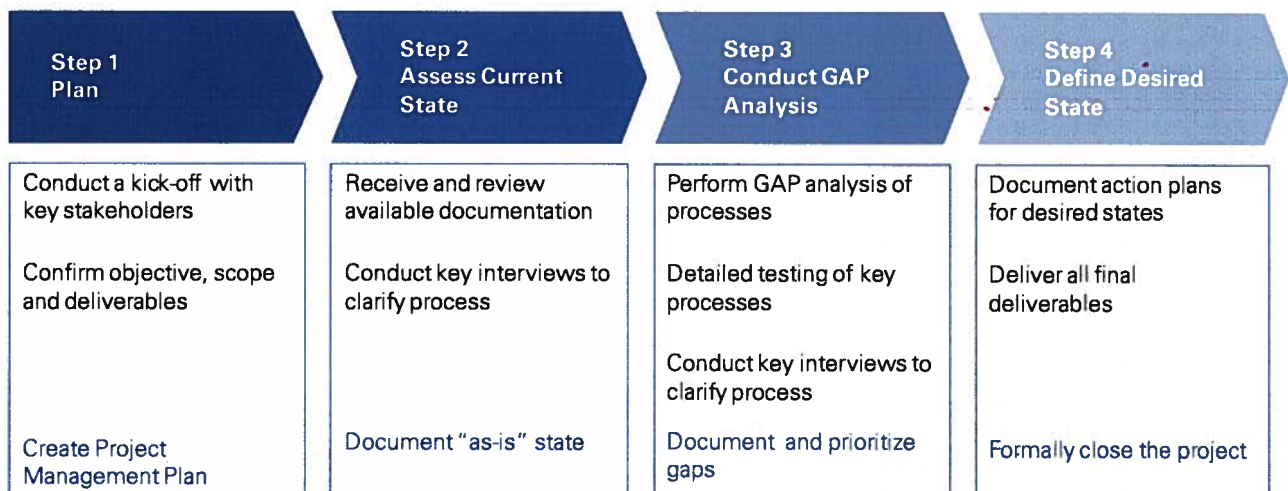


Scope of Services	RM, C & M
Monitor all grant management, accounting, budget management, and other business office functions regularly	✓
Ensure compliance with all applicable Federal and State accounting and financial reporting requirements.	✓
Conduct on-site and remote monitoring for compliance with CDBG-DR requirements, cross cutting federal requirements including Section 3 compliance, FEMA, SBA, EPA, OMB circulars and other federal and State requirements.	✓

**Objective**

KPMG’s approach to the activities encompassed under RM, C & M involves leveraging our Firm’s available methodologies to understand the process, analyze the risk, determine if processes and procedures are adherent to the appropriate regulation(s) and review the appropriate monitoring procedures and opportunities. Our team has a strong background in understanding the various regulatory bodies involved with grants during periods of disaster recovery—our background of reporting requirements, general grants management/monitoring, state operations and disaster relief will be combined as we review and recommend ways for the State, and/or its agencies, to remain compliant—and to do so in an effective and efficient manner.

We describe our approach in key phases below. Please note that as we delve into the detail scope of each task order, a more detailed plan can be laid out to highlight areas specific to that task order.



## Activities

The four steps we will use to analyze the risk management, compliance and monitoring of Federal and State grant payments, accounting, and reporting requirements and general grant process monitoring are outlined below. Through performing these steps, we are gaining an understanding the process in place and how it may differ from a fully compliant, effective process. Upon issuance of each task order, these steps will be tailored and explained in more detail for each process, using the relevant specifics unique to each project.

1. **Initiate** and Conduct a Project Kick-off – Before commencing work on the project, the KPMG team works with the client project manager to plan the work, including confirming the objectives and scope, refining our approach as needed, and confirming agreement on the resulting deliverables. At the conclusion of this planning activity, we recommend holding a project kick-off where the scope, approach, and timeline can be communicated to project stakeholders and they can meet the members of the team they will be working with.
2. **Assess the Current State** – It is during this phase that our team will conduct the preparation activities for our analysis and establish an understanding of the current state processes in scope. Without an understanding of the current activities, we will not be able to properly address if process are compliant to federal regulations, understand the grant process, etc. Our team begins by reviewing grant awards, action plans, available process and policy documentation and any previously completed analysis to identify the critical business areas to be covered, the stakeholders responsible for each area, and the key subprocesses within each area. This review provides a baseline for understanding the current state environment. We then meet with the stakeholders to validate our understanding and fill in any incomplete areas. As part of these initial stakeholder consultations we also solicit feedback on perceived areas for improvement or critical risk areas that are of concern. We document our understanding of this “as-is” state with process flows with brief process descriptions. During this time we will:
  - Confirm key stakeholders we should interview and the staff/positions or roles
  - Identify existing leading practices where applicable
  - Confirm our understanding of all regulatory requirements around the process, specifically the Stafford and Disaster Relief Appropriations Acts.
  - Conduct initial interviews with applicable parties
  - Review available applicable documentation including Action Plans, grant awards, existing policy and procedure documents, reports, or other materials to gain a detailed understanding of the current state
  - Based on the results of the Planning stage, we will create a profile of the current “as-is” environment which will serve as the baseline for our analysis and applicable test steps
3. **Conduct a GAP Analysis and Recommendations for Improvement** – This phase is where KPMG reviews where the current process stands compared to regulatory requirements and/or leading practices. Critical to remain in compliance, this stage assesses

where there are current areas of non-compliance (which will be reported immediately), where there is risk of non-compliance, and any other areas of concern. Comparisons will be made by considering concerns of management, knowledge of leading practices, detailed analysis of compliance regulations, and knowledge of future changes to regulations.

To gain comfort over the quality of the processes in place, we will assist in assessing the validity of the current process. Comparisons will be done to determine the effectiveness of the quality control procedures in place. For the grants payment process, this means testing actual transactions to review all phases of the process for compliance. For financial reporting, we could test transactions to make sure they are meeting the compliance standards set by various regulating bodies. It is important to note that monitoring activities will be considered a leading practice and this process will document areas where monitoring should be increased or implemented.

All gaps and quality control issues will be vetted with management and key stakeholders for accuracy. A very high level example template of a deliverable is below; we would of course tailor the layout to your reporting preferences:

Sub Grant Process: ABC			
Procedures	Key Controls	Weaknesses/Issues	Better Practice Guidance
1. Area 1 Process 1: This step outlines the process around Process 2 Process 3	Control A: This control states that Control B: Control C:	A gap exists as there is Gap 2	Per leading industry guide ABC, a control should

At the close of this phase, Management and key stakeholders will have an understanding of any areas of non-compliance and areas of potential non-compliance and key risk areas. KPMG can assist in rating these risks to determine which pose the highest threat to you- this will be done by comparing both the impact the risk would have and the likelihood of the risk occurring.

4. **Define Desired State** and Close – This last phase contains the key steps from the outcomes identified in phase 3 and assisting to establish a desired end state—and the steps it will take to get from point A to B. For This means KPMG will assist with:

- Assigning ownership to each item
- Planning how to move forward to achieve the set goals and objectives
- Correcting past areas of non-compliance if applicable (i.e. alert the correct parties, request repayments, etc)

A critical aspect is to define and establish a monitoring program. This exercise cannot just be completed and put in a drawer—this must be dynamic given the constant change in regulations and project plans, especially in a time of disaster recovery. KPMG will assist with tools and techniques to assist in remaining in compliance and continuous evaluation of processes.

**Example Deliverables**

The following are the deliverables we are expecting to provide to the State as a result of our work addressing the scope components highlighted above. Depending on the nature and scope of each task order issued by the State, there may be some variation in the deliverables desired by the State for each scope item.

- “As-Is” Process Documentation – will include key data/process flow diagrams describing the current state of the processes, as confirmed by management. These flows and diagrams will be accompanied by narrative summary of the processes, including time-frame estimates and organizational staff roles. This documentation will be provided to management in draft format and finalized upon their review and comment. A listing of personnel met with will be included.
- GAP Analysis Report – This will detail each process reviewed and better practice recommendation. Heat maps illustrating top risk areas (as determined by management) will be provided as a supplement. This will also summarize key areas tested via samples.
- Implementation Road Map – This will detail the areas to be addressed, the owners of each area, the steps to be taken, and the desired outcome.

Our deliverables will be presented to the State for comment and approval before being finalized.

**General Project Support**

KPMG’s wide range of services and multidiscipline teams have the ability to provide an array of service offerings while still maintaining continuity in who is providing your services. KPMG will leverage our professional team and PMO to deliver the services in the table below. The services in this section are related to using our experience, tools and industry knowledge to assist you with learning about leading practices and incorporating these into your business model. The KPMG team will use our firm methodologies and experience to address the following aspects of the scope of services in the RFP:

Scope of Services	General Project Support
Plan, administer, coordinate, monitor, and evaluate the specific activities of all assigned financial and administrative functions. Assist Management to develop and modify policies/procedures/systems in accordance with organizational needs and objectives, as well as applicable government regulations	✓



Scope of Services	General Project Support
Provide technical knowledge to assist in the integration of the Electronic Grants management program into the State finance and accounting system	✓
Provide tools to be used by Using Agencies for the assessment of the performance of the financial transaction processes	✓
Provide and/or identify training for staff in the area of detection and prevention of fraud, waste and abuse	✓

### Objective

KPMG’s approach to the activities encompassed under General Project Support involve leveraging our Firm’s available methodologies to educate the client on new options, processes and technologies as well as integrate revised or new documentation and/or processes into your work stream. Our team’s credentials allow us to cover a large scope of services, including fraud, waste, and abuse, e-grants, leading practices, and governing regulations. For this approach section we will detail our approach per item due to the wide-range of topics.

**Task 1:** Plan, administer, coordinate, monitor, and evaluate the specific activities of all assigned financial and administrative functions. Assist Management to develop and modify policies/ procedures/systems in accordance with organizational needs and objectives, as well as applicable government regulations.

The tasks outline in this activity are broad, but we are comfortable we can perform these using established methodologies tailored to the specific tasks once more is known as the task order is released.

For the first list of tasks in this item, KPMG’s project management focus will be key to efficiently coordinating and conducting work on each functional area. As it relates to policies/procedures/systems and developing or modifying policies, the key is to understand the current “as-is” state of the process and provide our insight as to recommendations for future states. We are well-versed in documenting processes and assessing the gaps between regulations or objectives. As each task order is released, we will review and determine if there are independence concerns – for example, we can assist with the creation of policies and procedures for the State but cannot ultimately design a new process. In this case, we provide leading practice, templates, and other documentation to assist with developing new documentation, controls, and processes. When we are not the entity’s auditor, we can expand our scope in developing future state documentation, controls, and processes.

**Task 2:** Provide technical knowledge to assist in the integration of the Electronic Grants management program into the State finance and accounting system.

Our electronic grants management team will assist in addressing the integration of the E-Grants into the State's finance and accounting system. This will also include an identification of technology gaps including improvement in IT controls and capabilities. We understand that New Jersey has already implemented the system at a number of its agencies, such as the Department of Consumer Affairs (DCA) and Department of Environmental Protection (DEP). We will look at these and other agencies within the State as well as leverage our experience with other entities in order to glean better practices and lessons learned. We can also assist in reviewing other system options.

An additional consideration for review may be the use of automated information in the state's communication with local applicants concerning individual projects' status related to approval, reimbursement and need for additional information. Our approach to reviewing all the key business processes includes the integration of IT professionals to identify system controls and gaps, as well as opportunities for further reliance on the system capabilities. Since IT systems often play an integral part in the business operations, the inclusion of IT controls allows for more efficient and effective processes and a better-controlled environment. Effective IT controls and processes will reduce the risk of inappropriate modification of data, increase the stability of the applications supporting critical business processes, and enhance productivity by allowing reliance on automated system processes rather than time intensive manual processes.

**Task 3:** Provide tools to be used by Using Agencies for the assessment of the performance of the financial transaction processes.

A tool needs to be user-friendly, accurate, and timely for it to be of use and provide value. KPMG is a strong advocate for tool development that will give you the information you need, when you need it. KPMG is able to provide leading practices, recommendations for improvements and suggestions for monitoring tools related to measuring performance and monitoring financial information on an on-going basis. The development of key performance indicators is an integral component of developing good strategy. With our research on leading practices, our team will turn its attention to providing recommendations as you develops and implements a formal performance measurement regime. These recommendations will provide a potential road map for enhancements with specific action steps, possible resources and challenges, timing and regulatory requirements for DPW to consider.

When KPMG assists clients with establishing metrics to support advanced analysis and overall management, we begin by assessing any performance measures already in use. We will identify, review and catalog current measures and their supporting data sources. Existing measures are evaluated in terms of how each one supports and aligns with the overall direction and goals of the initiative. KPMG will work with you to understand what currently exists that works well and understands the gaps that exist to move toward a more comprehensive analysis of performance measures to analyze the success new measures in

place. Building upon what already exists and upon the leading practices revealed by our research, the project team will develop a “balanced scorecard” approach that responds to the key criteria you would like to measure while also taking into account current statutory and regulatory reporting requirements and the level of effort/cost.

Performance metrics may require the development of new processes or refinement of existing processes to help accurate collection of data and to resolve gaps. Through clear and concise documentation of these various interactions including checklists, criteria, frequency of review, etc., we anticipate providing a road map that has been vetted and adopted by management that can assist with monitoring performance and making decisions based on that performance going forward.

When developing the road map and additional tools during the course of the engagement, our team will remain cognizant of the fact that one group may intend to expand this approach to other departments or agencies. While the tools developed to assist with that initiative will be developed to be transferable, we anticipate the deliverables for this project will be tailored to the specific client of the task order. Some of these deliverables include dashboards, key performance indicators, desk review procedures, and specified reports.

**Task 4:** Provide and/or identify training for staff in the area of detection and prevention of fraud, waste, and abuse.

KPMG has long been a firm that deeply believes that training is a way to enhance our professional’s skills and drive efficiency on our engagements. We bring this belief with us for task orders where training could be applicable.

We are well-positioned to serve State of New Jersey. Our compliance and ethics thought leaders and former in-house ethics officers will work with you to design and deliver customized instructor-led ethic based workshops around fraud, waste, and abuse prevention and detection. We will leverage our internal methodology, past client experiences, and other leading practices to meet training objectives. Throughout the tasks associated with this project, we will bring to bear our extensive experience helping clients design, implement, and assess ethics and compliance programs, as well as our experience helping clients evaluate the attitudes, opinions, and perceptions of its employee population.

KPMG has routinely developed training materials that can be customized to a client’s needs is ready to provide training sessions on various topics relevant and necessary to support this complex process of fraud, waste and abuse understanding, prevention and detection. We have provided numerous trainings to clients and third-parties in the past via many mediums. These can be small or large group sessions, facilitated workshops, webcasts, or another medium deemed appropriate. Many of our proposed core team members have served as KPMG national instructors and are comfortable presenting to large groups.

KPMG will actively work with the project liaison to determine appropriate audiences and delivery means best suited for the task order. We anticipate training will take place in local offices, at either at yours or the KPMG offices. We stress that training and outreach generally

should not be a one-time occurrence—it should be done early and often and can be built into our work plans deemed appropriate.

The detailed content of the training and education sessions will be modified based on the identified audience. We anticipate offering the following training and education opportunities to selected stakeholders:

- **Facilitated Workshops:** KPMG anticipates conducting facilitated workshops to promote clarity and understanding of the recommended regulations around fraud, waste, and abuse. This would involve discovery and analysis of business process and control review and highlight the consequences of non-compliance.
- **Informational Webcasts:** KPMG is able to continue the flow of information through focused webcasts. This will help ensure up-to-date information and new requirements are shared. We anticipate providing webcasts for employees as well as contractors and the general public if necessary.

During the course of any task order, if we notice an opportunity where applicable training would enhance the process, we will bring to the attention of the project sponsor.

### **Example Deliverables**

The following are the deliverables we are expecting to provide to the State as a result of our work addressing the scope components highlighted above. Depending on the nature and scope of each task order issued by the State, there may be some variation in the deliverables desired by the State for each scope item.

- As-Is" Process Documentation and leading practices for any updates to policies and procedures
- Project Management Plan to oversee and monitor various projects and changes amongst functions
- Key considerations for developing and implementing grant systems
- Sample performance monitoring tools and reports for specified processes
- Training slide decks and course material used to deliver education sessions

Our deliverables will be presented to the State for comment and approval before being finalized.

### **Integrity Monitoring**

KPMG Forensic professionals have worked with government oversight agencies and private sector companies to establish integrity monitoring protocols. KPMG has also conducted construction audits, fraud, waste, and, abuse investigations for a wide range of clients in the public and private sectors. Based on our experience in providing these services, KPMG believes that it is well-positioned to assist the State of New Jersey as an Integrity Monitor.



KPMG has addressed the fraud risks inherent in the emergency distribution of emergency funding, after having provided assistance, and having been involved in several large scale disaster recovery efforts. KPMG professionals established financial controls and monitored contractors' time and materials on State and Federal Government construction projects.

KPMG Forensic has provided court-appointed integrity monitoring and Independent Private Sector Inspector General (IPSIG) services for companies in the construction, elevator, paper, plumbing, electrical contracting, painting and private sanitation industries as well as for labor unions. With this extensive background in court-appointed monitorships, KPMG Forensic professionals are well equipped to serve the State of New Jersey.

KPMG Forensics' professionals possess the knowledge and experience to address not only the technical aspects of construction, but also the financial dimensions that affect business decisions. The experience of KPMG Forensics' team provides a unique perspective for objective evaluation of large and complex projects. We assess the project status through interviews with key project management team members and provide key recommendations. Since KPMG brings its core financial skills to each engagement, KPMG Forensics' clients benefit from having a single, integrated team of technical and cost professionals to evaluate issues arising on projects.

KPMG Forensic professionals have served in various roles, including:

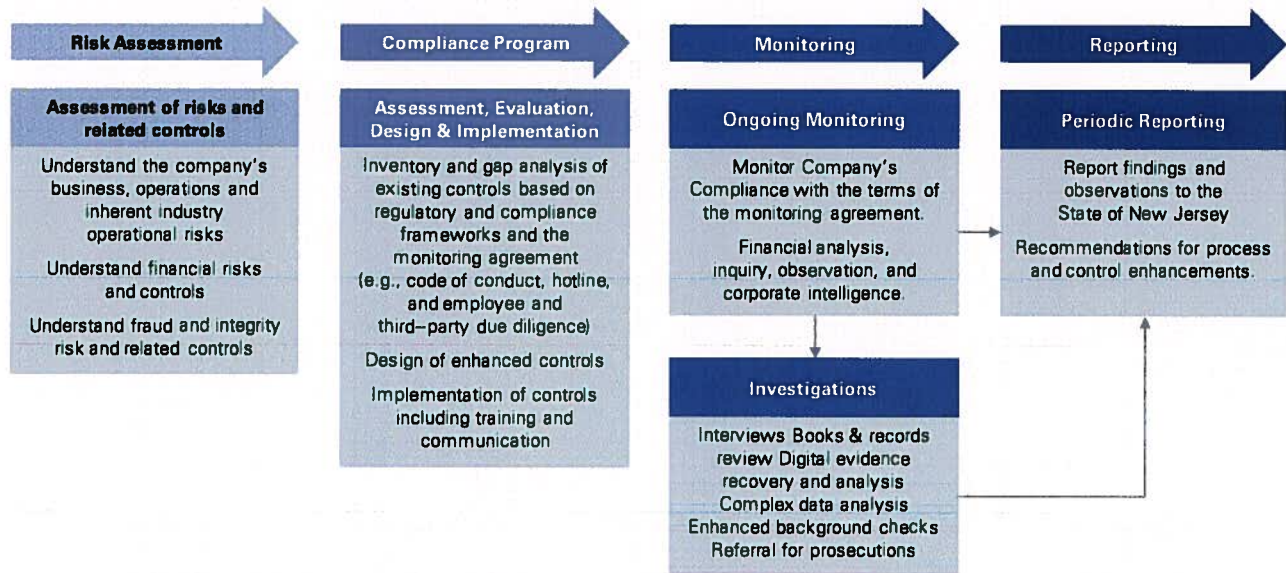
- Corporate intelligence professionals
- Real estate professionals
- Professional engineers and architects
- Construction project managers or owner representatives
- Contract and procurement professionals
- Finance professionals
- Cost estimators/schedule professionals
- Former federal and state prosecutors
- Former law enforcement agents and officers
- Certified Public Accountants
- Auditors
- Certified Fraud Examiners
- Certified in Financial Forensics professionals
- Forensic technology specialists

**Risk Assessments and Loss Prevention Strategies**

KPMG's approach to effective fraud risk management is derived from our engagement experiences as well as established regulatory frameworks (e.g., GAO approach on "effective framework for fraud prevention, monitoring, and detection). Our approach employs controls that encompass three key objectives:

- Fraud Prevention – reduce the risk of fraud and misconduct from inception of the program
- Fraud Detection – discover fraud and misconduct in its earliest stage when it occurs
- Fraud Response – Take corrective action and remediate the harm caused by fraud or misconduct

Every integrity monitorship is different and requires a customized integrity monitoring program in order to be successful. KPMG works closely with key stakeholders to implement scalable cost-effective programs that assist the monitored company in achieving the highest level of business integrity throughout the monitorship term and beyond. Some of the key elements of our integrity monitoring program are as follows:



## Fraud and Misconduct Investigation, Prevention, Detection and Remediation

KPMG understands the sensitivities surrounding a fraud or misconduct investigation, including the urgent need for quick response and confidentiality. We are acutely aware of the disruption that an indiscreet and prolonged investigation can impose on an organization and its people. We are organized to provide rapid response by a highly experienced investigations team possessing skills and resources necessary to successfully execute an investigation.

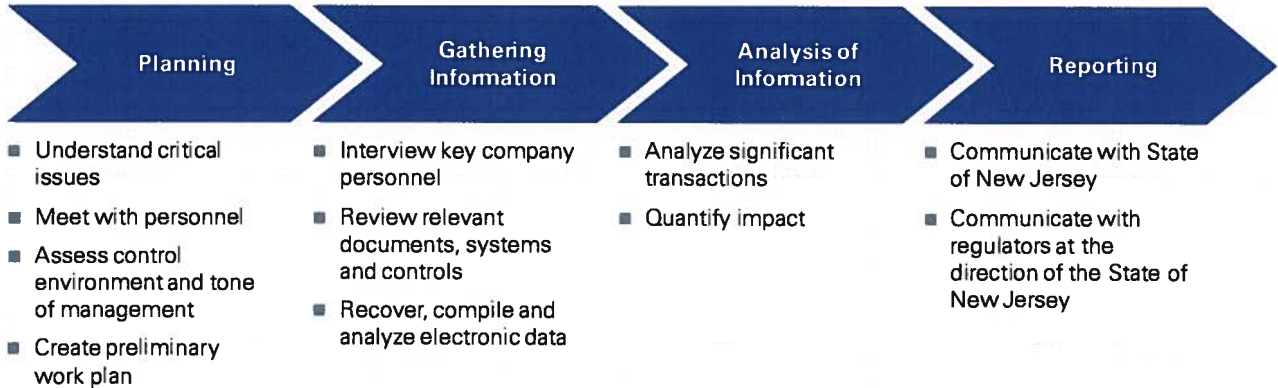
KPMG has performed investigations relating to financial reporting fraud, misappropriation of assets, bribery, corruption, and violations of laws and regulations. In particular, KPMG has performed investigations involving payroll (ghost employees, Inflated hours, fictitious hours, unauthorized pay rate changes), purchasing (bid fixing, kickbacks, connected companies, advance fee fraud and overfilling); sales (diversion of sales, kickbacks, writing-off debtors for a fee); and cash (check fraud, electronic payment fraud and manipulation of bank reconciliations).

The KPMG Forensics engagement team which provided services to the State of Louisiana after Hurricanes Katrina and Rita provided visibility into multiple areas of concern as a result of our data analysis, investigations, file reviews, and reviews of policies and procedures for appropriate anti-fraud elements. KPMG developed good relationships with the Louisiana Attorney General's office, the Legislative Auditor's office, and federal law enforcement officials as a result of our work on anti-fraud programs, controls, and related issues. As a result of our experience and track record, the HUD Office of Inspector General and representatives of the Hurricane Katrina Fraud Task Force relied on KPMG professionals to provide investigative

support for matters referred to federal law enforcement. This is discussed further in the Experience section of our proposal.

With KPMG, the State will benefit from the firm’s proprietary Global Investigations Methodology, which is a culmination of worldwide leading practices. Working closely with clients and attorneys, and being mindful of various litigation issues, KPMG Forensic professionals approach every investigation in a confidential manner. Our investigations can focus on particular transactions or a more comprehensive review of data or case material.

### Global Investigation Methodology Summary at a Glance



### Assessment of Compliance Systems and Controls

KPMG has acted as the Integrity Monitor for organizations analyzing compliance with applicable laws, governmental regulations and has assisted clients in the establishment of internal control policies and procedures. KPMG will leverage our Fraud Risk Management methodology to assess the existing the State procedures and processes. This methodology provides clients with the tools necessary to manage risk in a manner consistent with applicable laws and regulatory requirements. The objective of this step is to assess the design and operating effectiveness of procedures and processes for fraud, corruption, and cost abuse. During this step, KPMG evaluates each relevant control for potential design gaps and/or operational weaknesses. Our team will evaluate existing controls compared with leading practices. This also included assistance with the design and implementation of program elements to address identified gaps in controls (e.g., codes of conduct, whistle-blower hotlines, accounting and financial controls, employee and third-party screening and training and communication programs). KPMG will report apparent gaps or recommendations for improvements to the State.

Following Hurricanes Katrina and Rita in 2005, the State of Louisiana Office of Community Development/Disaster Recovery Unit OCD/DRU initiated approximately 25 programs to distribute funding to state-wide recovery projects through multiple state agencies. These programs are funded by HUD. OCD/DRU realized it was important to have a third party assess the programs from an anti-fraud, waste and abuse perspective to be able to eventually respond to concerns raised by HUD and other auditors. OCD/DRU competitively selected KPMG to

assist with anti-fraud programs and controls in approximately twenty of those programs. This engagement is discussed further in the Experience section of our proposal.

### **Disseminate Information Regarding the Anti-Fraud Hotline Maintained by the Office of the State Comptroller**

Professionals in KPMG's Forensic practice draw upon extensive experience in forensic accounting, law enforcement, and fraud and misconduct control assessments. Our professionals possess a breadth and depth of technical skills and industry knowledge to address fraud, waste, and abuse concerns. Based upon these skills and experiences KPMG Forensic can make recommendations about how to follow up on information received from the anti-fraud hotline.

### **Develop Data Management Systems/Programs for the Purpose of Collecting, Conducting and Reporting Required Compliance and Anti-Fraud Analytics**

Forensic Data Analysis (FDA) is the process of looking at disparate sets of data that organizations routinely collect and extracting additional value from this information by making a series of comparisons, summaries, and aggregations to detect anomalies, patterns, and trends that could indicate fraud or other misconduct. Our FDA methodology contains guidance on key issues and risks to consider when conducting data analysis and encompasses engagement planning and project scoping, data extraction, security and data transfer privacy issues, data processing and analysis, and the presentation of results to the client.

K-Trace, KPMG's proactive data analysis, combines the forensic and investigative experience of KPMG Forensic professionals with the use of sophisticated data analytics tools and methodologies. K-Trace helps organizations analyze any transactional data set including: vendors, employees, accounts payable, payroll, and other large data sets to identify irregularities and anomalies. Working with hundreds of clients worldwide through our network of member firms, the K-Trace application has been applied across numerous industries and business processes.

KPMG will build and utilize a Database for use as a depository for collecting, reporting, and reporting on information received from State of New Jersey contactors. The database output will be utilized for the following:

- Analysis of the supporting documents within that database including recording our findings;
- Maintenance Quality Assurance through tracking first level, second level, and final review of all expenditures; and
- Delivery of status reports and interim findings regarding analysis performed.



## **Deliverable**

KPMG will work closely with the State of New Jersey to determine that appropriate reports the State or the agency would require. At a minimum, KPMG would provide the following:

- Monthly status reports of the work that has been performed to date and schedule of future work to be performed.
- Monthly analysis of data analysis that was performed on State, agency, or contractor data. These reports will show the potential areas of concern and how control recommendations can mitigate the risk. Once the State or the agency has implemented controls to mitigate areas of concern, KPMG will monitor the compliance with the control and test to controls to determine if they are operating properly.
- Monthly report on all closed issues identified during KPMG's assistance to the State of New Jersey and its agencies with reviews and monitoring of activities. These closure reports will provide the state with a record of the potential issues, how they were identified, recommendations for remediation, and any controls implemented by the state.

# Management Overview

RFP

The bidder shall set forth its overall technical approach and plans to meet the requirements of the RFP in a narrative format. This narrative should demonstrate to the State that the bidder understands the objectives that the contract is intended to meet, the nature of the required work and the level of effort necessary to successfully complete the Contract. This narrative should demonstrate to the State that the bidder's general approach and plans to undertake and complete the contract are appropriate to the tasks and subtasks involved.

KPMG is highly aware of the importance and significance of this engagement. After a disaster the magnitude of Hurricane and Post-Tropical Cyclone Sandy the affects are not just felt immediately after the storm, but for years to come during the recovery and rebuilding phases. There are numerous stakeholders involved: The State of New Jersey, Federal governing bodies, local governments, contractors/vendors, and most importantly, the citizens of New Jersey. We understand that there is a large volume of activities occurring quickly and in a dynamic regulatory environment. Remaining compliant (and efficient in your efforts to do so) is critical in moving past Sandy towards a new tomorrow. We are prepared to assist you in this recovery and rebuilding by providing delivery of the smallest of detailed tasks while keeping an eye on the larger picture. We appreciate the number of moving parts occurring simultaneously and concurrently and the need for these efforts to be managed effectively.

In the previous section, we have explained our technical work plan for each scope area listed in the RFP. In this section, we will explain how we are prepared to deliver on such an important effort. We have developed key systems and tools that have proven successful in the past that will add stability to a project surrounded by a chaotic environment of requirements, short deadlines, and important decisions.

## Engagement Project Management

Our approach to managing this engagement for the State will be based on the KPMG Engagement Project Management (EPM) approach. The KPMG EPM approach has been developed considering the leading standards in the field, including the Project Management Body of Knowledge (PMBOK) and relevant IEEE standards. The approach is rooted in the belief that effective control procedures and proactive risk management provide the right foundation for completion of the engagement on time and on budget. In addition to leveraging industry leading practices, our approach will utilize and align with project management and monitoring standards and procedures that may already be in place at the State. Where appropriate we will work with or report to existing oversight and project management entities, be it the state agency steering committee that coordinates statewide planning efforts or an agency like the Department of Community Affairs (DCA), charged with overseeing activities and expenditures of the CDBG-DR funds.

At the start of our engagement, we will develop a Project Management Plan (PMP). The PMP will document the scope and objectives of our work in the form of a project charter, provide a management approach section describing the techniques and tools we will use to manage our work on the engagement, and a technical approach section which will describe how we will execute the tasks of the Business Process Reform initiative. We envision developing a single PMP that will govern our delivery of all Task Orders under this contract. A master PMP will ensure that all of our engagements with the state under this procurement are delivered in an effective and consistent manner, adhering to the same standards and project management processes. We may update the PMP from time to time as required.

The major elements of the approach that we will employ on this engagement and will be part of the management approach section of our PMP include:

- Integration Management (of multiple work streams)
- Scope Management
- Schedule Management
- Human Resources Management
- Communications Management
- Risk Management
- Quality Management

Each topic is discussed in more detail below.

### **Integration Management**

Our EPM approach has three primary vehicles for driving effective Integration Management:

**Team Organization** – Within this proposal, we have proposed a team that considers both the functional and technical aspects of the project and also includes appropriate subject matter resources. The roles, responsibilities, and reporting relationships will be formalized, confirmed, and documented within our PMP.

**Communications** – Another critical factor to effective Integration Management is communications. We will establish regular formal and informal communications structures such as status reports, status meetings, team meetings, project dashboards, etc. within and across our team to help promote effective collaboration.

**Work Management** – The final primary component to effective Integration Management is the methods and tools used to manage and control our work. We will develop, as part of our PMP, an integrated work plan. It will track the tasks and responsibilities for the project with appropriate identification of dependencies between teams and effective resource leveling.

## **Scope Management**

We will include in our PMP a section on scope management that will cover topics including:

- Establishing mechanisms that help facilitate identification of changes to scope
- Approaches for properly analyzing the impacts of changes in scope
- Mechanism for documenting scope changes. Clear identification of the communications protocols for communicating and gaining approval for any scope change prior to executing work on the new task(s)

## **Schedule Management**

We will establish a work breakdown structure that clearly articulates the scope of our work. The baseline work plan will be an appendix to our PMP and updated throughout the life of the project.

Within the PMP, we will establish protocols for schedule management including:

- Frequency of schedule updates
- Process for creating schedule updates including clear roles and responsibilities between the KPMG team, the State, and other applicable stakeholders
- Protocols for communication of schedule changes
- Procedures for gaining approval for schedule changes

## **Human Resources Management**

It will be important to have well defined processes for human resources management given the potential size and complexity of managing a team potentially working on multiple parallel work streams. We will document, as part of our development of the PMP, a Human Resources Management Plan (HRMP) that will include the following topics:

- Refinement of the organizational structure offered within this proposal based on input and feedback
- Clear definition of roles and responsibilities within the engagement in coordination with the scope and objectives section of the PMP
- Defined processes for managing staff changes including the need to add new team members as well as managing staff replacements
- Protocols and processes for staff transition planning including development of an orientation program for new KPMG staff as well as transition planning for departing staff
- Mechanisms, including communication channels for the State, for handling performance concerns should they arise



## **Communications Management**

One of the more substantial sections of our PMP will be the Communications Plan. On a vital engagement of the size and complexity of this project, it will be important to define clear communications protocols to provide mechanisms to:

- Escalate issues to the Project Manager(s)
- Establish proper attendees at formal standing meetings of the project team to review status, problems, and risk
- Report status including establishing common templates to be used across teams
- Communicate status of scope, schedule, and budget
- Provide guidelines for knowledge transfer specifically for:
  - Providing subject matter knowledge
  - Advising and supporting the Project Manager(s) in leading practices for project monitoring and quality
  - Advising and supporting the Project Manager(s) in appropriate tools for project planning, requirements validation, documentation, and tracking

Within our PMP, we will include a Communication Plan that addresses each of these topics in the following sections:

- Project stakeholder communications needs analysis – who needs to know and what they need to know
- Formal Engagement Communications Plan – the formal reports and meetings we will execute to communicate within our team as well as with the State and other stakeholders
- Informal Engagement Communications Plan – mechanisms for regular informal communications so that information is not stove-piped or delayed waiting for the formal communications mechanisms
- Escalation Procedures – processes for escalated issues within our team and with the State
- Document Management – protocols for document naming, tracking, and storage in KPMG's KClient software. KClient is a web based tool we use to organize and maintain our project files on large engagements in a secure and controlled environment. The State and any additional contractors can be given access to KClient as well.

## **Risk Management**

It is important for our team to manage risk within the project. These risks might include the need to rapidly increase staffing levels to support new initiatives resulting from the recommendations or adjust work plans and schedule in response to changes or delays in a third party vendor's work. As a result, we will define and execute a risk management plan for the engagement. The mechanisms for tracking and reporting risks will be defined within the Risk Management Plan we will include as part of PMP.

## **Quality Management**

Quality Management is the process and philosophy of creating procedures that will increase the likelihood that deliverables are produced with high quality. This is important for two reasons:

- Deliverables that require extensive rework can create a drain on the producers and reviewers alike in continually expending time and effort on the same document (this also can translate into a negative schedule impact)
- High quality deliverables are needed to achieve the specified requirements for those deliverables and provide the project with the information to move ahead.

Finally, deliverables will follow a structured quality review process that will be defined within the Quality Management section of our PMP but at a minimum will require that formal deliverables be reviewed and approved by the manager and Engagement Partner.

## **Example Deliverables**

The deliverable that will be created as part of the engagement management of the project will be the PMP that will address the components outlined above and will include a project schedule for each task order. Both the PMP and work plan will be reviewed and accepted by the State as part of each task order start-up period. This project schedule will be updated periodically and no less than monthly.

We also will include the deliverable noted in RFP section 3.3.1:

- Monthly reports on activities conducted on or for each task to include the type of activity, results, recommendations and analysis;
- A report every four (4) weeks on analysis of data as to fraud detection, outlier trends and progress by agencies or contractors to correct anomalies and system processes to provide verification of resolution and prevention of reoccurrence
- Monthly reports on the resolution and closure of issues identified as result of any audit or monitoring from agencies providing oversight.

# Contract Management

RFP

The bidder should describe its specific plans to manage, control, and supervise any Task Orders issued pursuant to the contract to ensure satisfactory completion according to the required schedule. The plan should include the bidder's approach to communication with the State Contract Manager, or Cooperative Partner, including, but not limited to, status meetings, status reports, etc.

A key part of KPMG's success on large projects in the past is our emphasis on the project management portion of an engagement. We cannot stress enough the positive impacts of having open communication, organization, and clear expectations on a project, especially one of this depth, visibility, and importance. There are several items we wish to highlight in this section to explain our contract management process.

The items outlined below explain the key tools and benefits KPMG brings to each engagement, each task order will be delivered consistently, and if multiple task orders are awarded, we will have a central group overseeing all the efforts leading to a coordinated, efficient effort for you. The EPM approach outlined in the previous section is the foundation for our task order management and will be supported by our project management office, communication plans, and deep bench strength as outline below.

## Project Management Office

We plan on establishing a Project Management Office (PMO) that will be responsible for coordinating all work on the project, including managing key milestones, dependencies, delivery schedules and reporting status and risks. This function will be especially important if multiple task orders are running simultaneously requiring a high degree of coordination, knowledge sharing and stakeholder engagement. The PMO will have overall responsibility for deploying resources, monitoring the execution of the work, and leading status meetings. Your PMO office will be run by Jane Sheyser, Project Management Professional. Jane has more than nine years of experience serving clients in a PMO role and be available daily to manage communications and oversee KPMG's response to requests in a timely manner.

## Communication

Effective communication is critical on a project of this complexity and visibility. Our experience in the many years we have been serving clients has taught us leading practices to build a successful communication system. It all starts before the project officially kicks-off. As explained in our EPM section of the Management Overview portion of this proposal, a formal communication plan is agreed to by all parties and revised as needed. We will adjust the medium and level of communication as needed to meet the current needs of the project at the individual task order level and for the project as a whole. The PMO will be the main communication point for you so that even if multiple projects are simultaneously running, you

have a single point of contact in order to gain understanding of key aspects of all projects in the overall engagement. Our PMO also can filter questions from KPMG to you so lines of communication remain uncluttered. We believe in both written and verbal communication practices and maintain thorough documentation of all key communications throughout the project.

## **Deep Bench Strength**

One of our greatest assets as a firm is the experience of our Partners and employees and the number of these skilled resources we are able to bring you. An engagement of this nature can require very specific skill sets on short notice. As a firm, we are prepared to meet this need as we have a large pool of employees with the certain types of experience required by each task order. We have assembled a solid core project team to serve you on this project; these individuals will be assisted in project execution by additional professional service and support staff as needed. We also will leverage numerous technical subject matter professionals with robust knowledge from years of experience. Here in the Northeast, the prominence of our clients has helped us build a significant and strong Public Sector practice. We believe you will benefit from our experience and extensive network. Our offices covering the State of New Jersey are located in Montvale and Short Hills. All offices have the necessary physical space, administrative support and equipment, secretarial services, and office management oversight to accommodate and support our teams. Our presence throughout the Tri-state area and existing offices and operations provides us with the ability to have local resources to support the project. In addition, we will have access to KPMG staff from each of our offices nationwide. We have 14 offices and boast in excess of 4,000 professionals in the Northeast alone. As a firm, we understand the importance of this project and are ready to assemble large teams as needed. KPMG employs a nationally run resource management system which once booked on a project, will not release a resource without Engagement Partner approval so once resources are working on your project they will not be removed unless it has been reviewed by the PMO and project leadership.

## **Relationship Management**

Certain aspects that do not relate directly to the administration of this contract are still important and help make for a successful project. The State of New Jersey is a very valued client of the firm—we have served you for many years in many aspects of Government- from auditing the State's distinguished Universities, providing key tax support and advising many of your agencies, we are always pleased to serve you and appreciate your support. We provided access to our Audit Committee Institute which hosts roundtables, communicates time-sensitive information, and distributes KPMG's Audit Committee Roundtable Highlights publication. Even more accessible is the Audit Committee Institute's Web site which provides real-time information.

We will continue to provide timely regulatory updates and other relevant webinars to the various agencies throughout the State during this contract. Additionally, we will make sure we are aware of any questions or information needs outside of the direct scope of this project and



bring in our subject matter leaders from across the nation to discuss with the State—examples could include Cloud computing, cost optimization, healthcare reform, sustainability, and public-private partnerships. During the initial planning stages we can discuss the option for a KPMG led training to the State, subgrantees and/or their vendors around key compliance regulations and policies during the disaster recovery efforts.

KPMG is the largest corporate sponsor of New York Says Thank You (NYSTY) foundation, a pay-it-back organization that travels the nation in times of need to thank everyone for their support after 9-11. Our firm volunteers often in NYSTY events at the national and local level and provides pro bono advisory services to the foundation. Most recently, NYSTY planted “Stars of Hope” in areas of New Jersey damaged by Sandy. These stars are tools to empower children to bring hope and color back to their devastated communities through community art projects that generate inspiration for everyone through the extended long term recovery period following disasters. KPMG also sponsored a flag-stitching ceremony at a school in New Jersey; these ceremonies involve repairing and adding onto The National 9-11 Flag. This is one of the largest American flags to fly above the wreckage at Ground Zero. It has become our generation’s Star-Spangled Banner.

# Potential Problems

**RFP** The bidder should set forth a summary of any and all problems that the bidder anticipates during the term of the contract. For each problem identified, the bidder should provide its proposed solution.

KPMG’s experience providing similar services to those requested in the RFP enables us to anticipate and appropriately manage any potential problems or obstacles throughout an engagement. We would work with the Using Agency and State Contract Manager to effectively mitigate and resolve any issues that might arise. Some common problems are listed below with corresponding suggestions for how they might be addressed.

