

BEST AND FINAL OFFER (BAFO) - PRICE SCHEDULE

June 6, 2013

RFP 14-X-23110**AUDITING AND OTHER RELATED SERVICES FOR DISASTER RECOVERY (HURRICANE SANDY)**

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

Bidder's Name: NO BID

POOL 1: PROGRAM AND PROCESS MANAGEMENT AUDITING

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
1	Partner/Principal/Director	\$	\$	\$
2	Program Manager	\$	\$	\$
3	Project Manager	\$	\$	\$
4	Subject Matter Expert	\$	\$	\$
5	Supervisory/Senior Consultant	\$	\$	\$
6	Consultant	\$	\$	\$
7	Associate/Staff	\$	\$	\$
8	Administrative Support Staff	\$	\$	\$

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

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

POOL 2: FINANCIAL AUDITING AND GRANT MANAGEMENT

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
11	Partner/Principal/Director	\$170.00	\$170.00	\$170.00
12	Program Manager	\$125.00	\$125.00	\$125.00
13	Project Manager	\$115.00	\$115.00	\$115.00
14	Subject Matter Expert	\$100.00	\$100.00	\$100.00
15	Supervisory/Senior Consultant	\$90.00	\$90.00	\$90.00
16	Consultant	\$80.00	\$80.00	\$80.00
19	Associate/Staff	\$75.00	\$75.00	\$75.00
18	Administrative Support Staff	\$45.00	\$45.00	\$45.00

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

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

POOL 3: INTEGRITY MONITORING/ANTI-FRAUD

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

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

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

LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

17 - 17 ROUTE 208

FAIR LAWN, NJ 07410

TELEPHONE (201) 791-7100

FACSIMILE (201) 791-3035

WWW.LVHCPA.COM

DIETER P. LERCH, CPA, RMA, PSA

GARY J. VINCI, CPA, RMA, PSA

GARY W. HIGGINS, CPA, RMA, PSA

JEFFREY C. BLISS, CPA, RMA, PSA

PAUL J. LERCH, CPA, RMA, PSA

DONNA L. JAPHET, CPA, PSA

JULIUS B. CONSONI, CPA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA

ANDREW PARENTE, CPA, RMA, PSA

ROBERT W. HAAG, CPA, PSA

DEBORAH K. LERCH, CPA, PSA

DEBRA GOLLE, CPA

CINDY JANACEK, CPA, RMA

RALPH M. PICONE, CPA, RMA, PSA

EDWARD N. KERE, CPA

LORI T. MANUKIAN, CPA, PSA

MARK SACO, CPA

May 31, 2013

Proposal Receiving Room – 9th Floor
Procurement Bureau
Division of Purchase and Property
Department of the Treasury
33 West State Street, P.O. Box 230
Trenton, NJ 08625-0230

Re: State of New Jersey
RFP – Audit Services – 14-X-23110
Pool 2 – Financial Auditing and Grant Management

Dear State Treasurer:

In response to the State of New Jersey's Request for Proposal for the Prequalification Pools: Auditing and Other Related Services in Support of Disaster Recovery (Hurricane Sandy) we are submitting the following information in response to the State's RFP which clearly supports Lerch, Vinci & Higgins, LLP's ("LV&H") qualifications:

Volume I

Signatory Page

Ownership Disclosure Form

Disclosure of Investment Activities in Iran

Disclosure of Investigations and Other Actions Involving Bidder Form

Price Schedule

Business Registration Certificate

Source Disclosure Certification Form

Cooperative Purchasing Form

“COPY”

LERCH, VINCI & HIGGINS, LLP

BIDDER RESPONSE TO REQUEST FOR PROPOSAL 14-X-23110

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

POOL 2 – FINANCE AUDITING AND GRANT MANAGEMENT

MAY 31, 2013

VOLUME II

*The Firm of Lerch Vinci & Higgins, LLP Bidder Response to Pool 2 –
Finance Auditing and Grant Management*

Identify Pool

The Firm of Lerch Vinci & Higgins, LLP Bidder Response to Pool 2 –
Finance Auditing and Grant Management