Potential Problem	Proposed Consideration
Retaining staff quality and consistency throughout the contract	Small and large firms alike experience employee turnover. KPMG ranks among the highest in the industry in staff longevity. On average, our professional staff has more than 13 years experience and over seven years with KPMG. As described earlier, the Project Leadership Team assigned to this RFP will work with the State directly to manage and address any staffing needs, leveraging our deep bench of professionals not only in our local offices, but nationally and internationally, when needed.
Availability of personnel and other key stakeholders for information gathering activities	At the start of each engagement with the State or the Using Agency, we will clearly identify our information needs and the number and types of interviews or meetings required. We will work with the state to appropriately schedule such times as are convenient for the stakeholders and accommodate the needs of the project.
Lengthy approval process for deliverables and training materials.	KPMG will work with the Using Agency in advance to establish a set review process that indicates what will be reviewed, by when, and by whom.
Poor communication among parties	KPMG will use regular status reports and a communication plan to help ensure that all stakeholders are involved and informed. We will use our PMO team to ensure that communication, including status and any potential risks and issues, are communicated effectively and consistently to all stakeholders involved.

Potential Problem	Proposed Consideration
<p>Managing expectations when the outcome of the evaluation may impact multiple stakeholders</p>	<p>As in any program that encompasses multiple government and non-governmental entities, cooperation and communication are vital. KPMG will devote significant time to our planning efforts to design the necessary communication and cooperation framework that may support the Using Agency's objectives.</p>
<p>Managing multiple and/or large projects</p>	<p>As indicated in our Management Overview and Contract Management sections above, we will establish a PMO team in order to effectively manage multiple simultaneous projects of potentially large size. Our professionals have in-depth understanding of project management tools and techniques and will use them to track status, identify risks and issues, and effectively communicate them to the relevant stakeholders. We have a project management infrastructure that has been tested on hundreds if not thousands of engagements, similar to those contemplated by the State.</p>

# Organizational Support and Experience

RFP

The bidder must include information relating to its organization, personnel, and experience, including, but not limited to, references, together with contact names and telephone numbers, evidencing the bidder's qualifications, and its ability to perform the services required by this RFP.

The bidder should include a contract organization chart, with names showing management, supervisory and other key personnel (including subcontractor's management, supervisory or other key personnel) to be assigned to the contract. The chart should include the labor category and title of each such individual.

This section will breakdown our firm structure, personnel and experience and then detail the project team assembled to serve you.

## Firm Background

KPMG International is a global network of independent professional member firms providing Audit, Tax, and Advisory services. We operate in 146 countries and have more than 138,000 professionals, including more than 7,900 partners, working in independent member firms around the world. Our purpose is to turn knowledge into value for the benefit of our clients, our people, and the capital markets. Our independent member firms aim to provide clients with a globally consistent set of multidisciplinary financial and accounting services based on deep industry knowledge.

KPMG LLP (KPMG) ([www.us.kpmg.com](http://www.us.kpmg.com)), the U.S. member firm of KPMG International, traces its origins back to 1897 and since 1994 has been a limited liability partnership registered in the state of Delaware. With more than 23,000 professionals in 87 offices, including close to 1,900 partners, KPMG LLP is a leader among professional services firms.

In 1993, KPMG reorganized around a line of business strategy to enhance our capacity to provide industry-focused services. KPMG was the first professional services firm to reshape its organization around client industries. All professionals—from entry-level professionals to partners—select a line of business and are trained to understand the issues and meet the needs of their industry clients. The practices within our lines of business are further structured into industry segments. Each segment, including our State and Local Government and Healthcare segments, has a national director, a leadership team, and a network of professionals dedicated to tracking trends in that particular industry.





This structure enables us to gain a more in-depth understanding of industry issues, provide focused training to our professionals, and develop industry-specific skill sets that benefit our clients. Our line of business approach allows us to tailor our employee’s career path and training to those that best align with industry needs. The team you will be working with from our Government practice understands the nuances and complexities of working for a State, local or Federal entity. The reporting requirements, project set up, and lobbying rules are well known by our employees. Lead Engagement Partner, Lorna Stark, leads KPMG’s National Government Advisory practice.

KPMG’s Government practice provides audit, tax, and advisory services to more than 2,300 federal agencies and state and local governments nationwide, including the audits of nearly one-third of the nation’s “billion-dollar” governments that are audited by an independent audit firm—more than any other professional services firm. Our professionals have experience in providing various services to government entities such as regulatory compliance reviews, business and regulatory compliance process analysis, performance audits, internal audit services, independent verification and validation, and quality assurance services. We average 400 Government clients per year and audit 11 of the 19 states that use external auditors for their Federal Single Audits. For most of these States, the FEMA Disaster Grants-Public Assistance program is routinely tested as a major program, giving KPMG a wealth of experience in the compliance requirements related to this program and the related filings at the highest level of recipient.

Our Government practice has the range of skills needed to complete the variety of task orders potentially in scope. We can easily assemble a multidiscipline team to cover the complex technical issues, such as grants management and integrity monitoring, with a specific focus on disaster recovery. KPMG has a wide network of individuals with very specific skill sets. As a firm, we can bring you one team that meets the wide ranging needs of the State.

While we are proud of the range of services offerings we can bring, we understand that many of the projects being processed by the State involve complex design and construction activities. We want to highlight our construction advisory professionals from our Major Projects Advisory services which provides specialized services designed to improve project and program performance. We assess the adequacy of project controls, determine compliance with contractual and regulatory requirements, and provide management oversight on complex and troubled projects. With our technical, audit, management, and oversight experience, our clients can limit the repercussions of disputes, gain efficiencies, and manage risks. Unlike many firms,

KPMG's real estate and construction professionals possess the knowledge and experience to address not only the technical aspects of construction, but also the financial impacts that affect business decisions. KPMG brings its core combination of construction auditing and technical project management skills to each engagement. As a result, our clients benefit from having a single, integrated team of technical and cost professionals to evaluate issues arising on engagements such as yours.

These individuals, supplemented by those with business process, operational, grants management, data analytic technical accounting knowledge can bring a complete team to you providing a holistic approach to each task order- we understand the larger picture and provide a complete solution to you, as opposed to a narrow focus of each task order.

To further supplement our knowledge and expertise, we have added two partners to our team: AI and GSG.

Formed in 1985, AI is a privately held corporation registered in Delaware. They are the nation's premier public adjusting firm, guiding clients to maximize and expedite their property insurance claim settlements following a loss. In 1996, AI began a division dedicated to guiding applicants through the grant management process for the FEMA Public Assistance and Hazard Mitigation assistance programs. Based on their reputation, clients also actively sought us out to assist with their need for professional services to support their financial recovery and FEMA grant administration following a disaster. Our FEMA Public Assistance team comprises more than 140 consultants, including licensed engineers, project managers, tribal liaisons, insurance specialists, and specialists in specific disaster-related disciplines such as debris management, emergency protective measures, roads, bridges, dams, tunnels, water treatment and potable water distribution systems, utilities, building and contents valuations, environmental issues, and codes compliance. AI is presently responding to Hurricane Sandy, with nearly 200 highly skilled staff currently deployed and many more in reserve, and is current on disaster-specific issues and policies related to FEMA, HUD, CDBG, and other federal disaster assistance programs.

The KPMG-AI team has been working together on large-scale engagements since 1985 and both have extensive knowledge in all three Pool areas. Our approach combines AI's deep FEMA Public Assistance, Hazard Mitigation, and public insurance adjusting experience with KPMG's leading accounting, audit, financial services, business process, integrity oversight and technology integration services. Joint projects include such high-profile disasters as the World Trade Center bombing in 1993, for which we provided complex damage assessments, financial accounting processes, claims management planning and advocacy to the Port Authority; the Oklahoma City bombing in 1995, for which we were selected to serve on the Governor's Task Force on Damage Assessment; and our involvement in 1991 setting up the initial infrastructure for the Public Authority for Assessment of Compensation for Damages Resulting from Iraqi Aggression (PAAC) on behalf of the Government of Kuwait following the first Gulf War. Together, we have tackled some of the most unique and challenging recoveries of the past three decades, and proven our ability to deliver efficient and effective results.

GSG is a Florida based consulting firm specializing in revenue enhancement, contract management and disaster grants management. GSG is a team of sixty (60) highly experienced professionals who offer a unique perspective because they have worked in government and in the private sector, for both large and small entities.

For more than 16 years, GSG has served local, state, and federal governments, including 60 counties, 89 cities, and 15 special districts. GSG currently serves 160 clients in the Southeast. For nearly 15 years GSG has managed the largest "single purpose" government entity in Florida that services more than 130,000 customers. GSG is also the contract administrator with the Department of Defense for a 50-year contract to manage all utility assets at MacDill Air Force Base in Tampa, Florida.

GSG provides professional expert services in the areas of grant administration, contract compliance and management, construction management, special assessments, disaster recovery and economic development. The firm is comprised of three (3) divisions: Community Services, Municipal Services, and Government Services with critical focuses on providing the following services across all divisions:

- Funding Strategies
- Program Administration
- Contract Compliance Management Services
- Financial Monitoring and Management
- Construction Management Services
- Service Delivery Alternatives

The Community Services Division specializes in providing state and local governments with professional community development services related to program administration, beneficiary qualifications, inspection services, environmental review, Davis Bacon (as applicable), contractor and construction management. The CSD has assisted over sixty (60) governments with carrying out various programs related to CDBG, Disaster Recovery, HOME, SHIP, NSP and other supplemental programs that are leveraged with the various community development programs. The CSD will have primary responsibilities of carrying out the tasks associated with this RFP.

The Municipal Services Division (MSD) provides program administration and financial management services to the Florida Governmental Utilities Authority (FGUA). The MSD currently provides utility management services to approximately 130,000 water/sewer customers in Florida and has served as the program manager for over \$300 million in Capital Improvement Projects. Additionally, the MSD provides financial oversight and management of over \$70 million in annual utility billing revenue and over \$40 million in contracts operations, customer service/billing and engineering services.

The Government Services Division (GSD) specializes in conducting special assessments in the areas of fire/rescue, storm water, transportation, water/sewer, and solid waste. These assessments have assisted governments in determining priorities and funding strategies to provide a consistent revenue stream to support the functionality of the local government. The information contained in the assessment also enables Commissions and Boards to make critical decisions about local infrastructure and creates a basis for planning initiatives in the short and long term. In 2012, this division generated over \$175 million in special revenues for our local government clients.

The use of GSG is based on the successful completion of KPMG's standard subcontractor acceptance procedures.

We are confident that the combination of skills and experiences provided to you by our team will not only address the needs of the RFP, but also provide the State with an advisory capability ranging from long-term planning, to grants management, to construction monitoring, during this time of disaster recovery.

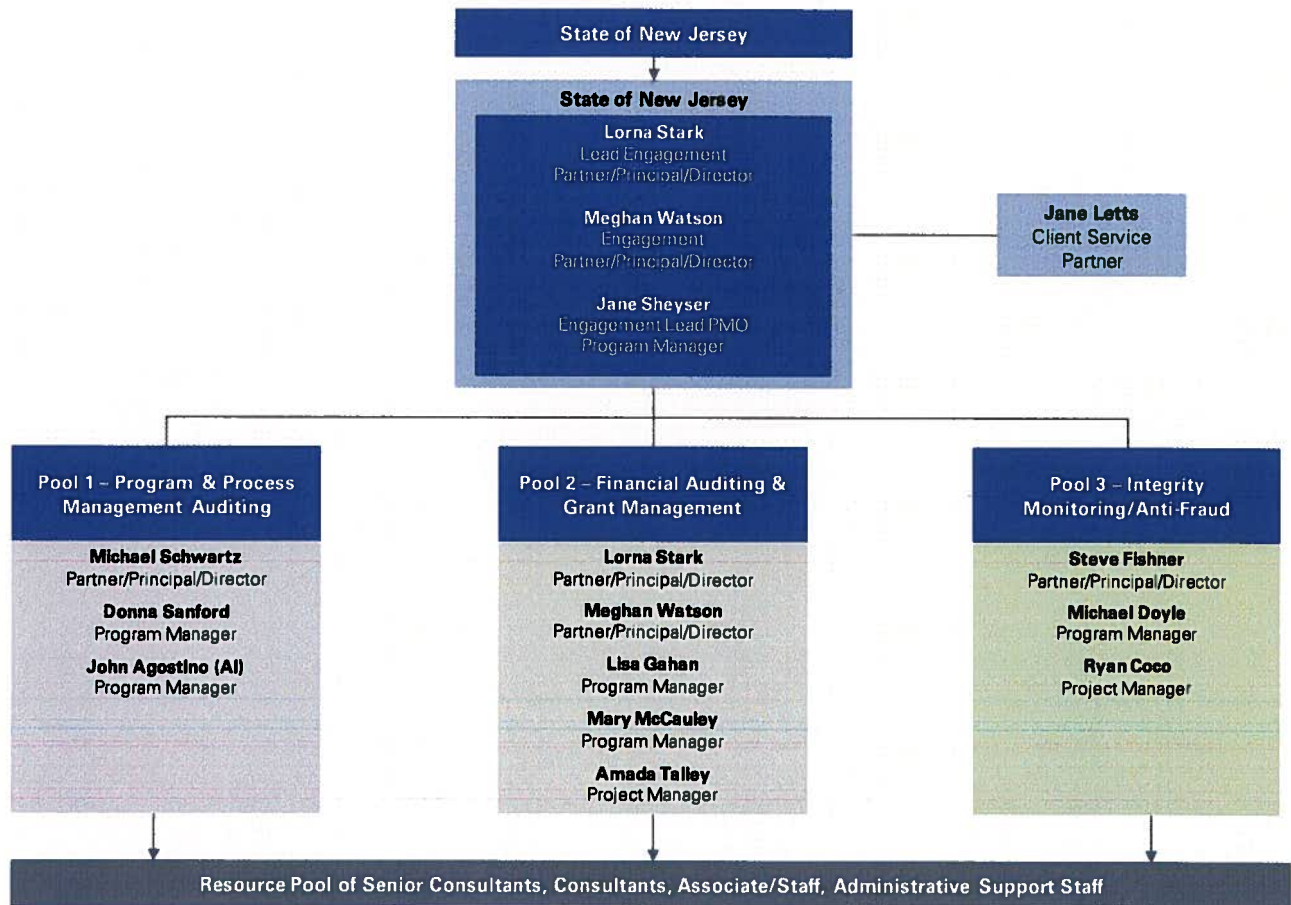
## **Your Proposed Team**

We are proud of the team we present in this proposal- each individual has significant Government experience combined with technical knowledge and is ready to serve you. KPMG has an extensive network of professional resources. We have included representative resumes that demonstrate the level of resources and quality experience the State can expect from our professional staff and subject matter resources. Supplemented by AI and GSG, we are a well-rounded, multi-disciplined team with the ability to deploy a significant number of resources at one time. We understand you need individuals with disaster recovery experience, federal funding knowledge, grants management and reporting process experience, fraud waste and abuse prevention skills among other performance monitoring and process enhancement abilities. Our proposed team members understand the urgency and the importance of this initiative and are eager to see the positive impact each task order will bring to the State.

Although we anticipate the leaders identified in our proposal will serve as your primary team, we will evaluate task orders as they are issued to appropriately assign specific resources to align with your needs. We have provided descriptions of our project leadership and key personnel; our senior consultant and associate resource pool is diverse and well qualified in the various areas being requested and have experience supporting dynamic teams.

A high level chart depicts our organizational layout followed by descriptions of our key leadership team and finally, a staffing matrix provides an overview of the skills of our proposed team members. The organizational chart is grouped by the Pools prescribed by the State. Resumes, with personal references, for all key personnel are located in Appendix A. Please note that we have the appropriate CPA resources for Pool 2 and Pool 3 as required and will maintain this requirement for specific task order submittals.





**Lorna Stark** is KPMG’s National Advisory Industry Leader for the State and Local Government Practice and serves as the Lead Advisory Partner for the State of New Jersey account. Lorna will oversee the overall engagement for the State. With extensive experience working in fast moving federal regulatory environments, she has most recently led the firm’s client assistance efforts related to ARRA and Health Benefits Exchanges. She has extensive experience in leading and managing regulatory compliance engagements serving many government clients including the numerous agencies of New Jersey.

**Meghan Watson** is a Managing Director in KPMG’s Advisory Services practice, having joined the firm in 1998. Since transferring from the audit practice in 1999, she has had key roles in a broad array of projects for various government clients, including the State of New Jersey. These projects involve: business process analysis, operational improvement, performance audits, training sessions, regulatory and compliance (including, A-133 audits), policies and procedures manuals, contract analysis, internal control reviews, compliance evaluations, and financial management practice reviews. She currently leads compliance reviews with multiple audits occurring simultaneously, overseeing the PMO. In addition, she has participated in a number of internal and external activities that continue to broaden her relationships and overall experience.

**Jane Sheyser** will be serving as your lead PMO contact. She has over nine years of progressive experience, with a focus on PMO, business transformation and process analysis, requirements definition and process reengineering, project management and quality assurance (PMQA). In her most recent PMO role, Jane designed and supported the operation of a PMO for the City of New York Mayor's Office for Health and Human Services Office of the CIO. Jane has also served the State of New Jersey, including the Camden County and the School Construction Authority. She is a certified Project Management Professional.

**Jane Letts** currently leads the New Jersey Single audit and has been involved in this process for over 15 years. Jane will serve as a Client Relationship Partner providing her detailed knowledge of your State operations to the rest of the team. Jane will continue to provide valuable insights from her years of experience with the State.

**Michael Schwarz** is part of KPMG's Forensic practice. He assists public sector and corporate clients in preventing, detecting, and investigating fraud, waste, abuse, and mismanagement. As a lead subject matter professional, he will provide technical assistance wherever needed throughout the life of the project- directly to the State and the KPMG team. Michael is the forensic coordinating partner nationally for the public sector and led KPMG's work on the Louisiana Road Home and related engagements, involving over \$11 billion in HUD CDBG disaster recovery funding and which utilized E-Grants.

**Donna Sanford** served the State of Mississippi for over 26 years and is the former director of the Disaster Recovery Division for the State of Mississippi responsible for \$5.5 Billion Katrina Disaster Recovery Program portfolio funded with CDBG monies. As director for Disaster Recovery, she was responsible for the development and implementation of a monitoring program in accordance with HUD CDBG standards. Donna was also responsible for ensuring the state's compliance with federal requirements such as prevention of duplication of benefits, Davis Bacon Act, Section 3, CDBG national objectives, and CDBG and EPA environmental requirements. She was the engagement director for KPMG's HUD CDBG disaster recovery project in Louisiana. She also assisted the Gulf of Mexico region after the Macondo oil spill. Her strong disaster recovery experience along with general state and Federal experience will allow Donna to provide key support in many aspects of this project. Donna also has experience with the E-Grants system. Donna also has experience with the E-Grants system.

**John Agostino** former Deputy Director for Administration at NYSOEM (New York State Office of Emergency Management), has more than 30 years' experience overseeing recoveries from federal disaster relief programs including FEMA Public Assistance, Hazard Mitigation, and Individual Assistance; Federal Highway Administration Emergency Relief (FHWA-ER); FEMA Community Disaster Loan (CDL); U.S. Department of Agriculture (USDA); National Resources Conservation Service (NRCS); U.S. Army Corps of Engineers (USACE); and U.S. Department of Housing and Urban Development, including Community Development Block Grants (HUD/CDBG).

**Lisa Gahan** is a Director in KPMG's Advisory Services practice and has been with KPMG for over ten years, starting first with the U.K. firm before transferring to the U.S. five years ago. Lisa has dedicated her career to serving the government and not for profit sector, focusing on operational improvement, business process re-design, internal audit, compliance, and risk management, in particular related to grants management and operations. Lisa recently served as lead engagement manager for KPMG's contract to provide out-sourced internal audit services to the New Jersey Schools Development Authority.

**Mary McCauley** serves the State as a Senior Manager from our Audit team. She is a core team member on the State's single audit and has a strong audit background and knowledge of the many agencies and operating structure of New Jersey. Through the single audit, Mary has experience with monitoring Federal grants and the FEMA federal disaster grants program.

**Amanda Talley** has over six years of experience and is member of KPMG's Regulatory Compliance group. With a focus on State and local Government clients, she has experience with process review, internal controls, and conducting reviews to ensure auditees are complying with complex regulations.

**Steve Fishner** has many years of experience in investigative, fraud and compliance engagements for the public sector. Steve will be a lead subject matter professional and work to assist the State and KPMG teams with in depth knowledge around fraud, waste, and abuse among other areas. As a former attorney, his knowledge and experience has covered many industries. Steve currently is leading a monitoring program for a city recovering from Hurricane Sandy.

**Michael Doyle** is a Director in KPMG's Investigations group. He has substantial experience managing and coordinating investigation and data analytical engagements across several industries. Michael specializes in investigations of suspected fraud, accounting irregularities, and misconduct, including fraudulent financial reporting, misappropriation of assets, and violations of laws and regulations. He is currently assisting with integrity monitoring for a government client affected by Hurricane Sandy.

**Ryan Coco, PE**, a manager in KPMG's Forensic Major Projects Advisory practice with more than ten years of construction consulting experience. He has a strong construction background with experience in many areas throughout the construction project lifecycle including planning, design, procurement, contract administration, and project controls. Some of the industries that Ryan has construction experience include hospitals, educational facilities, commercial office, transportation, and heavy industrial structures. Ryan has provided various construction services that include construction internal audit, contract compliance and cost recovery analyses, capital construction program evaluations, construction project reviews, program and project controls assessments, and project oversight and monitoring. Ryan also has financial claims consulting experience, specifically in the construction and government contracting practice areas. Ryan performed project cost analyses, construction document assessments, and schedule analyses to identify financial damages, delays, and productivity loss on various construction projects.

We briefly highlight a small selection of other professionals who would assist on select task orders to detail the experience of the professionals we bring you outside of the Pool leads identified above. Appendix A offers detailed resumes for all proposed team members.

**Jeff Shaw** is a nationally known FEMA policy specialist with over two decades of programmatic and consulting experience handling complex eligibility issues and providing sound guidance to executives and government officials. His client list includes entities such as the State of Mississippi, where he served on a task force for the State of Mississippi's Department of Finance and Administration to develop a "Global Match" program to help relieve the financial burden on state and local governments following hurricanes Katrina and Rita.

**Frank P. Calvaruso**, Managing Director, in KPMG's Major Projects Advisory Practice, has over 35 years of domestic and international diversified real estate and construction experience. Frank has extensive experience in all aspect of project sourcing, contract administration, construction management and administration, construction cost auditing, real estate management, project management, real estate due diligence, financial modeling, capital and expense budgeting, land acquisition, lease auditing, architectural design development, and project closeout.

**William Hanley** is a Manager in KPMG's Forensic Practice. Will has substantial experience serving public entities and providing internal controls testing and anti-fraud, waste, and abuse services to various clients in the public sector. Will performed numerous investigations and served as the home evaluation data analytics lead for the Louisiana Road Home engagement. Will also served as the lead for the residential land trust program, business recovery grant/loan program, non-profit rebuilding pilot program, and workforce innovation program for the Louisiana OCD engagement. Will also has CDBG experience as the day-to-day manager and site-visit coordinator for the Florida Department of Community Affairs monitoring engagement. He also served as the engagement manager for the Neighborhood Housing Services of South Florida monitoring engagement.

**Teri Gauquie** has more than 18 years of financial experience with expertise in the analysis and development of disaster recovery efforts for large, complicated and data-rich entities. She served as a member of the Insurance Advisory Services Team assisting the Port Authority of New York and New Jersey following the events of September 11, 2001. Teri has spent the last 12 years immersed in some of the world's largest losses for government entities, dealing with the complications inherent to multi-location losses for airports, ports, real estate, rail systems, tunnels, bridges, and terminals.

**Robert Sheets** is the Chief Executive Officer of Government Services Group, Inc. (GSG). Robert oversees all aspects of managing contracted government services and developing solution-based strategies to address financial, operation and governance challenges. From planning, rate analysis, special assessment, management service, acquisitions, and more, Mr. Sheets have also, overseen the development and implementation of numerous capital improvement



programs exceeding more than \$500 million, and acquisition transactions exceeding more than \$400 million.

**Lisa A. Blair** is the Director of the Community Services Division at Government Services Group, Inc. (GSG) and serves on GSG's Executive Team. Lisa has over 19 years of experience in managing community development projects inclusive of disaster recovery, housing, infrastructure, and economic development. Ms. Blair has worked for more than 19 years assisting governmental entities with the implementation of federal grant programs in the areas of disaster recovery, housing, infrastructure, and economic development. One significant area of Ms. Blair's focus has been in designing and implementing large scale disaster recovery programs and is considered a subject matter leader in that field. The disaster recovery programs she has managed are among the best performing projects funded through CDBG Disaster Recovery funds. She is frequently tapped to provide local, State and Federal officials with advice regarding complex programmatic issues and served as an advisor to the World Conference of Mayors regarding recovery efforts in Haiti following the earthquake.

**Esrone McDaniels** is the Assistant Director of the Community Services Division at Government Services Group, Inc. (GSG). Esrone has over 17 years of experience in managing community development projects inclusive of disaster recovery, housing, infrastructure, and economic development. Prior to joining the Community Services Division of GSG, Mr. McDaniels was the Community Development Block Grant (CDBG) Administrator for the State of Florida's Department of Economic Opportunity overseeing \$400 million in CDBG Disaster Recovery funding. Mr. McDaniels managed state-wide economic development and disaster recovery infrastructure projects. Mr. McDaniels brings a wealth of invaluable knowledge and expertise in the areas of project development, program management and administration, community development technical assistance and training and program accountability and monitoring.

The following table summarizes the team's skill set as it relates to the key requirements of this RFP:

Staff Classification	Professionals	Experience								
		FEMA/ Stafford Act	Federal Grants Management	Financial Reporting	Business Process Analysis	Internal Controls	Electronic Grants Management	Risk Assessment	Compliance Monitoring	Integrity Monitoring
<b>Key Leadership Team</b>										
Senior Partner/Principal	Lorna Stark	■	■	■	■	■		■	■	
Program Manager	Maghan Watson			■	■	■			■	■
Program Manager	Jane Sheyser			■	■	■			■	■
Partner/Principal	Steve Fishner	■	■	■	■				■	■
Partner/Principal	Jane Letts		■	■	■	■			■	■
Partner/Principal	Michael Schwartz	■	■		■	■	■		■	■
<b>Representative Professionals</b>										
Partner/Principal (GSG)	Robert E. Sheets	■	■		■	■			■	■
Program Manager	John Agostino	■	■	■	■	■	■			
Program Manager	Donna Sanford	■	■	■	■	■			■	■
Program Manager	Lisa Gahan		■		■	■	■		■	■
Program Manager	Lisa A. Blair	■	■	■	■	■			■	■
Project Manager	Mary McCauley			■			■		■	
Project Manager	Amanda Talley				■	■			■	■
Program Manager	Michael Doyle	■							■	■
Project Manager	Ryan Coco				■	■			■	■
Program Manager	Frank Calvaruso				■	■			■	■
Program Manager	Manolet Dayrit			■		■	■		■	■
Program Manager	Rob Dwyer				■				■	■
Program Manager	Dana McFerran					■			■	■
Program Manager	Gary Miller	■	■	■	■	■	■		■	■
Program Manager	William Rudolph	■	■	■	■	■			■	■
Program Manager	Jason Spiegel	■		■		■				
Program Manager	Jeff Shaw	■	■		■	■	■			
Program Manager	Thomas Stanton			■	■	■			■	■
Program Manager	Steve Surace	■	■	■	■	■				
Program Manager	Todd Thomas	■		■	■	■			■	
Program Manager	Esrone McDaniels, III	■	■	■	■	■	■		■	■
Project Manager	Tom Aloï	■	■	■	■	■				
Project Manager	Will Hanley	■	■		■	■	■		■	■
Project Manager	Niklaas Hickman			■	■	■			■	■
Project Manager	Lara Khattab			■	■	■			■	■
Project Manager	Minoj Pinto			■	■	■			■	■
Project Manager	Calvin Knowles	■	■	■	■	■	■		■	■
Project Manager	Mark Nixon	■	■	■	■	■	■		■	■
Senior Consultant	Douglas Becker				■		■		■	
Senior Consultant	Skip Cerminaro	■	■				■			
Senior Consultant	Bob Farnum	■	■				■			
Senior Consultant	Teri Gauquie		■	■		■			■	
Senior Consultant	David Jayne			■	■	■			■	
Senior Consultant	Ramona Manikarnika	■	■	■		■			■	
Senior Consultant	John Ng		■	■		■			■	
Senior Consultant	John Rigling	■	■				■			
Senior Consultant	Bob Wright	■	■				■			
Senior Consultant	Wallisa Cobb	■	■			■	■		■	
Subject Matter Professional	Jerry Quinn	■	■	■	■	■	■		■	■

# Location

RFP

The bidder should include the address of the bidder's office where responsibility for managing the contract will take place. The bidder should include the telephone number and name of the individual to contact.

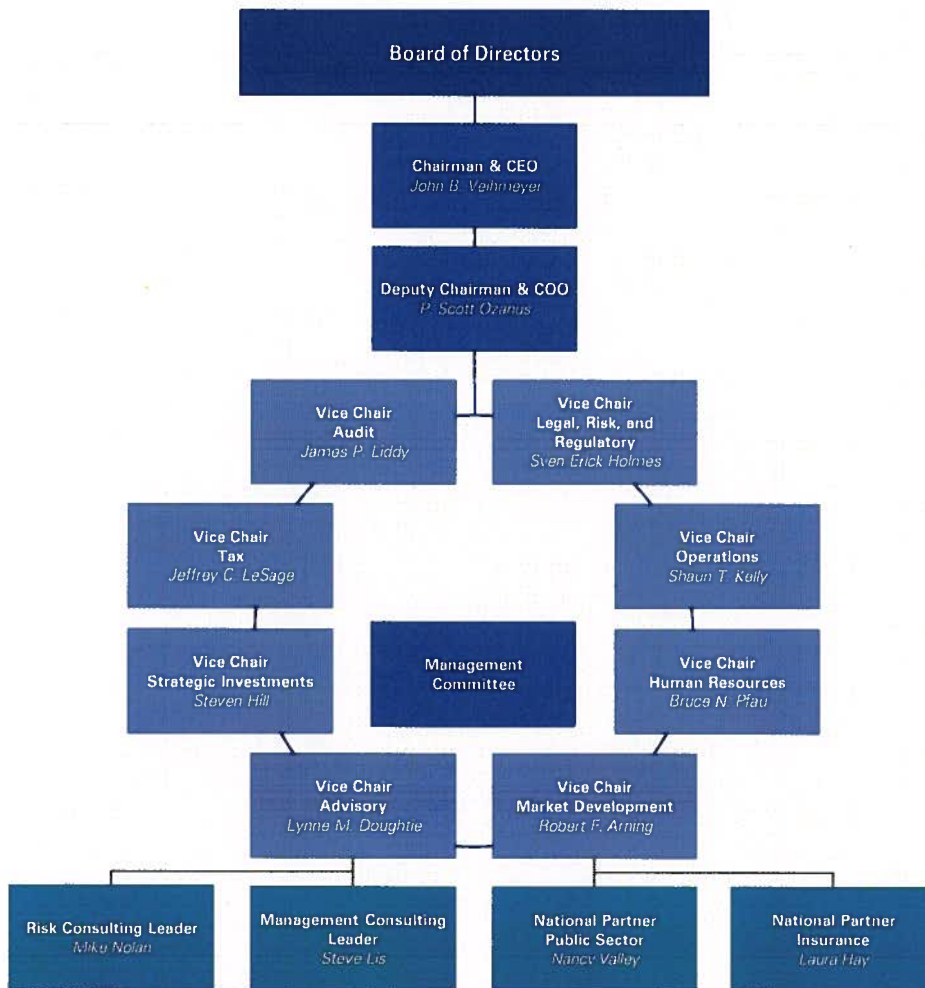
The primary office from which each task order will be managed is our office in New York City, New York located at 345 Park Avenue, New York, New York 10154. Lorna Stark will serve as our primary point person; she can be reached at (212) 872 3396. While many of our key team members are coded to our New York City office, many live in New Jersey and focus on serving clients in New Jersey. Additional key resources are comprised of our Short Hills, New Jersey office. Please refer to the Contract Management section of this proposal for additional information regarding our various locations and staffing plan. Our resources from other offices are prepared to travel to be on-site as necessary. Members from AI are also prepared to travel as necessary to be on-site for the duration of the project as necessary.

# Organization Charts

RFP

- a. The Contract-Specific Chart. The bidder should include a contract organization chart, with names showing management, supervisory and other key personnel (including subcontractor management, supervisory or other key personnel) to be assigned to the contract. The chart should include the labor category and title of each such individual.
- b. Chart for Entire Firm. The bidder should include an organization chart showing the bidder's entire organizational structure. This chart should show the relationship of the individuals assigned to the contract to the bidder's overall organizational structure

Our contract-specific chart was presented previously in the Organizational Support and Experience section. Below we present our firm's organization structure. Oversight for the project will be the responsibility of our Advisory function, within the State & Local Government sector, lead nationally by your Engagement Lead, Lorna Stark.





# Resumes

RFP

Detailed resumes should be submitted for all management, supervisory and key personnel to be assigned to the contract. Resumes should be structured to emphasize relevant qualifications and experience of these individuals. Resumes should include the following:

- Clearly identify the individual's previous experience in completing similar contracts;
- Beginning and ending dates should be given for each similar contract;
- A description of the contract should be given and should demonstrate how the individual's work on the completed contract relates to the individual's ability to contribute to successfully providing the services required by this RFP; and
- With respect to each similar contract, the bidder should include the name and address of each reference together with a person to contact for a reference check and a telephone number.

Please see Appendix A for all resumes. It contains detailed resumes for the PLT as well as representative resumes for key management and supervisory personnel.

# Backup Staff

RFP

The bidder should include a list of backup staff that may be called up on to assist to replace primary individuals assigned. Back up staff must be clearly identified as backup staff.

As previously explained, KPMG is a large firm comprised of many individuals with varying skill sets and areas of focus. To list our potential back up staff would be a very lengthy process. Our key personnel listed is a representation of the quality and experience of our personnel. Please refer to the Contract Management section for information on KPMG's deep bench strength. We believe we have the amount of personnel to meet the needs of each task order, including running multiple concurrently and most importantly, our resources have the specific skill sets. Upon each task order, we can identify key personnel and back up staff that will fit best into the scope of the individual projects.

# Experience on Contracts of Similar Size and Scope

**RFP** The bidder should provide a comprehensive listing of similar contracts that it has successfully completed, as evidence of the bidder’s ability to successfully complete the services required by this RFP and the pool for which the bidder submits a proposal. The bidder should emphasize previously held in which they engaged in the oversight/monitoring of programs of a similar size administered by a federal agency, such as HUD or FEMA. A description of all such contracts should include and show the relation of such contracts to the ability of the bidder to complete the services required by this RFP. For each such contract, the bidder should provide two (2) names and telephone numbers of individuals for the other contract party. Beginning and ending dates should also be given for each contract.

The following section highlights five similar scope engagements that we have performed in recent years. Each summary explains the service that was delivered and the relevance to the State as well two contacts as requested in the RFP. We have provided three from KPMG projects and one each from AI and GSG projects.

New York City Department of Investigation – Rapid Repairs Program	
Beginning Date: January 2013 Ending Date: Currently providing service	Type: Integrity Monitoring Budget: [REDACTED]
Customer Contacts/References*: [REDACTED]	[REDACTED]
<p>KPMG currently serves as Integrity Monitor for a major national construction firm providing post-Hurricane Sandy home repairs through the City of New York’s \$500 million Rapid Repairs Program. KPMG’s duties include: assessment of the contractor’s business operations, financial and fraud and integrity risks and controls; gap analysis and design of necessary enhanced controls; conducting necessary background checks in advance of selection and operation of subcontractors; reviewing data, books and records and conducting field visits to monitor time and materials and other information related to submissions for payment by the City.</p>	



## New York City Department of Investigation – Rapid Repairs Program

Relevance to RFP: This project highlights KPMG’s service and ability to respond to governments in the aftermath of a natural disaster. In order to serve the City, KPMG had to rapidly understand the requirements of how the City of New York was dealing with the funding and the aid from Hurricane Sandy. Our work on this project demonstrates our knowledge around controls, processes, and leading practices. Acting quickly and decisively was needed to make effective decisions and plans. The detailed scope aligns with many of the tasks in Pool 2 (gap analysis, monitoring) Pool 3 (fraud and integrity assessment). This project uses our EPM approach throughout.

\*This information is confidential.

## Housing Authority of New Orleans

Beginning Date: August 2009

Ending Date: July 2010

Type: Implementation & Process Analysis

Budget: [REDACTED]

Customer Contacts/References\*:



KPMG was engaged by the Housing Authority of New Orleans (HANO) to provide services related to business process improvement and system implementation. HANO is the largest housing authority in the State of Louisiana and is the largest public land owner in the City of New Orleans. HANO currently provides nearly 17,000 families with housing with an annual budget totaling more than \$100 million. HANO is primarily funded by the U.S. Department of Housing and Urban Development (HUD).

KPMG evaluated the effectiveness of the information system implementation efforts prior to the system going live.

Process improvement services were provided for purchasing, grants and construction management, and finance reporting and close based on gaps identified during the review of business requirements. Services included the following: developing various solutions (people, processing and technology), developing and coordinating training, providing a project management office to HANO, and developing an implementation plan.

Our evaluation included project management and governance; organization change management and readiness; requirements definition and system design; test plans and procedures; data mapping, cleansing and conversion; and “Go-live” and cut-over procedures. KPMG provided services to identify gaps between the information system’s functionality and HANO’s business requirements for purchasing, grants and construction management, and financial reporting and close. Solutions were developed to address these gaps. These services included assisting HANO with gathering business and functional requirements, investigating



## Housing Authority of New Orleans

the system's functionality, and developing processes and procedures.

We also provided an assessment of the internal controls and related risks for Finance and Accounting and their various related processes such as accounts payable, purchasing and cash management. An assessment was provided of the internal controls and related risks for HANO's cash receipts, cash disbursements, vendor setup, and vendor account adjustments processes. KPMG developed current state flow charts, provided a gap assessment against common control and business practices, and provided recommendations for addressing any gaps.

Additionally, KPMG provided loaned staff to HANO to assist Finance and Accounting with various tasks such as cash reconciliations, fixed asset reconciliations, accounts receivable reconciliations, developing budgets and investigating various accounting issues.

Relevance to RFP: This engagement demonstrates our past experience of delivering a variety of services to an agency after a natural disaster based on Federal funding. With a variety of unique projects delivered, a strong project management team was critical- we employed a PMO in this engagement as we plan to provide you.

The scope of work covered many agencies and processes with a strong focus on grants management. Business process analysis and GAP analysis were key services provided to HANO and will also be key services provided to the State as requested in Pool 1 and Pool 2.

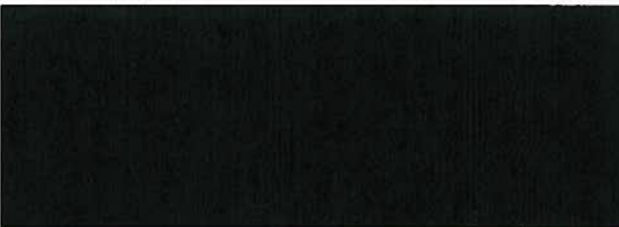
\*This information is confidential.

## State of Louisiana Office of Community Development Road Home Program

Beginning Date: June 2006  
Ending Date: June 2009

Type: Integrity Monitoring  
Budget: [REDACTED]

Customer Contacts/References\*:



In the aftermath of Hurricanes Katrina and Rita in August and September 2005, the State of Louisiana Office of Community Development/Disaster Recovery Unit (OCD/DRU) and its prime contractor, ICF International, developed and ran the largest disaster recovery housing program in US history, which totaled approximately \$9 billion in HUD community development block grant funding and involved approximately 175,000 applicants. Federal and state officials were concerned about the potential for fraud, waste and abuse in connection with what became known as the Road Home Program, particularly after reports appeared that alleged fraud was widespread in the initial response by FEMA and the federal government and needed a credible

## State of Louisiana Office of Community Development Road Home Program

anti-fraud team. KPMG was part of the original team that was awarded the work by OCD/DRU and from June 2006 through September 2008, KPMG was responsible for developing and addressing matters related to anti-fraud, waste and abuse programs and controls on the Road Home Homeowner and Small Rental Programs, primarily reporting to OCD/DRU.

KPMG developed anti-fraud programs and controls and provided related services for the Louisiana Road Home Homeowner and Small Rental programs, including:

- Assessing all policies and procedures from a fraud prevention perspective and embedding anti-fraud measures as appropriate;
- Conducting fraud awareness training for employees;
- Performing biweekly forensic data analytics and data mining across approximately 175,000 applications and a similar number of property damage assessments and evaluations to identify possible anomalies, patterns and instances of fraud, waste or abuse, duplication of benefits or errors and related periodic reporting;
- Assisting with the development of a compliance program that included standards of ethical conduct, conflict of interest policies, investigative protocols, whistleblower and hotline procedures and a process to refer matters to federal and state law enforcement authorities;
- Investigating allegations of fraud and misconduct and acting as a liaison with federal and state law enforcement authorities;
- Assessing and testing selected information technology and information security controls;
- Performing forensic testing of controls and quality assurance reviews to ensure compliance with program rules and requirements and accuracy of the grant calculations; and
- Assessing overall program effectiveness and efficiency

KPMG delivered timely and accurate insights to OCD/DRU and provided visibility into multiple areas of concern as a result of our data analysis, investigations, file reviews, and reviews of policies and procedures for appropriate anti-fraud elements. KPMG developed good relationships with the Louisiana Attorney General's office, the Legislative Auditor's office, and federal law enforcement officials as a result of our work on anti-fraud programs, controls, and related issues. As a result of our experience and track record, the HUD Office of Inspector General and representatives of the Hurricane Katrina Fraud Task Force relied on KPMG professionals to provide investigative support for matters referred to federal law enforcement. The impact of anti-fraud measures on the Road Home Homeowner and Small Rental programs was substantial. The incidence of Road Home-related fraud, as documented by the Hurricane Katrina Fraud Task Force, was much smaller than anticipated as a result of our focus on preventative and detection-related controls. That track record was of critical importance when Louisiana lobbied for and obtained complete funding from Congress for the Road Home and other hurricane-related disaster recovery programs in fall 2007, and continues to be a model for disaster recovery fraud, waste and abuse assistance.