Technical Proposal - Approach & Plan

Hurricane Sandy caused massive property damage to the State and New Jersey and as a result, bestowed unprecedented monies to aid in the disaster relief, restoration and long-term recovery to impacted areas. Since the Presidential declaration of disaster on October 27, 2012, FEMA has awarded \$396 million to individuals and households, SBA has given \$782.9 million worth of disaster loans to homeowners, renters and businesses; and FEMA has issued \$351.1 million in Public Assistance grants to communities and some nonprofit organizations that serve the public. New Jersey will receive \$1.8 billion in housing aid and \$128 million in transportation money as part of a \$60 billion Sandy aid package approved by Congress. To ensure the integrity of these large sums of monies, it is integral to have meticulous oversight of all activities. Lerch, Vinci & Higgins will develop a monitoring plan based on the mandates and regulations of each particular agency to ensure grantees are in compliance. The firm will assess organizational needs and objectives, and modify existing policies and procedures to ensure all applicable government regulations are met.

The Firm has extensive knowledge and expertise with respect to Electronic Grant Management Programs on both State and Federal levels. The Firm currently utilizes the following electronic systems:

EWEG – Electronic Web Enabled Grant System
REAC – Real Estate Assessment Center
SF-SAC – Data Collection Form for Reporting on Audits of State and Local Governments
HUD – Department of Housing and Urban Development
AUDSUM – State Department of Education – Audit Summary Worksheet
IDIS – Integrated Disbursement and Integration System

Hurricane Sandy disaster relief monies originate from a number of different governmental agencies. Lerch, Vinci & Higgins will review grant management and fiscal management processes of each agency to ensure that proper protocols are in place to ensure accountability and compliance with Federal and State program regulations. In many cases, grantees may be receiving relief funds from more than one governmental agency. LVH will establish procedures to identify duplications of services provided, to ensure money is properly allocated and spent.

Lerch, Vinci & Higgins utilizes software programs such as Monarch Pro and Adobe Acrobat as tools to monitor and audit financial transactions. These data extraction programs are readily available for a nominal cost, and would enable Using Agencies to both leverage information and assess financial transactions. The software programs extract and sort data, allowing Using Agencies to extract all payments electronically, sorting by vendor, addresses and type of work. This would enable the Agency to identify irregularities and anomalies, which ultimately affects the performance the financial transaction processes.

As part of our engagement service Lerch, Vinci & Higgins personnel will continually monitor through on-site visits of the Cooperative Partner. The on-site visits will be designed to ensure that all regular grant documents are being adhered to, that the budgetary accounting system is complete, accurate and up to date. We will also compare the actual expenditures incurred to the approved budgetary amounts to ensure no over commitments are incurred.

Disaster grants and the immediacy of obligating and expending monies create an opportunity for fraud, waste and abuse to proliferate. Lerch, Vinci & Higgins will develop procedures to identify and prevent fraud by studying existing rules and regulations and determining weaknesses. Procedures will be developed to ensure all work done by grant recipients is eligible and costs reasonable, and that final payment is not made until the project has been completed successfully. LVH will develop and provide training for all staff involved with monitoring and overseeing disaster funds to ensure compliance.

Our audit and grant management will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133 and New Jersey Circular 04-04, as well as the specific grant compliance supplements we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133 and New Jersey Circular 04-04.

An audit is not designed to provide assurance on internal control or to identify deficiencies. However, during the audit, we will communicate to management and the governing body internal control related matters that are required to be communicated under professional standards, *Government Auditing Standards*, OMB Circular A-133, and New Jersey Circular 04-04.

OMB Circular A-133 and New Jersey Circular 04-04 requires that we also plan and perform the audit to obtain reasonable assurance about whether the grantee has complied with applicable laws and regulations and the provisions of contracts and agreements applicable to major programs. Our procedures will consist of the applicable procedures described in the *OMB Circular A-133 Compliance Supplement* and *New Jersey State Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the grantee's programs.

Management Overview

The Firm will provide financial auditing service to ensure compliance with the Federal Grant Supplements. Specifically, the Firm will certify that the report of costs submitted by the Grantee were incurred in the performance of all eligible work and that such work was in fact completed.