Relevance to RFP: This project showcases our work in providing various monitoring and oversight projects to a client where funding was coming from a Federal agency (HUD). Given the nature of the project, we had to act quickly to provide support and oversee multiple

**State of Louisiana Office of Community Development Road Home Program**

different funding recipients. Key activities centered around grant management and integrity monitoring- which are major themes of the work you are requesting in Pool 2 as well as integrity monitoring in Pool 3. Many of the core team on this project are being proposed to assist you so you can be comfortable your team has detailed experience in a hurricane aftermath situation.

\*This information is confidential.

**Charlotte County, Florida – CDBG Disaster Recovery (GSG Qualification)**

Beginning Date: March 2007 Ending Date: March 2010	Type: CDBG Disaster Recovery Budget: [REDACTED]
Customer Contacts/References*: [REDACTED]	[REDACTED]
Description of service: CDBG Disaster Recovery program monitoring, management, oversight and implementation; construction management and inspection services; program compliance and reporting; coordinated program activities and progress with Florida Department of Community Affairs; conducted program audit reviews and environmental review analyses; Davis Bacon Labor Standards compliance monitoring; state and federal reporting; financial management and budgeting; processed draw requests for utilization of funding; performed all administrative function relative to payment requests, contractor reimbursements, construction change orders, etc.; drafted amendments to work plans, applications and sub-grantee budgets.	
Relevance to RFP: This project highlights the broad range of services that GSG offers its clients in-house – from program design to full implementation of the project. GSG was immediately on the ground after the various hurricanes that hit Charlotte County assessing the magnitude of damage and assisting the County will preparing to secure funding for housing and economic development recovery. As afore-referenced in the services above, the scope of services provided for this project was comprehensive and correlates to many of the services requested to be provided under Pools 1, 2 and 3.	

\*This information is confidential.



**State of New York/4085-DR-NY Hurricane Sandy (AI Qualification)**

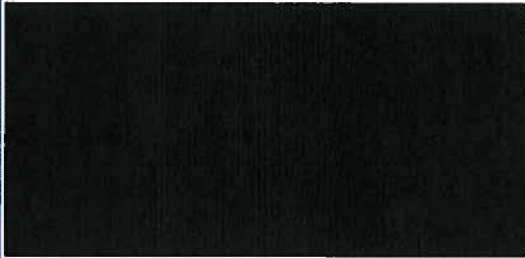
Beginning Date: November 2012

Ending Date: Present

Type: Grantee Assistance

Budget: [REDACTED]

Customer Contacts/References\*:



Description of service: Adjusters International has some 200 staff members deployed in the greater New York City area for our Hurricane Sandy operation. The teams are responding to task orders from the State of New York and expanded work for individual applicants like the Port Authority of New York & New Jersey. The second-costliest hurricane in United States history caused damage estimated at over \$71 billion with exceptionally severe damage occurring in New York State. Following this unprecedented storm, New York State again turned to Adjusters International, as it had on 16 previous disasters to lead their recovery. In response to this disaster, a team of more than 170 technical assistance consultants is working to help 1,305 applicants in 14 counties to document 1,972 project worksheets totaling an estimated \$8.1 billion in damages.

Relevance to RFP: Our disaster recovery consultants are helping and guiding the various applicants through the complex disaster recovery funding process. They are tasked with kick-off meetings with each applicant, collecting information on damages and improvement projects and assisting with writing and processing FEMA Public Assistance grant applications. Adjusters International has developed mitigations strategies while working with the State to help improve their organizational structure and work flow for the recovery operations. Our detailed scope of work for New York State much aligns with the scope of services included in Pool 1.

\*This information is confidential.



# Additional Experience

**RFP** Bidder should have experience in dealing with FEMA in the aftermath of major catastrophic events. Bidder should demonstrate experience interfacing with state and federal agencies in the administration of a monitoring or oversight program. Bidder should demonstrate prior experience and success with all relevant federal and state documentation practices necessary to ensure the receipt and retention of grant funding. Bidder should also have experience monitoring grants and supplemental appropriations from Congress as well as with other governmental agencies such as HUD, the U.S. Department of Transportation, and the U.S. Department of Homeland Security.

In addition to the experience described in section 4.6, we are proud of our work directly related to disaster recovery efforts and projects that convey our past work with State and Local Governments to deliver the type of service requested in this RFP. The following table summarizes the detailed qualifications presented in this section.

Professional Qualification	Type of Experience			
	FEMA	Program Oversight/Monitoring	Receipt/Retention of Grant Funding	Grant/Appropriation Monitoring
State of Louisiana Office of Community Development Anti-Fraud Programs and Controls, HUD CDBG Disaster Recovery funding		✓		✓
Port Authority: World Trade Center Redevelopment		✓		
Port Authority: New Jersey Hurricane Sandy	✓	✓		
City of New York Department of Design and Construction	✓	✓	✓	✓
Florida Department of Economic Opportunity, HUD Neighborhood Stabilization funding		✓		✓
Neighborhood Housing Services of South Florida, HUD Neighborhood Stabilization, funding		✓		✓

Professional Qualification	Type of Experience			
	FEMA	Program Oversight/Monitoring	Receipt/Retention of Grant Funding	Grant/Appropriation Monitoring
State of Florida – Rule and Process Development Oversight	✓	✓	✓	✓
Charlotte County, Florida – Overall Program Design, Implementation and Management		✓	✓	✓
County Governments – State of Florida – Overall Program Design, Implementation, and Management	✓	✓	✓	✓
Miami-Dade County, State of Florida – Program Assessment, Review and Development of Procedures Manual		✓	✓	✓
Florida Housing Finance, State of Florida – Program Rule Development, Resource Management and Overall Program Oversight		✓	✓	✓
Hazard Mitigation Program – Program Development and Oversight	✓	✓	✓	✓
State of New Jersey – Child Support Enforcement System Independent Verification and Validation (IV&V)		✓	✓	
State of New Jersey Health Benefit Exchange Planning		✓	✓	
State of New Jersey Abbott School District Audits		✓	✓	✓
State of Alaska	✓		✓	
Major Energy Company			✓	✓
New York Disaster Services	✓		✓	
United States Department of Energy		✓	✓	✓

Professional Qualification	Type of Experience			
	FEMA	Program Oversight/Monitoring	Receipt/Retention of Grant Funding	Grant/Appropriation Monitoring
New York City School Construction Authority		✓		
New York County District Attorney and New York State Supreme Court		✓		
City of New York		✓	✓	✓
Harris County, TX & the City of Galveston, TX		✓		✓
State of New York			✓	✓
State of Rhode Island			✓	✓
Universal Services Administration Corporation		✓		✓
New York State Division of the Budget			✓	
Single Audits	✓			

### State of Louisiana Office of Community Development Anti-Fraud Programs and Controls

Following Hurricanes Katrina and Rita in 2005, the State of Louisiana Office of Community Development/Disaster Recovery Unit OCD/DRU initiated approximately 25 programs to distribute funding to state-wide recovery projects through multiple state agencies. These programs are funded by HUD. OCD/DRU realized it was important to have a third party assess the programs from an anti-fraud, waste and abuse perspective to be able to eventually respond to concerns raised by HUD and other auditors. Based in part on the valuable services we provided to OCD/DRU in connection with the Road Home Homeowner and Small Rental program, OCD/DRU competitively selected KPMG to assist with anti-fraud programs and controls in approximately twenty of those programs:

- Ensuring OCD/DRU policies and procedures addressed fraud prevention, fraud detection, as well as minimized opportunities for waste and prevent abuse;
- Detect fraud and assist federal and state law enforcement as requested;
- Assess agency monitor and oversight processes;



- Minimize fraud, waste, and abuse issues in regard to applicants and beneficiaries in all programs; and
- Train the OCD/DRU staff on fraud prevention and detection.

KPMG developed anti-fraud programs and controls and provided related services for OCD/DRU, including:

- Reviewing and advising the OCD/DRU on policies and procedures from the viewpoint of prevention and detection of fraud, waste, and abuse;
- Conducting preliminary fact finding related to allegations of improprieties and reports from applicants in multiple programs;
- Developing action plans to remediate identified controls weaknesses;
- Assess agency monitoring and oversight processes over subrecipients or subgrantees;
- Identifying and capturing relevant applicant and other information and conducting forensic data analysis and anti-fraud procedures in multiple programs;
- Increasing the OCD/DRU staff technical capacity in the area of fraud, waste, and abuse; and
- Assisting the OCD/DRU in tracking and resolving any issues reported from agencies providing oversight to DRU.

### **Port Authority: World Trade Center Redevelopment**

In recent years, as the Port Authority was redeveloping the World Trade Center, KPMG was contracted to assess the procedures and controls related to the capturing, recording, tracking, and reporting of the Port Authority's costs associated with the World Trade Center projects totaling over \$9 billion. The internal audit also included a high-level assessment of project control systems (i.e., Primavera and SAP) to assess whether the existing systems meet the needs of the WTC Department. KPMG analyzed cost control processes, cost monitoring, cost allocation, reporting, estimating, accounting, recording, and reporting practices.

KPMG recently served as the integrity monitor for a construction contractor providing construction services on several aspects of World Trade Center projects. KPMG was tasked with assessing the company's continued compliance with the terms of its monitoring agreement with the Port Authority. Specifically, KPMG designed and implemented an anti-corruption program for the contractor including a "zero-tolerance" policy and code of business ethics. KPMG also conducted audits, investigations and due diligence to assess whether the company had engaged in bribery, corruption, fraud, waste and abuse.

### **Port Authority: New Jersey Hurricane Sandy**

Hurricane Sandy had a devastating impact on the Port Authority, which in addition to the World Trade Center, owns and operates multiple port facilities in both states; five airports in two states; the PATH system connecting New Jersey and New York; and tunnels, bridges and ferry transportation terminals connecting the two states—all of which were impacted to some



degree. Estimated damages are currently estimated in the billions. Immediately following Hurricane Sandy, the Port Authority activated its standby contract with Adjusters International for both insurance and FEMA public assistance support. The AI team is also assisting the Port Authority to coordinate funding with other agencies such as the Federal Transit Administration (FTA).

### **City of New York Department of Design and Construction**

In the wake of the 9-11 terrorist attacks on the World Trade Center, KPMG was engaged by the New York City Department of Design and Construction (DDC) to establish internal controls, provide financial oversight, and prevent fraud during the emergency debris removal and disposal operations at the World Trade Center site. KPMG developed internal controls and project-specific policies and procedures to facilitate the review of more than \$500 million of construction manager payment requisitions. KPMG also conducted 24-hour field monitoring to verify laborers at work, track the existence and operational status of equipment, verify receipt of material deliveries and monitor the overall progress of the project. To support the review of construction manager payment requisitions and the field monitoring operation, KPMG developed specialized databases to assist in reporting to DDC and other agencies, including FEMA. These databases tracked labor head count, equipment population, and debris tonnage removed from the site. KPMG also verified that payment requisitions and supporting documentation were in accordance with the project contract terms, NYC Comptrollers Directives 6 & 7, and NYS Labor Law 220 and all applicable FEMA guidelines. The OMB utilized KPMG's financial reviews, field monitoring and collected data in support of NYC's applications to FEMA for emergency reimbursement. DDC also called upon KPMG to review reports submitted to DDC by other integrity monitors working on the project.

### **Florida Department of Economic Opportunity (formerly Department of Community Affairs)**

KPMG was engaged by the Florida Department of Community Affairs to provide a third party monitoring of construction, development, real estate, financial, and other related transactions for compliance with applicable federal and state regulations and guidelines in an effort to identify and prevent fraud, waste, misuse and mismanagement of program funds.

KPMG performed a total of 26 site visits to 24 local counties, cities, and non-profits to review, monitor, and investigate each entity's financial transactions. Site visits included reviews of the overall financial controls of all 24 local entities and recommendations for improvement. The visits also involved reviewing the overall control environment of each organization, its construction, development, and third-party billing practices, accounting methods, expenditure of funds, procurement procedures, conflicts of interest, contractor selection and reporting processes.

KPMG performed investigations, forensic accounting procedures, reconciliations, and transaction testing in the areas of billing, payroll, procurement, contract review, requests for funds, real estate appraisals, and closings. The reviews also included identifying and

quantifying transaction irregularities, documentation of title, and verification and timely filing of deeds.

Our team assisted the State with review of financial management, national objectives, documentation of citizen participation, environmental review documentation completeness, procurement, labor standards/Davis Bacon documentation completeness, and Section 3 compliance.

During the engagement, KPMG worked directly with the following entities:

- City of Tallahassee
- Osceola County
- Clay County
- Bay County
- Citrus County
- City of Delray Beach
- City of Miami Beach
- Hernando County
- City of Daytona Beach
- Okaloosa County
- Alachua County
- Indian River County
- City of Titusville
- St. John County
- Santa Rosa County
- City of Ocala
- City of Bradenton
- Charlotte County

### **Neighborhood Housing Services of South Florida**

KPMG was engaged by Neighborhood Housing Services of South Florida (NHSSF) to perform financial monitoring, internal audit, and other forensic advisory services related to its \$90M HUD Neighborhood Stabilization Program grant. NHSSF led a consortium of housing corporations including:

- Opa-Locka Community Development Corporation
- Little Haiti Housing Authority
- Carrfour Supportive Housing
- St. John Community Development Corporation
- The Urban League of Greater Miami

KPMG assisted the consortium with evaluation of policies and procedures related to the construction, development, billing, and preparation of fund requests, supporting documentation, and financial monitoring for the NSP 3 program. KPMG also assisted the Consortium with ad-hoc investigative procedures related to construction costs, real estate transactions, and accounting issues.

### **State of Florida – Rule and Process Development Oversight**

As part of GSG’s work for the State of Florida relevant to this RFP, GSG has the following qualifications:

- GSG staff has over seven (7) years of experience in managing the Florida Department of Economic Opportunity’s CDBG Audit Management Section – working with local governments to clear open audit findings and improve local financial management

procedures. Provided training for staff and local governments on audit procedures and basic requirements of OMB Circular A-133.

- Developed CDBG Disaster Recovery and Neighborhood Stabilization Program monitoring checklists based on HUD Handbook 6509.2 and other regulatory guidelines, including checklists for prevention of fraud, waste and abuse and conflict of interest.
- Coordinated development of a state-wide grants management database, incorporating financial management, monitoring tracking, audit management, Environmental, Labor Standards, etc. for approximately 167 non-entitlement sub-recipients participating in the Florida Small Cities CDBG Program
- Professionals at GSG have provided training for staff including avoidance of Duplication of Benefit, Davis Bacon Labor Standards, Financial Management, Program Management, Risk Analysis, Section 3, Housing Rehabilitation, Procurement, Acquisition and Relocation, Lead Based Paint, Fair Housing, Review of Plans and Specifications, and Grantee Monitoring. Staff has been instrumental in the development of CDBG Disaster Recovery program guidelines, grantee applications, policies and procedures, financial and audit management.
- GSG professionals have conducted on-site monitoring visits of many State of Florida Disaster Recovery sub-grantees which included ensuring compliance with all federal requirements specific to the applicable disaster. Professionals have also provided technical assistance to sub-grantees post monitoring to develop "Work-Out Plans" to correct deficiencies and provide for efficient grant management.
- GSG professionals have provided CDBG training sessions at the Council of State Community Development Agencies' (COSDA) annual conferences – which is a national organization that specializes in advocating for states needs relative to federal housing policy. COSDA is involved in the disaster recovery efforts of New Jersey

## **Charlotte County, Florida – Overall Program Design, Implementation and Management**

GSG was engaged by Charlotte County after Hurricane Charlie to administer their disaster recovery program. Each disaster recovery program has layers of reviews and approvals based on each funding source. The County received funding from multiple agencies and programs with many possible eligible activities, each of which had to be thoroughly reviewed prior to submission to the state for approval.

The process for project selection used in Charlotte was to first identify a pool of possible activities through consultation with elected officials, staff and residents. Each suggested project was reviewed for efficacy and eligibility. Projects that were deemed eligible were moved forward and established as funding priorities. These projects were then incorporated into a working spreadsheet that assigned a budget and basic project description.

GSG researched each project and developed briefing material for the funding agencies, which then determined which projects to fund. GSG worked with the funding agency and the local government to make final decisions about which projects would be funded.

Final projects included:

- Mobile home replacements
- New home construction
- Housing rehabilitation
- New rental housing
- Property demolition
- Property acquisition (mitigation)
- Water lines, new and replacements
- Commercial revitalization, new mixed-use buildings and repairs to existing businesses
- Utility connections
- Various public facility improvements

## **County Governments – State of Florida – Overall Program Design, Implementation, and Management**

GSG's Community Services Division (CSD) specializes in program administration and implementation for disaster recovery and other community development programs. Governments we serve typically solicit our professional expertise to provide any number of the following services:

- Developing program policies and procedures
- Conducting environmental review services
- Preparing and reviewing homeowner applications
- Preparing work write-ups for construction
- Verifying eligibility of contractors to participate in federal programs
- Preparing bid packages for local governments
- Overseeing government bidding process
- Conducting progress inspections
- Tracking and implement project activities in compliance with program guidelines
- Providing technical assistance related to disaster recovery activities

We currently provide these services for approximately twenty-two (22) programs spread across seventeen (17) local governments, a number of which are located in the State of Florida. However, we have provided these services for over sixty (60) government entities in excess of \$1.5 Billion.

## **Miami-Dade County, State of Florida – Program Assessment, Review, and Development of Procedures Manual**

GSG has experience in conducting reviews and assessments of entities that are charged with carrying out federal mandates relative to disaster recovery and other community and economic development activities. GSG staff conducted an organizational and compliance review of Miami-Dade County's Housing & Community Development Division to ascertain whether or not the County had the available resources, capacity and expertise to administer the \$82 Million Neighborhood Stabilization Program. GSG also assisted in coordinating and designing the Process and Procedures Manual for Miami-Dade County's NSP program – which is governed by the federal CDBG program parameters



GSG has developed several auditing and monitoring checklists to detect issues related to conflict of interest, fraud, waste, and mismanagement for the State of Florida’s Disaster Recovery Program and Neighborhood Stabilization Program.

**Florida Housing Finance, State of Florida – Program Rule Development, Resource Management and Overall Program Oversight**

Professionals have written rules and regulations related to Florida Statutes and Florida Administrative Code governing the following statewide programs:

- CDBG Disaster Recovery Program
- CDBG Small Cities Program
- Neighborhood Stabilization Program
- Homeownership Loan Program
- Mortgage Credit Certificate Program
- State Housing Initiatives Partnerships Program
- Homeownership Assistance for Moderate Income Loan Program

**Hazard Mitigation Program – Program Development and Oversight**

Coordinated the development of departmental Standard Operating Procedures for the State of Florida’s Hazard Mitigation Grant Program and provided onsite and remote monitoring of Hazard Mitigation grantees to ensure compliance with local building codes, the State of Florida’s guidelines and FEMA program requirements.

**State of New Jersey – Child Support Enforcement System Independent Verification and Validation (IV&V)**

KPMG provided federally required Independent Verification and Validation (IV&V) Project Monitoring services for the implementation of New Jersey’s new Child Support Enforcement System, known as NJ Kids Deserve Support (NJKiDS). As part of our scope of work, the KPMG team conducted semi-annual reviews of the project control, technical, and functional processes and work products. In order to perform our work, we evaluated the approach and methodologies in use on the project, reviewed selected project plan and reports in detail, and provided identification of observations and recommendations for improvement. At the end of each review, the team produced a standardized report of risks, findings, and recommendations relative to the project. This report was submitted to the federal Office of Child Support Enforcement (OCSE), which provides oversight, as well as to the State Department of Human Services (DHS) which is undertaking the project.

## **State of New Jersey Health Benefit Exchange Planning**

KPMG was recently contracted to provide assistance with analysis and planning for implementation of a Statewide Health Benefit Exchange (HBE). Specifically, KPMG's assistance with tasks includes:

- Perform of a technical gap analysis between the automation needs and requirements of an HBE and the legacy systems and technology in place.
- Develop recommendations for an implementation plan for technology to support the Exchange and address needed changes to legacy business operations.
- Perform an operational gap analysis between existing business operations for impacted programs that include Medicaid and Human Services delivery.
- Analyze recommendations for State action regarding a number of issues pertinent to the HBE including options for controlling costs, reducing market disruptions and disruptions in continuity of care, and streamlined and efficient transition of individuals between the public (e.g., Medicaid) and private (e.g., subsidized and unsubsidized) insurance markets.
- Develop recommendations for options for the long term financial sustainability of the Exchange.
- Provide advice and assistance in development of a Level 1 Grant Application.

## **State of New Jersey Abbott School District Audits**

KPMG was engaged by the State of New Jersey Department of Education (the Department) to conduct performance audits for 29 Abbott School Districts (the Districts) in order to comply with a Supreme Court Mandate issued on May 10, 2006. The scope of the audits included an assessment of internal controls over business processes and an analysis of historical expenditures for the period between July 1, 2004 and June 30, 2006.

The Department engaged KPMG to conduct performance audits for the 29 Abbott School Districts on two separate occasions. The initial round of audits called for pilot audits to be conducted at Camden, Jersey City, Newark, and Paterson. The second round of audits was conducted for the 25 remaining Abbott School Districts excluding Philipsburg and New Brunswick.

The internal control assessment was aimed at identifying a District's strengths and weaknesses as it relates to operational controls and providing recommendations for potential improvements. Areas of focus included:

- Inventory (e.g. supplies, fixed assets, technology equipment)
- Facilities Management
- Purchasing/Accounts Payable
- Food Services
- Transportation
- Human Resources/Payroll
- Accounting/Financial Reporting
- Technology
- Student Activities
- Other Key Areas

The detailed analysis of historical expenditures covered the 2004-2005 and 2005-2006 school years and considered reasonableness of expenditures, compliance with contract and/or grant requirements, appropriateness of account codes charged, and documentation to support expenditures among other factors. Using the firm's KTrace tool, we identified statistical outliers and other indicia of potential irregularities, such as:

- Related party expenditures
- Excessive or unusual expenditures
- Split payments to non-contracted vendors
- Abnormal concentration of per session payments
- Inappropriate usage of budget/object codes to facilitate payments

For each district in the pilot, we reviewed 300 transactions to identify questionable expenditures. For each district in the second round of audits, we reviewed approximately 1,400 expenditure transactions to determine whether expenditures appeared reasonable, were discretionary or inconclusive based on criteria agreed upon by the Department.

## **State of Alaska**

Following one of the most significant climate events of 2011, the Alaska Division of Homeland Security & Emergency Management went out to bid for Technical Assistance to support its recovery efforts and selected Adjusters International for a three-year contract award. After an extra-tropical cyclone hit Alaska's Bering Sea coast with hurricane-force winds starting November 8, 2011, federal disaster declaration DR-4050-AK Severe Winter Storms and Flooding was issued for one borough and four regional educational attendance areas, releasing federal Public Assistance funds to impacted areas. Another storm followed immediately on the heels of the first, resulting in federal declaration DR-4054-AK Severe Storm for the Kenai Peninsula Borough. Immediately upon request, AI dispatched a team of 6 consultants to provide support to 30 applicants, writing 113 project worksheets in support of losses estimated at \$3.8 million and providing strategic guidance to maximize federal reimbursement under the Public Assistance and Hazard Mitigation programs. Alaska maintains state-level disaster recovery programs similar to FEMA's Public Assistance (PA) and Individual Assistance (IA) programs. Our team is supporting both the recovery for applicants eligible under the FEMA PA program and for those eligible under the state's disaster declarations AK-236 and AK-237. Our team is supporting delivery of the state's PA-type recovery program for AK-238, the Snow Disaster that impacted Prince William Sound in early February 2012.

## **Major Energy Company**

KPMG was engaged by a major oil and gas company to review, assess, and validate over \$1 billion of expense associated with responding to a major environmental incident in the Gulf of Mexico. Through close interaction with our client and its vendors and contractors, KPMG brought transparency and accountability to the response expenditures. Our efforts consisted of the following: provided a rapid response to the crisis; established a process for assessing the

appropriateness of invoices and supporting documentation; brought accountability to the vendors and contractors that worked on the response; facilitated the timely and appropriate payment to vendors and contractors; and documented inappropriate, duplicative, and unsupported billing.

### **New York Disaster Services**

AI has responded on behalf of New York State to 17 disaster events in nine years. Our role is to provide Public Assistance and Hazard Mitigation support staff who act on behalf of New York State Office of Emergency Management to work hand-in-hand with applicants and guide them through the FEMA grant process for Public Assistance and Hazard Mitigation funds. Our team acts as advocates for New York State and its applicants, providing strategic advice to maximize federal reimbursement. In 2006, we met New York State's most pressing engagement to date, responding to multiple simultaneous flooding disasters. At its peak, we provided and managed more than 160 Public Assistance personnel in response to the State's open disasters. We are currently actively engaged in supporting New York State's response to Hurricane Sandy, with more than 170 personnel deployed. In total at the time of Hurricane Sandy, we had handled nearly \$1 billion in damages and processed 17,278 project worksheets.

### **United States Department of Energy**

KPMG provides performance audit services in support of the United States Department of Energy's (DOE's) oversight of ARRA funding and other DOE grants. DOE's principal requirement is to ensure awardees of funds are capable of complying with the terms and conditions of the financial assistance award or contract. KPMG has deployed multiple teams across the United States to review over 300 entities that received Federal funds. To accomplish these audits, the team must execute the following: review the terms and conditions of the award; review prior internal/external audit reports and other relevant audit history; assess the auditees' overall risk profile to develop or modify existing audit procedures; develop a detailed audit plan and procedures (tailor existing audit procedures, as applicable); perform on-site audit procedures (fieldwork); and complete a draft and final performance audit report summarizing observations and recommendations, total project costs, and questioned costs. Our work with DOE began in 2010 and is currently ongoing.

### **New York City School Construction Authority Inspector General**

KPMG was engaged as an IPSIG to monitor a structural engineering firm pursuant to an agreement between the firm and the New York City School Construction Authority, Inspector General ("SCA" and "IG"). KPMG was responsible for the following: examination of the firm's business operations in order to develop and implement a business management and ethics program; audit, examine and monitor the implementation of the ethics program for compliance in connection with all work performed by the firm; conduct audits and investigations of payments, requisitions, invoices, payroll reports and other requests for payment by the firm and its subcontractors for completeness and accuracy; review claims and change order requests and any other reports submitted or invoiced by the firm and its subcontractors for



completeness and accuracy; and establish and maintain a “hotline” telephone number to facilitate reports of allegations of improper and illegal conduct directly to the KPMG monitorship team.

### **New York County District Attorney and New York State Supreme Court**

KPMG was appointed as an Independent Private Sector General (IPSIG) to monitor a major interior construction company’s affairs, books, and records. In this capacity, KPMG oversaw the risk assessment and diagnostic evaluation of internal controls as they related to the subcontractor, vendor, and consultant procurement process. KPMG also supervised the examination of the company’s programmatic efforts to manage risks and made recommendations to address weaknesses identified. Based on the recommendations, KPMG worked with the company to revise its policies and procedures and to design and implement a compliance program. In addition, KPMG helped the company design and implement a vendor pre-qualification program, including a code of conduct, communication protocols, and training that used electronic databases to perform in-depth personal and corporate background checks and develop financial and operating profiles of companies. This included the design of an application to elicit information regarding a vendor’s organizational history, key personnel, and business operations. Finally, KPMG conducted an employee benchmarking survey to provide the company with a baseline measure of employee knowledge, perceptions, and behavior with regard to ethical and legal risks in order to measure the effectiveness of the company’s compliance program. Three years after the completion of the monitorship, KPMG was subsequently engaged by the company on a voluntary basis. In this engagement, KPMG performed an assessment of the organization’s Ethics and Compliance program including essential areas such as policies and procedures, education and training and auditing and monitoring. The assessment entailed a review of documentation related to the design and implementation of the company’s Ethics and Compliance program. Additionally, members of the company’s management were interviewed to obtain information about the design and implementation of the Ethics and Compliance Program. KPMG issued a report highlighting strengths and opportunities for improvement. It is our understanding that the report was used to brief members of the company’s senior management at a management retreat.

### **City of New York**

KPMG was engaged by the City of New York (the City) to provide assistance with the identification of and plan to meet key compliance requirements applicable to the City for the use of Federal funds under the American Recovery and Reinvestment Act of 2009 (ARRA). This assistance included providing recommendations to help the City effectively prepare for the funds received under the Act as well as to comply with the many requirements relating to accountability and transparency, including Section 1512 reporting.

The scope of our assistance included:

- Development of inventories of compliance requirements of the Act applicable to the City and its agencies;

- Identification of material compliance requirements;
- Documentation of workflows for processes currently in place relating to material compliance requirements and additional recommendations; and
- Execution of an Agency Readiness Assessment for the New York City Department of Education (DOE).

Our approach included the following key tasks and resulted in the following deliverables for the City:

- In total, 57 inventories of ARRA compliance requirements were developed for City programs. These inventories were then provided to the City agencies receiving or due to receive the related program funding as questionnaires to document a) the agency's confirmation that it was aware of individual compliance requirements and b) the data source of related information required for compliance. A master database of these inventories was prepared to assist the City with centrally monitoring agency and program compliance requirements.
- In conjunction with the City, KPMG developed criteria to help identify material compliance requirements applicable to the City. In total, five citywide and eight agency specific material compliance requirements were identified and approved by the City and documented in an inventory of material compliance requirements.
- Where the City had existing processes in place to meet material compliance requirements, these processes were documented. In addition, KPMG provided recommendations where accountability for critical processes was not assigned or where there was a risk that the existing process might not fully address the compliance requirement.

KPMG undertook an agency specific assessment to determine the preparedness of the DOE to comply with ARRA requirements. This assessment included development of criteria to identify general agency and program specific requirements, a detailed risk and issue log based on discussions with DOE and other City officials, and a Readiness Assessment Profile which provided an assessment of DOE's readiness and additional recommendations to meet critical compliance requirements.

### **Harris County, TX/City of Galveston, TX**

Following Hurricane Ike in 2008, both the County of Harris, Texas, and the City of Galveston, Texas, selected Camp, Dresser & McKee, Inc (CDM) as the prime contractor to develop and implement county and city-wide disaster recovery housing programs using HUD CDBG funding. Faced with the potential for fraud, waste and abuse, CDM, Harris County, and the City of Galveston required KPMG's assistance as forensic resources dedicated to anti-fraud, waste and abuse efforts and testing select IT controls.

### **New York State – ARRA Section 1512 Data Quality Review Assistance**

KPMG was retained to assist the State with various Section 1512 activities with a primary objective of assisting the State with their efforts to efficiently and effectively meet the initial

Section 1512 deadline. Our services included a variety of efforts to accomplish a number of key objectives for the State.

As part of this effort KPMG provided the following deliverables:

- Current State Assessment – included the following elements:
- Customized list of Act specific reporting requirements,
- Results of the management interviews/workshops and documentation review compared to the existing reporting requirements,
- Graphical depiction of the current state reporting process.
- Gap Profiles – Report on the gaps for both a centralized and decentralized reporting structure in satisfaction of Act requirements. Gap profiles will be a report on the gap areas noted above. We expect these gap profiles to cover three main areas:
- Gaps between current capabilities and Act requirements at State level
- Gaps between current capabilities and Act requirements at sub-recipient level
- Future State Options – Presentation of the three reporting options indicating the pros and cons of each option and summary on the final decision reached by the State and an analysis of effort and resources required to effect the changes needed to be compliant with the Act
- Agency review checklists – Checklist to be used by Agency reviewers as a means of making the review of Section 1512 report submissions more efficient.
- Statewide Quality Assurance Process – Suggested QA process for Agencies to consider during the review the required data elements
- CAS Data Elements Template – Analysis of OSC data warehouse elements to be used on a statewide basis.

KPMG also provided a series of webcasts with various stakeholders groups to address these areas.

## **State of Rhode Island**

KPMG was engaged by the State of Rhode Island's Office of Economic Recovery and Reinvestment (OERR) to assist in its efforts to establish a Program Management Office (PMO). The phases of the project were as follows:

Phase One: KPMG professionals were charged to work with OERR staff members to draft and assemble a program master plan, including a risk management plan, a communication plan, a scheduling plan, and supporting tools and templates as well as a set of individual project plans for the Office's component work streams. KPMG is also drafting a training and transition plan to assist in the migration of PM roles to OERR staff.

Phase Two: KPMG assisted in developing a data quality assurance process to address the state's ARRA Section 1512 reporting requirements: Assisted Office staff with developing and executing a risk assessment methodology to prioritize the state's higher risk

agencies/programs, drafting a quality checklist to assist OERR personnel in reviewing prime and sub-recipient state submissions, and documenting the risk assessment approach and Data Quality Review procedures in the formal policy and procedures document.

### **Universal Services Administration Corporation**

KPMG has provided compliance services to the Universal Service Administration Company (USAC) with USAC engaging KPMG to conduct 100 performance audits. In order to perform this engagement, KPMG established a PMO to conduct oversight, compliance, and monitoring activity for this Federal program. KPMG sent all personnel working on these engagements through extensive training to help facilitate consistency and understanding of the objectives of the engagement and applicable rules and regulations. The audits were performed in accordance with *Government Auditing Standards*. The purpose of these performance audits was to (1) provide an independent assessment of the beneficiary's compliance with certain federal regulations and (2) identify improper payments made for the funding year under review. The testing for these engagements is performed at the beneficiary offices and reported to USAC. This engagement evolved into compliance attestation examinations due to our ability to perform the engagements efficiently and effectively. The audits were performed in accordance with *Government Auditing Standards*.

### **New York State Division of the Budget**

KPMG recently assisted the New York State Division of the Budget (DOB) which is tasked with leading the Governor's grants transformation initiative. Under this initiative, the goal is for the State to have a streamlined and more efficient process for State and Federal grants programs, including those with Not for Profits (NFPs) and local government entities, in order to make timelier awards and payments, and minimize service disruptions. KPMG's role has been to analyze current barriers to effective grants management in the State, such as specific policy requirements, technological constraints, and other barriers based on agency, NFP, and local government feedback.

KPMG analyzed current processes and document types across the State's approximately 900 grant programs in order to help develop standard processes and documents (such as work plan, budget, and payment voucher) known as the 'Future State'. Using its knowledge of leading practices, KPMG has provided recommendations to help improve efficiency while managing the State's risk. KPMG has also developed an approach to validating the 'Future State' across each State agency, based on a 'train the trainer' model, which allows for agencies to be involved in the development and ownership of the Future State to help manage the change process.

### **National Single Audits**

KPMG is the far and away leader in providing Single Audit services for state governments. In fact, 11 of the 19 states that use external auditors for their Federal Single Audits have chosen KPMG. These states include California, Delaware, Illinois, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Texas, Vermont, and Washington, D.C. For most of



these States, the FEMA Disaster Grants-Public Assistance program is routinely tested as a major program, giving KPMG a wealth of experience in the compliance requirements related to this program and the related filings at the highest level of recipient.

# Disclosure

RFP

Bidder shall disclose the nature of any current or past business relationship that they have had with the contractor providing service on State Contract G-8034 Consulting: Disaster Recovery, G-8037 Housing Strategy Advisor, or any other consultant providing consulting services on disaster recovery services.

KPMG does not have any current or past business relationships with Witt Group Holdings LLC, the contractor providing service on State contract G-8034 Consulting: Disaster Recover.

# Appendix A: Resumes



## LORNA STARK

Partner



### Function and Specialization

Partner in the Public Sector Risk and Advisory Services focusing on state and local government clients as well as not-for-profit entities.

### Representative Clients

- New York State
- City of New York
- State of New Jersey
- State of Pennsylvania
- State of Vermont

### Professional Associations

- AICPA
- New York State Society of CPAs
- Government Finance Officer's Association
- Association of Government Accountants
- Association of School Business Officials

### Languages

English

### Education, Licenses & Certifications

- BS, State University of New York, University at Albany
- Registered CPA, New York State, District of Columbia, and New Jersey

### Background

Lorna Stark is the National Leader of KPMG's State and Local Government Advisory Services practice. She has experience in providing both audit and advisory services to many of KPMG's most prominent public sector clients and various agencies of the City of New York. During her career Lorna has been responsible for managing many large and complex projects and in developing comprehensive reports and other deliverables to meet clients' unique needs.

### Professional and Industry Experience

- Lorna leads several of our engagements to assist states with their implementation of Health Benefit Exchanges in accordance with the ACA including Vermont, Pennsylvania, and Oregon.
- Lorna led our engagement to review all Payment in Lieu of Tax (PILOT) agreements and related billings for the NYC Department of Finance and the NYC Economic Development Corporation. The scope of this engagement included all active PILOT agreements from 2002-2010.
- Lorna led our Stimulus Funding readiness assessment for the City of New York's Department of Education (NYC DOE). This work consists of identifying the significant compliance and reporting requirements and assessing the Department's readiness to fully comply with those requirements that relate to the programs for which the NYC DOE is receiving or expects to receive both directly and indirectly under the American Recovery and Reinvestment Act (the Act).
- Lorna also served as a subject matter professional for the State Fiscal Stabilization Funds (SFSF) and Maintenance of Effort requirements of the Act for our State of Rhode Island engagement. In this capacity, she participated in the client's discussions related to the requirements of the SFSF and related maintenance of effort requirements, offers recommendations, and alternative approaches for compliance, and shares timely guidance and assessment of such guidance to assist the client in their decision-making process.
- Lorna currently leads our engagement to develop, administer, and report on the Learning Environment Surveys for the New York City Department of Education (NYCDOE). This initiative of the NYCDOE includes surveying all teachers, middle and high school students and parents of the City's 1500 public schools. This initiative is a component of the Department's overall initiative of accountability and transparency.
- Served as the partner to assist the New York City Department of Education in managing and monitoring the 2004, 2005, and 2007 selection of parent representatives on Community and Citywide Education Councils. Maintaining a high level of integrity, and developing an overall process that is transparent and defensible is critical to this effort. These engagements included assisting the NYCDOE in:

- Under the direction of the Mayor's Office of Operations performed a readiness assessment of the Department of Employment and Human Resource Administrations activities to prepare for the close-out of the Job Training Partnership Act and the implementation of the Workforce Investment Act programs. Close-out activities reviewed included both financial and performance reporting. All subcontracts to organizations administering the program were performance based, thus performance indicators included number of persons served, number of job placements and length of job placements.

#### **Technical Skills**

- Microsoft Office

#### **Publications and Speaking Engagements**

- Presented on the topic of activity-based costing for national industry organizations including the Reason Foundation and National Government Finance Officers Association.
- Presented on the topic of Contract Compliance and Management for the Association of School Business Officials.
- Presented on the topic of Governmental Accounting Standards Board – Statement No. 49 Accounting and Financial Reporting for Pollution Remediation Obligations for internal, client and state society audiences.

#### **Other Activities**

- Human Services, Housing, K-12 Education, General Government, Labor, Public Authority, Public Health, Activity Based Costing, Yellow Book Performance Audits, Vendor Selection, Agreed-Upon Procedures, Business Process Analysis, Performance Measurement, Program or Compliance Audits, Contract Compliance Services, Reconciliation Assistance, Regulatory Compliance

#### **Reference**







**MEGHAN WATSON**  
*Managing Director*



**Function and Specialization**

Senior Manager in the Public Sector Risk and Advisory Services focusing on state and local government clients as well as not-for-profit entities.

**Representative Clients**

- State of New Jersey
- New York State
- City of New York

**Professional Associations**

- Association of Government Accountants
- American Society of Public Administrators
- Performance Management Institute
- Institute of Internal Auditors
- Leadership New Jersey

**Languages**

English

**Education, Licenses & Certifications**

- BS, Carroll School of Management, Boston College

**Background**

Meghan Watson, a Managing Director in KPMG’s Advisory Services practice, joined the firm in 1998. Since transferring from the audit practice in 1999, she has had key roles in a broad array of projects for various government clients including the State of New Jersey involving: business process analysis, operational improvement, performance audits, training sessions, regulatory and compliance (including, A-133 audits), policies and procedures manuals, contract analysis, internal control reviews, compliance evaluations, and financial management practice reviews. In addition, she has participated in a number of internal and external activities that continue to broaden her relationships and overall experience.

**Professional and Industry Experience**

- Co-facilitated an internal firm strategy session, referred to as the Innovation Council, in an effort to collaboratively develop innovative ideas based on emerging trends—ideas that would benefit the firm and our clients over an 18 to 36 month period. Responsible for facilitating discussions with various professionals from different geographies, industries, and service lines to focus attention on the mission by evaluating the emerging trends, defining the resulting implications, and identifying related innovative ideas. Assisted with the development of a final deliverable that presented the results of the exercise to firm leadership.
- Served on a team to assist the Pennsylvania Insurance Department to understand options for potentially implementing an Insurance Exchange. Worked with PID to support the following areas:
  - Marketplace Research
  - Integration of Information Technology
  - Governance Models
  - Resource Needs
  - Framework Options and Related Requirements
  - Policy Decisions and Critical Milestones
  - Stakeholder Planning

Engagement provided the Commonwealth with deliverables such as an outline of the critical policy decisions that must be made, and the optimal order in which those decisions should be made, along with the corresponding issues and analyses required to make those decisions; documented milestones in each “Core Area of Exchange establishment” as set forth in the Exchange Establishment Grant Announcement; and a Stakeholder Communications Plan.

- Assisted with facilitating a visioning/strategy session workshop aimed at defining key priorities and documenting the objectives and goals for the health and human services domain for New York City over a four year period to commence January 1, 2010. Responsible for leading focus groups comprised of City senior executives from the Health and Human Services domain, Office of Management and Budget, Mayors Office of Contracts, and the Deputy Mayor’s Office.

- Served as the lead senior manager for the Firm's contract to provide outsourced internal audit services to the New Jersey Schools Development Authority (SDA). In this role, she coordinates internal audit activities, including presentations to management and the audit committee and works closely with subject matter professionals (construction and IT audit) to conduct individual audits. Throughout this engagement has established working relationships with key individuals from other State agencies and Governor's Office advisors. To date, KPMG has conducted risk assessments; reviews of the organization's forecasting process and end-to-end project life cycle; process analysis and post audits of change orders; compliance reviews related to contracts and various policies and procedures; quality assurance over a project management system implementation; and assessments of various processes/departments including Human Resources, Information Technology, Payroll, and Accounts Payable.
- Currently serves as an engagement manager on the New York State Department of Health Care Reform Act (HCRA) compliance reviews. In this capacity, she oversees the audit teams as they conduct the reviews of various payors and providers within New York State. She provides daily oversight of the staff, coordinates many reviews being conducted simultaneously, maintains contact with the Department and the representatives from each entity regarding the reviews, and reviews all work product concerning the reviews. Currently the team is reviewing approximately 30 payors and providers.
- Led an engagement with the NJ Department of Education to conduct performance audits for 29 Abbott school districts. The engagement, which stemmed from a successful pilot project involving 4 of the State's largest districts, included reviews of internal controls and an analysis of historical expenditures related to the following areas: payroll, human resources, food services, student accounts, attendance, risk management, information technology, facilities, inventory, fixed assets, and accounting. Responsible for coordinating the Project Management Office to train and assist 29 separate teams (over 120 professionals) in moving forward to meet the client's objectives.
- Served as the manager on the New York City Department of Education (NYCDOE) Community and Citywide Education Council engagement for three years. KPMG successfully assisted the NYCDOE with developing and implementing a process to manage and monitor the selection of parent representatives on the first-ever Community and Citywide Education Councils. Responsible for overseeing the following:
  - Development and execution of the application, nomination and feedback processes surrounding Community and Citywide Education Council parent candidates;
  - Establishment and administration of the voting process for selecting parent Council members;
  - Creation and delivery of training to various stakeholders on all aspects of the process;
  - Documentation of the above items highlighting how the methodology utilized was fair and honest and accurate records were maintained to

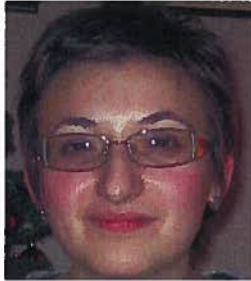
- support the results of the overall selection process; and
- Provision of general advice throughout the project regarding fairness, accuracy, dispute resolution, and potential challenges.
- Served as a manager to conduct an operations analysis for the County of Camden, New Jersey. The analysis was focused on specific measures for improving the efficiencies and effectiveness of services offered to the public in Camden County. The review focused on specific departments and also considered those services that cross departmental lines, such as information technology, finance, purchasing, communications, etc. Departments and agencies reviewed included: Finance, Administration, Buildings and Operations, Corrections, Economic and Workforce Development, Elections, Health and Human Services, etc.
- Worked with the New Jersey Department of Education to conduct an evaluation, as required by legislation, of the New Jersey Charter School Program. The evaluation involved the review of various areas including demographics, student achievement, compliance with applicable laws, student/faculty attrition, and stakeholder satisfaction, among others. The review considered all 54 operational Charter Schools throughout the State, 30 of which were subjected to individual site visits. Responsible for overall project coordination, as well as evaluating stakeholder satisfaction through various survey and focus group techniques.
- Supervised a staff of 18 project team members and coordinated multi-level reviews of Long Range Facilities Plans (LRFPs) submitted by school districts in the State of New Jersey. The LRFPs were required every five years in order for school districts to qualify for State funding of facilities improvement or new construction projects. The scope of this project included: developing processes to capture and analyze required data timely, conducting related training and facilitation workshops with department staff; analyzing processes to help ensure the department could comply with recently enacted state legislation which mandated state financing of construction needs; and, developing high-level projected costs, and milestones for the implementation of identified IT solutions.

#### **Other Activities**

- K-12 Education, School Construction, Project Management, Yellow Book Performance Audits, Business Process Analysis, Program or Compliance Audits, Regulatory Compliance (including, A-133 audits), Training and Facilitation, Contract Analysis, Internal Control Reviews.

#### **Reference**





**JANE A. SHEYSER, PMP**  
*Manager*



#### **Function and Specialization**

Jane has led and completed a wide range of engagements with a focus on project management and quality assurance, PMO, and business transformation and process analysis. She has also led and participated on engagements requiring formulation of business requirements, contract compliance, and internal audit services. Jane is focused on public sector clients in the City of New York

#### **Representative Clients**

- NYC Mayor's Office of Operations
- NYC Department of Information Technology and Telecommunications (DoITT)
- NYC Department of Small Business Services (SBS)
- NYC HHS-Connect Office of the CIO
- NYC Administration for Children's Services (ACS)
- NYC Department of Homeless Services (DHS)
- NYC Department of Education (DOE)
- City of Yonkers, New York
- Camden County, New Jersey
- Yeshiva University, New York

#### **Professional Associations**

- Project Management Institute
- Institute of Internal Audit

#### **Languages**

English, Russian

#### **Education, Licenses & Certifications**

- Master of Business Administration in Strategy and Global Business, New York University, Stern School of Business
- Bachelor of Business Administration in Finance and International Management, Pace University, Lubin School of Business

## **Background**

Jane Sheyser is a Manager in KPMG's Advisory practice in New York. Jane has over nine years of progressive experience, with a focus on Project Management Office (PMO), project management and quality assurance (PMQA), business transformation and process analysis, requirements definition and process reengineering. Jane's experience is focused on Government and Public Sector clients, specifically in the City of New York. Jane has led and participated in several engagements focused on business transformation and process analysis, project management and quality assurance, standardization of project management practices, business requirements definition, operations audits, including business process analysis, re-engineering, and compliance reviews.

Prior to joining KPMG, Jane held a Senior Financial Consultant position at New York University, where she led efforts around process re-engineering and development and standardization of policies and procedures.

## **Professional and Industry Experience**

Jane has extensive experience in providing PMO, PMQA, business process analysis, business requirements definition, process reengineering, and compliance review services to Public Sector and Higher Education clients. Jane has led a number of engagements in these areas.

### ***Business Transformation Experience (10/2010 – 06/2011)***

Led an engagement for the City of New York Mayor's Office of Operations to provide a strategy assessment of the current delivery model relative to the Business Customer interactions with the various agencies of the City. The vision of this Citywide initiative was to help make the City of New York one of the most business-friendly cities in the world. The key goal of the initiative was to support job growth by streamlining customer services to allow businesses to open faster and focus on expanding their operations.

KPMG's work focused on an examination of current key business processes and the technical environment that supports business customer service. The scope and complexity of the Business Customer Service (BCS) initiative required close communication between the KPMG team and the BCS team as well as with individual agencies, oversight agencies, and other KPMG teams providing services to the City of New York.

The key activities that KPMG provided to the BCS team included:

- Assessment of the Current State
- Development of high level Future State Recommendations
- Development of a high-level Technology Roadmap
- Development of a high-level Implementation Plan & Options

The implementation plan for the BCS initiative consisted of four implementations options based on varying degrees of technology investment. A cost and benefits analysis and details of each individual business and technology project were provided for each of the implementation options. The proposed solutions within each of the options consisted of both process changes technology transformation initiatives.



The KPMG team also identified areas of collaboration with other agency stakeholders, such as FDNY, DOHMH and DCA, and with existing City initiatives. Opportunities for collaboration were identified in areas such as account management, multi-disciplined inspection teams, and coordinated plan reviews.

### ***Project Management & Quality Assurance Experience***

- (03/2012 – 05/2012) Led an engagement to assist the New York City HHS-Connect Office of the CIO establish a Project Management Office (PMO) to support a systems implementation project that will involve up to 100 team members with the end goal of developing two Enterprise Case Management systems for the Administration of Children's Services. The HHS-Connect initiative seeks to improve access to information and inter-agency data sharing among nine Health and Human Services Agencies ultimately improving client service for NYC residents. Key objectives of this engagement included:
  - Designing the project management infrastructure necessary to support the successful completion of the systems implementation work
  - Designing and drafting a Project Management Plan that outlined key processes and standards relevant to managing the systems implementation initiative
  - Developing a Software Development Lifecycle (SDLC) framework with a focus on the Analysis and Design phases, including key work products and deliverables, key activities and tasks
  - Recommending tools (e.g., SharePoint, Clarity) to support such aspects of project management, as cost management, communications management, schedule management, and scope management.
  - Assisting with developing a project work plan for the systems implementation initiative, including a break out of key milestones, deliverables, and external stakeholder touch points.
- (01/2010 – 06/2011) Served as a Project Manager for the Project Management & Quality Assurance engagement over the NYC Business Express engagement with the NYC Department of Small Business Services (SBS) and Department of Information Technology and Telecommunications (DoITT). The objective of the NYC Business Express project is to make opening and operating a business in the City of New York more efficient. As the project manager, Jane's responsibilities have included:
  - Leading a team of resources in monitoring systems integrator and City resources activities relative to work completed across all phases of the System Development Lifecycle (SDLC);
  - Reviewing project plans and schedules in order to identify key milestones, dependencies and assess level of effort estimates;
  - Identifying and helping manage project risks, including risk mitigation strategies;
  - Providing status reports to senior leadership;
  - Monitoring engagement budget and burn rate;

- Reviewing project deliverables and documentation, including Task Orders, Change Orders, Project Charters and Requirements documentation;
- Meeting with project's senior leadership and stakeholders to provide periodic project updates and help develop risk mitigation strategies for multiple project workstreams;
- Assisting in developing and implementing leading practices with respect to project management standards, including Change Request Management, Requirements Gathering and Production Readiness;
- Managing the completion of the Project Management Validation and Verification (PMVV) assessment of the current project management standards against contractual and other project guidance.
- (12/2008 – 01/2010) Served as the Project Controls Lead to the NYC HHS-Connect Office of the CIO. The HHS-Connect initiative seeks to improve access to information and inter-agency data sharing among nine Health and Human Services Agencies ultimately improving client service for NYC residents. Specific responsibilities included:
  - standardizing and developing project management practices and standards in line with industry practices, including development of own and review of System Integrator Project Management Plans reviewing project work plans;
  - monitoring of engagement risk management activities and identification and mitigation of program risks;
  - status and risk reporting; identification and analysis of scope changes and impacts;
  - review and assessment of Task Orders, Statements of Work and Change Requests
  - periodic analysis and monitoring of engagement budget and available funding;
  - completion of Project Management Validation and Verification (PMVV) on an as-needed basis; and
  - as the PMO lead, attend weekly status meetings with the CIO to help ensure resolution of issues/questions related to project management practices.

***Requirements Definition Experience***

- (06/2012 – 10/2012) Currently serves as a Project Manager for New York City's HHS-Connect Enterprise Case Management (ECM) initiative. The overall goals of the HHS-Connect ECM initiative is to build new case management systems that link more than a dozen City agencies so that caseworkers are able to share client information electronically to better serve City residents. HHS-Connect is fundamentally changing how the City provides services by connecting clients, agencies, and providers to promote holistic and integrated services that impact a family, service, or an individual. Jane is leading a team that is focused on business process analysis and requirements definition for the Juvenile Access Support System (JASS) for the Administration for Children's Services (ACS).

Jane's responsibilities include:

- Leading a team of resources to document the future-state processes and functional requirements relative to the Department of Juvenile and Family Justice (DYFJ) and their role in JASS.
- Leading requirements gathering sessions with a variety of stakeholders to collect and validate functional requirements.
- Developing and tracking to a project work plan, including assessment of key milestones, dependencies, and critical paths.
- Working with client manager daily to identify future risks and recommend mitigation strategies.
- Providing weekly status reporting, including identifying burn rates, goals and accomplishments, and future needs.
- (06/2008 – 10/2008) Assisted the NYC Department of Homeless Services (DHS) on a project to deliver an Enterprise Case Management and Lodging System to support the long-term objective of serving as the sole source for client data and information for DHS and other city health and human service agencies. Specifically led work streams to develop Business Process Improvements, To-Be states and Requirements for a single Client Intake function, and Outreach and Drop-In Centers (Offsite Client Intake). Specific tasks have included analyzing and documenting existing processes and systems, recommending future process improvements, defining future states and the associated system requirements.
- (04/2008 – 06/2008) Assisted the Project Management Office of KPMG's Finance and Accounting team in developing a Policy Center site to serve approximately 24,000 end users. Served as the lead business analyst bridging the Information Technology group and content owners (i.e. business users). Assisted in developing site requirements and specifications, taxonomy, governance and administration rules. Developed and presented trainings.

#### ***Business Process Analysis and Re-engineering Experience***

- (02/2008 – 04/2008) Led a work stream on the Yeshiva University engagement, where the goal was to assist the University in documenting the existing budget process and developing policies and procedures outlining a more efficient and effective budgeting process for the University. Also, monitored the policies and procedures implementation during the 2008-2009 budget process. As the engagement senior, conducted key stakeholder interviews, documented the As-Is process, completed benchmarking and leading practices research. Based on these activities, drafted a budget process policies and procedures document.
- (2005-2006) Served as the lead senior on an operational review of County of Camden, New Jersey. The primary objective of the review was to identify specific measures for improving the effectiveness and efficiency of services offered to the public in Camden County. Although the review focused on specific departments and agencies, those services that cross departmental lines, such as information technology, finance, purchasing, communications, etc., were also being considered. Departments and

agencies reviewed included Administration, Building and Operations, Corrections, Finance, Health and Human Services, Parks, Public Safety, and Social Services.

- (2005) Served as the lead senior on an operational review for the City of Yonkers, New York. The primary objective of the engagement was to review a number of areas in the city government with the objective of developing potential cost-saving opportunities and process improvements to deliver more effective and efficient services to the city constituents.
- (2004) Completed New York City Department of Education's Office of Special Education Initiatives business process analysis engagement of the Related Services process. As the lead staff on the engagement, conducted multiple interviews with the New York State Education Department, New York City Department of Education's internal divisions, and providers. Documented and evaluated possible inefficiencies and provided recommendations to increase efficiencies in DOE's service delivery.
- (2004) Assisted in completing New York City Department of Education's Office of Revenue Operation's business process analysis of the rate setting process. Documented and assessed possible inefficiencies that resulted in the delay of the rate setting process. Assisted in writing and editing of the final report.

#### **Technical Skills**

- MS Office (Project, Excel, Word, Visio, PowerPoint, Outlook), Clarity, IDEA, Brio, PeopleSoft FAME, Windows

#### **Other Activities**

- Member, Project Management Institute
- Member, Institute of Internal Audit
- Member, International Honor Society in Economics
- Graduate, Commercial Finance Association Field Examiner School

#### **Reference**







**STEVEN M. FISHNER**  
*Principal*



**Function and Specialization**  
Forensic Advisory Services

**Professional Associations**

- Association of Certified Fraud Examiners
- International Association of Independent Private Sector Inspectors General
- New York State Bar Association
- Association of the Bar of the City of New York

**Languages**

English

**Education, Licenses & Certifications**

- Juris Doctor –Hofstra University School of Law
- Bachelor of Arts –George Washington University
- Licensed Attorney
- Member of New York State and U.S. Supreme Court Bars

**Background**

Steven Fishner is a Principal in KPMG LLP's Forensic Advisory Practice. He provides investigative and integrity advisory services including fraud risk assessments, investigations, development of compliance and ethics programs, and ethics and integrity monitoring for clients in industry and government.

**Professional and Industry Experience**

- Conducted investigation of allegation of fraud by a regional medical center's construction manager in the construction of a \$250 million hospital project.
- Directed investigations of allegation of FCPA violations pertaining to companies in manufacturing, retailing insurance and media.
- Served as an Independent Private Sector Inspector General (IPSIG) monitoring ethics and integrity compliance of national telecommunications consultant appointed by the New York City Department of Investigation.
- Currently serving as an IPSIG monitoring ethics and integrity compliance of a construction company appointed by the Port Authority of New York and New Jersey.
- Conducted investigation of allegations of misappropriation of assets and procurement fraud by public school administrators and conducted gap analysis of school district's internal financial controls.
- Analyzed internal financial controls of college and investigated allegations of financial misconduct by college president.
- Reviewed procurement policies and practices of New York State agencies in connection with State of New York financial audit.

***Criminal Justice Coordinator – Office of the Mayor of the City of New York***

- Served as principal criminal justice advisor to Mayor Rudolph W. Giuliani.
- Coordinated policy, management, strategy, technology, budget and legislation pertaining to the Fire, Police, Correction, Probation and Juvenile Justice Departments.

***Assistant District Attorney – New York County District Attorney's Office***

- Served in a number of capacities including positions of Administrative and Executive District Attorney. Investigated and tried major felony matters and represented District Attorney Robert M. Morgenthau in intergovernmental affairs at City Hall and in Albany.

***Assistant District Attorney – New York County District Attorney's Office***

**Other Activities**

- Board Member and Treasurer, Center for Employment Opportunities

**Reference**





**JANE H. LETTS**

*Partner*



**Function and Specialization**

Audit – Government, Higher Education, and Not-For-Profits

**Representative Clients**

- Rutgers, The State University of New Jersey
- State of New Jersey – Single Audit
- State of New Jersey – Division of Pensions & Benefits
- The College of New Jersey
- Rowan University
- New Jersey City University
- Thomas Edison State College
- Institute for Advanced Study

**Professional Associations**

- American Institute of Certified Public Accountants
- Association of Government Accountants
- New Jersey Business Industry Association
- New Jersey Society of Certified Public Accountants

**Languages**

English

**Education, Licenses & Certifications**

- BS, Rider University
- Licensed CPA – State of New Jersey
- Licensed CPA – State of New York
- Licensed Public School Accountant – State of New Jersey

**Background**

Jane is an audit partner in KPMG’s Princeton office with more than 17 years experience. Prior to joining KPMG, Jane was employed at the State of New Jersey, Office of the State Auditor, Office of Legislative Services from 1990 to 1993.

**Professional and Industry Experience**

Jane has coordinated audit services and provided accounting advice to a number of governmental, higher education and not-for-profit clients. Her government and not-for-profit clients have included general purpose governments, health care providers, educational institutions, membership organizations, pension plans, and foundations. As a result she has a broad view of the organizations that serve the public. Jane has experience assisting her clients with tax-exempt bond issues and improving internal control systems. She has consulted with clients on numerous accounting issues, and is proactive in assisting clients with the implementation of new accounting standards. Jane is a firm designated Single Audit specialist who is responsible for the independent review of single audit reports and work papers.

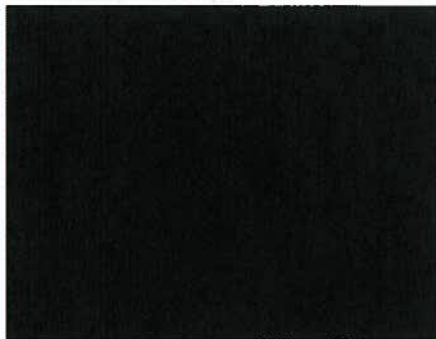
Jane has served as a KPMG national instructor and has conducted various training sessions on higher education and not-for-profit audit issues, including courses on Federal OMB Circular A-133 and New Jersey OMB Circular Letter 04-04. Jane has thirteen years of experience serving on the State of New Jersey Single Audit (1993 – 1996, 2000-Present). The State of New Jersey has approximately 32 major programs with expenditures of approximately \$12 billion. Jane has also assisted the KPMG single audit engagement teams in Illinois, Commonwealth of Massachusetts and The City of New York.

Jane is involved in mentoring managers, seniors and associates assigned to the New Jersey Public Sector engagements and recruiting in the New Jersey Practice. Additionally, Jane assisted in writing a financial statement review course for the Department of Professional Practice.

**Technical Skills**

- Excel, Microsoft Office, Microsoft Word and PowerPoint.

**Reference**





**MICHAEL B. SCHWARTZ**  
*Principal*



#### **Function and Specialization**

Mr. Schwartz specializes in investigative and integrity advisory services and is the national lead for Forensic services related to the public sector and the Foreign Corrupt Practices Act (FCPA).

#### **Professional Associations**

- International Association of Independent Private Sector Inspectors General
- State Bar of Texas
- Bar of the District of Columbia
- Houston Bar Association
- American Bar Association

#### **Education, Licenses & Certifications**

- Cornell University, College of Arts of Sciences; A.B. Economics; 1978
- Emory University School of Law; J.D.; 1981

#### **Background**

Michael B. Schwartz is a Principal in KPMG LLP's Forensic Advisory Services practice in Houston, Texas. He assists corporate and public sector clients in preventing, detecting and investigating fraud, waste, abuse and other misconduct. Mr. Schwartz is the forensic coordinating partner nationally for the public sector and the national and global coordinator for anti-bribery and corruption and Foreign Corrupt Practices Act (FCPA)-related forensic services. Prior to joining KPMG in 2002, Mr. Schwartz had over twenty years of trial and other legal experience as an Assistant United States Attorney, in law firms and corporate legal departments. He is a frequent speaker nationally on fraud, misconduct and compliance-related topics.

#### **Professional and Industry Experience**

Mr. Schwartz has investigated allegations of fraud and misconduct for clients in almost all industry sectors, and his experience includes the following:

- In charge of anti-fraud, waste and abuse programs and controls for the Louisiana Road Home Program, the largest disaster recovery housing program in U.S. history, which involved the distribution of billions of dollars of HUD funds to Louisiana residents whose homes were damaged by Hurricanes Katrina and Rita
- Investigations, acquisition diligence, risk assessments and compliance matters related to the FCPA and other bribery and corruption statutes in the technology, aviation, energy, hospitality, mining and telecommunications industries
- Anti-bribery and corruption and fraud awareness training in 22 countries for a global payroll and human resources services provider
- Assessments of the completeness and effectiveness of compliance programs at several entities based inside and outside the U.S.
- Multiple matters involving investigations of alleged fraudulent financial schemes and other misconduct

#### **Other Relevant Experience**

- From 1991 – 2002, Mr. Schwartz was an Assistant U.S. Attorney in the U.S. Attorney's Office in Houston, Texas. In June 2001, he was one of six finalists for the position of U.S. Attorney, Southern District of Texas. In early 2002, Mr. Schwartz was briefly a member of the Enron Task Force. As a prosecutor, Mr. Schwartz led investigations, prosecutions and trials of complex white-collar fraud and forfeiture matters, including Ponzi and investment schemes. He received numerous awards and commendations from the U.S. Attorney and the FBI.

#### **Other Activities**

Mr. Schwartz's employment history is as follows:

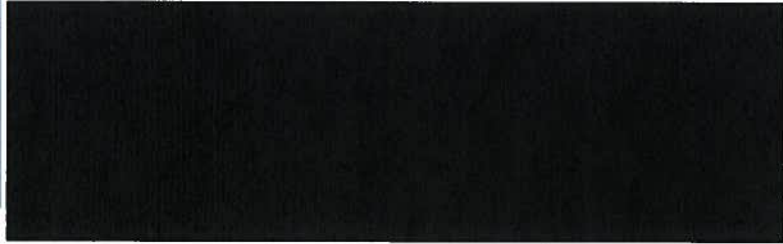
- KPMG LLP (Principal, 2003 – present; Director, 2002 – 2003).
- U.S. Department of Justice/U.S. Attorney's Office (Assistant United States Attorney, 1991 – 2002).
- System One Corporation/Continental Airlines, Inc. (Staff Vice President



and Assistant General Counsel, 1988 – 1991).

- Mayor, Day & Caldwell (Attorney, 1987-1988).
- Butler & Binion (Attorney, 1981 – 1987).

**Reference**





**JOHN AGOSTINO**  
*Subject Matter Professional*



#### **Awards**

- FEMA Director's Highest Award for Outstanding Public Service to Emergency Management 1987
- New York State Division of Military and Naval Affairs Outstanding Management Employee of the Year 1987

#### **Professional Associations**

- Government Finance Officers Association
- National Emergency Management Association
- NEMA-FEMA National Public Assistance Steering Committee *FEMA Region II Representative 2008-2010*

#### **Education, Licenses & Certifications**

- B.A., Sociology 1972 *Siena College*
- M.B.A., Management 1991 *Rensselaer Polytechnic Institute*

## **Background**

A seasoned emergency management leader, Agostino brings over 30 years of federal and state disaster relief program experience to Adjusters International. Most recently he served as Deputy Director for Administration for the New York State Office of Emergency Management (NYSOEM). As Deputy Director, he was responsible for overseeing public assistance, hazard mitigation and individual assistance programs for the state and its applicants, as well as its finance and budgeting operations. He served as the Governor's Authorized Representative for 57 declared disasters and emergencies, including the 9-11 World Trade Center disaster.

Throughout his years of service, he functioned in administrative, financial, response, and recovery positions. This broad background in Emergency Management proved critical during several high-profile catastrophic events that required decisive decision making and strong leadership. As part of an innovative Emergency Management organization, he implemented programs that significantly improved the level and quality of service to the citizens of New York.

For example, while at NYSOEM Agostino worked with Adjusters International to tailor a program to the needs of New York State and its applicants, creating a model for delivering well-trained advocates to assist local applicants through the FEMA grant application process. His foresight in creating this powerful public-private partnership benefited the State of New York through 16 federally declared disaster events and significantly increased outreach, applicant participation in the public assistance program, and hazard mitigation funding to harden facilities throughout the state against future disasters. As director for Adjusters International, he currently works with states to improve their operations and administrative and planning functions. He also heads up the AI hazard mitigation team.

In 1987 Agostino received the Federal Emergency Management Agency Director's Highest Award for Outstanding Public Service to Emergency Management. He also received the New York State Division of Military and Naval Affairs Award as the Outstanding Management Employee of the year.

## **Professional and Industry Experience**

- New York State Office of Emergency Management, Albany, NY  
*Deputy Director for Administration*  
2005 – 2010

In this position, Agostino managed several significant areas of responsibility and was appointed by the Governor to function as the Governor's Authorized Representative for 57 federally declared disasters and emergencies. He represented the State in all transactions and negotiations with the Federal Emergency Management Agency (FEMA) and other key federal agencies. This included the World Trade Center terrorist attacks for which he not only oversaw the recovery efforts, but also worked with FEMA to develop, negotiate, and establish contracts for the innovative Debris Removal Program.

On a daily basis, Agostino managed the state's disaster recovery programs, including public assistance, hazard mitigation, and individual

assistance. In this capacity, the directors of these programs reported to him for all programmatic and financial activities. As the Deputy Director and Governor's Authorized Representative, he made all critical decisions pertaining to the management of these programs during disasters and non-disaster times. Besides coordinating these programs with other state and federal agencies, he worked closely with private sector representatives to fully develop a system that provided sufficient recovery resources.

In September 2001, New York State entered into the Emergency Management Assistance Compact (EMAC). Upon New York joining the Compact, Agostino received the appointment as the Governor's Authorized Representative for this program. In this position, he approved all mission assignments and financial obligations with outgoing and incoming missions.

At the request of the National Emergency Management Association, he represented the FEMA Region II states (New Jersey, New York, Puerto Rico and the US Virgin Islands) on the National Public Assistance Steering Committee. In this role, he worked with the FEMA leadership and other state representatives to develop FEMA Public Assistance regulations and policies.

Agostino also maintained responsibility as the agency's Chief Financial Officer, making all critical decisions relating to financial obligations, accounts payable, accounts receivable and state and federal appropriations, and preparing the agency's budget for presentation to the Governor and State Legislature. He managed Department of Homeland Security Preparedness Grants and distributed these funds to the appropriate state agencies and local governments. As the Chief Financial Officer, he coordinated all federal and state audit requirements, and represented the agency on the Governor's Tax Payer Accountability Committee.

During his service in the New York State Emergency Management Office, in 1987 he received the Federal Emergency Management Agency Director's Highest Award for Outstanding Public Service to Emergency Management, as well as the New York State Division of Military and Naval Affairs Award as the Outstanding Management Employee of the Year.

- **New York State Office of Emergency Management, Albany, NY**

*Emergency Program Grants Manager*

1990 – 2005

Agostino's responsibilities in this role included managing all fiscal and budgetary operations of the agency. This position maintained responsibility for all state, federal, and miscellaneous funding received in support of Emergency Management. He researched federal grants opportunities for funding in support of Emergency Management, wrote the grant proposals, and submitted them to the federal government on behalf of the agency.

During emergency and disaster operations, Agostino managed the disaster recovery programs for both Public Assistance and Individual

Assistance. He functioned as the Governor's Authorized Representative, acting on behalf of the State on all matters with the federal government concerning disaster recovery programs and operations.

- **New York State Office of Emergency Management, Albany, NY**

*Finance Officer*

1981 – 1990

Agostino managed the Agency's fiscal operations, which included all financial and budgetary operations of the agency. This position maintained responsibility for all state, federal, and miscellaneous funding received in support of Emergency Management. During emergency and disaster operations, Agostino managed the disaster recovery programs for both Public Assistance and Individual Assistance. He functioned as the Governor's Authorized Representative, acting on behalf of the State on all matters with the federal government concerning disaster recovery programs and operations.

- **Maria College, Albany NY**

*Adjunct Instructor*

1982 – 1989

Accounting, Tax and Finance courses

- **New York Army National Guard, Loudonville, NY**

*Major*

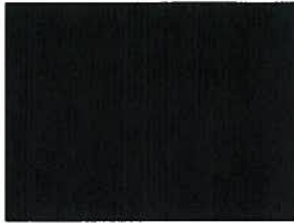
1972 – 1994

In June 1972, upon college graduation, Agostino received a Reserve Officer's Commission through the Reserve Officer Training Corps Program. After completing the US Army Air Defense Artillery Officer's Basic Course, he became a member of the New York Army National. As member of the National Guard, he served in an Armor Battalion as a Platoon Leader, Assistant Logistics Officer, Company Executive Officer, Company Commander, and the Battalion Staff Administrative Officer/Personnel Officer/Adjutant. Subsequent to these assignments, he served at the State Area Command Headquarters as a Training Officer and Accounting Officer. In December 1994, he retired as a Major.





**DONNA SANFORD**  
*Director*



**Education, Licenses & Certifications**

- BA, University of Mississippi

**Background**

Donna is a Director in KPMG's Advisory Practice in Jackson, Mississippi. Prior to joining KPMG in July 2008, Donna served the State of Mississippi for over 26 years in various capacities. She assists government clients to improve performance, meet regulatory or standards compliance, and enhance accountability and reporting.

**Relevant Experience**

Donna has extensive accounting, finance and auditing management experience, specifically related to State and Federal reporting, compliance, procurement and cash management.

**Disaster Recovery**

Managed all aspects of Mississippi's \$5.5 billion U.S. Department of Housing and Urban Development (HUD) Community Development Block Grants (CDBG) funded Katrina Disaster Recovery Program portfolio.

Initiated and implemented policies and procedures for the \$2 billion Mississippi Homeowners Assistance Program. This program provided compensation grants to homeowners whose primary residence received flood damage as a result of Hurricane Katrina. Donna was responsible for the development and implementation of a Programmatic Agreement, Environmental Broad Review and Site Specific Checklist in compliance with HUD's environmental regulations for Mississippi's Elevation Grant and Small Rental Assistance Disaster Recovery Programs. The State was required to address matters such as activities within a flood plain and coastal high hazard zones. Developed and implemented policies and procedures for programs providing disaster relief to local units of government for community revitalization, economic development and infrastructure. Oversaw the scoring of over 230 applications and approved the resulting grant agreements for these programs with a budget of over \$1 billion.

**State Government**

As controller for the MS Development Authority was responsible for all accounting, finance and budget functions and federal and state reporting. This included oversight of state funded transactions for two major economic development projects totaling \$490 million.

Served as Bond Advisory Director for the State of Mississippi coordinating the issuance of state bonds. Prepared monthly analysis and forecasts of state revenues and cash flows for the Governor and Legislative Budget Office.

Responsible for compiling the Mississippi's Comprehensive Annual Financial Statements and maintaining the state's Accounting, Policies and Procedures Manual for state fiscal years 1994 – 1998.

Prepared the annual budget and monthly forecasts for the Mississippi's Department of Human Services.

Planned and implemented the merging of four offices: internal audit, fraud investigations, client hearings and quality control to create the Division of Program Integrity.

***State of Louisiana, Department of Administration's Office of Community Development***

Served as engagement manager to assist in the prevention and detection of fraud, waste and abuse in connection with multiple HUD funded disaster recovery programs for more than 20 distinct programs. These programs ranged from infrastructure repair to workforce development to rental housing incentives and homelessness support.

***State of Mississippi, Department of Finance and Administration***

Served as engagement manager to assist the State with having internal controls in place and complying with the requirements for receiving and implementing American Recovery and Reinvestment Act (ARRA) funds. This engagement involves the review of internal controls and program compliance of ARRA funds received by 16 state agencies.

***State of Mississippi, Mississippi Insurance Department***

Served as engagement manager to assist the Department in documenting and assessing internal controls related to all functions and programs of the agency.

***State of Mississippi, Department of Education***

Served as engagement manager for the monitoring of 81 local education districts' ARRA awards. ARRA programs include Title I Part A, Homeless Assistance, Idea Part B, Title II Part D (E2T2), State Fiscal Stabilization Funds and Ed Jobs. This engagement involves assisting the State with the development of a monitoring template, monitoring results reporting and a system for distributing reports to the local districts electronically. The 81 site visits provided monitoring of general controls related to receipts, disbursements, reporting and accounting for fixed assets. Districts were monitored for compliance with procurement regulations, cash management and ARRA reporting requirements.

***State of Florida, Department of Community Affairs***

Served as engagement manager to assist the State in monitoring real estate transactions and financial controls for the 24 subrecipients of the HUD Neighborhood Stabilization Program.

**Reference**





## LISA GAHAN

Director



### Function and Specialization

Lisa is a director in KPMG's Advisory Services practice in the Northeast, with focus on internal audit, regulatory and compliance services.

### Representative Clients

- New Jersey Schools Development Authority
- New York City School Construction Authority
- New York City Department of Education
- New York City Office of Management and Budget
- New York State Department of Health
- Mississippi Department of Education
- Office of the Deputy Prime Minister (U.K.)
- UNDP
- UNDG
- UNFPA
- UNICEF

### Professional Associations

- Institute of Internal Auditors (IIA)

### Languages

- English
- French

### Education, Licenses & Certifications

- Master of Science, Public Sector Management
- Bachelor of Science (Hons), Economics
- PRINCE 2 Project Management Certification (U.K.)
- Managing Successful Programs (MSP) Certification (U.K.)

## Background

Lisa is a Director in KPMG's Advisory Services practice and has been with KPMG for over ten years, starting first with the U.K. firm before transferring to the U.S. five years ago. Lisa has dedicated her career to serving the United Nations, government and not for profit sector, focusing on operational improvement, business process re-design, internal audit, compliance, and risk management, in particular related to grants management and operations. Lisa is certified in both Project and Program Management (U.K. certifications). Lisa is part of KPMG's 'UN Desk' which manages KPMG's work with the UN.

## Professional and Industry Experience

- Currently leading KPMG's engagement with the UN Development Group (UNDG) to revise the Harmonized Approach to Cash Transfers (HACT) framework. Through this work, Lisa is working with several UN agencies to understand implementation issues with HACT to date and how HACT fits within each agency's own business and assurance model (e.g., NEX and NIM audits). KPMG is working with agencies to identify recommendations to help enhance the governance of HACT, clarify roles and responsibilities, identify appropriate assurance models and clarify capacity building within HACT. ( December 2012 – ongoing)
- Lisa recently served as lead engagement manager for KPMG's contract to provide out-sourced internal audit services to the New Jersey Schools Development Authority. In this role, Lisa was responsible for managing the delivery of the Internal Audit Plan and associated audits and coordinating the efforts of the KPMG team. Lisa is also leading or has led a number of the projects; including Payroll and Employee Expenses, Contract Compliance Review, Income Analysis, Policies and Procedures, Human Resources, and Accounts Payable internal audits. (May 2007 – November 2009)
- Recently supported New York State with its initiative to transform grants management to help the State better serve the Not For Profit and local government grant recipient community, and become more efficient and effective in grants management strategies, governance, risk management and operations for over 900 New York grant programs across all State agencies. The engagement involved mapping the 'as-is' state, redesigning the end to end grants management process to standardize and improve the way agencies solicit, evaluate, approve, and manage grants, including payments and performance reporting requirements. (January 2012 – October 2012)
- Led the review of the Mississippi Department of Education's processes and controls relating to ARRA grant management. Identified risks related to achieving or demonstrating compliance with ARRA requirements and provided recommendations related to operational grant processes and controls to help ensure compliance. In particular, provided recommendations related to monitoring school district use of funds to help ensure compliance with grant requirements. As a result of the value of this engagement, KPMG were asked to undertake follow on work to review and provide recommendations related to the Department's

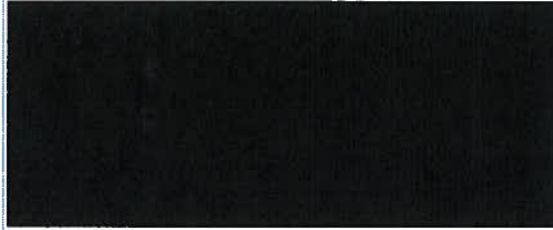
existing processes and controls for monitoring grant sub-recipients.  
(May 2010 – September 2010)

- Served as the lead manager on the ARRA Readiness Assessment of the City of New York Department of Education (DOE). The objective of this engagement was to determine the preparedness of the DOE to comply with ARRA requirements for existing and new grant programs. KPMG compiled an inventory of DOE compliance requirements based on a) incremental compliance requirements, i.e., those resulting from ARRA, relevant to DOE programs, and b) key existing (i.e., pre-ARRA), cross cutting requirements for education grants, such as comparability, and supplement not supplant, which continue to have significant bearing, and increased scrutiny, in light of additional ARRA funding. Based on working sessions with the DOE and other City officials, KPMG compiled a detailed risk and issue log to indentify risks and issues related to the DOE's ability to comply with the identified grant management requirements. The final readiness profile provided an assessment of DOE's readiness and additional recommendations to current grant management practices to help meet critical compliance requirements.  
(May 2009 – October 2009)
- Led the performance audit of the United Nations Population Fund (UNFPA) Global and Regional Programme. The GRP is the UNFPA's global and regional initiative to support country programmes in the achievement of the UNFPA strategic objectives. This audit includes an assessment of all aspects of the programme including the achievement of results during the 4 year project cycle, programme design, governance and management, internal controls and risk management, operations, and reporting and monitoring. This project included a review of the UNFPA's processes and controls related to managing its implementing partners and the funds awarded to them, including the processes for selection, awards, monitoring and performance evaluation of grantees. Lisa led country office visits to the Democratic Republic of the Congo, Ethiopia and South Africa. (June 2011 – January 2013)
- Served as lead manager for Millennium Promise, a large non-profit organization, with its transition plan to Phase II of the Millennium Villages Program, a partnership initiative with the Earth Institute, Columbia University. Under Phase II, Millennium Promise took over direct operations in Africa from UNDP. Lisa's work included development of policies, procedures, tools and templates and providing training to village teams in Senegal and Kenya, including the use of new financial management software (Quickbooks). Lisa also supported the development of a communications plan for the transition phase and development of HR and IT policies and procedures. KPMG's member firms in Africa were also engaged to perform assistance to the project, including inventories of site assets (which had been managed via the UNDP Atlas system) prior to transition. (January 2011 – July 2011)
- Jointly program managed a program of organizational transformation and corporate change in a zero star (rated 'failing') U.K. local government authority. This included developing and implementing the strategy for recovery, providing support and challenge to the authority's political and



managerial leadership, implementing improvement projects to the organization's Financial Management and Human Resources functions, competency development and skills transfer for managers, and support to cultural change as well as advising central government and external stakeholders on the council's progress. Also undertook program evaluation and recommendations to central government on future intervention work. (September 2005 – April 2006)

**Reference**





**MARY MCCAULEY**  
*Senior Manager*



**Function and Specialization**

Audit – Government, Higher Education, and Not-For-Profits

**Representative Clients**

- State of New Jersey – Single Audit
- Department of Transportation
- Department of Law and Public Safety
- Department of Agriculture
- Department of Health and Senior Services
- Department of Military and Veterans Affairs
- Department of Human Services
- New Jersey City University
- The William Paterson University of New Jersey
- Hunterdon Healthcare System
- Carrier Clinic
- Barnabas Healthcare System (Single Audit)

**Professional Associations**

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

**Education, Licenses & Certifications**

- BS – Business Administration with a Concentration in Accounting, Monmouth University
- Licensed Certified Public Accountant – State of New Jersey

**Background**

Mary is a senior manager in KPMG’s Government Practice based in the Short Hills office. She has over 10 years of experience in performing various financial and compliance audits for governmental entities, higher education, and other not-for-profit clients. Mary is currently the lead manager on the State of New Jersey Single Audit and has over 10 years of experience serving on various other audits for the State of New Jersey. Mary has over 10 years direct experience auditing various Federal programs in the State of New Jersey including the Public Assistance program.

**Professional and Industry Experience**

Mary devotes her time to serving governmental entities, colleges, universities, and other not-for-profit clients. Mary serves as a National Rotational Instructor training various staff levels on the KPMG audit methodology and not-for-profit industry specifics, including Single Audits.

**Technical Skills**

- Governmental Accounting Standards (GASB)
- Government Auditing Standards
- Single Audits in accordance with OMB Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations

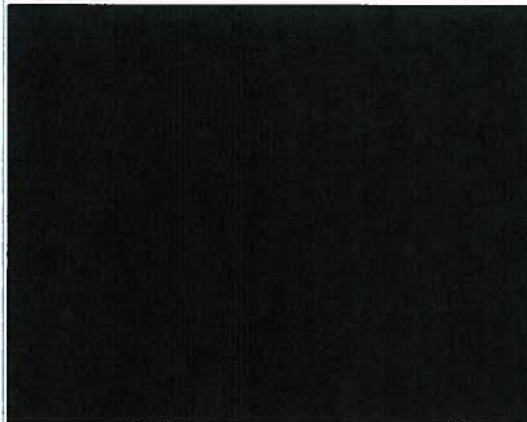
**Publications and Speaking Engagements**

- National Rotational Audit Instructor

**Other Activities**

- Serves as the Scheduling Manager for the New Jersey Practice
- Serves as a Performance Manager Leader for senior associates and associates
- Actively participates in the KPMG mentoring program.
- Actively participates in recruiting, including interviewing on campus and in the office

**Reference**





**AMANDA K. TALLEY**  
Manager



**Function and Specialization**

Amanda is a member of the Risk and Compliance Advisory practice specializing in state and local government clients.