In order to accomplish the objective Lerch, Vinci & Higgins will audit all related expenditures to ensure that such expenditures are in fact an allowable cost and that such expenditures were properly authorized as payments made and properly supported by a vendor invoice.

We will further review the grantees file documents in determining if the costs are allowable costs and if the costs are for allowable activities under the grant supplements. We will also review the accounting procedures to determine whether the projects were accounted for in accordance with the required certifications.

In summary we will audit the entity to ascertain that the reported costs by the entity were incurred in the performance of eligible work and that the improved work was complete and properly supported and that the overall expenditures were in compliance with the provisions of the applicable grant supplement.

Contract Management

The Firm has extensive experience in contract management with the various agencies of the State of New Jersey. The Firm represents over 150 governmental entities and deals on a regular basis with the State Department of Education, Department of Community Affairs, Department of Labor as well as the Federal Agency of Housing and Urban Development ("HUD").

Contract Management (Continued)

It is our intention upon award of the contract to meet with the State Contract Manager and the Cooperative Partner to clearly discuss the scope of services and the cost thereof to be provided. We will also discuss a timeline for completion of the engagement.

It is our intention to hold status meetings on a regular basis however at least monthly to review the progress and preliminary findings of the audit with both the State Contract Manager and the Cooperative Partner. We will remain continually available via e-mail and phone to discuss any all issues that arise during the term of engagement.

Potential Audit Problems

Our audit plan does not anticipate that we will experience significant audit problems. Should we encounter any serious or significant audit issues, we will immediately request a meeting with the State Contract Manager and/or Cooperative Partner.

LERCH, VINCI & HIGGINS, LLP

Organizational Chart

Describe the organizational structure of your company. Please provide an organizational chart.

- The firm of Lerch, Vinci & Higgins, LLP (“LV&H”) is organized as a limited liability partnership. The firm’s principals are as follows:

Dieter P. Lerch, CPA
Gary J. Vinci, CPA
Gary W. Higgins, CPA

- Lerch, Vinci & Higgins, LLP was formed in 1990 for the purpose of devoting our specialized and extensive experience to better serve governmental and non-profit entities. The firm has been under the current management since its formation in 1990.

- The firm is organized as follows:

Partners	7
Managers	6
Supervisors/Seniors	10
Staff Accountants	20
Administrative Staff	4

- Dieter P. Lerch, CPA will serve as the partner for all services rendered to the State.

Hourly Rates

Our standard billing rates are as follows:

<u>Position</u>	<u>Hourly Rate</u>
<i>Partner/Principal Director</i>	\$175.00
<i>Program Manager</i>	\$130.00
<i>Project Manager</i>	\$120.00
<i>Subject Matter Expert</i>	\$100.00
<i>Supervisory/Senior Consultant</i>	\$ 90.00
<i>Consultant</i>	\$ 80.00
<i>Associate/Staff</i>	\$ 75.00
<i>Administrative Support Staff</i>	\$ 45.00

Firm Location

Lerch, Vinci & Higgins, LLP
17-17 Route 208 N
Fair Lawn, NJ 07410
(201) 791-7100
(201) 791-3035 – Fax
Contact: Dieter P. Lerch, CPA

Contract Specific Chart

Partner/Principal Director

Dieter P. Lerch, CPA, RMA

Jeffrey C. Bliss, CPA, RMA

Julius B. Consoni, CPA

Program Manager

Andrew Parente, CPA, RMA

Project Manager

Elizabeth Shick, CPA, RMA

Subject Matter Expert

Brooke Abson

Supervisory/Senior Consultant

Volney Jackson

Alex Barrese

Consultant

To Be Determined

Associate/Staff

To Be Assigned – 3-5 people

Administrative Support Staff

To Be Assigned – 3 people

LERCH, VINCI & HIGGINS, LLP
FIRM AND STAFF RESUMES

LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

17-17 ROUTE 208
FAIR LAWN, NJ 07410
TELEPHONE (201) 791-7100
FACSIMILE (201)791-3035

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
DONNA L. JAPHET, CPA, PSA
JULIUS B. CONSONI, CPA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA
ANDREW PARENTE, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
DEBORAH LERCH, CPA, PSA
DEBRA GOLLE, CPA, PSA
CINDY JANACEK, CPA, RMA
RALPH M. PICONE, III, CPA, RMA, PSA
EDWARD KERE, CPA
LORI T. MANUKIAN, CPA
MARK SACO, CPA

LERCH, VINCI & HIGGINS, LLP FIRM RESUME

The partnership of Lerch, Vinci & Higgins, LLP (L V & H) was formed in 1990 for the purpose of devoting our specialized and extensive experience to better serve governmental and nonprofit entities. As reflected in our client list enclosed herein, the firm of L V & H presently represents over 150 governmental and nonprofit entities, including forty-eight municipalities and seventy-eight school districts.