**Representative Clients**

- New York State Department of Health
- Florida Department of Transportation
- Florida A&M University
- State of Georgia
- Atlanta Public Schools
- Office Max Incorporated
- Team Health, Inc.

**Professional Associations**

- Institute of Internal Auditors (IIA)

**Languages**

English

**Education, Licenses & Certifications**

- BS, Elon University
- Certified Internal Auditor

**Background**

Amanda is a Manager in KPMG's Advisory Services practice with more than 5 years of experience. She has performed advisory work in a variety of industries across the East coast. Some of Amanda's current and past clients include entities in the healthcare industry, major universities, and state and local governments.

**Professional and Industry Experience**

Amanda has experience delivering Sarbanes-Oxley, business performance improvement and compliance work in the public and private sector, with an emphasis on state and local government clients. She has aided in the planning, budgeting, execution, and delivery of numerous compliance reviews, internal audit and other advisory projects.

**Regulatory Compliance**

- Determined the surchargeability of insurance claims and hospital payments by taking a statistical sample and using IDEA (data mining application) as well as performed data reconciliation analysis during healthcare insurance compliance audit.
- Managed numerous reviews at one time overseeing as many as 10 senior associates and associates.

**Internal Audit**

- Performed Sarbanes-Oxley 404 testing over multiple processes in addition to preparing pre and post testing documentation for a large scale hospitality company and a healthcare outsourcing company.
- Performed risk assessments of two large Universities by meeting with various leaders and department heads to gather data.
- Analyzed current policies and procedures and provided support for the creation and development of new policies and procedures for the asset management and grants area of a University.
- Drafted a fraud risk assessment tool for an insurance company as well as served as a leader for the pre-audit phase of a forensic audit at a University.

**Other Advisory**

- Researched and compiled sources of A/R data used by state agencies to report balances. Additionally, researched the State Code, Rules, Constitution and Accounting Manuals to determine the treatment and policies related to receivables for a State accounting department.
- Assisted in Marketing and Customer Service initiatives with a specific focus on radio, television, print and public campaigns for a Government entity.
- Reconciled and ran queries for Accounts Receivable and Deferred Revenue grant files at a University.
- Prepared and presented a report to management about the industry and background of a public school group and their relationship with the Public Broadcasting System (PBS).

- Created the monthly bills for a large engagement and aided in subcontractor administration for a Government entity.

#### ***IT Advisory***

- Created Oracle procedure documentation for an Oracle implementation by interviewing key employees and following internal company documents for a large office supply company.

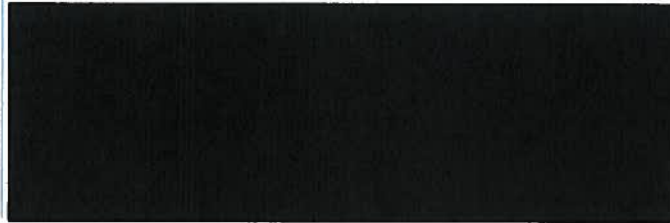
#### **Technical Skills**

- Microsoft Office, Microsoft Access, IDEA, Oracle Tutor and Lotus Notes,

#### **Other Activities**

- Member of the KPMG New York Office Action Council
- Former member of the Orlando Chapter IIA programming committee

#### **Reference**







**MICHAEL P. DOYLE**  
Director



**Function and Specialization**

Michael is a Director in the Forensic practice specializing in investigations of suspected fraud and incorporating data analytics into investigation to identify potential fraudulent activity.

**Professional Associations**

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

**Languages**

English

**Education, Licenses & Certifications**

- B.S. in Accounting from Queens College
- Certified Public Account licensed in New York State
- Certified Fraud Examiner
- Certified in Financial Forensics

**Background**

Michael is a Director in KPMG’s Forensic practice with more than 10 years of accounting and investigative experience. Michael is a Certified Public Accountant, Certified Fraud Examiner, and Certified in Financial Forensics. Prior to joining KPMG Michael worked in public accounting providing tax and financial services to clients.

**Professional and Industry Experience**

Michael has substantial experience managing and coordinating investigation and data analytical engagements across several industries. Michael specializes in investigations of suspected fraud, accounting irregularities, and misconduct, including fraudulent financial reporting, misappropriation of assets, and violations of laws and regulations. Michael incorporates KPMG’s data analytical methodology into investigations which include the use of many rules-based and behavioral based algorithms to uncover potential fraud indicators, hidden or masked relationships, and control weaknesses across disparate data sets.

**Investigative and Fraud Risk Management Experience**

- Michael managed a team assisting a hospital respond to a major hospital’s insurance provide to provide claim support related to hurricane Sandy. In addition to working with the insurance company we assisted with city, state, and FEMA claims.(December 2012 – present)
- Michael managed the investigation into the potential regulatory violation of an international bank. Due to filing deadlines he managed a team of 25 investigators over the course of two weeks, which include the review of over 50,000 electronic documents and 20 interviews. Due to the investigation the institution was able to meet its filing deadline which avoided fines and sanctions from regulators. (April 2012 – June 2012)
- Managed the investigation at a major utility company where company employees were accused of receiving kick-backs from contractors. Lead the investigation of payments to contractors to determine overcharges, assisted the company file insurance claims for the overcharges, and provided expert testimony in Federal Court as a witness for the prosecution. All 14 company employees pleaded guilty. (March 2009 – Present)
- Managed the investigation at a financial data management company for overcharging clients for regulatory fees. Worked with the company’s management to identify the process for calculating the regulatory fee and analyzed the stored procedures in the client’s analytical tool which calculated the fees. (November 2008 – September 2009)
- Managed the investigation of fraudulent activities of employees at a global insurance company. Analyzed data related to cancelled checks to locate the banks cashing the manipulated checks. (January 2008 – September 2008)
- Assisted in the investigation of a computer maintenance company to determine the effect of pre-billing entered by the company’s CEO and CFO. Their intention was to increasing accounts receivables held for loan

commitments. (February 2008 – May 2008)

#### **Data Analytic Experience**

- Member of the team that designed and developed a data analysis tool used to detect unusual or suspicious Travel and Entertainment schemes. (January 2007 – May 2007)
- Provided data analytical services to a computer company. Identified potential fraudulent expenses and potential cost saving by identify employee expenses outside the stated travel and entertainment policies (June 2007 – October 2007)
- Supervised a fraud risk management engagement for a major consulting firm to identify transactions to be included in the company's internal audit's sample selection. Conducted testing of 100% of the data set and created routines in Microsoft SQL Server using rules-based and behavioral based algorithms to identify potential fraudulent transactions (November 2006 – February 2007)

#### **Technical Skills**

- SQL,
- Microsoft Office,
- Idea and;
- Microsoft Access

#### **Reference**





**RYAN E. COCO, P.E.**  
*Manager*



**Function and Specialization**

Ryan is a member of the Forensic Major Projects Advisory practice specializing in Real Estate and Construction.

**Professional Associations**

- Member, Association of Certified Fraud Examiners
- Member, Institute of Electrical and Electronic Engineers (IEEE)
- Member, Power and Energy Society

**Education, Licenses & Certifications**

- BS, Villanova University
- Professional Engineering (PE) Licensure (NY)
- Certified Project Management Professional (PMP)
- Licensed Home Inspector

**Background**

Ryan is a manager in KPMG’s Forensic Major Projects Advisory practice with more than ten years of construction consulting experience. He has a strong construction background with experience in many areas throughout the construction project lifecycle including planning, design, procurement, contract administration, and project controls. Some of the industries that Ryan has construction experience include educational facilities, commercial office, hospitals, transportation, and heavy industrial structures.

**Professional and Industry Experience**

Ryan has significant experience in the construction consulting industry where he has provided various construction services that include construction internal audit, contract compliance and cost recovery analyses, capital construction program evaluations, construction project reviews, program and project controls assessments, and project oversight and monitoring. Ryan has provided design services on buildings, bridges and highways which entailed the production and review of proposals, contracts, plans, specifications, schedules, and estimates as well as construction support services. Ryan also has financial claims consulting experience, specifically in the construction and government contracting practice areas. Ryan performed project cost analyses, construction document assessments, and schedule analyses to identify financial damages, delays, and productivity loss on various construction projects.

**Construction Internal Audit Services**

- Ryan has served as manager of the Internal Audit Division at a public agency with a \$13 billion capital construction budget for building schools on behalf of the Director of Internal Audit Services and the Audit Advisory Committee. In this role, Ryan manages the daily internal audit activities, which include planning audits, performing fieldwork and reporting to management. Ryan lead a team of internal auditors and subject matter professionals on multiple construction related reviews and audits. Some of the audits that were lead by Ryan included contractor and consultant payment application review process, time and materials payment application review process, change order audit, testing consultant qualifications assessment, building code compliance and construction inspection division process assessment, project reviews assessment, procurement process assessment, and limited bidders list assessment.
- Ryan assessed the construction safety program for a public agency with an \$8 billion capital construction budget for the building of schools on behalf of the Director of Internal Audit Services and the Audit Advisory Committee. The assessment included a review of key safety program areas with a specific focus on organization and management of the Safety Unit, safety education and training; information systems, site safety performance; compliance with objectives of safety inspections, contract requirements, safety meetings; scheduling of safety inspections; site safety violations, and incident reporting and follow-up.
- Ryan managed an assessment of a \$2.3 billion construction project for a large financial institution. Ryan reviewed the processes and controls

related to contract administration, procurement, change management, remittance of payment to contractors and consultants, project reporting, safety, scheduling, quality assurance, insurance and project closeout.

- Ryan managed the review of a capital construction program for a private university to assess whether adequate controls were in place to manage the construction management program. The review focused primarily on larger capital projects in excess of \$1.0 million. The University capital budget, excluding large capital projects, ranged from \$6.0 – \$7.0 million per year while the maintenance budget is approximately \$1.0 million per year. The audit focused on evaluating and testing the design and effectiveness of the following processes and controls: Project Organization and Administration; Financial Management and Reporting; Procurement Management; Change Management; and Project Controls and Risk Management.
- Ryan performed an infrastructure assessment of the construction management department at a large New York health system. Ryan reviewed the current workforce composition, organizational and functional structure and job descriptions. As part of the assessment, he interviewed management and staff, conducted an anonymous survey regarding the work load, the work environment, training, career advancement opportunities. Ryan also documented and mapped the organizations portfolio of current and planned work and compared to available industry data.

#### ***Project and Program Assessment***

- Ryan assisted a large university medical center in the New York area convert their accounting system from SAP to Oracle PeopleSoft. Ryan acted as the liaison between the Finance Department and the Real Estate and Construction Department to ensure all needs were met upon the conversion. In this role, Ryan interviewed numerous stakeholders in order to outline the processes for capital appropriation, prioritization and approval; establishment of capital projects; requisition, procurement and payables; project accounting, tracking of construction in process (“CIP”); and the capitalization process.
- Ryan performed an infrastructure assessment of the construction management department at a large New York health system. Ryan reviewed the current workforce composition, organizational and functional structure and job descriptions. As part of the assessment, he interviewed management and staff, conducted an anonymous survey regarding the work load, the work environment, training, career advancement opportunities. Ryan also documented and mapped the organizations portfolio of current and planned work and compared to available industry data.
- Ryan performed a policy and procedure review of a State of New York University hospital’s construction program. The review included an analysis of existing policies and procedures and a process gap analysis where the team generated a list of policies and procedures that needed to be enhanced or developed. In addition, the team outlined a plan for the hospital to begin developing and documenting formal policies and



procedures.

### **Previous Construction and Engineering Experience**

#### *Multi-National Bridge Design Firm:*

Ryan was a project engineer for a multi-national bridge design firm. On numerous projects he was the lead design engineer, coordinating and producing many components of a construction project that include cost estimating, design calculations, plans, scheduling, and specifications. Ryan was the liaison between clients, contractors, sub-consultants, vendors, marketing personnel, and many engineering disciplines. He also provided on-site surveying, inspections, and construction support services on movable bridges and heavy movable structures. Much of Ryan's construction consulting services were conducted for the New York City Department of Transportation (NYCDOT), New York State Department of Transportation (NYSDOT), Michigan Department of Transportation (MDOT), as well as many other government agencies.

#### *Global Consulting Firm:*

Ryan worked in the government contracting and construction practice where he worked directly with various professionals including engineers, attorneys, and contractors in order to settle litigation disputes. Ryan performed project cost analyses, construction and procurement schedule analyses, field inspections, and in depth document reviews. As part of review process, Ryan assessed contracts, specifications, contract drawings, applications for payment, change orders, extra work orders, and requests for information. Ryan determined financial damages that resulted from delays, design flaws, and productivity issues on different construction projects.

#### *Full-Service Multi-Disciplined Consulting Engineering Firm:*

As an electrical engineer at a full-service multi-discipline consulting engineering firm, Ryan conducted on-site surveying and inspections as well as designed numerous electrical systems that were implemented on schools, colleges, libraries, correctional/judicial facilities, municipalities, office buildings, and waste water treatment plants. Ryan worked with energy management and conservation, lighting and power distribution, control systems and emergency power systems. Ryan's electrical design responsibilities included producing contract plans, calculations, cost estimates, and specifications.

### **Technical Skills**

- AutoCAD, Expedition (Construction Project Management Software), Microsoft Access, Excel, Power Point, Microstation, Primavera Project Planner.

### **Reference**





**FRANK CALVARUSO**  
*Managing Director*



**Function and Specialization**

Mr. Calvaruso is a managing director with KPMG's Major Projects Advisory Practice and the practice SME for Real Estate.

**Professional Associations**

- CoreNet Global
- Member of the Society of Military Engineers (SAME)
- Board Certified (IDRC) –Corporate Real Estate

**Education, Licenses & Certifications**

- Bachelor of Science – Civil Engineering Villanova University
- Masters of Business Administration – Finance, Seton Hall University
- Real Estate License – State of New Jersey

**Background**

Frank is a Managing Director in KPMG's Major Projects Advisory Practice. Frank has over 35 years of domestic and international diversified real estate and construction experience. Frank has extensive experience in all aspect of real estate management, including facility and transaction management, real estate due diligence, financial modeling, capital and expense budgeting, land acquisition, lease auditing, architectural design development, project sourcing, contract administration, construction management and administration, and project closeout. Frank has also advised clients regarding project policies and procedures, project budgeting, contract management, project accounting, project controls and many other areas of capital construction program management.

**Professional and Industry Experience**

- Managed an integrated team of engineers and construction professional staff to assist a major metropolitan government with administering a storm damage recovery program by providing oversight, monitoring and field verification of various contractors activities, along with compliance adherence. (2012 – 2013)
- Managed an integrated team of internal audit and construction advisory professionals for an engagement with am major metropolitan schools construction Authority involving the detailed risk assessment and analysis of the Authority's \$13.5B capital construction program. This work involves the generation of a series of audit assessments, over a multi-year period, that forms the basis for a formalized recurring audit program. (2004 – 2011)
- Managed a team in performing a cost review of \$800M construction project of an off-terminal car rental facility for a major southeastern international airport authority. (2009)
- Assessed the capital management program for a major metropolitan water and sewer commission with respect to their operations, organization and project execution. (2010)
- Provided assistance to a large northeast healthcare client, for the development and generation of formal construction policies and procedures, related to a \$400M new hospital facility (2008)
- Assessed the project planning and budgeting process for an engagement with a State Development Authority involving the detailed risk assessment and analysis of their \$8.6B capital construction program (2007 – 2010)
- Assessed the short and long range capital construction program processes for a major hospital/healthcare provider in New York City. This work included selected project reviews for completed construction in excess of \$200M. (2010 – 2011)
- Managed a multi-year contractual service provider agreement with a \$4B NYSE telecommunications company. The scope of provided services included strategic portfolio planning, development and implementation of project management policies and procedures, assisting the CFO organization with annual real estate and facility management budgeting

(\$200M), proactive implementation of corporate space guidelines, and all project management responsibilities for over 200 projects per year. (2001 – 2004)

- Providing oversight team direction on a detailed investigation of the contractual construction components on a \$70M manufacturing facility for a large international pharmaceutical company. (2005)
- Managed a variety of construction project cost audits for many healthcare, higher education, pharmaceutical and hospital clients in the Northeast. (2005 – present)

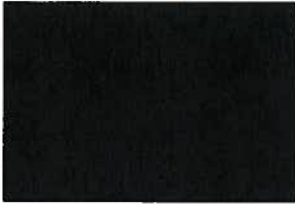
#### **Reference**





## **MANOLET G. DAYRIT**

*Partner*



### **Function and Specialization**

Manolet serves as champion of KPMG's IT Project Advisory Services. He has led numerous engagements relating to project management, requirements definition, vendor selection, systems design, systems development and implementation, and IV&V/quality assurance. He specializes in project management and management of risks related to large IT and transformation projects, with special focus on the government sector.

### **Representative Clients**

- City of New York
- State of New York
- State of New Jersey
- Commonwealth of Massachusetts
- United Nations

### **Languages**

English, Spanish, Filipino

### **Education, Licenses & Certifications**

- BS, Ateneo de Manila University, Philippines
- MBA, Finance, Fordham University, NY

## **Background**

Manolet Dayrit is a principal in KPMG's Advisory Services practice. His experience includes an in-depth knowledge Information Technology (IT) management, risks, and controls. He has led numerous engagements relating to project management, business process re-engineering, requirements definition, systems design, systems development and implementation, information security, pre and post implementation reviews, IV&V/quality assurance, and internal and external technology auditing. He specializes in project management and management of risks related to large IT projects including ERP (e.g., PeopleSoft, SAP, and Oracle) and other major systems. He serves as champion for KPMG's IT Project Advisory service and has served as champion of KPMG's ERP Advisory service. Manolet focuses on the Public Sector and serves as KPMG's National Technology Leader for State & Local Governments. He is a national co-chair of KPMG's Asian Pacific Islander Network and a member of KPMG's Diversity Advisory Board.

## **Professional and Industry Experience**

- Throughout his career, Manolet has provided technology advisory services to clients in a variety of industries, including financial services, consumer markets, manufacturing, communications and entertainment, health care, etc. Although he has served variety of industries, his main clients are in the Public Sector. He has served Public Sector clients for approximately 20 years. His experience in the Public Sector includes project management, requirements definition, system selection, systems development and implementations, quality assurance, IV&V, information security, pre and post implementation reviews, and IT auditing.
- He serves as KPMG's National Technology Leader for State & Local Governments and is the lead technology partner for the State of New York, City of New York, State of New Jersey, Commonwealth of Massachusetts, and United Nations. His recent clients include NYS Office of the State Comptroller, NYS Dept of Transportation, NYS Lottery, NYS Division of the Budget, Dormitory Authority of the State of New York, NYS Office of Temporary Disability Assistance (OTDA), Port Authority of New York and New Jersey, NYC Department of Information Technology and Telecommunications (DOITT), NYC Administration for Children Services (ACS), NYC Human Resources Administration (HRA), NYC Police Pension Fund (PPF), NYC Off-Track Betting Corporation, Massachusetts Teachers Retirement System (MTRS).
- He has led the technology component of a number of audit engagements for some of KPMG's largest clients in the financial services, consumer markets, manufacturing, communications and entertainment, and government industries.

## **Relevant Experience**

- Led Project Management Assistance, Requirements Definition, Vendor Selection Assistance, and Quality Assurance/IV&V for high profile, multi-year, multi-million dollar systems implementation and transformation projects for a number of KPMG's major government clients. Recent engagements include:



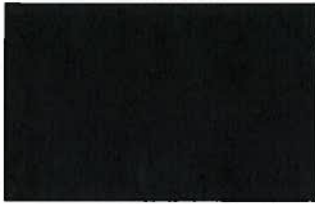
- NYS OSC – PayServ Payroll Upgrade QA
- NYS OSC – Central Accounting System QA
- NYS OTDA – Welfare Management System Vendor Selection Assistance and QA
- NYS OTDA – Child Support QA
- NYC Department of Information Technology & Telecommunications – ACCESS NYC/HHS Connect Integrated Human Services System Requirements Definition, Vendor Selection Assistance, and QA
- NYC Police Pension Fund – Police Pension System IV&V
- NYC HRA – EDIT Medicaid Eligibility System QA Review, Autotime Timekeeping System QA Review
- NJ Child Support IV&V
- NYC ACS – Child Care & Headstart Requirements Definition, Vendor Selection Assistance, and QA
- Massachusetts Teachers Retirement System – Pension System QA
- Led the technology component of a number of audit engagements for some of KPMG’s largest clients, including: several global financial institutions, a global media and entertainment company, one of the world’s largest pharmaceutical companies, a couple of major broadcasting companies, an international payroll processing company, a number of regional higher educational institutions, the State of New York, the City of New York, the State of New Jersey, and the United Nations. These engagements include IT project risk reviews, pre/post implementation reviews of major applications, information security reviews, and IT audits.
- Led numerous ERP Advisory engagements helping private and public sector clients enable the success of their ERP (e.g., SAP, PeopleSoft, Oracle, JD Edwards, Lawson, etc.) and other large systems implementations. These engagements addressed project management, business processes, data integrity, security, business continuity and disaster recovery, IT operations, system development methodology, and project management requirements in relation to the client’s systems implementation.
- Led numerous information security assessments for public sector clients, including: NYS Office of the State Comptroller, NY Lottery, NYS Department of Transportation, Dormitory Authority of the State of NY, Massachusetts Teachers Retirement System, and the United Nations.
- Led a number of large full life cycle systems implementations, including the development and implementation of general ledger, accounts receivable, accounts payable, budget, forecasting, consolidated reporting, HR and payroll systems for financial, manufacturing, utilities, and public sector clients. He has also led business process re-engineering projects involving newly implemented systems to support financial, sales and order processing, HR and payroll, contract, royalties, and inventory management processes for a variety of clients.
- Managed business process re-engineering engagements involving newly implemented systems to support financial, contract, release, royalties,

sales and order processing, and inventory management processes for a variety of clients.

- Prior to joining KPMG, had global and firmwide responsibility for the internal audit of systems development projects and installed systems worldwide for a large international financial institution.



**ROBERT M. DWYER**  
*Senior Manager*



**Function and Specialization**

Robert is a member of the IT Advisory practice specializing in IT strategy and governance

**Representative Clients**

- United States Army
- Pension Benefit Guaranty Agency

**Professional Associations**

- Project Management Institute

**Languages**

English

**Education, Licenses & Certifications**

- MBA, The George Washington University
- BA, University of Delaware

**Background**

Robert Dwyer is a senior manager with the Federal Advisory Services practice of KPMG. He has fifteen years experience in the public sector including strategic planning, IT strategy, capital planning and investment control, business case development, analysis of alternatives, business process improvement, organization design, performance measurement, program and project management, risk management, and policy analysis.

**Professional and Industry Experience**

Robert has substantial experience leading and coordinating IT advisory engagements in the federal and state and local industries. He has led IT strategy and organization transformation initiatives as well as IT project assessments.

**IT Strategy and Governance**

- Led project that performed an assessment of all IT infrastructure for the Pension Benefit Guaranty Corporation. This project conducted a baseline assessment of the client's entire IT infrastructure, performance benchmarking against industry and government standards, defined and evaluated alternatives for executive approval and OMB 300 submission, and defined a To-Be State for the selected alternative that included governance, a staffing model, and procurement documents to support transitioning the client to a vendor management organization.
- Supported strategic planning for the business transformation for a large government client. Specific support included drafting a report to congress documenting the case for change, strategic objectives, and transition plan, as well as the approach to enterprise architecture. Additional work included supporting the design of a Business Transformation Office.
- Led project supporting the Army's ERP Integration Strategy. Supported analysis of alternatives and solution architecture development to identify the best path forward for the Army to transition from a multiple solution ERP architecture to a single solution. Support included the use of the Value Measuring Methodology, a multi-criteria decision model that helps balance the benefits, cost, and risk associated with various alternatives.
- Led project supporting an IT Transformation effort at a large media and communications company. Support included development of IT strategic goals, IT transformation roadmap, organization guiding principles, and performance measures and milestones.
- Led value targeting, business case development, and implementation strategy for the IT infrastructure consolidation initiative of a large state. Support included interviewing CIO's of the 13 largest agencies in the state; analyzing benchmark data; collecting and analyzing IT spend and personnel information; conducting economic analysis; identifying areas for improvement; and constructing a dynamic business model quantifying savings; and developing a business case, roadmap, and executive briefing to support decisions at the cabinet level.
- Led team tasked with analyzing and developing the requirements, acquisition strategy, lifecycle costs, alternative technical solutions, and

funding options for the Navy Enterprise Land Mobile Radio (ELMR) System. The project's goal was to gauge the likelihood that the investment would meet its objective; and to the extent that it would not, propose alternative strategies, funding options, and mitigation plans for existing risks and issues. The project successfully developed options which helped the client improve the management, governance, acquisition strategy, and funding for the ELMR project.

- Led project that analyzed the IT investment portfolio for a large Navy command. Project identified opportunities for savings and efficiency, and recommended improvements to program governance.
- Led project to redesign the operational strategy of the largest Competitive Sourcing (OMB A-76) claimant in the Navy. Project quantified over \$100 Million in potential annual savings and produced a new organization design, processes, and a performance measurement system.
- Led an organization transformation project tasked with developing the operational strategy, organization design, and development of business processes and metrics for an organization responsible for the Total Force Manpower Management of a 60,000 person global command.
- Led a 24-person multidisciplinary engagement with for the Department of State's Information Assurance Office.
- Developed a Risk Management Plan for two of the largest IT investments at the Department of State, as well as for a major program at the Department of Homeland Security.
- Developed concept of operations for the Department of State Alternate Communications Site (ACS).
- Supported the development of multiple Capital Asset Plans and Business Cases (OMB-300).
- Supported strategy development for the Department of State's Global Network Initiative. Support included: an alternatives analysis, business case development, risk management, performance metrics development, market research of enterprise software licensing costs, life cycle costing, bandwidth cost forecasting, and deriving required measurements such as net present value (NPV).
- Developed a long-range capital investment plan for the construction and maintenance of all U.S. embassies and consulates worldwide (Received Certificate of Appreciation from DoS for this task).

### **Technical Skills**

Project Management Professional, Microsoft Office





**DANA MCFERRAN**  
*Managing Director*



**Function and Specialization**

Ms. McFerran specializes in providing assistance to legal counsel in the areas of accounting investigations and fraud investigations, as well as economic and accounting aspects of litigation and arbitration.

**Professional Associations**

- American Institute of Certified Public Accountants
- Pennsylvania Institute of Certified Public Accountants
- New Jersey Society of Certified Public Accountants
- Finance Committee Chair and Executive Committee for the Board of Directors of the Pennsylvania Society for the Prevention of Cruelty to Animals (PSPCA)

**Languages**

English

**Education, Licenses & Certifications**

- BA from Lafayette College
- Certified Public Accountant (PA and NJ)
- Certified in Financial Forensics

**Background**

Dana G. McFerran is a Managing Director in the Forensic practice for KPMG LLP. She has spent over sixteen years focusing on accounting related matters, financial/fraud investigations, arbitration matters, litigation support and damage claim analyses for large public companies, corporate management, financial institutions, law firms, and governmental agencies. For approximately two years, Dana was a Senior Auditor for KPMG in the Audit practice where she performed annual financial audits and prepared annual corporate financial statements.

**Professional and Industry Experience**

- Led an international team investigating allegations of FCPA violations for a global pharmaceutical company. The matter focused on payments made to HCPs, consultants, agents, third party intermediaries for their operations in the ASPAC region. (September 2012 – present)
- Led an international team that provided pre- acquisition FCPA due diligence services for an international business outsourcing company. (August 2012 – December 2012)
- Provided neutral arbitration services for technology companies involved in a multimillion dollar purchase price dispute related to post closing working capital adjustments. Nature of the disputed items related to accounts receivable, accrued expenses, payroll liabilities, deferred revenue and resolving issues with GAAP and in accordance with accounting policies and practices consistently applied. (May 2012 – August 2012)
- Provided post-acquisition FCPA due diligence services for a global power and automation technologies company. (May 2011 – April 2012)
- Conducted an anti-bribery and corruption risk assessment and provided recommendations for compliance monitoring techniques and processes for an international pharmacy benefit management company. (May 2011– August 2011)
- Led the reconciliation efforts and coordinated with the Corporate Trustee relative to the \$20B Claims Fund and assisted in analyzing claims and other issues arising under the Oil Pollution Act of 1990 in connection with the Deepwater Horizon Incident. (August 2010 – May 2011)
- Led an international investigation for a global medical device manufacturer. The matter involved allegations of earnings management, bribery and conflict of interest concerns in their European regions. (October 2009 – June 2010)
- Led an international team investigating allegations of FCPA violations for a global pharmaceutical company. The matter focused on service provider, consultant and distribution arrangements and payments for their operations in Brazil, Russia and CIS countries. (April 2009 – May 2012)
- Assisted the Examiner in a bankruptcy investigation conducting interviews, analyzing complex trading data, determining the adequacy of disclosures made in position reports provided to the Company’s credit facility, analyzing the flow of funds in the Company’s cash management system and reviewing trading risk management policies and procedures.

(October 2008 – June 2009)

- Assisted with an investigation of a large tobacco company in alleged illegal bribes made by their management to foreign government delegations in Africa. (August 2008 –November 2008)
- Conducted an independent investigation on behalf of the Audit Committee for a publicly traded financial services company. The investigation resulted from allegations of a scheme that involved suspicious equipment financing loans. Led the loan file review, electronic data preservation and collection, electronic data review and assisted counsel with interviews. (April 2007 – December 2007)
- Investigated alleged fraudulent reporting of sales for a large electronics company. Tasks included interviewing pertinent company personnel, reviewing sales transactions for a two year period, documenting sales controls and procedures, providing recommendations to the company to help mitigate future misconduct, and reporting findings to outside counsel.(April 2007 – December 2007)

#### **Speaking Engagements**

- "How to Detect and Deter Fraud," American Bar Association, New Partner and In-House Counsel Conference, March 2012
- "Preventing and Detecting Fraud and Misconduct," Pennsylvania Institute of Certified Public Accountants, Insurance Conference, November 2011
- "Valuation Application and Methodologies," Practicing Law Institute, Pocket MBA – Finance for Lawyers, September 2011



**GARY MILLER**  
*Senior Manager*



**Function and Specialization**

Primary focus on providing assurance and advisory services to State and Local governments and Higher Education clients

**Education, Licenses & Certifications**

- BBA in Accounting from Bryant University, 1989
- MS in Accounting from SUNY at Albany, 1993
- Certified Public Accountant – New York

**Professional Organizations & Community Involvement**

- Beta Gamma Sigma National Business Honor Society
- Treasurer, Valley View Homeowners Association

**Background**

Gary is a Financial Management Executive with a broad range of financial and operational expertise in both the public and private sectors. Multiple years of experience with both State and Local government auditing and consulting projects. Over a decade of experience as a Divisional VP of Budgeting and Planning and subsequently as Divisional CFO for a \$400 million sales business unit of Global Fortune 500 company.

**Professional and Industry Experience**

- **New York State, Single Audit** – served as segment lead on Human Services segments of project for 3 years, largest segment of engagement. Programs covered included Medicaid, Foster Care, TANF, LIHEAP, Adoption Assistance, Disability Insurance. Other agencies include Housing Trust Fund Corporation.
- **New York State, Statewide Cost Allocation Plan (SWCAP)** – lead consultant on development of State’s plan for allocating overhead costs to Federal programs, with emphasis on maximizing recovery from Federal grants.
- **Albany County, NY, Efficiency Study** – lead consultant on Social Services segment of a project to reduce costs and improve effectiveness.
- **City of Albany NY, Efficiency Study** – Lead consultant for the general government and support services functions segments of an engagement to identify efficiency improvement and cost reduction opportunities.
- **New York State Department of Correctional Services Cost Allocation Project** – Lead consultant in developing a revised internal cost allocation plan for more accurate internal identification of cost of services and identification of opportunities for cost reduction and efficiency improvements
- **Financial Statement Audits, Multiple New York State Counties** – Lead auditor and Manager on multiple engagements to verify reliability of county financials in accordance with Generally Accepted Auditing Standards. Clients included Ulster, Clinton, Fulton and Delaware counties.
- **A-87 Cost Allocation Plans, Multiple New York State Counties**– Managed projects to complete required cost allocation plans to recover administrative costs from Federal grants as required by Federal regulations.
- **Adecco Corporation, Shared Services Implementation** – Lead business unit Manager on project to consolidate full range of back office functions from separate Divisional structure to combined North America shared services structure. Services consolidated included full range of accounting functions, billing, collections, IT.
- **Adecco Corporation, VP Integration, Merger Implementation** – Overall Executive Responsibility for integration of two of four Divisions of acquired corporation representing over \$500 million in annual sales. Integration completed on time and exceeded targeting synergy savings.

- **Adecco Corporation, PeopleSoft Accounting and Payroll/Billing Implementation** – Key team member in implementation of full range PeopleSoft system to replace mid-scale Lawson accounting system for rapidly expanding Division that required significantly upgraded functionality of accounting system.

#### **Prior Experience**

- Adecco Corporation, Ajilon Division – Divisional CFO and head Finance Executive reporting to the Divisional CEO and North America CFO. Responsible for full range of day to day financial management activities and reporting. In addition, extensive focus on business process improvements and cost reduction.
- David M. Griffith Associates (subsequently purchased by Maximus) – State Manager responsible for New York State and Local business practice focused primarily on costing studies and maximizing Federal reimbursement of state and local government administrative costs.
- KPMG – 6 years of progressively increasing responsibility, including Manager. Primary focus was assurance services with additional experience in advisory services. Industry experience was concentrated in State and Local Government, but also included Healthcare and Not-for-profit entities.

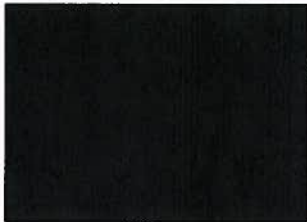
#### **Reference**







**WILLIAM W. RUDOLPH**  
*Principal*



**Education, Licenses & Certifications**

- B.B.A., Economics, Baylor University
- M.A., Political Economy, University of Texas-Dallas
- Post-Graduate work in Economics, SMU
- Certified Fraud Examiner (CFE)

**Background**

Mr. Rudolph is a Principal in the Dallas office of KPMG LLP's Forensic Advisory Services practice. He has national responsibilities in the Fraud Risk Management, and Investigations practices, and the Government, Financial Services and Private Equity and Alternative Investments lines of business. He is one of the principal authors of the KPMG Fraud Risk Management methodology. He conducts investigations and fraud and compliance risk assessments and gap analyses.

Mr. Rudolph joined the firm following ten years at the Federal Bureau of Investigation, where he conducted and participated in white collar crime investigations as a Financial Analyst and was involved in high profile investigations as a member of the Bank Fraud Task Force.

**Professional and Industry Experience**

***Fraud Risk Management***

- Principal, Deepwater Horizon claims team review engagement and fraud risk management leader.
- Principal and state claims liaison team lead for Deepwater Horizon claims process
- Director and onsite leader of fraud risk management services for largest disaster recovery effort in U.S. history in State of Louisiana.
- Director of antifraud waster and abuse for disaster recovery efforts in Harris County and City of Galveston.
- Principal for deposit fraud risk gap analysis and rationalization
- Principal for high risk industries risk analysis for international financial institution
- Principal for engagement assessing default servicing law firms for large national financial institution.
- Principal for litigation assistance regarding default servicing for large national financial institution.
- Principal for assessment of ethics and business practices unit of large national financial institution.
- Subject matter expert for default mortgage servicing for bank's response to OTS letter and potential investigation.
- Managing director of investigation into mortgage servicing issues for large national financial institution.
- Managing director for loan file review and assessment for large national financial institution.
- Managing director for assessment of third party service providers for foreclosure and default servicing for large national financial institution.
- Managing director for enterprise wide consumer compliance mitigation documentation engagement.
- Subject matter expert for Home Affordable Modification Program ("HAMP") readiness assessments for national mortgage servicers.
- Director of mortgage servicing reconciliation and process project for large

regional bank.

- Director of bribery investigation for city public works department in Southwest.
- Conducted global investigations methodology assessment for international consumer products company.
- Conducted ethics department assessment for global technology services firm.
- Conducted fraud risk assessment for large oil services firm.
- Conducted fraud risk assessment for regional telecommunications company.
- Conducted fraud risk assessment for national diversified financial institution.
- Conducted fraud risk assessment for international data services firm.
- Conducted entity level control documentation and testing for over 20 clients in the energy, telecommunications, software and service, consumer products, financial services, and food industries.
- Extensive involvement in designing and evaluating entity-level fraud environment Sarbanes-Oxley controls and assistance to audit teams with implementation of SAS 99 with clients in the insurance, healthcare, and financial sectors.

#### ***Regulatory and Contract Compliance***

- Director of AML/BSA gap analysis for group of casinos in Las Vegas.
- Director of AML/BSA gap analysis for a large Midwest bank.
- Conducted company-wide compliance risk assessment for international food company.
- Managed several BSA/AML gap analysis/program review engagements for large and medium-sized Southwest based financial institutions.
- Conducted Anti-Money Laundering (AML) compliance work for a nationwide trust company and an international financial services company.
- Conducted Bank Secrecy Act/Anti-Money Laundering gap assessments for several mid-size and large regional banks in the Southwest and Midwest.
- Conducted AML compliance training for a foreign bank's U.S. subsidiaries.
- Analyzed business interruption insurance claims.

#### ***Fraud and Misconduct Investigations***

- Investigated embezzlement from a private trust by an employee.
- Conducted a fraud audit of various worksites for a large business services concern.
- Investigated sources and uses of cash for a charitable foundation.
- Investigated financial irregularities for a large natural foods retailer and a pipe production company.
- Managed complex, multi-year accounting investigation for financial

services client.

- Investigated whistleblower allegations at large energy company and national telecom company.
- Investigated allegations of fraud at a municipal airport, a city department, a regional airport, and a grant receiving city affiliate.
- Conducted fraud investigation for large national retailer.

***Forensic and National Practice Responsibilities***

- National trainer for SAS 99, SOX, Forensic Interviewing, Advisory University, and Forensic Orientation courses.
- Government fraud, waste and abuse and compliance
- Fraud Risk Management
- Anti-Money Laundering
- Financial Services
- Private Equity and Alternative Investments

***Testimony***

U.S. vs. Commercial Technology Inc., et al  
3:99-CV-2668-X

U.S. District Court, Northern District of Texas  
Trial Testimony

U.S. vs. Shelby Daniels  
3:99-CR-098

U.S. District Court, Northern District of Texas  
Trial Testimony

U.S. vs. Roger A. Dennen  
3:98-CR-130

U.S. District Court, Northern District of Texas  
Trial Testimony

**Reference**





**JASON E. SPIEGEL**  
*Senior Manager*



**Function and Specialization**

Audit – Government, Higher Education, and Not-For-Profits

**Representative Clients**

- State of New Jersey – Single Audit (2002 – present)
- Rutgers, the State University of New Jersey (2011 – present)
- Port Authority of NY and NJ (2012 – present)
- State of New Jersey – Division of Pensions and Benefits (2007 – 2010)
- State of New Jersey – Division of Lottery (2002 – 2004)
- New Jersey Turnpike Authority (2002-2003; 2010 – present)
- New Jersey Institute of Technology (2002 – present)

**Professional Associations**

- Member of American Institute of Certified Public Accountants
- Member of New Jersey Society of Certified Public Accountants
- Member of Association of Government Accountants
- Member of Healthcare Financial Management Association

**Education, Licenses & Certifications**

- MAcc, Rider University
- BS, Rider University
- Licensed Certified Public Accountant – State of New Jersey

**Background**

Jason is an audit senior manager in KPMG’s Government Practice based in the Princeton office. Jason has over 10 years of experience providing audit services to government, higher education, and not-for-profit organizations. Jason also served on the State of New Jersey Federal OMB Circular A-133 Single Audit in various roles since 2002, his most recent being the lead overall senior manager. Jason has performed compliance audits of various FEMA Disaster Recovery grants for the State of New Jersey and its various component units and has a deep understanding of the documentation and reporting requirements applicable for such grants.

**Professional and Industry Experience**

Jason has diversified experience in serving government, higher education, and not-for-profit organizations. He has extensive experience in conducting financial statement audits, as well as audits in accordance with the Federal OMB Circular A-133 and New Jersey OMB Circular Letter 04-04.

**Technical Skills**

- Governmental Accounting Standards (GASB)
- Government Auditing Standards
- Single Audits in accordance with OMB Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations

**Other Activities**

- Actively participates in recruiting, including interviewing on campus and in the office.
- Serves as a Performance Management Leader.
- Serves on the New Jersey Local Action Council.

**Reference**







## JEFF SHAW

*Subject Matter Professional*



### Function and Specialization

- Flood-zone regulations,
- Insurance,
- Dispute resolution,
- Appeals,
- Eligibility

### Background

Jeff Shaw has specialized in disaster recovery consulting since 1994, and is recognized nationwide as a leader in the industry. Because of his longevity in this field, Shaw has experienced not only dramatic program changes, but also notable shifts in policy and practice. This experience contributes to Shaw's specialized expertise in dispute resolution and appeals. His ability to understand, explain and substantiate applicant positions, coupled with his extensive knowledge of applicable FEMA policies and regulations, has facilitated the reversal of numerous ineligibility determinations in the field, on appeal or through federal arbitration proceedings.

Shaw has been closely involved in Adjusters International's hurricane operations, with leadership experience ranging from Hurricane Andrew in 1992 to hurricanes Dolly, Gustav and Ike in 2008. Prior to joining the Adjusters International Disaster Recovery Consulting team, while serving as the National Coordinator for KPMG's disaster consulting division, Shaw served as a member of the team used by FEMA to conduct grantee audits for the states of Georgia and Arkansas. He has also been involved in applicants' recoveries from other federal agencies including NIH, FHWA, HUD, NRCS and the FTA.

Shaw is a national presenter who has given numerous seminars on the disaster recovery process and also a published author, providing articles for *Disaster Recovery Today*, a publication focused on providing information on the fundamental concepts of the FEMA Public Assistance Program.

### Professional and Industry Experience

- **Sewerage & Water Board of New Orleans, 2006 – 2009** – Served as a senior-level policy advisor for the team guiding the Sewerage & Water Board of New Orleans through its Hurricane Katrina recovery process, including managing its 404 hazard mitigation (HMGP), 406 hazard mitigation and pre-disaster mitigation (PDM) program grant applications.
- **City of New Orleans, 2006 – 2008** – Served as senior-level policy advisor, including providing support to management staff regarding Stafford reform; developing a strategic program for pursuing construction advances; preparing the City for high-level FEMA meetings/correspondence; and assisting the City to work with FEMA to negotiate a "One PW for Project Management" approach.
- **Port Authority of New Orleans 2006 – Ongoing** – Shaw serves as a senior-level policy advisor regarding the Port's FEMA Public Assistance and Hazard Mitigation grant management process, with a focus on project consolidation, insurance apportionment and reductions, and dispute resolution.
- **City of Slidell, 2006 – 2009** – Served as a senior-level policy advisor for the team overseeing the City's FEMA recovery of \$50 million in funding through 120 project worksheets, in addition to the City's property insurance claims.
- **Jefferson Parish, 2007 – Ongoing** – Shaw serves as a senior-level policy advisor for the team supporting the Parish through its grant process for recoveries from hurricanes Katrina, Gustav and Ike.

- **Audubon Nature Institute, 2006** – Shaw served as a senior-level policy advisor for the team managing the FEMA grant process for the Audubon Nature Institute and its properties, including the Zoo, Aquarium, Insectarium and the Research Center for Endangered Species. 2006
- **West Jefferson Medical Center, 2006** – Shaw served as a senior-level policy advisor for the team that assisted the Medical Center with its insurance claim and FEMA Hazard Mitigation strategy.
- **State of Mississippi (HMGP Global Match efforts), 2008 – 2010** – Served as a program advisor on a team chosen by the State's Department of Finance and Administration in an effort to secure matching funds (Global Match) for applicant mitigation projects on the Coast.
- **City of Cedar Rapids – Cedar Rapids Community Schools – Linn County, Iowa, 2008 – 2010** – Shaw serves as a senior policy advisor to numerous AI teams working in the area following the 2008 floods.
- **Aldine Central Schools – Houston Independent School District – Jefferson County, Texas, 2008 – 2010** – Shaw served as a senior policy advisor to numerous AI teams working in the area following Hurricane Ike, with an emphasis on dispute resolution and appeals.
- **Memorial Hermann Health System (MHHS), 2009 – 2011** – Currently providing dispute resolution services and appeal support for MHHS related to legal responsibility issues. This successful endeavor reduced the number of appeals from a projected 37 to 3.
- **Mississippi State Port Authority, 2006 – Ongoing** – Having consulted with the Port since Hurricane Katrina struck, Shaw was in a unique position to spearhead efforts that allowed the Port to receive an overall award of more than \$57 million for two destroyed facilities through FEMA's recently adopted arbitration process.
- **Hancock County Schools, 2010** – Shaw was chosen to team with local attorneys to represent the District in a successful arbitration regarding equipment purchases.
- **Gulf Coast, Hurricane Katrina, 2006 – 2009** – In addition to the aforementioned clients, Shaw also provided advisory services for Hancock County, the Bay St. Louis-Waveland School District, and Harrison County, Mississippi.
- **City of Sanibel – Lee County – City of Fort Myers – Monroe County, Florida, 2005 – 2007** – Shaw served as project manager and lead consultant for the City of Sanibel, Lee County, Monroe County and the City of Fort Myers, Florida, on losses related to catastrophic damages from 2004 hurricanes Charley, Frances, Ivan, and in 2005, Wilma.
- **New York State: 1391-DR 9-11 Terrorist Attack, 2001 – 2002** – Following the 9/11 World Trade Center terrorist attack, Shaw was part of the AI team and its recovery efforts for the New York & New Jersey Port Authority, owners of the 16-acre World Trade Center site. This unprecedented recovery included detailing \$100 million in 404 hazard mitigation funds. An example of the diversity of project issues was the reconstruction of the temporary emergency measure PATH station, part of the trans-Hudson subway line. This \$180 million plus project allowed

for the PATH train to once again service the people of New York and New Jersey.

- **Baylor College of Medicine & Texas Medical Center, Tropical Storm Allison, 2001 – 2005** – Shaw led AI recovery efforts at the Texas Medical Center in Houston after Tropical Storm Allison spilled 33 inches of rain across the city in 2001. Flooding impacted the 675-acre campus and caused hundreds of millions of dollars in flood damage. Shaw worked to guide the institutions comprising the Medical Center – Baylor College of Medicine, St. Luke’s Episcopal Hospital, Memorial Hermann Healthcare, The Texas Heart Institute and others – through the FEMA grant process.

#### **Publications and Speaking Engagements**

Shaw is a recognized specialist in the in the FEMA public assistance program. The knowledge he has gained working with grantees and applicants has led to 10 issues of *Disaster Recovery Today*, a technical publication that provides valuable insights on FEMA related issues.

- “Lack of Teamwork Could be the Real Disaster”
- “Loss Measurement”
- “Categorizing Losses”
- “Determining Eligibility”
- “Develop a Rebuilding Plan”
- “Develop a Funding Approach”
- “Implementing the Recovery Plan”
- “Completion, Inspection and Audit”
- “Mitigation Funding in the FEMA Public Assistance Program”
- “Floodplain Management: Sound Techniques to Improve Your Recovery”



**THOMAS STANTON**  
*Director*



**Function and specialization**

Thomas specializes in Financial Reporting Investigations, Fraud and Misconduct Investigations, Fraud Risk Management and Sarbanes-Oxley advisory services.

**Professional associations**

- Associate member of the National Association of Certified Fraud Examiners

**Education, licenses & certifications**

- BBA in Accounting, Siena College

**Background**

Thomas is a Director in KPMG’s Forensic practice with more than 15 years of experience managing complex accounting, financial reporting, and Securities and Exchange Commission (SEC) auditing matters. He has directed and conducted investigations into procurement fraud, financial statement matters, due diligence assignments, internal control reviews and other projects requiring financial and forensic skills

Mr. Stanton’s forensic accounting experience includes analysis of historical accounting records, including: analysis of transactions, general ledger detail, journal entries, customer documentation, contracts, email activity and other information in connection with various earnings management and fraudulent financial reporting schemes, fraud and misconduct investigations and costs and expenses paid under cost reimbursement contracts.

**Professional and industry experience**

- Currently engaged as an Integrity Monitor for the New City Department of Investigation to monitor the work of certain contractors, including but not limited to its chief executive personnel, employees, subcontractors, suppliers, vendors and affiliated businesses and monitor and investigate allegations of fraud by other parties in connection with New York City’s Rapid Repairs Program (RRP). Primary activities include reviewing payment requisitions for accuracy; reviewing certified payrolls for anomalies and investigating allegations of fraud in connection with the RRP. (November 2012 – March 2013)
- End-Assisted one of the nations largest Bank Holding Company’s in assessing its Resolution & Recovery Plan (‘Living Will’). (September 2010 – October 2012)
- Assisted BP in establishing a process to receive claims for alleged damages under the Oil Pollution Act 1990 and served as the BP Claims State Liaison for the state of Alabama. Responsibilities included but were not limited to providing feedback on issues and questions that surfaced concerning the claims process, communicating with local stakeholders and providing advice with regard to supporting documentation needed for individual, business and government claims. (May 2010 – September 2010)
- Led investigations of a number of New York metropolitan area hospitals in connection with alleged procurement fraud. (June 2009 – May 2010)
- Led investigations of major public firms in the financial services and consumer markets industries in connection with alleged fraudulent financial reporting. (April 2008 – May 2009)
- Served as team lead for an earnings management investigation which concluded that management manipulated company accounts to hit quarterly performance goals. Responsibilities included identifying potentially questionable journal entries, and adjustments to various liability accounts. Additional responsibilities included investigation of matters of apparent interest to the SEC, identification, /determination of potential new issues, data/fact gathering analysis, authoring of issue memorandums, and participating in various meetings with



representatives of the investigative law-firm, the Company, the Company's outside-auditors, and the SEC. (March 2006 – March 2008)

- Served the nations largest leading global investment banking, securities and investment management firms, providing technical expertise in a number of areas including internal control design, the design and evaluation of tests of internal controls, and documentation. (January 2003 – March 2006)

## STEPHEN T. SURACE, CPA, CFF, MBA

Subject Matter Professional



### Professional Associations

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants President, Utica Chapter
- American Bar Association – Tort Trial & Insurance Practice Section, Associate Member

### Education, Licenses & Certifications

- BS, Public Accounting, Utica College of Syracuse University
- MBA, Accounting, SUNY Institute of Technology
- Licensed Public Adjuster – State of New York
- Certified Public Accountant – State of New York
- Certified in Financial Forensics (CFF)
- American Institute of Certified Public Accountants
- New York State Insurance Instructor since 2007

### Background

Stephen T. Surace is a Vice President and the Chief Financial Officer of Adjusters International, and President of Mosaic Accounting. He has extensive experience in all financial aspects of disaster recovery consulting.

Surace specializes in business interruption/extra expense claims as well as all accounting-related aspects of property damage insurance claims, including dependent properties, payroll limitation claims, utilities services, leasehold interest, accounts receivable, and brands and labels coverage.

Surace has been a featured speaker for the New York State Bar Association, the New York State Society of Certified Public Accountants, and the National Association of Public Insurance Adjusters. He has also trained insurance professionals in many accounting-based first-party property coverages, including in addition to those listed above, radio and television antennas, electronic data, and stock claims and inventory reconstructions.

Surace has been involved in the preparation, support and settlement of hundreds of multi-million dollar property insurance claims. Most recently he was of assistance to the Matt Brewing Company following their 2008 fire and the Massachusetts Turnpike Authority after the 2006 Tunnel Collapse (The Big Dig). He is also actively engaged as part of the core team providing claims process/protocol analysis and guidance to the State of Louisiana in response to the 2010 Deepwater Horizon Oil Spill.

### Professional and Industry Experience

- **Orange County, New York, 4020-DR-NY August 2011 Hurricane Irene, Flooding & 4031-DR-NY Tropical Storm Lee, Flooding – December 2011 – Present** – Adjusters International was engaged by Orange County to provide insurance adjusting services for damages to facilities from Hurricane Irene which occurred in August 2011, followed by Tropical Storm Lee in September 2011. AI was also engaged to perform FEMA grant management services for the same two disasters to oversee the County's Public Assistance (PA) process for five buildings that incurred damages as a result of the storms. Surace is serving as the Insurance Claim Manager for this engagement, working to maximize the County's insurance settlement and their FEMA Public Assistance reimbursements through a coordinated effort.
- **State of Louisiana, BP Oil Spill, July 2010 – Present** – Surace was selected to an elite dedicated team providing financial support to assist the State of Louisiana to determine the overall financial impact to the state resulting from the BP Oil Spill. Surace was hand-picked due to his finance and accounting expertise, forensic accounting skills, team leadership experience, and proven knowledge of working with claimants to optimize their recovery following a disaster event.

### Technical Skills

#### Occupational Safety & Health Administration (OSHA) Training:

- Asbestos Awareness
- Lead Awareness
- Affected Person Lockout/Tagout
- Hazard Communication
- Confined Space Awareness Personal Protective Equipment



**WILLIAM L. HANLEY, III**  
Manager



**Function and Specialization**

William specializes in the use of data analytics in fraud risk management advisory services.

**Professional Associations**

- Association of Certified Fraud Examiners (ACFE)
- Institute of Internal Auditors (IIA)
- (Currently VP of the Middle Georgia Chapter of the IIA)

**Languages**

English

**Education, Licenses & Certifications**

- BS, Louisiana State University
- General Arts & Sciences Minors:  
Mechanical Engineering Technical Sales  
Business Administration
- Certified Fraud Examiner

**Background**

William Hanley is a manager in KPMG LLP's Forensic Advisory Services practice in Atlanta. William's focus is the use of data analytics to prevent, detect, and respond to allegations of fraud, waste, and abuse. He has served on investigation teams reviewing allegations of fraud, misconduct, SEC accounting violations, intellectual property theft, and identity theft. He has also assisted clients with hard and electronic document discovery and review, regulatory compliance and monitoring review, accounting dispute assistance, bankruptcy assistance, and corporate restructuring.

William has extensive HUD CDBG experience related to multiple disaster recovery programs including heavy involvement with the anti-fraud, waste, and abuse components of the Louisiana Road Home Program and several other Federally funded disaster recovery grant programs administered by the State of Louisiana.

William also led the team tasked with performing financial monitoring, transaction review, and forensic accounting for the State of Florida's HUD NSP1 award.

Prior to joining KPMG, William held an internal audit position in state government. He also has prior experience working in the engineering design and retail shipping industries.

**Professional and Industry Experience**

**HUD CDBG Experience**

- Led the team responsible for performing data analytics related to fraud, waste, and abuse prevention and detection services for applicant verification, damage evaluation, and damage calculations for the State of Louisiana's Road Home Katrina Disaster Recovery Program (Road Home). [Jul 2006 – Jun 2008]
- Identified and investigated fraud outliers using data analytics techniques related to insurance overpayment, falsified documents, and ownership fraud for the Road Home Program. [Jul 2006 – Jun 2008]
- Designed relative local comparison queries using GPS coordinates to analytically identify evaluation and damage assessment cost anomalies for the Road Home Program. [Jul 2006 – Jun 2008]
- Mapped the manual/electronic process of grant applications (from intake to disbursement) using data analytics to identify bottlenecks by assigning unique number sequences to specific transactions/paths for the Road Home Program. [Jul 2006 – Jun 2008]
- Led the team responsible for monitoring federal CDBG funds for the State of Louisiana Office of Community Development for post-Katrina disaster recovery (Louisiana Land Trust; Business Recovery Grant and Loan Program; Non-Profit Rebuilding Pilot Program). [Aug 2009 – Nov 2011]
- Led the team responsible for performing financial monitoring, transaction review, forensic accounting, and investigations for the Florida Department of Economic Opportunity (formerly the Florida Department of Community Affairs) related to HUD's Neighborhood Stabilization

Program 1 (NSP1). [Apr 2010 – Aug 2011]

- Led a team responsible for monitoring ARRA funds for various state agencies in Mississippi. [Mar 2010 – Jun 2010]

#### ***Fraud Risk Management***

- Helped design an anti-fraud hotline used to report fraud, waste, and abuse for a state government agency.
- Designed anti-fraud internal audit plans and conducted fraud risk assessment procedures for a state government agency.
- Designed anti-fraud procedures and internal controls used by a retail packing and shipping facility.

#### ***Investigations***

- Performed investigations and interviews surrounding misappropriation of assets, internal fraud, and process flaws for a large consulting client.
- Performed investigations and interviews surrounding credit card identity theft occurring at a regional construction materials company.
- Performed investigations related to revenue recognition and accounting of supplier credits in response to an SEC subpoena for an automotive client.
- Performed investigations related to insider trading, inappropriate business expenses, and misdirected financial investments for a large information and marketing company.
- Performed an investigation related to the embezzlement of non-profit funds by an employee paying phantom vendors.
- Led an internal audit effort for a state government agency that uncovered the source of a multi-million dollar improper financial transfer.

#### ***Project Management***

- Led one of 12 teams responsible for reviewing over 11,000 boxes of hardcopy documents and helped design and implement the inventory tracking database used to organize the documents during the discovery process.
- Led the logistics team responsible for moving, organizing, reviewing, reconciling, and shipping over 20 million hardcopy documents.

#### ***Dispute Advisory***

- Determined repurchase reserve requirements for a national mortgage company involved in a purchase price dispute.
- Led a team responsible for forensically reviewing several hundred residential mortgage loans.

#### ***Data Analytics/Financial Benchmarking***

- Designed analytical benchmarking models to identify and stratify strong and poor working capital performers based on DSO, DPO, and DIO using real-time data feeds and user-provided data points.
- Helped design analytical queries and an interactive financial model to identify substantial direct cost and revenue trends for an international



marketing agency undergoing a restructuring effort.

**Data Security**

- Designed analytical queries to investigate a web-based security breach and vulnerability for a large consulting client.

**Process Analysis**

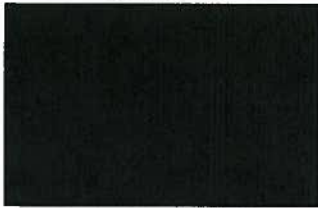
- Performed a process analysis for a large consulting client to help streamline productivity and deliver a product more quickly.

**Reference**





**NIKLAAS D. HICKMAN**  
*Senior Associate*



**Function and Specialization**

Niklaas is a member of KPMG's Federal Advisory Services practice specializing in management and information technology advisory services to federal, state and local government.

**Representative Clients**

- Department of Housing and Urban Development (HUD)
- Department of Interior, Office of Historical Trust and Accounting (OHTA)
- Government Accountability Office (GAO)

**Professional Associations**

- Project Management Professional (PMP), issued by PMI
- Association of Government Accountants (AGA)

**Education, Licenses & Certifications**

- B.A., University of Maryland, Baltimore County

**Background**

Niklaas is a senior associate in KPMG's Federal Advisory Services Practice with 8 years experience providing management and information technology (IT) consulting services to federal, state and local government, and private industry. His experience includes program and project management, business process improvement and reengineering, performance measurement, risk management/risk mitigation strategies, and policy analysis. Mr. Hickman has developed a specialized expertise in the development, implementation and execution of disaster recovery initiatives with particular focus on program reporting, accountability and the development and execution of internal controls.

Mr. Hickman has technical knowledge of federal laws and regulations as they relate to disaster recovery, auditing IT systems, internal controls and financial reporting. Specifically, his has experience advising clients on the Robert T. Stafford Disaster Relief and Emergency Assistance Act, Presidential Policy Directive 8: National Preparedness, National Disaster Recovery Framework guidance, FISCAM, Sarbanes-Oxley (SOX), FISMA, FIPS, NIST guidance, and PCAOB standards. In addition, he has planned, executed, and managed SOX IT testing of internal controls for private corporations in accordance with COBIT and COSO standards.

**Professional and Industry Experience**

Niklaas provides advisory services to improve and transform business processes, develop and execute effective program reporting and accountability for large U.S. federal government agencies with a particular focus on disaster recovery efforts related to disbursement of funds.

Niklaas has experience leading and coordinating federal advisory engagements that include disaster recovery programs in support of the Hurricanes Katrina/Rita and Gustav/Ike at the Department of Housing and Urban Development. He has served as team leader with responsibility for planning, budgeting, execution, and delivery of advisory services.

**Disaster Recovery Project Management**

- Managed team on disaster recovery engagement for large federal government agency providing project management, database and information systems management. Additionally, performed services related to program management office (PMO) functions such as quality assurance and project management support.
- Led team for a disaster recovery program that maintained program data for several hundred thousand program data records transmitted between key government stakeholders, overseeing the controls around data integrity.
- Presented regularly on nationally distributed webcast produced by the federal government agency for purpose of providing updates and status on the disaster program's systems, funding and policies.
- Provided in-depth training and delivered presentations on the disaster recovery program status, program system and data environment to key project stakeholders including federal agency senior management,

Mississippi Governor's office, Congressional Senate office, other state and local affiliates.

#### ***Program Reporting and Accountability***

- Oversaw the direct reporting on disaster recovery program performance for the Department of Housing and Urban Development. Prepared and issued regular weekly reporting to the office of the President of the United States, the secretary of the Department of Housing and Urban Development and the Department of Homeland Security, congressional leaders, and other agency senior management for congressional testimony.
- Implemented and oversaw reporting on the funding disbursed over multiple disaster recovery programs for approximately \$1 billion in program funding allotments, including the reconciliation and program close-out of data and funds disbursed throughout the program's lifecycle.
- Designed and developed management dashboards to monitor and track the progress of workflow by partners involved in execution of program.
- Identified, measured, and monitored key performance through the development of a program scorecard to monitor the initiative's adherence to stated goals and principals
- Improved accountability and transparency through the development of processes by automating manual procedures for data analysis and report creation.
- Identified, analyzed and assessed risks throughout project duration. Recommended, developed and implemented risk management controls to address identified risks.

#### ***Business Process Improvement and System Transformation***

- Served as subject matter expert on a large-scale business process improvement and system transformation project for the Department of Housing and Urban Development (HUD), focused on the alignment of business processes and integration of multiple systems across several HUD service lines.
- Developed a fit-gap analysis and solution for the termination of the financial budgeting system that managed a \$19 billion budget for the Office of Public and Indian Housing (PIH).

#### ***Business Transformation and Work-Flow Reengineering***

- Developed functional business and design requirements for re-platforming of the mainframe based loan level review system to Oracle-Siebel solution.
- Documented current and future state process work-flows with Microsoft Office suite programs such as Visio, Excel, Access, PowerPoint and Word. Documented and analyzed client's foundational level functional business requirements, including reporting and analysis on program effectiveness.

#### ***Technical Skills***

- Microsoft Office Suite with particular focus on process flow mapping in

Visio, and tracking project deliverables and timelines in MS Project

**Reference**







**LARA KHATTAB**  
Manager



#### **Function and Specialization**

Lara Khattab is a Senior Associate in KPMG's New York Advisory Services Practice – Internal Audit, Risk and Compliance Services, with an experience in conducting risk assessments, internal audits and cost audits for construction clients, as well as health care clients.

#### **Representative Clients**

- New York City School Construction Authority
- Office of Management and Budget
- Wiley's and Sons.
- North-Shore Long Island Jewish Health System
- Continuum Health Partners

#### **Professional Associations**

- Institute of Internal Audit
- Project Management Institute

#### **Languages**

English, Arabic, French, Spanish

#### **Education, Licenses & Certifications**

- Bachelor of Engineering degree in Civil and Environmental Engineering
- Certified Project Management Professional (PMP)

#### **Background**

Lara Khattab is a Manager in KPMG's New York Advisory Services Practice, and has been with KPMG for over seven years. Lara has served various government and healthcare organizations focusing on internal audit, compliance, operational and process reviews and improvements as well as risk management. Lara is a certified Project Management Professional.

#### **Professional and Industry Experience**

Lara assisted clients in the construction and the healthcare industry by providing process improvement services, quality assurance services, Requirement analysis as well as risk assessment and cost audits of construction projects. Lara was also involved in the review of projects and programs for large capital programs.

- Lara is currently leading a large internal audit project at a large healthcare system. Lara's responsibilities include the overall management of the project as well as specifically leading the annual risk assessment and other internal audits, including operational and financial audits, construction and capital program audits, etc. Lara's responsibilities also include managing the subject matter professionals used on the project to perform information technology and system review audits, healthcare coding and revenue cycle audits, etc.
- Lara managed a large internal audit project at a large public school construction authority. Lara's responsibilities included:
- The overall management of the project: developing, tracking and reporting on the schedule, the budget and the status of the multiple concurrent audits being performed, coordinating all the various on-going internal audits, coordinating between the different members and parties of the multi-disciplinary team.
- Leading three comprehensive business risk assessments which encompassed obtaining an understanding of the client's objectives and goals, the processes crucial to the execution of these objectives and the risks that could prevent achievement of these objectives. Lara led the development of the multi-year risk based audit plans to address the risks identified.
- Lara also lead various process improvement and compliance audits at the client, including:
- *Program Reviews:* Assisted in the performance of a full program review of the public school construction agency. Key areas of focus included project strategy, organization and administration, cost/financial management, procurement management, schedule management, project controls and risk management.
- *Process Reviews:* Performed a full review of the change order process at a public school construction agency. Lara also performed an internal audit of the client's safety program, their project scheduling process, the construction contingency allocations, the project close-out process, the Labor Law compliance of the authority, the authority's Industrial and Environmental Hygiene Unit's processes, the prequalification and pre-approval processes for their vendors, etc.

- *System Reviews*: Performed reviews of various systems as part of the process internal audits and assessed whether the appropriate systems are interfaced to streamline the processes and enhance the management of the capital projects within the authority. The main systems included:
- Expedition: assessed whether the system is being used to its full potential, whether data is being properly entered and whether appropriate reports are being generated to enhance the management of the change order process, the projects' cost and schedule tracking, the contractors' payment process, etc.
- An internally developed system to track compliance with the Labor Law and the submission of certified payrolls, etc.
- An internally developed system to prequalify consultants and contractors to perform work with the authority, as well as pre-approve them to perform work on specific capital projects.
- Lara also lead leading an engagement with a public management and budgeting authority, to reconcile Construction Work in Progress data from different systems and identify opportunities to improve the process of reporting on the Construction Work in Progress and the determination of whether they result in fixed assets.
- Lara served on the core team of an Enterprise Risk Management project at a publishing client. The project consisted of meeting with the client's leadership and management teams and determining the major risks threatening the achievement of the organization's objectives, as well as developing plans to mitigate these risks.
- Lara assisted in the evaluation of the risks and controls over the Planning, Design and Construction (PDC) division of the Real Estate Services and Facilities department of a New York City non-profit hospital system. She assessed the PDC's construction management process from project initiation through design, construction and project close-out.
- Project Reviews: Lara led multiple project review engagement for various clients:
- Performed project reviews on eight different types of construction projects at a public school construction agency. Key areas of focus included project strategy, organization and administration, cost/financial management, procurement management, project controls and schedule management.
- Assisted in the review of two construction projects at the Planning, Design and Construction department of a healthcare system. For each of the projects, she assessed the planning and scope development, the procurement process for design and construction services, cost management, change management, schedule management, document management, quality assurance and quality control and the close-out process.
- Assisted in the performance of a cost audit and reviewed the budget overrun of a \$37 million, new corporate pharmaceutical headquarters outside of Philadelphia, Pennsylvania. The contract was a cost plus contract without a guaranteed maximum price. The work consisted of a detailed analysis of the general contractor's payment applications,

general conditions, subcontractor billings, labor costs and a review of owner change orders for the project.

**Reference**





## MANOJ PINTO

Manager



### Function and Specialization

Manoj is a member of the IT Advisory practice specializing in IT risk assessments.

### Representative Clients

- Foot Locker.
- Bed Bath & Beyond.
- Shiseido Corporation.
- Celgene Corporation.
- Daiichi Sankyo, Inc.
- Rutgers, The state university of New Jersey.

### Professional Associations

- Project Management Institute.
- Information Systems and Control Association.

### Languages

English, Hindi, Kannada, Konkani.

### Education, Licenses & Certifications

- Bachelor's Degree in Engineering.
- Post Graduate Diploma in Business Administration.
- Certified Information Systems Auditor (CISA).
- Certified in Risk and Information Systems Control (CRISC).
- Certified Project Management Professional (PMP).

### Accolades

- Awarded as a second engineer in India— A national level award from the institution of engineers.

### Other

- Currently working on "IT Auditor" eBook.

## Background

Manoj is a manager in KPMG's Advisory Services practice with more than 15 years of experience in advisory management, specifically in the areas of IT risk management. He has strong background in Sarbanes-Oxley 404 testing (accelerated and non-accelerated filers), J-Sox, HIPAA/HITECH and Single Audit. Manoj's current and past clients include some of the leading companies in the Retail, Biotech, Health Care and Not-For-Profit verticals.

## Professional and Industry Experience

Manoj has substantial experience leading and coordinating IT risk engagements across several industries, with a focus on the Retail, Biotech, Health Care and Not-For-Profit verticals. He has served as a project manager with responsibility for planning, budgeting, execution, and delivery of software development/changes; IT project assessments; Sarbanes-Oxley 404/J-Sox testing of IT systems; and IT controls risk assessments and recommendations. He has also provided subject matter knowledge and guidance to several companies on IT controls testing for systems with respect to application and database, change management, and segregation of duties.

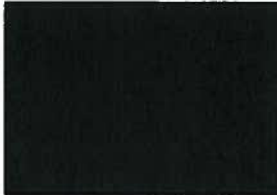
## External/Internal Audit Support

- Managed audit engagements of internal controls over financial reporting related to automated controls and IT general controls as a part of Sarbanes-Oxley Section 404 with reference to PCAOB, COBIT, and COSO for major Retail and Biotech companies.
- Managed audit engagements of internal controls over financial reporting related to automated controls and IT general controls with reference to Financial Instruments and Exchange Law (J-SOX) for major Retail and Biotech companies.
- Performed gap analysis of existing IT policies and procedures and suggested changes with reference to COBIT and ITIL. Worked with several senior level managers and business users' to develop control policies, standards and procedures. Defined process flows, manual controls and automated controls within the workflow applications.
- Managed performance audits with respect to HIPAA and HITECH regulations and assisted in providing management reports and recommendations to the Office for Civil Rights (OCR). Also, managed single audits for the State of New Jersey related to IT general controls and provided recommendations.
- Assisted management team to improve project management best practices with reference to PMI methodologies and mentored project managers.
- Managed, designed, developed and delivered several legacy (Mainframe), client-server and web enabled applications across various industries such as manufacturing (Combat aircraft design, Industrial valve design), utilities, pharmaceutical and banking. Performed pre and post implementation application reviews and quality assurance.
- Assisted various clients in risk assessment of their Year 2000 projects, including project management, assessment, remediation, third-party analysis, resource management and contingency planning.





**DOUGLAS BECKER**  
*Senior Associate Advisory*



**Function and Specialization**

Douglas is a member of the IT Advisory practice specializing in strategy, business process transformation, business process assessment, and requirements definition services. He has experience in a wide range of industries including high tech, education, finance, non-profit, and government.

**Representative Clients**

- Dell, Inc.
- IBM, Inc.
- Electronic Data Systems
- LMS International GmbH
- Yale University
- Universidade Federal do Rio Grande do Sul
- State of Tennessee
- City of New York

**Languages**

English, Portuguese

**Education, Licenses & Certifications**

- MBA in Strategy and General Management, Yale School of Management, Yale University, New Haven, Connecticut
- BSc. in Computer Science and Computer Engineering, Universidade Federal do Rio Grande do Sul, Porto Alegre, Rio Grande do Sul, Brazil

**Background**

Douglas is a Senior Associate in KPMG’s Advisory Services practice with more than seven years of IT advisory and business experience. He has a strong background across the full life cycle of IT development services, project delivery, and global program management experience with systems implementation and support projects. Douglas’ experience includes roles with corporations and consulting for clients across high tech, education, finance, government, and non-profit before joining KPMG.

**Professional and Industry Experience**

Douglas has extensive experience in the high tech and education industries, where he has focused on human capital strategy and human resources systems implementation. His assignments have included developing strategies, processes, business cases, and implementation plans, providing quality assurance support for change management initiatives, and managing vendor relationships in software projects. He has managed global system portfolios that supported large scale operations and employees in five continents. He has four years of direct project management experience, seven plus years of application designing and implementation, six years of business process re-engineering, and five plus years of human resources systems development.

**Strategy Consultant**

- For the staffing department of Yale University, created a five-year strategic plan that aimed at controlling costs, increasing quality of service, streamlining operations, and developing a results-driven culture. As part of the engagement, Douglas led detailed assessment of business processes, management controls, organizational environment, and technology infrastructure. Evaluated recruiting systems and performed cost benefit analysis of IT projects, and developed recommendations to increase operational efficiency and reduce maintenance costs by closely aligning process improvement and technology initiatives.

**Business Process Re-engineering and Business Systems Analysis**

- Lead staff resource on a business transformation project that focused on the redesign of business processes for managing State-sponsored grant programs from inception through closeout. Responsibilities included conducting in-depth interviews with both client- and control agencies, analyzing as-is processes, identifying barriers to change, best practices, and key performance indicators, mapping regulatory constraints, leading the design of future state business processes, and providing input to the design of standard forms and the calculation of the ROI.
- Lead staff resource on project that focused on the design of operations and maintenance processes to support the launching of an Enterprise Case Management System. Responsibilities included the designing an access management and a change management process, stakeholder analysis, documentation of process flows, participants, inputs/outputs, and dependencies; design of templates, monitoring tools, and an annual review process.

- Evaluated financial reporting business processes, focusing on the areas of custodial services, worker compensation, accounting compliance, and voucher processing. Responsibilities included analyzing as-is processes, identifying key performance metrics, and creating process improvement recommendations based on impact analysis.
- Developed system requirements for payroll, compensation, and benefits programs for an IT services provider. Analyzed business processes and as-is application functionality and specified requirements that met both global systems roadmap and local regulatory constraints. Designed data exchange interfaces between the IT service provider and external third party applications, integrating over 30 vendors worldwide.
- Performed analysis, validation, and documentation of business and technical requirements including functional, scalability, security, and performance requirements for a global IT service provider's talent management system.
- Developed a requirements analysis methodology for an IT services provider. The methodology allowed for rapid development, increased project workload, and increased knowledge transfer among development, testing, and business teams. As a result, requirements instability was reduced from 120% to 8%.
- Designed and conducted survey to assess client satisfaction and service portfolio effectiveness of a staffing department of a non-profit in the tri-state area. Analyzed results and created a summary along with recommendations to develop a customer value proposition, reposition the services portfolio, and improve hiring processes.

#### ***IT Systems Implementation***

- Served as project manager for the launching and customization of Human Resources (HR) systems for 16 new sales, manufacturing, and call center facilities for a global computer manufacturer. In addition, developed a governance process to support rapid response requests that increased annualized benefits for the HR IT sustaining program from \$3.5M to \$7.0M.
- For a global IT service provider, led team that designed and implemented an online application to support massive loads of HR data, reducing response time in corporate-wide changes from eight hours to 12 minutes.
- Served as technical leader for the implementation of an e-commerce system for a major Brazilian credit card provider. Primary responsibilities included building and testing the features that supported transactions between the company and commercial establishments.

#### ***IT Systems Assessment and Audit Support***

- Performed IT General Control testing for the State of New Jersey in support of the Single Audit conducted by KPMG. Responsibilities included IT General Controls testing on three core human services systems.
- Assessed and provided written documentation for a key healthcare system that supported delivery of services to citizens in the state of

Tennessee. Guided system assessment, business case analysis, and quality assurance processes that improved accuracy of the final product.

**Technical Skills**

- Project/Process Management Frameworks, Business Process Improvement, UNIX and Windows Servers, DBMS, and MS Office Products

**Publications**

- T&D-Bench: An Environment for Modeling and Simulating Complex Processor Architectures 14<sup>th</sup> SBAC-PAD, Proceedings, IEEE Computer Society Press, 2002.

**Reference**





**CESARE CERMINARO**  
*Senior Consultant*



**Education, Licenses & Certifications**

- A.A.S. Civil Engineering Technology

**Background**

Cesare "Skip" Cerminaro has a strong business management background and years of experience in the engineering field. He has worked for the New York State Department of Transportation and the U.S. Department of Civil Defense as an Engineering Technician. Since joining Adjusters International in 2006, Cerminaro has consulted on projects ranging from large-scale State operations to complex applicant recoveries.

**Professional and Industry Experience**

- **Orange County, New York, 4020-DR-NY August 2011 Hurricane Irene, Flooding & 4031-DR-NY Tropical Storm Lee, Flooding – December 2011 – Present** – Senior Consultant/Project Manager working with the County to manage their Public Assistance process for two concurrently running disasters. The damages include highly complex projects that require architectural & engineering involvement for buildings, dams and infrastructure. Cerminaro worked with various County departments to organize their documentation in preparation for Project Worksheet development, formulation and review. In addition, he also developed a strategy for the County to adopt that allows them to expedite the Public Assistance processes for future declared disasters.
- **State of Louisiana, BP Oil Spill, January 2010 – July 2011** – Cerminaro served as part of an elite, dedicated team providing financial support to assist the State of Louisiana to determine the overall financial impact to the state resulting from the BP Oil Spill. He was hand-picked due to his financial expertise and his extensive knowledge of working with applicants following a federally declared disaster. Cerminaro performed outreach activities aimed at helping individual businesses who were considering or had already submitted claims for recovery of lost income.
- **City of Minot, North Dakota, 1981-DR-ND February 2011 through July 2011 Severe Flooding, July 2011 – August 2011** – Completed Phase I work for FEMA Grant Management Services in response to anticipated \$50 million in damages following flooding of the Souris River. Cerminaro developed strategies for the County to consider in regards to prominent issues concerning their Public Assistance (PA) process. He also developed a Next Steps agenda to move forward with their PA process, and guidance for project formulation, proposed filing system and Direct Administrative Costs clarification.
- **Steele County, Minnesota, 1941-DR-MN September 2010 Severe Storms and Flooding, October 2010 – Present** – Project Specialist/Consultant working with Steele County, guiding them through their Public Assistance process including 35 PWs for one of the most devastating floods to date. Presently overseeing the complexities of possible replacement and relocation of the County's Highway Operations Complex made up of five heavily-damaged buildings in a floodplain at an estimated cost of over \$2 million. Cerminaro has also successfully won numerous first appeals reversing original FEMA ineligibility determinations.
- **New York State: 1899-DR-NY Severe Storms and Flooding, May 2010 – August 2010** – Project Specialist assigned to 10 applicants



totaling more than 60 PWs. Declared April 16, 2010 after severe storms caused devastating flooding and wind damage during the period of March 3, 2010 to March 15, 2010. Total damages including emergency work was over \$85.5 million.

- **New York State: 1857-DR-NY Severe Storms and Flooding, September 2009 – February 2010** – Project Specialist assigned to 9 applicants totaling more than 80 PWs. Declared September 1, 2009 after severe storms caused devastating flooding, tornados and high wind damages during the period of July 25, 2009 to August 16, 2009. Preliminary Damage Assessments were estimated for \$60 million.
- **City of Cedar Rapids, Iowa, 1763-DR-IA, June 2008 Floods, July 2008 – June 2009** – Member of specialized consulting team working with the City of Cedar Rapids, guiding them through an estimated \$1 billion recovery that is complicated by historical concerns and hazardous materials issues following wide-scale flood damage to a variety of city departments. Duties included performing QA/QC for Project Worksheets and consultation for the formulation of some of the more complicated PWs. Along with the Project Manager met for weekly progress reviews with the city, FEMA and IA state representatives. In addition to these duties, was the lead consultant guiding the city through the buyout and eventual demolishing of a proposed 1200 plus damaged residences.
- **City of Batesville, Arkansas, 1751-DR-AR, 2008 Severe Storms and Flooding** – Member of consulting team guiding the City of Batesville through its financial recovery following severe storms in early 2008.
- **New York State: 1692-DR-NY Severe Storms and Inland and Coastal Flooding, 2007** – Cerminaro began as the Lead Public Assistance Liaison (PAL) for Dutchess and Putnam Counties and midway through the disaster was elevated to Division Lead overseeing 5 counties acting as the next level management for the 5 county's Lead PALs. After successfully overseeing the completion of the grant reimbursement submission for the five counties, Cerminaro completed the grant reimbursement submission for the remaining applicant, State Agencies. The April '07 Nor'easter made its way across the continent and stalled for four days just outside New York City, where it continued to strengthen. The lowest barometric pressure recorded was 958 millibars, equivalent to that of a moderate Category 3 hurricane. The National Weather Service reported 7.57 inches of rain in Central Park by midnight of April 15, the second heaviest rainfall in 24 hours on record—and the worst flooding since Hurricane Floyd in 1999. Air, rail and transit delays impacted the entire Northeast, and power failures affected several thousand people. Adjusters International deployed 110 consultants to the 13 counties included in the Federal disaster declaration for Public Assistance. Damages were estimated at \$88.5 million and AI wrote over 2000 PWs in response to this disaster.
- **New York State: 1670-DR-NY Severe Storms and Flooding, December 2006 – April 2007** – Cerminaro worked as a Public Assistance Liaison for New York counties and Lead PAL for Sullivan County designated by federal declaration DR-1670-NY in December 2006. AI was involved immediately following the November 16-17 storms, which

caused flash flooding and related damages. For the Public Assistant program, AI wrote 1,216 project worksheets totaling \$30 million. Forty-three AI consultants were deployed for the recovery.

- **New York State: 1650-DR-NY Severe Storms and Flooding, 2006** – Declared July 1, 2006, 1650-DR-NY was the largest NYSEMO disaster that AI had handled since the relationship for emergency standby services was initiated in early 2004. 1650 required the deployment of nearly 150 AI consultants responding to a disaster that included an estimated \$500 million in total damages. Entire towns were wiped out; utility systems had been completely destroyed in areas. The New York State Thruway had to close a 50-mile stretch due to the flood waters. Adjusters International’s active outreach efforts resulted in a 24% increase in the number of Applicants participating in the Public Assistance program for this disaster. Our focus on Hazard Mitigation also brought nearly \$30 million in additional funding to strengthen the infrastructure of these communities and the State.

### **Technical Skills**

#### **Emergency Management Institute Coursework:**

IS-00001	Emergency Manager: An Orientation to the Position
IS-00100	Introduction to the Incident Command System
IS-00200	Basic Incident Command System
IS-00208	State Disaster Management
IS-00230	Fundamentals of Emergency Management

#### **IS-00240 Leadership and Influence**

IS-00241	Decision Making and Problem Solving
IS-00242	Effective Communication
IS-00253	Coordinating Environmental and Historic Preservation Compliance
IS-00318	Mitigation Planning for Local and Tribal Communities
IS-00393	Introduction to Hazard Mitigation
IS-00547	Introduction to Continuity of Operations (COOP)
IS-00631	Public Assistance Operations I
IS-00632	Introduction to Debris Operations in FEMA's Public Assistance
IS-00700	National Incident Management Systems (NIMS) an Introduction
IS-00770	EOC Operations and Management
IS-00800	National Response Framework, an Introduction
IS-00801	Emergency Support Function (ESF) #1 – Transportation
IS-00803	Emergency Support Function (ESF) #3 – Public Works & Engineering
N-137	NEMIS Data Tech
N-139	NEMIS Project Officer

2.4 IACET CEU – Debris Operations

Xactimate Estimating Software

**Occupational Safety & Health Administration (OSHA) Training:**

- Asbestos Awareness
- Lead Awareness
- Affected Person Lockout/Tagout
- Hazard Communication
- Confined Space Awareness Personal Protective Equipment



**ROBERT E. FARNUM**  
*Senior Consultant*



**Function and Specialization**

- Infrastructure Grants Management,
- Cost Estimating,
- Architectural Engineering,
- Facilities Design, Structural Steel Fabrications,
- Boilers,
- Power Plants,
- Project Management, Construction Management

**Education, Licenses & Certifications**

- Architectural Engineering SUNY Cobleskill, NY

**Background**

Farnum has 25 years of design, construction and project management experience and since 2001 has been working in a leadership role in disaster recoveries at both the grantee and applicant levels. His experience in both arenas is exceptional. For more than 15 years, Mr. Farnum directly participated in the design, production and installation of elements relating to facilities development, including engineered products and structural steel. His varied background brought him to a leadership role in the recovery process at the World Trade Center following the 9-11 terrorist attack, cementing his career move into disaster recovery, which taps his ability to manage large, complex and highly detailed projects with expert understanding of design, implementation, and quality control. As Regional Public Assistance Liaison to state authorities, city agencies and private non-profit organizations, Farnum has participated in all aspects of the FEMA Public Assistance process. For Adjusters International, Farnum spent two years leading recovery projects in areas of Florida hit repeatedly by a record number of hurricanes in 2004 and 2005. He was also project lead in the summer 2006 NYSEMO operations related to DR-NY-1650 flooding, a disaster that brought more than 120 personnel into the field. He specializes in overseeing complex recoveries from multiple funding sources.