Our professional staff is both highly skilled and highly motivated. The firm has approximately forty professional staff, consisting of sixteen Certified Public Accountants, twelve of whom are Public School Accountants and nine of whom are Registered Municipal Accountants as well. This complement of licensed professionals enables our firm to provide our clients with the timely and in-depth responsiveness they expect and deserve. Our approach to accounting and auditing is management-oriented. We concentrate on maintaining a close and constructive relationship with our clients throughout the year.

All L V & H professional staff are provided continuing professional education in order to meet the Government Auditing Standards requirements promulgated by the United States General Accounting Office, which requires at least 24 hours of training in the governmental environment and government auditing subjects out of the 80 hours required in each biennial period. All of the present staff meet the requirements for continuing education.

The firm is a member of the American Institute of Certified Public Accountants, and as a requirement of membership, must undergo a Peer Review every three years. The review is conducted by an independent certified public accounting firm and includes an extensive review of our audit workpapers, audit reports and internal quality control policies to ensure that we are adhering to the professional standards of the industry.

The firm completed the required Quality Review in March 2010 and was successful once again in obtaining a peer review rating of pass.

Most of the Certified Public Accountants of the firm are members of the American Institute of CPA's as well as members of the New Jersey Society of CPA's. Several members of the staff are also members of the Government Finance Officers Association (GFOA). In addition, certain firm staff are members of the New Jersey Association of School Business Officials and other professional organizations such as the AICPA Management Consulting Services Section, Registered Municipal Accountants Association of New Jersey, and the Special Review Committee of the Government Finance Officers Association and Association of School Business Officials International.

Since the formation of our firm, we have provided accounting support services to numerous governmental units in marketing in excess of \$1 billion bonds or notes. This makes us one of the leading firms in the State of New Jersey.

Our Management Advisory Department has extensive experience in providing governmental entities services in the following areas:

- Development of accounting policies and procedures
 - Assistance in annual budget preparation and projection
 - Accounting support services in connection with the sale of taxable and tax exempt bonds
 - Appearance before regulatory agencies
 - Assistance with fact finding for labor negotiations, including the providing of expert testimony
 - Preparation of feasibility studies for the creation of independent authorities and agencies for the purposes of redevelopment, parking, sanitary sewer and solid waste services.

- Training of Business Office personnel regarding various financial functions
- Training of Business Office personnel regarding the preparation of the Comprehensive Annual Financial Report (CAFR)
- Comparison and financial impact of bond referendum vs. lease purchase
- Implementation of Generally Accepted Accounting Principles (GAAP) Accounting System for School Districts and Authorities
- Training of Business Office personnel regarding the requirements of the implementation of GASB No. 34
- Cost benefit studies, including privatization of government services
- Sewer, water and garbage user fee studies
- Municipal fiscal recovery plans
- Computation of rebatable arbitrage in accordance with IRS regulations
- Financial consulting for the creation and dissolution of municipal utility authorities
- Feasibility studies in connection with interlocal services agreements
- Review and evaluation of financial terms of contracts

Our firm has assisted several school districts in completing a Comprehensive Annual Financial Report (CAFR) for submission to the Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO) financial reporting award programs. The reports met the qualifications and were awarded the Certificate of Achievement in Financial Reporting by the GFOA and ASBO, which is the highest form of recognition in government accounting and financial reporting.

The firm truly prides itself on client service and on the high degree of professional expertise it has to offer to its governmental clients. The firm welcomes you to contact any of the clients contained in our resume for a reference as to our commitment to providing the highest degree of client service.