**Professional and Industry Experience**

- **Seminole Tribe, Emergency Management Operations Diagnostic & Hurricane Isaac – September 2012** – The AI team performed a diagnostic to assess the Tribe’s current response capabilities. During that process, Hurricane Isaac impacted the area, which resulted in our immediate activation to participate in their response operations. Farnum staffed the EOC during the event to assist the Tribe’s Emergency Management representatives in the process of cost documentation in anticipation of seeking reimbursement through the federal and state disaster programs. On October 18th Hurricane Isaac was federally declared. The AI team is anticipating an additional mobilization to assist the Tribe with the FEMA public assistance process for this storm.

As a result of our initial response capabilities diagnostic, the AI team was also chosen to assist the Housing and Risk Management departments in updating their insured property listings by performing site inspections of approximately 1,000 single- and multi-family housing units during a three-week period. The team provided dimensional and GIS data along with photos to allow the development of updated replacement cost values for each structure while confirming the accuracy of the insured property list.

As the Project Manager for these two engagements, Farnum was responsible for overall coordination of a staff of four consultants and the assembly of the final work product and reports.

- **Port of New Orleans, Louisiana, Hurricanes Katrina, Gustav and Ike, 2006** – Present – Farnum is serving as project manager consulting with the Port of New Orleans on its recovery from damages resulting from Hurricanes Gustav and Ike. As such, his responsibilities include serving as the day-to-day principal point of contact, overseeing achievement of all deliverables, regular status reporting, and assisting the Port in the



administration of the FEMA Public Assistance and port security grant program. He works with Port representatives to develop and implement recovery strategies, assists the Port with the preparation and review of project worksheets and provides technical assistance related to Public Assistance, hazard mitigation and other funding programs. The Port rehired Adjusters International based on our work on their behalf following Hurricane Katrina.

- **City of Batesville, Arkansas, 2008 Severe Storms and Flooding** – Farnum served as project manager for the City of Batesville, guiding the city through its financial recovery from the FEMA Public Assistance program following severe storms in early 2008. He provided hands-on technical assistance, including the preparation and review of project worksheets. He also helped the City to identify and address programmatic issues related to its recovery.
- **Butte County, California, 2008 Wildfires** – Farnum provided policy guidance and programmatic expertise to assist the County through both FEMA and State grant application processes.
- **Sabine Neches Navigation District, Beaumont, TX, Hurricane Ike 2008** – Farnum acted as senior manager directing the team assisting the SNND recover from the impacts of hurricane Ike. This unique quasi-governmental entity acts as local sponsor of the Sabine River Navigation Channel and as manager of the local flood control district. As a result of his efforts FEMA deemed the restoration of a US Army Corps of Engineers dredge material placement area located in the State of Louisiana eligible for FEMA PA funding. The complexities of processing a funding request between States for a typically ineligible project were overcome and nearly \$9 Million was provided for the project. Additionally funding was secured for repairs to a lock and flood control facilities with very complicated technical specification and eligibility constraints.
- **City of Cedar Rapids, Iowa, & Cedar Rapids Community School District, June 2008 Floods** – Served as a specialized consultant for these clients.
- **City of Marble Falls, City of Copperas Cove, and Coryell County, Texas, Summer Floods 2007** – After the summer floods of 2007 which impacted 52 counties in Texas, Farnum took the lead on a two-person team that guided the City of Marble Falls through the FEMA Public Assistance and HMGP programs, in addition to assisting the City of Copperas Cove and Coryell County to develop and submit their HMGP grant applications. This process included assisting these applicants to implement their hazard mitigation plans, coordinating with engineering staff and performing BCAs on the impacted properties. Working closely with the State and FEMA, work scopes and cost estimates were developed for projects that have been viewed favorably in this highly competitive process. As a result of AI's efforts, Marble Falls is awaiting funding for a nearly \$1 million multiple-property acquisition and relocation project, and Copperas Cove anticipates funding for a \$500,000 storm water retention project.

- **New York State: 1710-DR-NY Severe Storms and Flooding, 2007** – Eight inches of rain in a matter of hours brought a night of flash flooding to counties that were still recovering from severe flooding the year before. Floods washed out bridges, communication lines, and buildings. A declaration was issued for three counties, and Adjusters International responded immediately, deploying Farnum as one of 20 consultants to assist applicants in navigating the process. Damages were estimated at \$1.5 million, with a significant portion of project worksheets receiving additional hazard mitigation funds.
- **New York State: 1692-DR-NY Severe Storms and Inland and Coastal Flooding, 2007** – The April '07 Nor'easter made its way across the continent and stalled for four days just outside New York City, where it continued to strengthen. The lowest barometric pressure recorded was 958 millibars, equivalent to that of a moderate Category 3 hurricane. The National Weather Service reported 7.57 inches of rain in Central Park by midnight of April 15, the second heaviest rainfall in 24 hours on record—and the worst flooding since Hurricane Floyd in 1999. Air, rail and transit delays impacted the entire Northeast, and power failures affected several thousand people. Adjusters International deployed 110 consultants to the 13 counties included in the federal disaster declaration for Public Assistance. Damages were estimated at \$88.5 million and AI wrote over 2000 PWs in response to this disaster. Farnum served as a Project Officer for this disaster.
- **New York State: 1670-DR-NY Severe Storms and Flooding, December 2006 – August 2007** – Farnum was Project Manager for New York counties designated by federal declaration DR-1670-NY in December 2006. AI was involved immediately following the Nov. 16-17 storms, which caused flash flooding and related damages. AI conducted two preliminary damage assessments (PDA) that led to federally funded recoveries for both the FEMA Public Assistance Program and the FEMA Individual Assistance Program. For the Public Assistant program, AI wrote 1,216 project worksheets totaling \$30 million. Forty-three AI consultants were deployed for the recovery.
- **New York State: 1650-DR-NY Severe Storms and Flooding, July 2006 – August 2007** – Farnum was Deputy Project Manager for disaster 1650, declared in New York State on July 1, 2006. Widespread flooding over a period of four days in the Southern Tier and Catskills of NYS in late June resulted in 20 counties being included in a federal declaration of disaster. AI's consultants wrote over 4,700 Project Worksheets, totaling over \$250 million in damages including \$27 million in mitigation projects. At the operation's peak, Farnum oversaw more than 120 staff involved in recovery operations.
- **New York State: 1391-DR 9-11 Terrorist Attack, New York State** – Farnum was the Lead Estimator, Engineers & Architects for the New York State Emergency Management Office (NYSEMO). Farnum assisted in the \$2.28 billion World Trade Center recovery effort for the New York State Emergency Management Office's Infrastructure branch; trained by FEMA in the use of the forward-projecting cost-estimating model, Cost Estimating Format (CEF); assigned to lead a team of State engineers and

architects in the development of cost estimates for all large projects eligible under FEMA's Public Assistance Program. Farnum, rising to the rank of Deputy Public Assistance Officer for NYSEMO, responded to the State request for an expedited proceeding to close the 9-11 disaster. He sought out and received permission from Congress to develop an alternative process to address the magnitude of the 9-11 disaster. Farnum oversaw the Expedited Closeout, an \$8.8 billion fund with an 18-month window that processed reimbursements for all of Manhattan.

- **New York State: 3195-EM-NY, 1534-DR-NY Winter Storms, August – December 2004** – Farnum acted as Deputy Field Coordinator for two severe winter storm disasters in New York, responding with an Adjusters International staff totaling 45 members dispersed to 22 counties, who documented over 2,600 project worksheets totaling more than \$44 million, and an additional \$18 million in architectural and engineering worksheets.
- **Lee County, City of Ft. Myers & City of Sanibel, Florida; Hurricanes Charley, Jeanne, Ivan, and Frances, August 2004 – July 2006** – Farnum served as Project Manager for all three applicants. He was deployed in August 2004 to assist Lee County and its component cities Sanibel and Ft. Myers in their recovery operations from the 2004 hurricanes. Storms damaged 400 buildings, with net losses of \$40 million and \$20 million in debris costs. Farnum developed and implemented a cohesive loss-management process for recovery from the four hurricanes.

His expertise in the overlapping systems of federal disaster relief allowed for the development of systematic methodology to access funds from private insurance, FHWA and NRCS. Major projects included the Sanibel Causeway. Projects of a smaller scope included funding from FEMA to remove non-native (and as such, non-hurricane resistant) Australian Pine trees from Sanibel. The 70-foot-tall trees snapped under hurricane-force winds, with the potential to cause serious damage.

- **Lee County, City of Ft. Myers & City of Sanibel, Florida, Hurricane Wilma, August 2004 – July 2006** – As the on-site specialist, Farnum continued disaster recovery management for Lee County and the cities of Sanibel and Ft. Myers following Hurricane Wilma in 2005. Farnum requested and received \$10 million from FEMA for debris removal in Lee County, prior to full implementation of recovery plans, allowing the County the funds to draw down and begin clean-up and recovery operations.

Particular to a territory hit repeatedly by disasters, Farnum appealed—and won—a denial of funds based on a core FEMA policy that requires an entity to carry more comprehensive insurance equal to its FEMA grant, and areas hit by both Charley (2004) and Wilma (2005) were fully eligible for FEMA grants.

- **New York State: 3186-EM-NY Northeast Blackout – 2003** – As Deputy State Coordinating Officer for NYSEMO, Farnum coordinated the implementation of the State's Public Assistance Program in New York's Metropolitan region during the power outage of 2003, an emergency affecting every county in the State. In New York City, Farnum

administered the \$5 million emergency fund for disbursement to all responding agencies—police authorities, power authorities, shelters, emergency supply providers, etc.

- **New York State Emergency Management Office – Manhattan (2001 – 2004)**

*Public Assistance Program Manager/Infrastructure Specialist*

- Served as Public Assistance Program Manager/Infrastructure Specialist for the World Trade Center disaster.
- Directed and coordinated State resources to assist FEMA's disaster recovery program.
- Directed and assisted State Public Assistance liaisons in the administration of FEMA grant funds.
- Conducted site inspections and process payment requests for large projects including the Port Authority of New York/New Jersey, Metropolitan Transportation Authority, and City University of New York.

- **C&C Steel – Amsterdam, NY (2000-2001)**

*Construction Consultant*

- Directed sales and contract procurement
- Provided all estimating and specification development
- Directed and participated in contract document preparation for all construction projects
- Coordinated all sub-contracted professional consulting contracts
- Managed construction contracts including payment requisitions and close-out

- **W.I. Johnson, Inc – Delanson, NY (1999-2000)**

*Lead Estimator*

- Lead estimator for competitively bid public work projects to \$2 million
- Project manager directing force account and sub-contract labor
- Contract negotiations and bond acquisition and rating maintenance
- Material acquisition/project buyout including engineered product orders
- Compiled, reviewed and approved detailed fabrication drawings
- Coordinated fabrication and installation schedules

- **JBS-Bakos, LLC – Niskayuna, NY (1997-1999)**

*Project Manager*

- Projects manager for bonded commercial contracts to \$12 million
- Developed and processed all change orders and payment requests
- **Adirondack Combustion Technologies – Princetown, NY (1996-1997)**

*Estimator and Draftsman*

- Estimator for competitively bid public works projects to \$5 million
- Detail draftsman for miscellaneous steel fabrications
- Detail draftsman for engineered product procurement

- **Bakos Group, Inc – Schenectady, NY (1995-1996)**

*Estimator, Designer/Draftsman, Project Manager, Sales*



- Salesperson for engineered power plant equipment and components
- Estimator for complete steam power plant installations and rehabilitation
- Detailed designer/draftsman for associated equipment components including distributed controls
- Project manager for new equipment installations
- Specified steam system components
- Specified burner/boiler combinations
- Harvest Homes, Inc – Delanson, NY (1994-1995)

***Estimator, Draftsman for structural steel fabricator/erector***

- Fine Line Associates (DBA) – Delanson, NY (1990-1997)

***Estimator, Draftsman for panelized building manufacturer***

- George T Farnum, Architect – Ballston Spa, NY (1982-1992)

***Designer/Draftsman, Estimator, Project Leader for rural architectural firm***

## DAVID JAYNE

Advisory Associate



### Function and Specialization

David Jayne is an Associate in KPMG's New York Advisory Services Practice – Internal Audit, Risk and Compliance Services.

### Representative Clients

- New York State – Division of the Budget
- New York State – Department of Health
- City of New York

### Associations

- Institute of Internal Auditors (IIA)
- American Institute for Certified Public Accountants (AICPA)

### Education, Licenses & Certifications

- M.S. Accounting, University of Virginia
- B.S. Accounting & Economics, Randolph Macon-College
- Certified Public Accountant (CPA)

## Background

David has nearly two years of experience serving public sector clients within KPMG Advisory in Risk Consulting. Additionally, David has two years of experience serving in the Accounting & Finance function for a U.S. start-up of a major U.K. insurer.

## Professional and Industry Experience

### ***Institutional Cost Report Audits – New York State, DOH. July – Dec 2012.***

- Performed the first ever third-party vendor audit of New York State hospital's Institutional Cost Reports: Ensured proper reporting of key Exhibits used by NYS Department of Health, managed desk and field audits of several NYS hospitals, and developed project management tools.
- Served on the project management office (PMO) during the development and launch of the ICR audit.
- Coordinated the development and testing of the ICR questionnaire audit tool and led effort to synchronize communication with hospital officials.

### ***Grants Management Transformation Initiative – New York State, DOB. Mar – June 2012.***

- Assisted in the development of standard business processes from validated feedback and multi-day workshops with several state agencies
- Conducted a current-state assessment of the grants management process within several state agencies.

### ***Construction Work-in-Process Assessment – City of New York. Nov – Jan 201.***

- Identified gaps and root causes of reconciliation issues related to CWIP.
- Provided recommendations to improve process of generating accurate CWIP balance and maintaining an accurate sub-ledger.

### ***Accounting Associate for U.S. start-up of a major U.K. insurer***

- Assisted controller with GAAP, Statutory, and Reinsurance Reporting.
- Responsible for general ledger and cash management activities, structured investments of reserves, and assisted accounts receivable team with day-to-day activities.
- Lead role in an A/R system integration from an accounting and business use perspective.

### ***Internal Audit Intern for a Nationwide Theme Park Operator***

- Developed and performed first year Sarbanes-Oxley 404 testing. Created narratives, audit programs, audit tests, and performance matrices in addition to helping implement new procedures to prevent cases of employee fraud.
- Monitored the cash handling and internal control practices of over 100 food, merchandise, and game locations.

- Created, implemented and maintained audits to detect cases of employee fraud.

**Technical Skills**

- Microsoft Office (Word, Excel, PowerPoint, Visio), IDEA

**Reference**



## RAMONA MANIKARNIKA

Senior Associate



### Professional Certifications

- Federal Grants Management Certificate

### Education

- Master of Science (Health Finance and Administration)
- Bachelor of Science (Microbiology)

## Experience Summary

Ms. Manikarnika is a Senior Associate on the Federal Advisory Healthcare team. She joined the firm October 2012 and has supported the Federal health care market as a grants management and compliance subject matter expert. Ms. Manikarnika has deep knowledge of Federal grants regulations including Uniform Administrative Requirements (2 CFR 215), Cost Principles (2 CFR 230) and Single Audit Act (OMB Circular A133). Specifically, her capabilities include managing a large portfolio of Federal grants and ensuring compliance with applicable regulations. She offers full lifecycle services, including pre-award, award, post award monitoring and closeout. She has conducted post-award monitoring activities such as financial report reviews, desk reviews, site visits, internal audits and compliance reviews and provided management with associated reports and technical assistance plans to assist recipients meet audit requirements. She has also prepared and conducted extensive training for grant recipients on grant regulations, financial management and audit-readiness. Her functional areas of expertise include grant proposal development including grant budgeting, grant accounting and reporting, grants auditing and compliance. She is a certified Grants Management professional.

## Work Experience

Booz Allen Hamilton 06/2009 – 9/2012

### **CMS/Center for Consumer Information and Insurance Oversight:**

Ms. Manikarnika conducted performance audits of the Early Retirement Recovery Programs under the Affordable Care Act at commercial entities. This included review of controls related to Fraud, Waste and Abuse and programs related to High Cost Chronic Conditions. As a result, commercial organizations receiving funds from Federal government have improved controls related to this program.

**CDC/Center for Global Health/Global AIDS Program:** Ms. Manikarnika assisted the CDC in training and provided technical assistance regarding all aspects of Federal grants management to foreign grantees in Central Asia, including Ministries of Health for Kazakhstan, Kyrgyzstan, and Tajikistan. She has also conducted baseline and final assessments to measure grants capacity development of grantees. As a result, grantees have increased their abilities to comply and receive future Federal assistance funds.

**HHS/Office of National Coordination for Health IT:** Ms. Manikarnika was engaged in assisting DHHS/ONC evaluate their portfolio of \$2B ARRA-funded grant programs for compliance with regulations, pre-award processes, post award monitoring and risk mitigation and internal controls. These eight grant programs were for the adoption and use of electronic medical records in the healthcare community.

**Department of Commerce/National Telecommunication Administration (NTIA):** Ms. Manikarnika supported the NTIA in implementing the Broadband Opportunity Technology Program (BTOP). This is large ARRA-funded Federal grants program (\$4.7 Billion) for providing broadband services to unserved and underserved areas of the country. Ms. Manikarnika was a manager in the Pre-Award, Award, and Post-Award phases of this multi-year contract.



**Department of Treasury/Internal Revenue Service (IRS):** Ms. Manikarnika supported the IRS in preparing an audit protocol of contractor collection agencies and conducting those reviews of private debt collectors. The audit program was developed utilizing IRS standards and requirements and provided the IRS information on compliance with regulations and mitigating strategies. In addition, the IRS utilized these reports to evaluate the services and costs associated with these contractors.

American Red Cross 06/2000 – 05/2006

**Senior Office Grants Compliance:** Ms. Manikarnika was responsible for overseeing the Federal Grants Compliance Program at the American Red Cross which included over \$250M of Federal grant expense from the following US Government Agencies: NIH, CDC, DOD, FEMA (DHS), USAID, USDA, DOS, CONS, etc. She provided baseline risk assessment and recommendations to Senior Management for USG-grant proposals and awards. She established policies to comply with Federal regulations, educated all personnel involved in grants, monitored all grant activities to determine compliance, and reported to Senior Management on status of compliance and coordinated all external USG-audits (including OMB Circular A-133). She oversaw the development of the organization's Negotiated Indirect Cost Rate Agreement. Her specific accomplishments include: Negotiated contract with FEMA for \$250 Million for Hurricane Katrina/Rita evacuees; project management support on all international grants (including DOS, USAID, and USDA). Specifically, in regards to international grants, Ms. Manikarnika provided training and technical assistance to Latin American, Central Asia and African Red Cross societies to evaluate compliance with U.S. Government grant regulations. She provided risk mitigation strategies to service units in order to accomplish business goals. She reduced number and severity of external audit findings for OMB Circular A-133. And finally, she elevated awareness of USG regulations to Senior Management through a series of briefings.

#### **Professional Affiliations, Certifications, and Honors**

- National Grants Management Association
- Health Care Financial Management Association
- American Red Cross National Presidential Award for Hurricane Katrina
- American Red Cross International Disaster Response certified
- Main Street Child Development Center Board Member and Development Committee Chair (Fairfax, VA)
- Sri Ram Arora Medical Clinic Trustee (Aligarh, India)

#### **Reference**





**JOHN NG**  
*Senior Associate*



**Function and Specialization**

Audit – Government, Higher Education, and Not-For-Profits

**Representative Departments**

- Department of Human Services
- Department of Health and Senior Services
- Department of Agriculture
- Department of Corrections
- Department of Education
- Department of State
- Office of Management and Budget

**Representative Clients**

- State of New Jersey – Single Audit (2009 – present)
- State of New Jersey, Division of Pensions and Benefits (2009)
- Partnership at Drugfree.org (2009 – present)
- Rutgers, the State University of New Jersey 2011 – present)
- Thomas Edison State College and its Affiliate, the New Jersey State Library (2012 – present)

**Professional Associations**

- Member of the American Institute of Certified Public Accountants

**Education, Licenses & Certifications**

- Rider University – Bachelor’s Degree in Accounting
- Rider University – Master’s Degree, concentration in Finance
- Licensed Certified Public Accountant – State of New Jersey

**Background**

John is a senior associate in KPMG’s Government Practice in New Jersey. John has over 4 years of experience providing audit services to governmental clients in the State of New Jersey. John has served as the lead senior associate for the State of New Jersey Single Audit and has experience auditing various Federal programs in the State of New Jersey.

**Professional and Industry Experience**

John has provided professional audit services to clients in diverse industries with a main focus on not-for-profit, higher education, governmental and healthcare organizations. John has participated in audits performed in accordance with Federal OMB Circular A-133 and State of New Jersey OMB Circular 04-04.

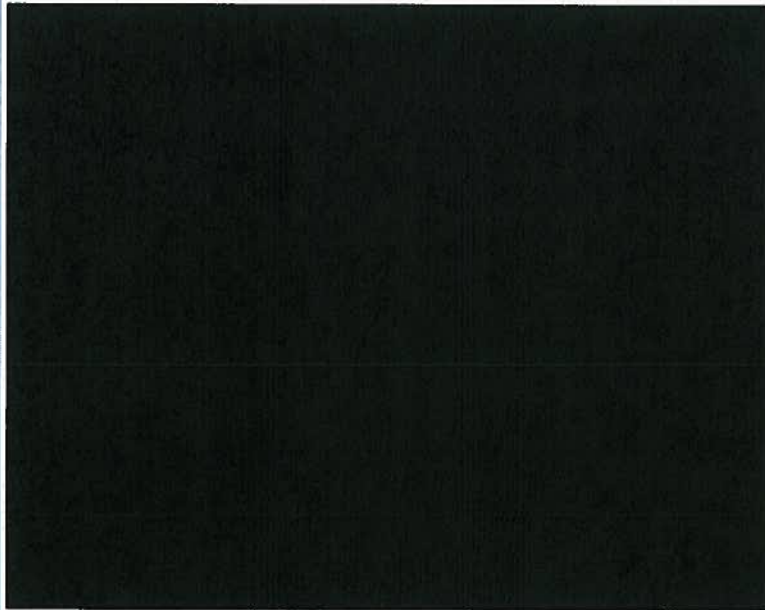
**Technical Skills**

- Governmental Accounting Standards (GASB)
- *Government Auditing Standards*
- Single Audits in accordance with OMB Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid.

**Other Activities**

- Actively participates in campus recruiting
- Serves as a mentor to both associates and interns

**Reference**



## JOHN RIGLING

Senior Consultant



### Background

John Rigling joined Adjusters International with nearly three decades of management experience, which he has put to use serving New York State on three declared disasters as a Project Officer guiding applicants through the FEMA Public Assistance grant application process. He has served as part of the AI team deployed to the Gulf Coast to assist Louisiana claimants through the Gulf Coast Claims Facility (GCCF) claims process for losses resulting from the BP Oil Spill.

Rigling served for 12 years as Warehouse Manager for a specialty furniture store managing all aspects of warehouse operations, including inspections, physical inventory, heavy equipment operation, recruitment and supervision of employees, and staff training to enhance workplace performance. He also worked for 15 years as Operations Manager for Weight Watchers of Syracuse and was responsible for program management, pricing, setting and achieving strategic and organizational goals, and establishing training programs.

### Professional and Industry Experience

- **State of Alaska: 2012 September Severe Storms, October – November 2012** A series of storms beginning on September 15 and continuing through September 30, brought flooding and/or high wind warnings that impacted all areas of Prince William Sound, the Kenai Peninsula Borough, the Municipality of Anchorage, Matanuska Susitna Borough, Denali Borough and as far north as the Yukon-Koyukuk area. On September 21 the governor signed an emergency disaster declaration and the State conducted Preliminary Damage Assessments (PDAs). As a member of the AI team, Rigling assisted the state by staffing Disaster Assistance Centers and helping applicants to fill out applications for the Individual and Family Grant Program and Temporary Housing assistance.
- **Seminole Tribe, Emergency Management Operations Diagnostic & Hurricane Isaac – September 2012** – The AI team performed a diagnostic to assess the Tribe's current response capabilities. During that process, Hurricane Isaac impacted the area, which resulted in our immediate activation to participate in their response operations. The AI team staffed the EOC during the event to assist the Tribe's Emergency Management representatives in the process of cost documentation in anticipation of seeking reimbursement through the federal and state disaster programs. On October 18th Hurricane Isaac was federally declared. The AI team is anticipating an additional mobilization to assist the Tribe with the FEMA public assistance process for this storm.
- As a result of our initial response capabilities diagnostic, the AI team was also chosen to assist the Housing and Risk Management departments in updating their insured property listings by performing site inspections of approximately 1,000 single- and multi-family housing units during a three-week period. The team provided dimensional and GIS data along with photos to allow the development of updated replacement cost values for each structure while confirming the accuracy of the insured property list.
- **Minot Park District, North Dakota, August & September 2012** – Adjusters International was engaged to provide FEMA Grant

Management Services to the Minot Parks District in response to an anticipated \$20 million in damages following flooding of the Souris River from February through July of 2011. Rigling is currently part of the AI staff working with various department directors to review the extent of flood-related damages and coordinate and strategize eligible funding sources, as well as obtaining Section 406 Hazard Mitigation funding. Severe damage occurred at multiple locations on park properties, including the Roosevelt Park Zoo, Souris Valley Golf Course, Corbett Field Baseball Park, Oak Park, and the horticultural greenhouses built to house special species of plant. PWs for several of these projects will require particular attention to FEMA policies related to special considerations such as historical, floodplain and insurance issues.

- **State of Louisiana, BP Oil Spill, January – November 2011** – Rigling was selected to an elite dedicated team providing financial support to assist the State of Louisiana to determine the overall financial impact to the state resulting from the BP Oil Spill. Rigling was hand-picked due to his business and financial expertise and knowledge of working with applicants following a federally declared disaster.
- **New York State: 1899-DR-NY Severe Storms and Flooding, 2010** – In response to a Nor'easter that ripped through nine southern tier counties in March 2010, Rigling was deployed as part of the AI team of 26 consultants assisting over 241 applicants to document 1170 PWs totaling an estimated \$113 million in damages.
- **New York State: 1857-DR-NY Severe Storms and Flooding, September 2009 – February 2010** – Project Specialist assigned to nine applicants totaling more than 80 PWs. Declared September 1, 2009 after severe storms caused devastating flooding, tornados and high wind damages during the period of July 25 to August 16, 2009. Preliminary Damage Assessments were estimated for nearly \$61 million.
- **New York State: 1827-DR-NY Severe Winter Storm, March – July 2009** – A winter storm brought heavy snow, ice, and heavy rainfall to the region, with a wintry mix of snow, sleet and ice knocking out power to more than 200,000 throughout the Capitol Region. Rigling was part of the AI deployment of 24 Public Assistance consultants to assist 333 applicants document an estimated \$28 million in damages.





**ROBERT J. WRIGHT**  
*Senior Consultant*



**Education, Licenses & Certifications**

- Chief Master Sergeant, Air National Guard
- B.S., Business Administration, Columbia College
- A.A.S., Airway Sciences, Community College of the Air Force

**Background**

Robert Wright joined Adjusters International after 25 years' experience in military service. Wright has worked two federally declared disasters in New York State, assisting with Adjusters International's administration of the FEMA Public Assistance Program for the State, and also was deployed to Florida to assist Applicants in Monroe County, to Mississippi to assist Applicants in the aftermath of Hurricane Katrina, and to Louisiana to assist Applicants in Jefferson Parish. Wright worked as a consultant for the Village of Islands, Islamorada, Florida for federally declared disasters hurricanes Dennis, Katrina, Wilma, and Tropical Storm Rita. Wright retired from the Air National Guard as a Chief Master Sergeant.

Wright's broad knowledge and understanding of the FEMA Public Assistance program provided the basis for his technical writing. He is most recently published in Disaster Recovery Today where he authored the article, "Rebuilding Under the FEMA Public Assistance Program: Repair? Replace? Relocate?"

In July 2009, Wright was selected as AI's Operations Coordinator serving as a liaison for the Corporate office and all full-time disaster recovery professionals who work in the field.

**Professional and Industry Experience**

- **State of Alaska: 4050-DR-AK Severe Winter Storms and Flooding, 4054-DR-AK Severe Storm, & AK-236, AK-237, AK-238 – January-April 2012** – Hurricane force winds, storm surge and waves pounded Alaska's Bering Sea Coast causing damage that resulted in a federal disaster declaration. A second storm followed almost immediately resulting in a second declaration. Wright served as the Project Lead for the AI team deployed for these disasters. A total of 110 PWs were written for these two disasters which are estimated to provide \$3.8 million in funding. Alaska's Emergency Management staff also asked Wright to assist with Alaska's state-level disaster AI-238, which was the result of a severe winter storm that struck Prince William Sound.
- **Union-Endicott Central School District – September 2011 – January 2012** – During the first week of September 2011, the School District suffered record flooding after the remnants of Tropical Storm Lee caused the Susquehanna River to overflow its banks that abut school district property. The resulting flood left the entire athletic field complex under 14.5 feet of floodwater and roughly 5 inches of thick muddy silt once the waters receded. Wright is serving as Project Lead for this engagement. Damages are estimated at over 1.6 million dollars.
- **State of Minnesota: 1921-DR-MN Severe Storms, Tornadoes and Flooding – June – August 2011** – A tornado devastated Wadena County in June 2010, cutting a path directly through the County Fairgrounds. In its aftermath, a total of 11 buildings were destroyed and another five buildings were severely damaged. Wright was hired to assist the County a year after the disaster, playing an instrumental role in helping them to rebuild the fairgrounds. He developed a comprehensive project tracking process that gave the County accurate, up-to-date information on the progress and financial outlays associated with each repair, replace in-

kind, alternate or improved project. Wright's efforts allowed the recovery team to make important final decisions on rebuilding plans and move construction forward, while also considering possible future uses of the fairgrounds for the community.

- **New York State: 1899-DR-NY Severe Storms and Flooding, May – September 2010** – In response to a Nor'easter that ripped through nine southern tier counties in March 2010, Wright was deployed as a Project Officer on the AI team of 26 consultants assisting over 241 applicants to document 1170 PWs totaling an estimated \$113 million in damages. Appointed as a Technical Advisor, Wright was assigned to the Joint Field Office in Albany, NY. In this capacity, Wright was responsible for overseeing staff and Project Worksheet development for the nine affected counties. He also worked with State and FEMA representatives to develop issue solutions.
- **Cedar Rapids Community School District – June 2008 – Present** – Wright served as Project Manager guiding the school district through their recovery from the June 2008 floods. He worked closely with the district starting shortly after the floodwaters crested to help formulate their financial recovery plan, document damages and eligibility, and coordinate with FEMA and the State to expedite the district's financial recovery. Estimated losses are in the neighborhood of \$25 million.
- **City of New Orleans Sewerage & Water Board – April 2008 – June 2008** – Wright was called in to assist the Sewerage & Water Board with the formulation of several complex projects, including the development of a \$31 million Category B project worksheet and an improved project for the Board's fleet of vehicles adhering to Katrina-specific guidance from FEMA.
- **Florida, Village of Islands, Islamorada, Hurricanes Dennis, Katrina, Wilma & Tropical Storm Rita, August 2007 – May 2008** – Wright was asked by the Village Staff to provide closeout assistance with numerous project worksheets from hurricanes Dennis, Katrina, Wilma, and Tropical Storm Rita. Working jointly with State and FEMA personnel, Wright provided required documentation supporting the scope of work as outlined in each Project Worksheet and he developed a comprehensive spreadsheet detailing expenditures incurred by Islamorada eligible for final reimbursement from FEMA.
- **Florida, Monroe County School District, Hurricane Wilma – May – July 2007** – As a consultant for the School District, Wright assisted in the preparation of over \$4 million in obligated project worksheets for State and FEMA closeout final inspection.
- **Jefferson Parish, Louisiana, Hurricane Katrina – March – April 2007** – As a consultant for Jefferson Parish, Wright worked to ensure maximum FEMA grants funding as a result of the damages the Parish sustained from Hurricane Katrina of roughly \$126 million dollars in eligible FEMA funding. Wright was assigned to Jefferson Parish General Services Department to assist with their recovery efforts and was successful in identifying Hazard Mitigation opportunities as well as Improved/Alternate Projects for the Library System, Fire Department, and other Governmental facilities.

- **New York State: 1670-DR-NY Severe Storms and Flooding, January – February 2007** – A federally declared disaster that identified potential Applicants and FEMA-approved projects totaling \$19 million. During this recovery operation, Wright was assigned as the State Public Assistance Coordinator for New York State Agencies, such as Parks and Recreation, State Department of Transportation, and State University of New York Higher Education Campuses. Wright oversaw the work assignments of four State Project Officers and worked with Applicants from kickoff meetings through closeout to achieve compliance with all applicable laws, regulations, and policies.
- **Florida, Village of Islands, Islamorada, Hurricane Wilma, August – December 2006** – As a consultant for Islamorada, Florida, Wright worked to ensure maximum FEMA grants funding after the devastating effects of Hurricane Wilma. After completing a thorough review of each project worksheet, Wright identified approximately \$1 million of additional eligible FEMA grants, one being the successful negotiations with State and FEMA Officials for the eligible replacement and relocation of the Islamorada Village Hall.
- **Bay St. Louis – Waveland School District, Mississippi, Hurricane Katrina, September 2005 – July 2006** – As a consultant for Bay St. Louis–Waveland School District, Wright worked to ensure maximum FEMA grants funding, after conducting a preliminary damage assessment of about \$43 million and writing approximately 75 project worksheets. The school district is composed of five campuses, all facilities of which were severely damaged by floodwaters and strong winds because of Hurricane Katrina. One elementary school was destroyed beyond repair. Wright was also involved in a \$6.8 million mold cleanup and remediation project on behalf of the school district.
- **Monroe County, Florida, Hurricane Dennis, August 2005** – Wright worked as a consultant on a hurricane-related disaster that identified potential Applicants across Monroe County, and completed FEMA-approved projects totaling \$30 million in losses, with \$20 million in debris removal. Wright trained on-the-job to develop the appropriate technical assistance required by Applicants, formulate Project Worksheets, and work toward the successful implementation of mitigation strategies.
- **New York State: 1589-DR-NY Severe Storms and Flooding, July 2005** – A federally declared disaster that identified potential Applicants and FEMA-approved projects totaling \$96,377. During this recovery operation, Wright was training as a Public Assistance Liaison for Schoharie County’s eligible municipal Applicants. In this capacity, he assisted in site surveys to assess damages to roadways caused by severe flooding; provided the appropriate technical assistance and assisted in the formulation of Project Worksheets as required by Applicants’ needs. During the close out process, Wright conducted exit interviews with applicants providing them with an overview of their Project Worksheets and overall recovery.

### **Technical Skills**

#### **Emergency Management Institute Coursework:**

IS-00001	Emergency Program Manager, An Orientation to the Position
IS-00033	FEMA Initial Ethics Orientation
IS-00100.a	Introduction to the Incident Command System, ICS-100
IS-00100.b	Introduction to Incident Command System ICS-100 IS-00100SCa Introduction to the ICS for Schools
IS-00101.a	Deployment Basics
IS-00102	Deployment Basics for FEMA Response Partners
IS-00107.11	FEMA Travel Rules and Regulations 2011
IS-00139	Exercise Design
IS-00200.b	ICS for Single Resources and Initial Action Incidents, ICS-200
IS-00208	State Disaster Management
IS-00230.a	Principles of Emergency Management
IS-00230.b	Fundamentals of Emergency Management
IS-00235	Emergency Planning
IS-00240	Leadership and Influence
IS-00241	Decision Making and Problem Solving
IS-00242	Effective Communication
IS-00244	Developing and Managing Volunteers
IS-00253	Coordinating Environmental and Historic Preservation
IS-00318	Mitigation Planning for Local & Tribal Communities
IS-00393.a	Introduction to Mitigation
IS-00403	Introduction to Individual Assistance (IA) (DF-10)
IS-00546.a	Continuity of Operations (COOP) Awareness Course
IS-00547.a	Introduction to Continuity of Operations (COOP)
IS-00600	Special Considerations for FEMA Public Assistance Projects
IS-00631	Public Assistance Operations
IS-00632	Introduction to Debris Operations in FEMA's Public Assistance Program
IS-00632.a	Introduction to Debris Operations
IS-00700.a	National Incident Management System (NIMS) An Introduction
IS-00701.a	NIMS Multiagency Coordination System (MACS)
IS-00775	EOC Management and Operations
IS-00800.b	Introduction to the National Response Framework
IS-00801	Emergency Support Function (ESF) #1 – Transportation
IS-00803	Emergency Support Function (ESF) #3 – Public Works and Engineering
N-00137	NEMIS Data Tech      N-00139    NEMIS Project Officer

### **Publications and Speaking Engagements**

"Rebuilding Under the FEMA Public Assistance Program: Repair? Replace? Relocate?" *Disaster Recovery Today*, 2010



## **THERESA (TERI) GAUQUIE**

*CPA, CMA, CGMA*



### **Professional Affiliations**

- American Institute of Certified Public Accountants
- AICPA Forensic & Valuation Service Section
- Orange County Chamber of Commerce

### **Education**

- B.B.A. in Public Accounting Pace University
- Lubin School of Business
- Summa Cum Laude 1992

### **Certifications**

- Certified Public Accountant
- Certified Management Accountant
- Chartered Global Management Accountant

## **Professional History**

Gauquie has more than 18 years of financial experience with expertise in the analysis and development of disaster recovery efforts for large, complicated and data-rich entities. She served as a member of the Insurance Advisory Services Team assisting the Port Authority of New York and New Jersey following the events of September 11, 2001. Gauquie has spent the last 12 years immersed in some of the world's largest losses for government entities, dealing with the complications inherent to multi-location losses for airports, ports, real estate, rail systems, tunnels, bridges and terminals. Gauquie's broad financial and disaster recovery experience makes her a valuable addition to Adjusters International and the clients for whom she puts her expertise to work.

## **Disaster Experience**

### **New York, DR-4085-NY, 2012 Hurricane Sandy – November 2012 – Present**

– Currently assisting quasi-government entity with the preparation, processing and coordination of multi-billion dollar FEMA grants and insurance claims related to the damage and destruction of multi-state properties, airports and ports in New York and New Jersey.

- Led accounting based element of the insurance team in compiling loss information and supporting documentation for the insurance and business interruption claims;
- Developed format and assisted client to establish the preliminary loss assessment ("PLA"). The PLA was presented to the Board of Commissioners and external funding sources. The PLA became the backbone of the financial reporting system for Hurricane Sandy;
- Assisted in developing an overall strategy to expedite an effective settlement of the insurance claim;
- Actively participated in status and reporting meetings with the client executive internal insurance coordination team consisting of the CFO, COO, treasurer, comptroller, executive directors and selected managerial staff; and
- Actively participated in status and reporting meetings with the insurance recovery team, client executives, and adjusters.

**New York, New York, 2001 September 11 Terrorist Attacks** – Assisted the Port Authority of New York and New Jersey, a quasi-government entity, and property owner in the preparation and processing of multi-billion dollar insurance claims related to the events of September 11, 2001. In addition provided dispute and litigation advisory services to effectively manage numerous dockets and provide support for thousands of claims brought against this quasi-government agency.

## **Representative Professional Experience**

- Retained as contract CFO for medical practices in New York. Worked with outside counsel in the development and execution of various contractual agreements. Developed accounting systems and provided strategic guidance.
- Retained by the estate of a deceased artist as a royalty and accounting

expert to resolve various international contractual and performance royalty issues.

- Sarbanes-Oxley compliance development and monitoring for an international, multi-division information technology and services corporation. Met with executives, developed testing methodology and managed engagement team to perform SOX testing. Wrote and presented reports – including recommendations for corrections of non-compliant issues.
- Dispute advisory services for preparation and resolution of a global purchase price dispute between two Fortune 500 arms manufacturers. Led engagement team to perform reviews of accounting records for global divisions of the purchased corporation. Met with client's executives, liasoned with external counsel and interfaced with two "Big-Four" partners for resolution of all issues.
- Provided expert forensic and dispute consulting services for fraud as prosecuted by the SEC. Led the engagement team in the investigation of potential illegal and fraudulent manipulations of the accounting records and subsequent public reporting as required by the SEC. Interviewed executives, managers and staff. Traced the manipulations to the source documentation. Based upon the review, the CEO and CFO were successfully prosecuted.

#### **Additional Professional Experience**

##### **TMG CONSULTING LLC**

Owner

*March 2007 – Present*

Owner and Contract Chief Financial Officer of this firm specializing in insurance, business interruption, litigation support and dispute consulting, forensic accounting and intellectual asset management

##### **Kroll, Inc.**

Director

*July 2004 – February 2007*

Director specializing in insurance, business interruption consulting, litigation support, Sarbanes Oxley compliance consulting and problem solving, internal corporate investigations and forensic accounting

##### **Deloitte**

Senior Manager

*November 2000 – June 2004*

Senior Manager specializing in insurance, business interruption, dispute consulting and litigation support, purchase price disputes, money laundering and forensic accounting

##### **PricewaterhouseCoopers**

Director

*January 1997 – November 2000*

Director specializing in forensic accounting, intellectual asset management/revenue recovery and licensing, dispute consulting and

litigation support, purchase price disputes, securities litigation and internal corporate investigations

**Sony International**

Manager

*1995 – 1997*

Responsible for internal audits of the global music, domestic electronics and global film and entertainment divisions

**Deloitte & Touche, New York, New York**

Staff Accountant

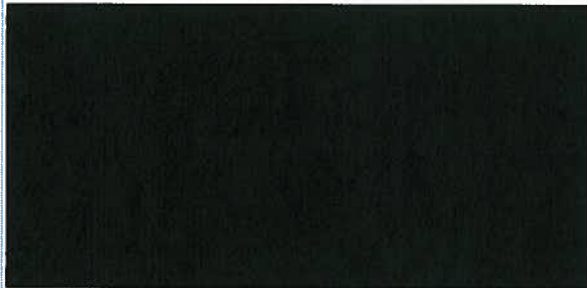
*1992 – 1995*

Responsible for financial audits of publicly traded corporations and revenue recovery examination for global corporations

**Honors and Awards**

- Outstanding Performance – World Trade Center Recovery Team – Port Authority of New York & New Jersey
- Deloitte & Touche USA S.T.E.P. Award – Success Through Exemplary Performance
- Aware of Honor for Outstanding Achievement in Accounting – The New York State Society of Certified Public Accountants, Pace University Lubin School of Business
- Foundation for Professional Growth Award in Accounting – Lubin School of Business Administration, Pace University

**Reference**



## THOMAS A. ALOI JR.

Disaster Recovery Consultant

### Education

- A.A.S., Industrial Relations & Political Science
- A.A.S., Criminal Justice

### Professional History

A volunteer firefighter, Thomas Aloï has nearly a dozen years' experience in the field of construction. He is skilled in all facets of new construction and remodeling and repair. For five years he was the president and owner of a debt recovery business, supervising 13 staff members and recovering large sums of money for many clients. His unique combined experience in the areas of construction, finance and as a firefighter made Aloï an excellent fit for our organization.

### Disaster Experience

**North Hudson Sewerage Authority: 4086-DR-NJ, Hurricane Sandy, November 2009 – Present** – As a Disaster Consultant to North Hudson Sewerage Authority (NHSA) Aloï has supported the recovery process from the initial diagnostic phase through the FEMA claims processing phase. In cooperation with the Authority's operations and maintenance engineers (CH2MHILL), Aloï has prepared in excess of \$30 million dollars in FEMA claims to address the Authority's emergency, permanent and hazard mitigation needs. Aloï has also identified several projects as Improvement/Least Cost Alternative projects allowing the Authority the best possible recovery solutions to their damaged facilities while maintaining maximum FEMA funding. As NHSA is a combined sanitary/floodwater facility he has also been tasked by the Authority to assist in the development of a Letter Of Intent to initiate a \$120 million dollar Floodwall/Pump Station 404 Mitigation Project which will serve to protect the Cities of Hoboken and Weehawken. Aloï has also helped the Authority to qualify for alternative funding sources such as the New Jersey Environmental Infrastructure Trust (NJEIT) to obtain damaged infrastructure funding and the New Jersey Department of Community Affairs (NJCA) for Loss Revenue funding.

#### **AECOM – FEMA Project Officer**

**Louisiana: 1603-DR-LA & 1607-DR-LA, Hurricanes Katrina & Rita, 1786-DR-LA, Hurricanes Gustav & Ike, July 2009–October 2012** – As a project officer for these disasters, Aloï assisted Louisiana State University, the University of New Orleans, Nunez College, Delgado Community College, Southern University New Orleans, Tulane University and Charity Hospital to write 132 PWs providing applicants with \$28 million in grant funding and \$8.6 million for 16 hazard mitigation projects. In addition to working closely with applicants, Aloï was also involved in the quality assurance/quality control process for these disasters, coordinating closely with FEMA management to review grants for policy compliance and accuracy. He analyzed contract awards to ensure that the procurement process was conducted appropriately and reviewed improved and alternate project requests to determine eligibility.

#### **AECOM – FEMA Project Specialist**

**Texas: 1791-DR-TX, Hurricane Ike, May 2009–July 2009** – Aloï worked with the City of Port Arthur utilizing documentation, charts and graphs to justify eligible funding for 62 sewage treatment plants, sewer system and public water system resulting in \$3.2 million in grant funding. Using Cost Estimating Format (CEF) he validated project cost reasonableness for public buildings, levees, man-made berms and beaches impacted by the hurricane.



Aloi wrote an extensive hazard mitigation proposal to elevate the City's water treatment facility that resulted in raising the treatment facility 16 feet to protect it from future storm surge threats.

**AECOM – FEMA Project Specialist, Deputy PAC**

Iowa: 1763-DR-IA, Midwest Floods, June 2008–May 2009 – Working for the State of Iowa Department of Homeland Security, Department of Corrections, Department of Human Services, Division of Alcohol, Department of Natural Resources Fisheries Division, the Department of Administrative Services and the State Police, Aloi produced 114 PWs that resulted in \$5.8 million in grant funding. He reviewed and determined eligibility of mutual aid requests, performed site visits to ensure adequate funding for emergency protective and debris removal measures, conducted preliminary damage assessments and surveyed damaged infrastructure to determine and estimate losses.

**New York State: 1692-DR-NY, Severe Storms and Inland and Coastal Flooding, April–September 2007** – Aloi worked in Westchester County conducting site visits, determining project eligibility and formulating 142 PWs for structures, roads, culverts, and bridges damaged by flood waters. Working with private nonprofit organizations, he determined project eligibility, developed scopes of work and calculated costs for debris removal and emergency protective measures. On several large construction projects, Aloi provided project management, working through all phases from contract assignment through completion.

**Disaster Training**

**Emergency Management Institute Coursework:**

Project Officer Training: PW Formulation, FEMA University, 2007

IS-00016A	Supervisors Guide to Equal Employment Opportunity
IS-000018	Equal Employment Opportunities (EEO) For Employees
IS-00100.A	Introduction to Incident Command System I-100
IS-00100.SCa	Introduction to Incident Command System I-100 for Schools
IS-00102	Deployment Basics for FEMA Response Partners
IS-00200	ICS for Single Resources and Initial Action Incidents
IS-00208	State Disaster Management
IS-24200	Effective Communication
IS-00362	Multi-Hazard Emergency Planning for Schools
IS-00393	Introduction to Hazard Mitigation
IS-00631	Public Assistance Operations 1
IS-00632	Introduction to Debris Operations in FEMA's Public Assistance Program
IS-00650	Building Partnerships in Tribal Communities
IS-00700.A	National Incident Management System (NIMS)
IS-00702	NIMS Public Information System
IS-00800B	National Response Framework
IS-00821	Critical Infrastructure and Key Resources Support Annex
L-201	Debris Operations

L-239            406 Hazard Mitigation  
L-382            PAC Crew Leader  
L-480            Cost Estimating Format

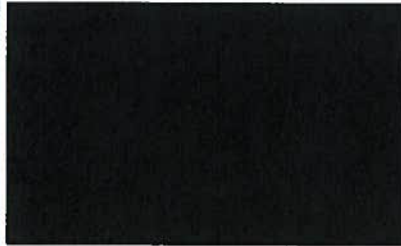
**Additional Professional Experience**

**General Contractor, Syracuse, NY**

July 2000–June 2007

- Estimated and managed all facets of new or remodeling projects for commercial and residential customers.
- Procured and managed contracts with subcontractors, including electricians, plumbers, HVAC technicians, roofers, masons and carpenters.

**Reference**



## **C. TODD THOMAS**

*Senior Consultant & FEMA  
Insurance Specialist*

### **Professional Memberships**

- Society of Risk Management Consultants
- Institute of Actuaries
- Fellow of the Risk and Insurance Management Society
- Chartered Property & Casualty Underwriter Society
- Global Risk and Insurance Management Institute
- American Economic Association
- Association of Certified Chartered Economists
- American Academy of Financial Management
- Member of the American Academy of Project Management

### **Education**

- B.S., Economics
- Master of Business Administration (M.B.A.)
- Master of Laws in International Taxation & Financial Services (L.L.M.) Specializing in Risk Management

### **Professional Certifications**

- CPCU, ARM-P, CFC, ChE, FRM, RF, FAAF, AFA, AMA, CORM, CRA, MPM

## **Professional History**

Todd Thomas, Managing Director and Partner of Sigma Consulting Corp, has worked in the Management Consulting industry for 20 years. Thomas is a founding member of Sigma Consulting Corp, which is headquartered in New Orleans, Louisiana. Currently, Sigma works with its strategic partners from around the country to offer the highest quality Financial Management, Disaster Recovery, and Risk Management consulting services possible. Thomas has worked in a management capacity on high-profile FEMA, insurance and construction projects since 1996. Thomas regularly serves as an expert witness and Special Master to courts in the area of finance & insurance.

Thomas' experience assisting public entities, non-profits and other organizations recover from catastrophic events includes but is not limited to insurance, financial management, FEMA compliance, business continuity planning, disaster planning and risk analysis related to the aforementioned services.

He is a Fellow of the American Academy of Financial Management (FAAFM), Member of the American Economic Association, Member of the Association of Certified Chartered Economists, Member of the American Institute of Certified Public Accountants, a Fellow of the Risk and Insurance Management Society, Member of the Global Risk and Insurance Management Institute and Member of the Institute of Actuaries. Todd is a Chartered Economist (ChE), Certified Risk Analyst (CRA), Certified Organizational Risk Manager (CORM), Certified Financial Consultant (CFC), Chartered Property & Casualty Underwriter (CPCU), Associate in Risk Management specializing in Public Entities (ARM-P), Master Project Manager (MPM), Accredited Financial Analysis (AFA), Accredited Management Accountant (AMA) and Chartered Financial Engineer (ChFE).

## **Related Experience**

**Hurricanes Katrina, Rita, Ike, Gustav & Sandy** – Thomas has played a leadership role in Sigma's efforts to provide services to the following clients:

City of Kenner

Jefferson Parish

Plaquemines Parish Government

City of New Orleans

Terrebonne Parish Consolidated Government

East Jefferson General Hospital

Slidell Memorial Hospital

West Jefferson Medical Center

Orleans Levee District

St. Charles Parish School Board

St. Tammany Parish School Board

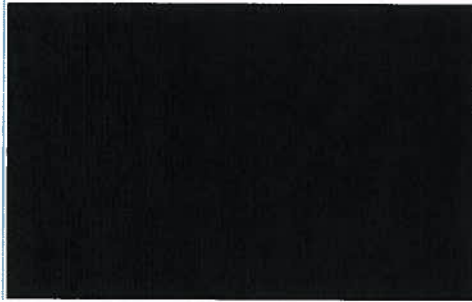
Port of New Orleans

Port of Port Arthur, Texas

Jefferson County, Texas

Port Authority of New York & New Jersey

**Reference**







**CALVIN KNOWLES**



#### **Function and Specialization**

Our core business function involves providing government municipalities with professional, consulting services to ensure complete implementation of disaster recovery and other community development priorities.

#### **Representative Clients**

- Monroe County, Florida (CDBG Disaster Recovery, CDBG Housing)
- City of Key West, Florida (CDBG Disaster Recovery)
- St. Lucie County, Florida (CDBG Disaster Recovery, NSP)
- City of Homestead, Florida (CDBG Entitlement, CDBG Disaster Recovery, NSP, ARRA)
- City of Marathon (CDBG Economic Development, CDBG Housing)
- City of Islamorada (Contract Compliance)

#### **Education, Licenses & Certifications**

- Master of Public Administration, The Florida State University, Certificate in Public Financial Management
- Bachelor of Science, Journalism, University of Florida, Minor in English
- HUD training in IDIS, Section 108 Loan Program, CDBG, Public Housing Finance

#### **Background**

**Calvin Knowles** is a Senior Consultant with Government Services Group, Inc. (GSG). Mr. Knowles is responsible for developing and maintaining corporate relationships with GSG clients and coordinates program administration and the implementation of projects related to all types of CDBG funding, including entitlement, small cities and disaster recovery.

#### **Professional and Industry Experience**

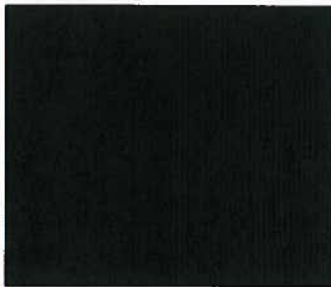
Mr. Knowles utilizes his vast experience with local government to implement all types of CDBG programs. He coordinates projects with elected officials, local staff, non-profit organizations and other community stakeholders. Mr. Knowles is responsible for ensuring compliance with federal regulations such as labor standards, procurement requirements, environmental activities, IDIS and other necessary issues connected with CDBG-funded projects. Mr. Knowles' skills and experience are enhanced by his in-depth knowledge of local government structure, and he understands the issues facing communities trying to implement projects through the CDBG program. He assists local governments in navigating those issues to a successful outcome. He also has extensive experience with other programs, such as state-funded housing programs, the Neighborhood Stabilization Program (NSP), American Recovery and Reinvestment Act (ARRA), HOME, and economic development activities.

Mr. Knowles served as the CDBG Program Manager for the Sarasota Office of Housing and Community Development for over six years. His responsibilities included administering the CDBG program for both Sarasota County and the City of Sarasota. He has also worked with GSG structuring and implementing special assessment for municipalities throughout Florida. He has worked with GSG for the last eight years.

#### **Relevant Experience**

- Extensive experience with Disaster Recovery activities such as real property acquisition, relocation, infrastructure development, housing, commercial revitalization, and mitigation.
- Provided on-the-ground program administration for the City of Homestead after Hurricane Andrew, which involved identifying and implementing dozens of disaster recovery projects.
- Provided direct assistance to Charlotte County and the City of Punta Gorda in the wake of Hurricane Charley, and administered and implemented numerous disaster recovery programs.
- Administered housing disaster recovery programs in DeSoto and Hardee counties after Hurricane Charley.
- Assisted with program administration in the City of Homestead after Hurricane Wilma.
- Currently providing direct administrative services to the City of Key West and Monroe County for programs related to Tropical Storm Faye and Hurricane Wilma.

**Reference**





**ESRONE MCDANIELS,  
III, MPA**

#### **Function and Specialization**

Our core business function involves providing government municipalities with professional, consulting services to ensure complete implementation of disaster recovery and other community development priorities.

#### **Representative Clients**

- State of Texas Disaster Recovery (General Land Office)
- Miami-Dade County (\$82 Million in NSP funds)

#### **Professional Associations**

- Former Licensed Florida Real Estate Agent
- Director of Guide Right Program Initiative
- Past Treasurer of the Florida Engineers Management Corporation

#### **Education, Licenses & Certifications**

- Master of Science Degree in Public Administration, The Florida State University, 2000
- Bachelor of Science in Finance and Multinational Business, The Florida State University, 1998

#### **Background**

**Esrone McDaniels** is the Assistant Director of the Community Services Division at Government Services Group, Inc. (GSG). Esrone has over 17 years of experience in managing community development projects inclusive of disaster recovery, housing, infrastructure and economic development.

#### **Professional and Industry Experience**

Prior to joining the Community Services Division of GSG, Mr. McDaniels was the Community Development Block Grant (CDBG) Administrator for the State of Florida's Department of Economic Opportunity overseeing \$400 million in CDBG Disaster Recovery funding. Mr. McDaniels managed state-wide economic development and disaster recovery infrastructure projects. In these capacities, primary focuses were devoted to assisting over 250 local governments and communities, both urban and rural, with devising strategies and crafting solutions that advanced their community development initiatives. As the oversight for the state of Florida's CDBG program, general responsibilities included ensuring compliance with all federal, state and local regulations that governed the various programs in addition to promulgating administrative rules that guided program implementation and management. Mr. McDaniels brings a wealth of invaluable knowledge and expertise in the areas of project development, program management and administration, community development technical assistance and training and program accountability and monitoring. Previous professional employment includes Deputy Homeownership Director and Multifamily Bond Administrator for the Florida Housing Finance Corporation and Comptroller for the Florida Board of Professional Engineers.

Mr. McDaniels has gained financial management experience while overseeing the financial matters of the Florida Engineers Management Corporation in addition to accounting for millions of dollars in professional and license renewal fees for over 35,000 registered professional engineers within the state of Florida. Mr. McDaniels has over 15 years of experience inclusive of real estate, affordable housing, and infrastructure development and economic and community development.

#### **Relevant Experience**

- Managed the State of Florida's CDBG Disaster Recovery Unit during Hurricanes Charley, Frances, Dennis, Ivan, Jeanne, Wilma and Tropical Storm Bonnie for over \$400 million
- Coordinated the team of professionals that wrote the State of Florida's Action Plan to implement disaster recovery initiatives under four (4) Presidentially Declared Disaster Declarations
- Authored the "HOME Again" program for the Florida Housing Finance Corporation – a developer driven disaster recovery initiative
- Developed statewide CDBG rules and regulations governing disaster recovery projects and designed monitoring checklists to ensure compliance with regulations
- Currently part of a team working in the State of Texas to provide Mobility Counseling Services to program participants impacted by Hurricanes Ike

and Dolly

- Developed and maintained relationships with federal and state HUD officials and often called upon to provide expertise related to disaster recovery

**Other Activities**

- Provide yearly seminars to College of Pharmacy Students on their roles and responsibilities during events of natural or man-made disasters
- Adjunct instructor in FAMU's College of Allied Health Sciences
- Participated in HomeStrengths seminar hosted by the National Council of State Housing Finance Agencies
- Received special training in Mortgage Revenue Bond Basics hosted by the Florida Housing Finance Corporation

**Reference**





## JERRY QUINN, MPA



### Function and Specialization

Our core business function involves providing government municipalities with professional, consulting services to ensure complete implementation of disaster recovery and other community development priorities.

### Representative Clients

- City of Los Angeles
- Los Angeles Memorial Coliseum Commission
- Charleston County, South Carolina
- State of Florida
- University of North Dakota
- Barnesville, Georgia
- Watsonville Community Hospital
- City of Rancho Palos Verdes

### Professional Associations

- International Association of Emergency Managers, US Chapter, Government Affairs Committee
- California Emergency Services Association, Legislative Chair, Awarded Platinum and Fetz Service Award
- American Public Works Association
- Advisor to the California State Association of Counties and County Engineers Association of California

### Education, Licenses & Certifications

- Master of Science Degree in Public Administration, University of Southern California, 1977
- Bachelor of Science in Business Administration, University of San Francisco, 1972

## Background

**Jerry Quinn** is the Disaster Recovery Advisor and FEMA Coordinator for Government Services Group, Inc. (GSG). Mr. Quinn has over 30 years of experience specializing in the financial recovery from major disaster events involving the disaster recovery programs of FEMA, FHWA and NRCS. Mr. Quinn has specialized in this activity since 1982 as a county government official and since 1984 as a consultant.

## Professional and Industry Experience

Mr. Quinn has engaged in this specialized consulting practice area for national consulting firms and in his own business. Mr. Quinn offers services as a subject matter expert. Mr. Quinn provides services directed at optimizing qualifying for available federal and state disaster assistance proceeds and retention of those proceeds. Mr. Quinn prepares clients for audits, assists during the audit process and audit defense and appeals. On behalf of employers, clients and professional associations Mr. Quinn participated in the passage of the Stafford Act, numerous regulatory processes and subsequent legislative amendments to the Stafford Act including significant provisions of the just signed PL 113-2.

Mr. Quinn has been engaged in over 45 major disasters working with clients in more than twenty states. The majority of those engagements were representing sub-grantees early in the response phase, continuing through the recovery & project completion and into the closeout and audit processes. For clients audited by the Office of Inspector General or their state, Mr. Quinn assists through the audit process, defends audit findings and obtains closure of the audit. Mr. Quinn has also assisted grantees in their dealing with FEMA and the DHS OIG.

## Relevant Experience

- Providing Wildfire and Flooding event services for the County of San Diego for the past 10 years. More than \$90 million of FEMA & FHWA grant proceeds. Three audits – no audit findings against client
- Providing Flood events services to the County of Napa since 2006. More than 225 projects with more than \$10 million of FEMA & FHWA proceeds. Successful in appealing more than \$3 million Audit finding mostly due to FEMA inactions, balance of findings disputed and awaiting FEMA determinations.
- Provided Audit Appeal services for the State of Washington on earthquake projects from the Nisqually Earthquake. Engaged after audit report published. Successful in reducing refund demand by 66%.
- Engaged by insurance association to assist two California schools on a winter flood event. Both projects were qualified for assistance, completed and closed in 18 months inclusive of adjustments for insurance proceeds. For one district two prior disaster events were not closed out. Recovered available proceeds and obtained grant closure. The combined value of the projects was in excess of \$6 million.
- Provided Flood event services to the City of Vacaville. FEMA project value in excess of \$3 million. Qualified the City for more than \$16 million

of FEMA mitigation project funding.

**Other Activities**

- Conducting trainings and executive briefings on FEMA Public Assistance Program, Public Assistance Activity and Cost Documentation, Audit Process and Audit Defense
- Recently conducted presentations of PL113-2 for the County Engineers Association of California, Santa Clara County Emergency Management Association, California Emergency Services Association and Alameda County Emergency Management Association
- Served as the National Director of the Disaster Grants Management Practice for DMG-MAXIMUS, Inc. from 1986 – January 1999

**Reference**





**LISA A. BLAIR**



**Function and Specialization**

Our core business function involves providing government municipalities with professional, consulting services to ensure complete implementation of disaster recovery and other community development priorities.

**Representative Clients**

- State of Texas Disaster Recovery (General Land Office)
- Monroe County, Florida (CDBG Disaster Recovery)
- City of Pass Christian, Economic Development

**Professional Associations**

- Former Board Member of Elder Care Services
- Former member of the Haitian Recovery Committee of the World Conference of Mayors
- Former Board of the Florida Small County Coalition

**Education, Licenses & Certifications**

- Bachelor of Arts Degree in Political Science, University of North Florida
- SBCCI Certified Housing Rehabilitation Specialist

**Background**

Lisa A. Blair is the Director of the Community Services Division at Government Services Group, Inc. (GSG) and serves on GSG's Executive Team. Lisa has over 19 years of experience in managing community development projects inclusive of disaster recovery, housing, infrastructure and economic development.

**Professional and Industry Experience**

Ms. Blair has worked for more than 19 years assisting governmental entities with the implementation of federal grant programs in the areas of disaster recovery, housing, infrastructure and economic development. One significant area of Ms. Blair's focus has been in designing and implementing large scale disaster recovery programs and is considered a leading expert in that field. The disaster recovery programs she has managed are among the best performing projects funded through CDBG Disaster Recovery funds. She is frequently tapped to provide local, State and Federal officials with advice regarding complex programmatic issues and served as an advisor to the World Conference of Mayors regarding recovery efforts in Haiti following the earthquake. Lisa has been a featured speaker at events regarding a number of topics related to the implementation of federal programs. She was most recently asked to speak at an event in the state of Alabama to address ways in which CDBG Disaster Recovery Funds can be used for economic development activities.

Lisa has extensive experience utilizing state and federal funds for housing rehabilitation, the development of new utilities and the rehabilitation of existing utilities, developing public/private partnerships to address utility needs and creating leveraging strategies to maximize state and federal funding for her clients. She has extensive knowledge of federal compliance regulations including, but not limited to, procurement requirements, environmental requirements, Davis-Bacon Labor Standards, financial management, reporting and management guidelines, which are crucial to successful grant-funded projects.

She is responsible for overseeing all aspects of business development, program design, project management, client relations and staff development. Having experience with a wide-range of state and federal funding programs such as the Community Development Block Grant Program, the Public Works and Development Facilities Program, the Rural Community Water and Waste Disposal Loan and Grant Program, Rural Business Enterprise Grants, and the State Revolving Loan Fund, she directs and coordinates all grant research, writing, management, support coordination, and all other grant services.

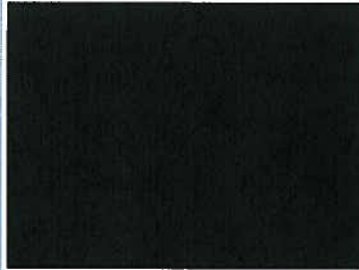
Lisa joined the GSG team in July of 2012. Prior to that time, she was the President and CEO of Meridian Community Services Group, Inc. Meridian was a consulting firm specializing in assisting governmental entities with obtaining and managing state and federal grant funds. Meridian was acquired by GSG in July of 2012. Lisa holds a Bachelor of Arts in Political Science from the University of North Florida and is a SBCCI Certified Housing Rehabilitation Specialist.

**Relevant Experience**

- Managed the largest disaster recovery projects within the State of Florida
- Spearheaded a state-wide focus group consisting of approximately twenty (20) municipalities to represent local government interests in uses of disaster recovery funding provided the State of Florida
- Currently part of a team working in the State of Texas to provide Mobility Counseling Services to program participants impacted by Hurricanes Ike and Dolly
- Developed and maintained relationships with federal and state HUD officials and often called upon to provide expertise related to disaster recovery
- Conducted assessment of disaster recovery sub-recipients in States of Florida and Louisiana to determine compliance with programmatic rules and regulations
- Ensures that a pre-cursory program and file review is conducted prior to overall program monitoring by State of Florida's Department of Economic Opportunity

**Other Activities**

- Presented at the City of Birmingham's Economic Development to provide expertise related to economic development access and opportunities
- Received extensive training in CDBG program administration and implementation
- Selected in 2008 as one of Tallahassee's Top Business Women

**Reference**





**MARK A. NIXON**



**Function and Specialization**

Our core business function involves providing government municipalities with professional, consulting services to ensure complete implementation of disaster recovery and other community development priorities.

**Representative Clients**

- Monroe County Housing Authority/Monroe County for Disaster Recovery
- City of Key West Housing Authority/City of Key West for Disaster Recovery
- Implemented over \$20,000,000 in Disaster Recovery Projects including Acquisition, Housing Rehabilitation, New Construction, Infrastructure, Public Housing, and Relocation

**Education, Licenses & Certifications**

- Master of Urban and Regional Planning, University of Mississippi
- Bachelor of Science in Urban Planning, University of West Georgia

**Background**

Mark Anthony Nixon is a Project Management Consultant with the Community Services Division at Government Services Group, Inc. (GSG). Mark has over 25 years of experience in managing Community Development Block Grants including the Small Cities Program, Disaster Recovery, Neighborhood Stabilization Program (NSP) and Economic Development.

**Professional and Industry Experience**

Since coming to GSG, Mark has worked to implement over \$20,000,000 in Disaster Recovery Grants in Monroe County and the City of Key West. Projects have included single-family and multi-family housing rehabilitation, infrastructure, acquisition, public housing, and implementation of a unique \$2,000,000 construction project for compliance with the Americans With Disabilities Act (ADA). Received additional allocation of \$5,000,000 from DEO due to on-time performance and demonstration of remaining unmet disaster needs in Monroe County and the City of Key West. There have been no findings or concerns issued by HUD/DEO for these exemplary projects.

Prior to joining the Community Services Division of GSG, Mr. Nixon was Senior Grant Manager for the State of Florida’s Department of Economic Opportunity (DEO). Mark has extensive “hands-on” as well as grant management experience with all phases of the Community Development Block Grant Program (CDBG). Mark provided extensive training for staff including avoidance of Duplication of Benefit, Labor Standards, Financial Management, Program Management, Risk Analysis, Section 3, Housing Rehabilitation, Procurement, Acquisition and Relocation, Lead Based Paint, Fair Housing, Review of Plans and Specifications, and Grantee Monitoring. Mark has provided training at over 30 workshops, including Disaster Recovery, NSP, and Small Cities Programs. Mark was instrumental in development of program guidelines, grantee applications, policies and procedures, financial and audit management.

Prior to joining DEO, Mr. Nixon worked served as a County Administrator in Mississippi, as well as Senior Planner for the Governor’s Office of Planning and Policy, and Director of the Governor’s Office of Community Development. Mark also served as the Director of Marketing and Research Analysis for the Mississippi Department of Economic Development. Mr. Nixon has broad experience in providing community development consultation to various governmental and private entities

**Relevant Experience**

- Worked to implement over \$20,000,000 in Disaster Recovery Project for the City of Key West and Monroe County, in conjunction with the Monroe County and Key West Housing Authorities
- Served as Special Assistant to DEO CDBG Program Administrator to resolve problem Disaster Recovery grants, provide training for DRI staff, and to monitor and provide technical assistance to DRI Subgrantees
- Developed a Handbook for HUD on How to Prepare a Housing Assistance Plan
- Served as Director of the Mississippi Governor’s Office of Community

Development

- Served as Planning Manager for an 8 county regional planning agency in Mississippi
- Served as a County Administrator in Mississippi

**Reference**





**ROBERT E. SHEETS**



**Function and Specialization**

Our primary functionality focuses on helping governments perform at peak efficiency and maximum effectiveness.

**Representative Clients**

- United States Department of Defense
- Florida Governmental Utility Authority (FGUA) 62 Counties in the State of Florida

**Professional Associations**

- Florida League of Cities
- Florida Association of Counties
- Florida City and County Management Association
- Florida Governmental Utility Authority (FGUA)

**Education, Licenses & Certifications**

- Bachelor of Arts in Political Science, University of Texas at Arlington

**Background**

Robert Sheets is the Chief Executive Officer of Government Services Group, Inc. (GSG). Robert oversees all aspects of managing contracted government services and developing solution-based strategies to address financial, operation and governance challenges. From planning, rate analysis, special assessment, management service, acquisitions, and more, Mr. Sheets have also, overseen the development and implementation of numerous capital improvement programs exceeding more than \$500 million, and acquisition transactions exceeding more than \$400 million.

**Professional and Industry Experience**

Robert has served more than 100 cities and counties in Florida in administrative, financial and operational capacities for nearly 30 years, including 20 years of hands-on experience regarding water and sewer utility systems. He is a respected authority on topics related to service and capital projects within local government communities, including service delivery solutions, revenue enhancement, long-range strategic planning, cost allocation planning, indirect cost rate proposals, and more.

Mr. Sheets, in the past 15 years, has been responsible for providing contract oversight and compliance to over 160 Federal, State and local Governments. This has included such diverse services as Disaster Recovery, neighborhood stabilization, all financial and budgetary functions, capital improvement, and environmental compliance and operations. He has coordinated on behalf of local governments the acquisition and consolidation of over 80 utilities, multiple capital improvement programs and debt financing of over \$1.2 billion. Currently, he oversees as "owner's representative" \$40 million annually in contract operation.

Prior to forming GSG, Mr. Sheets was project manager for a national consulting firm and assisted the State of Florida and various local governments in the aftermath of Hurricane Andrew. This included an assessment of the government agencies and their ability to assist local governments in their fiscal recovery. This also included his oversight of the State's first "Hazard Mitigation" program. Mr. Sheets served as program manager for fiscal recovery after Andrew for Dade County and the Cities of Miami, Homestead, Florida City and Hialeah – all of which were the greatest impacted areas statewide.

As CEO, he helped to create the Florida Government Utility Authority (FGUA). FGUA was designed to and continues to partner with local governments to acquire, operate and improve utility services across Florida. Currently, FGUA serves approximately 120,000 customers across the state. Robert oversaw the acquisition of more than 80 Aqua Utilities Inc., Florida water and wastewater systems on behalf of the FGUA. His oversight of this effort will ensure the delivery of more than 120,000 services in twelve (12) different counties in Florida.

Robert holds a Bachelor of Arts in Political Science from the University of Texas at Arlington.

### **Relevant Experience**

- Serves as contract and compliance monitor between the Florida Governmental Utility Authority (FGUA) and the Department of Defense (DOD) for all financial, operational, environmental and safety components of a 50 year lease for all utility infrastructure at MacDill AFB – Tampa, Florida.
- Serves as “Owners Representative” for the largest single purpose government with no employees. All services are contracted out and Mr. Sheets serves as the leader of a team of subject matter experts responsible for financial, operational, engineering, CIP, environmental and federally funded projects. This oversight responsibility includes ensuring that all provisions of bond covenants in excess of \$500 million are complied with.
- Oversees the strict statutory adherence to the state and local laws pertaining to the levying of over \$120 million annually to over two million parcels to ensure local governments a 100% collection rate on assessments.
- Led the fiscal recovery team after Hurricane Andrew for Miami-Dade County and the cities of Miami, Homestead, Florida City and Hialeah and assisted with resolving issues with FEMA regarding disallowed costs.

### **Other Activities**

- Manages the largest “single purpose” government in Florida
- Serves as Vice Chairman for local government Center for Excellence on behalf of the Florida City/County Managers Association.
- Speaks annually before the Florida League of Cities, Florida Association of Counties and various managers’ groups regarding comprehensive local government challenges and collaborative solutions and how to achieve quality in service delivery.

### **Reference**







**WALLISA COBB**



**Function and Specialization**

Our core business function involves providing government municipalities with professional consulting services to ensure complete implementation of disaster recovery and other community development priorities

**Representative Clients**

- Alachua County, FL Board of County Commissioners
- Jefferson County, FL Board of County Commissioners
- Taylor County, FL Board of County Commissioners
- Wakulla County, FL Board of County Commissioners

**Professional Associations**

- Member, United Way Leadership Team
- Vice-Chair, Workforce Plus Regional Consortium
- Member, National Association of Realtors
- Member, Florida Association of Realtors
- Member, Council of Residential Specialists
- Member, Project Management Institute

**Education, Licenses & Certifications**

- MASS in Public Management, Florida A&M University
- BS in Business Economics, Florida A&M University
- Florida Real Estate Broker
- Certified Residential Construction Professional
- Certified New Homes Specialist
- Certified Consumer Educator, National Foundation of Credit Counselors

**Background**

Wallisa Cobb is a Project Coordinator within the Community Services Division of Government Services Group, Inc. (GSG). Wallisa has over 15 years of experience in managing community development projects and programs inclusive of housing, economic development, infrastructure, and disaster mitigation.

**Professional and Industry Experience**

Miss Cobb has extensive experience with local, state, and federally funded community and economic development programs such as the Hazard Mitigation Grant Program, Single Family Mortgage Revenue Bond Program, HOME, State Housing Initiatives Partnerships (SHIP) Program, Homeownership Assistance Program, Community Development Block Grant Program (CDBG), Resident Opportunities and Self-Sufficiency Program (ROSS), and Housing Choice Voucher Section 8 Program. She has expertise in program administration, project management, grant writing, and training. Previous employment includes Planner IV for Florida Department of Community Affairs, Single Family Bonds Administrator for Florida Housing Finance Corporation, and Senior Management Analyst Gadsden County Board of County Commissioners.

**Relevant Experience**

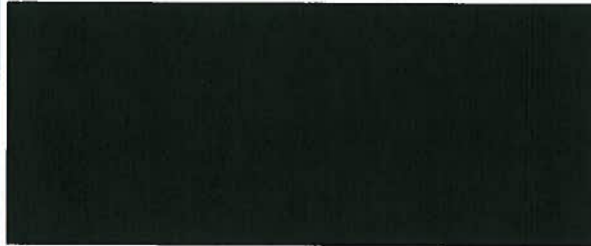
- Performed Cost-Benefit Analysis for the purpose of determining hazard mitigation grant funding eligibility for an \$11 million assistance allocation
- Led mitigation team of planners, engineers, and environmental specialists in response to the flooding caused by El Niño effects and Florida Fires of 1998
- Assisted local government applicants with hazard mitigation planning efforts which included, but not limited to, wind retrofits, acquisitions, demolitions, drainage, and relocations
- Assisted with developing Mortgage Revenue Bond Program housing incentives in response to the Gulf Opportunity Zone (GO Zone) Act and the Katrina Emergency Tax Relief Act of 2005
- As a SHIP Advisory Committee Member, assisted local governments with the development of disaster relief initiatives in response to hurricanes Charley, Frances, Ivan and Jeanne

**Other Activities**

- Provided Lender, Builder, Realtor, and Home Buyer training workshops throughout the state of Florida
- Assisted in the development of Standard Operating Procedures for statewide housing and disaster programs
- Authored a statewide housing affordability analysis tool for the Florida Housing Finance Corporation Single Family Mortgage Revenue Bond program
- Received special training in Mortgage Revenue Bonds Basics hosted by Florida Housing Finance Corporation

- Created the Florida Mortgage Credit (MCC) and Homeownership Assistance for Moderate Income (HAMI) Programs
- Closed over \$10 million in commercial and residential transactions
- Active participant in the United Way Leadership Team, whereby the mission is to “improve lives by mobilizing the caring power of communities around the world to advance the common good”

**Reference**



# Appendix B: Assumptions

KPMG has made the following assumptions as part of this proposal:

- Management Decisions – The State acknowledges and agrees that Contractor’s services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, the State. The appropriate management group within the State will retain sole responsibility for evaluating the quality of those suggestions and recommendations and will independently decide whether to implement them. The Contractor will not perform management functions or make management decisions for the State. The KPMG team will not perform any activities associated with the execution of internal controls.
- KPMG will provide observations and recommendations to the designated member of management during this engagement. Management is solely responsible for evaluating such observations and then determining what changes/improvements (if any) the Company should implement in light of the Company’s objectives in carrying out the project to which KPMG’s services hereunder relate (the “Project”)
- KPMG will not form part of the Company’s internal control structure
- KPMG will not assume overall responsibility for the Project
- KPMG will not supervise client or other third party personnel
- KPMG assumes that the State will issue individual task orders to request specific scope of work and associated deliverables. KPMG will review and respond to each of the task orders defining specific scope, deliverables, resources and costs as well as any additional project assumptions not already addressed in this proposal.
- Adjustments to deliverables, schedule or approach during the course of the effort may require corresponding adjustments to staffing, pricing, and other aspects of the project.
- The State will not unreasonably withhold approval of Evaluation deliverables and payments.
- The State will provide work space, network connectivity for internet, and basic printing equipment for KPMG’s project team when onsite.
- The responsibility for the Project rests with management of the State. With regard to KPMG’s services, the State is responsible for:
  - Determining the objectives, scope, and extent of KPMG’s services hereunder
  - Designating a management-level individual, who will have responsibility to manage and oversee, as assisted by the KPMG team, the Project progress and to address issues as they arise, and who has the skills and experience necessary to effectively perform this function, including, but not limited to:
    - Familiarity with the business functions, processes or divisions that are the subject of the Project objectives;

- Being in a position to evaluate the information provided to him/her by the KPMG engagement team; is responsible for, and authorized to make management decisions based on such information; and
  - In a sufficiently senior position, or to otherwise have a reporting relationship with senior management to provide appropriate internal Wells Fargo communications regarding project status and potential concerns.
  - Agreeing to a written management framework that identifies client managers responsible for approvals and judgments and for any final deliverables as defined by the State
  - Evaluating the adequacy of the procedures performed by KPMG
  - Evaluating the observations and recommendations arising from KPMG's services contemplated by this engagement letter
  - Approving all deliverables within a reasonable number of business days
  - Providing all documents requested for review within a reasonable number of business days
  - Coordinating the scheduling of meetings with the appropriate individuals, as necessary
  - Communicating, as necessary, with management, staff and other affected parties
  - Participating in status meetings
- The State understands and acknowledges that KPMG is prohibited from giving legal advice or performing legal services of any kind or nature and that any services to be provided by KPMG hereunder shall not include or be construed to include the provision by KPMG of legal advice or legal services.
  - Our work will be prepared under the Consulting Standards issued by the American Institute of Certified Public Accountants (AICPA) and does not constitute an examination, compilation or agreed upon procedures in accordance with the standards established by the AICPA. This work will be prepared based on information received from the State. No independent verification of this information will be made by KPMG and we assume no responsibility for the accuracy or reliability of the information provided to us. The work is intended solely for the use of the State, may be provided to any third party with the consent of KPMG, and should not be relied upon for any other purposes.
  - In rendering any regulatory-related services described in the RFP, we will consider the applicable technical literature, laws, regulations and guidelines provided by the regulators. Regulatory guidance is subject to change or modification, retroactively or prospectively, by varying interpretation and by subsequently issued pronouncements, legislation, and regulatory, administrative, or judicial decisions. We cannot guarantee that the regulatory authorities would agree with our analysis or that our engagement would foreclose or limit any potential regulatory action or criticism. The scope of our assistance does not constitute an audit of compliance with any regulation or regulatory requirement nor does it constitute an audit of regulatory matters. Accordingly, we will not express an opinion or conclusion or



provide any form of assurance on any regulatory matters related to the areas covered in this engagement.

- Prevention and Detection of Violations – The State of New Jersey is responsible for the prevention and detection of potential violations of laws, rules, and regulations. However, if, during the course of the engagement, KPMG becomes aware of information or circumstances that may raise potential noncompliance issues, KPMG will notify management of such circumstances.
- Electronic Communications – Contractor may communicate with the State by electronic mail or otherwise transmit documents in electronic form during the course of this engagement. The State accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices). The State agrees that the final hardcopy version of a document, including a deliverable, or other written communication that Contractor transmits to the State shall supersede any previous versions transmitted electronically by Contractor to the State unless no such hard copy is transmitted
- State Vendors – The State is aware that Contractor may be providing assurance, tax and/or advisory services to other actual or potential vendors of the State. Contractor will perform an internal search for any potential client conflicts relating to any of the State’s vendors identified by the State as having a role in connection with Contractor’s performance of this Contract. The State hereby agrees that a vendor’s status as a Contractor client does not impact Contractor’s engagement to perform this Contract. Contractor will advise the State of any conflicts of interest that could prevent it from performing the Contract. However, Contractor is a large firm that is engaged by new clients on a daily basis and as a result it cannot guarantee that, following its conflict search, an engagement for any other related party will not be accepted somewhere else in Contractor’s firm. Should any new information come to Contractor’s attention, Contractor will promptly inform the State. Contractor shall perform this Contract in accordance with applicable professional standards.
- Third Party Provider Services – All direct service of KPMG and our sub-contractors under this contract will be performed within the United States. The State is aware that the Contractor uses the services of Contractor controlled entities and/or third party service providers within and without the United States to provide administrative and clerical support. These parties may have access to certain of the State’s information with the understanding that the confidential information will be maintained under information controls providing equivalent protection as Contractor’s.
- While the RFP includes a supplemental term with respect to indemnification at RFP Section 5.17.1, it is not clear how this additional term supplements the referenced section of the State’s Standard Terms and Conditions (Section 4.1). Should KPMG be successful in receiving an award under this contract, we would like to request clarification of these terms to help ensure our understanding of the State’s intent with respect to these two terms.

# Appendix C: KPMG Balance Sheet

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