RESUME OF DIETER P. LERCH, CPA, RMA, PSA

Dieter P. Lerch is a senior partner in the firm of Lerch, Vinci & Higgins, LLP. He specializes in responsibility for overall engagements pertaining to the governmental sector, which includes municipal governments, county governments, school districts and public authorities. Mr. Lerch also serves as partner in charge of management advisory services rendered on behalf of governmental entities for the firm.

Mr. Lerch has direct responsibility for audits of major governmental entities represented by the firm. In addition thereto, he has extensive experience in providing governmental entities with management advisory services including but not limited to the following areas: cost benefit studies, including privatization of government services; accounting support services rendered in connection with the sale of taxable and tax exempt bonds by governmental units; review financial aspects of contracts; development of accounting policies and procedures; appearance before regulatory agencies; assistance with fact finding for labor negotiations, including providing expert testimony on behalf of the governmental entities; sewer, solid waste and water utility rate studies and analysis; and preparation of municipal fiscal recovery plans, including cost savings proposals.

Mr. Lerch has extensive experience in providing financial advisory services for redevelopment projects. His experience includes the development of an overall financing plan, analysis of existing and proposed debt structure and preparation of tax and budgetary impact analysis, including a cash flow projection analysis.

Mr. Lerch is a graduate of Montclair State College, receiving a Bachelor of Science Degree in Accounting. He holds a Certified Public Accountant, Registered Municipal Accountant and Public School Accountant license in the State of New Jersey. He is also a Certified Municipal Finance Officer.

Mr. Lerch started his career in public accounting working for a local public accounting firm specializing in governmental auditing and accounting. Mr. Lerch also went on to serve as a Borough Administrator and Director of Finance for a New Jersey municipality. On January 1, 1990, Mr. Lerch started the firm of Lerch, Vinci & Higgins, LLP.

Mr. Lerch is a member of the American Institute of Certified Public Accountants, the New Jersey Society of Certified Public Accountants and the New Jersey Association of Registered Municipal Accountants. He is also a member of the Government Finance Officer's Association.

RESUME OF JEFFREY C. BLISS, CPA, RMA, PSA

Jeffrey C. Bliss is a partner of the firm of Lerch, Vinci & Higgins, LLP. Mr. Bliss is a graduate of Montclair State College, receiving a Bachelor of Science degree in Accounting. He has also completed the required course work sponsored by Rutgers University to obtain his certification in Municipal Finance.

Mr. Bliss joined a local Certified Public Accounting firm specializing in municipal and public schools accounting upon graduation. In January 1991, Mr. Bliss became a partner in Lerch, Vinci & Higgins. As partner, Mr. Bliss is partner-in charge of audit engagements of several school districts, municipalities, authorities, as well as other governmental entities. He also serves as partner of management and financial advisory services for governmental entities.

In Mr. Bliss's capacity as partner for management advisory services to authorities, he has provided services which include, but are not limited, to cost studies involving privatization of services, management review studies of the financial operations of the business office and the design and implementation of accounting systems, rate structure design, pro forma revenue and expense projections, restructuring and refunding of authority debt, budgetary preparations and analysis, and refunding and feasibility studies for various projects. He has also assisted in the development of the fiscal recovery plans for financially distressed municipalities. Mr. Bliss has assisted several school districts in the preparation of their Comprehensive Annual Financial Report for submission to the Government Finance Officers Association and the Association of School Business Officials – International for their Certificate of Excellence in Financial Reporting Program, which recognizes the highest quality of financial reporting and accounting of governmental entities.

Mr. Bliss played a major role in the development of the firm's audit programs utilized for governmental audit engagements and has developed the firm's audit directive bulletins, which identify audit policies and procedures to be utilized during audit engagements of governmental entities. Mr. Bliss currently is the partner in charge of technical accounting and auditing issues for the firm.

Mr. Bliss holds Certified Public Accountant, Registered Municipal Accountant and Public School Accountant licenses in the State of New Jersey. He is also a Certified Municipal Finance Officer.

He is a member of the American Institute of Certified Public Accountants, the New Jersey Society of Certified Public Accountants and the New Jersey Association of Registered Municipal Accountants. Mr. Bliss is also a member of the Government Finance Officers' Association.

RESUME OF JULIUS B. CONSONI, CPA

Julius B. Consoni is a Certified Public Accountant, specializing in financial advisory services. He is a graduate of Rutgers University, receiving a Bachelor of Science in Electrical Engineering and a Master of Business Administration in Accounting.

Mr. Consoni joined the firm of Lerch Vinci & Higgins, LLP upon graduation from college. In April, 2007 he became a partner in the firm, and has responsibility for clients requiring management advisory services, which include municipal governments, authorities and redevelopment agencies.

Mr. Consoni has extensive experience in providing governmental entities with the following management advisory services: creation of municipal authorities and redevelopment agencies; privatization of municipal services including sewer, water and solid waste; complex rate design and computer financial modeling; budgetary preparation and projections; pro-forma projections and rate sensitivity analysis; compilation of financial statements for authorities and redevelopment agencies; salary contract negotiations; arbitrage rebate analysis; and training of client personnel.

Mr. Consoni's also has a vast knowledge of computer hardware and software. He has provided the following computer support related services: design and implementation of general ledger and budgetary chart of accounts for financial reporting; financial accounting support including training for the Edmund's system; Powerpoint presentations; and troubleshooting for hardware and software related computer malfunctions.

He holds Certified Public Accountant and Public School Accountant licenses in the State of New Jersey. He is also a member of the American Institute of Certified Public Accountants and the New Jersey Society of Certified Public Accountants.

RESUME OF ANDREW PARENTE, CPA, RMA, PSA

Andrew Parente is a Senior Manager of the firm, specializing in governmental accounting and auditing services. He is directly responsible for the audit clients represented by the firm, which include school districts and municipal governments. Mr. Parente also provides management advisory services to various governmental clients.

In addition to Mr. Parente's audit engagement responsibility, he also has extensive experience in providing the following management advisory services: internal control review of financial operating systems; budget preparation and projections; training of client personnel; as well as review of administrative and financial procedures. Additionally, Mr. Parente has assisted several school districts in the preparation of their Comprehensive Annual Financial Report for submission to the Government Finance Officers Association and Association of School Business Officials for their Certificate of Achievement Programs, which is highest form recognition in government accounting and financial reporting.

Mr. Parente is a graduate of the Montclair State University, receiving a Bachelor of Science Degree in Accounting. He joined the staff of Lerch, Vinci & Higgins in 1995. He holds Certified Public Accountant, Public School Accountant and Registered Municipal Accountant licenses in the State of New Jersey. He is a member of the American Institute of Certified Public Accountants and the New Jersey Society of Certified Public Accountants. In addition, Mr. Parente is the Treasurer for the New Jersey Association of Registered Municipal Accountants.

RESUME OF ELIZABETH SHICK, CPA, RMA, PSA

Elizabeth Shick is a Senior Manager of the firm, specializing in governmental accounting and auditing services. She is directly responsible for the audit clients represented by the firm, which include school districts and municipal governments. Ms. Shick also provides management advisory services to various governmental clients.

In addition to Ms. Shick's audit engagement responsibility, she also has extensive experience in providing the following management advisory services: internal control review of financial operating systems; budget preparation and projections; training of client personnel; as well as review of administrative and financial procedures. Additionally, Ms. Shick has assisted several school districts in the preparation of their Comprehensive Annual Financial Report for submission to the Government Finance Officers Association and Association of School Business Officials for their Certificate of Achievement Programs, which is highest form recognition in government accounting and financial reporting.

Ms. Shick is a graduate of the University of Delaware, receiving a Bachelor of Science Degree in Accounting. She joined a local Certified Public Accounting firm specializing in municipal accounting upon graduation and in January, 1990 joined the staff of Lerch, Vinci & Higgins. She holds Certified Public Accountant, Public School Accountant and Registered Municipal Accountant licenses in the State of New Jersey, as well as a Certified Municipal Finance Officer. She is a member of the American Institute of Certified Public Accountants and the New Jersey Society of Certified Public Accountants.

RESUME OF ALEX BARRESE

Mr. Barrese is a graduate of Rutgers University, receiving a Bachelor of Science Degree in Accounting.

Mr. Barrese joined Lerch, Vinci & Higgins, LLP in 1999 and specializes in governmental accounting and auditing. He is currently a Supervisor, in charge of several audit clients represented by the firm, which include parking authorities, municipal governments and school districts, as well as other governmental agencies. Mr. Barrese also assists in providing management advisory services to various governmental clients.

RESUME OF VOLNEY JACKSON

Ms. Jackson is a graduate of Montclair State University, receiving a Bachelor of Science Degree in Accounting.

Ms. Jackson joined Lerch, Vinci & Higgins, LLP in 2005 and has become specialized in governmental accounting and auditing. She is currently a senior accountant assigned to the firm's audits of municipalities, school districts, as well as other governmental entities.

RESUME OF BROOKE ABSON

Ms. Abson is a graduate of Centenary College, Hackettstown, New Jersey, receiving a Bachelor of Science Degree in Accounting.

Ms. Abson joined Lerch, Vinci & Higgins, LLP in 2000 and has become specialized in governmental accounting and auditing. She is currently a supervisor assigned to the firm's special consulting engagements such as Federal/State program specific audits.

Experience in Similar Contracts

The firm of Lerch, Vinci & Higgins, LLP has extensive experience in conducting audits in accordance with “U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement” and the “New Jersey OMB Circular 04-04 “State Aid/Grant Compliance Supplement”. A major part of the firm’s practice is the audit of governmental entities many of which are subject to Federal and/or State Single Audits as well. LV&H’s clients include some of the largest municipalities and school districts in the State of New Jersey, including the Paterson Public School District, the East Orange School District and the Passaic Public School District. Conservatively speaking, the firm performs a Federal and/or State Single Audit for as many as fifty clients on an annual basis.

The Firm has performed a single audit for the following clients:

<u>Client</u>	<u>Annual Grant Amount</u>
Jersey City Public Schools	\$ 532,482,000
Paterson Public Schools	524,734,000
Passaic Public Schools	295,182,000
East Orange Board of Education	233,079,000
Plainfield Board of Education	157,996,000
Garfield Board of Education	73,240,000
North Bergen Board of Education	72,390,000
Lakewood Board of Education	71,277,000
Kearny Board of Education	44,574,000
Clifton Board of Education	40,620,000
Carteret Board of Education	33,361,000
Rahway Board of Education	32,716,000
Hoboken Public Schools	23,441,000
Bergen County Vocational and Technical School	16,691,000
Bergenfield Board of Education	15,822,000
Teaneck Public Schools	13,248,000
South Plainfield Board of Education	12,818,000
City of East Orange	10,511,000
Wall Township Board of Education	8,464,000
City of Passaic	7,477,000
Franklin Township Public Schools	6,225,000
City of Clifton	5,842,000
City of Garfield	3,645,000
Township of Wayne	3,476,000
City of Rahway	2,296,000

Experience in Similar Contracts (Continued)

Lerch, Vinci & Higgins has audited the following federal and state contract awards.

Federal Programs Audited

U.S. Department of Homeland Security - FEMA
U.S. Department of Health and Human Services
U.S. Department. of Housing and Urban Development
U.S. Department of Energy
U.S. Department of Agriculture
U.S. Department of Transportation
U.S. Department of Justice
U.S. Department of Education
Adult Education Basic Skills
Title I, SIA
IDEA Part B, Basic
Carl D. Perkins Voc Educ. Act
IDEA Preschool
Title II, Part D
Title IV
Title III, Part A
Title II, Part A
ARRA, Title I Part A
ARRA, Title I SIA
ARRA, IDEA Part B
ARRA, Preschool
Planning for Next Pandemic - PNP
Special Education Medicaid Reimbursement
After School Snack Program
COPS Technology Program
Edward Byrne Memorial Justice Assistance
Department of Law and Public Safety
Title I, Part A
Full Service Community Schools
Literacy and School Libraries
School Improvement Grant
ARRA, Educational Technology
Education Jobs Fund

Experience in Similar Contracts (Continued)

State Programs Audited

Equalization Aid
Security Aid
Special Education Aid Categorical Aid
Categorical Transportation Aid
Other State Aid
Demonstrably Effective Program Aid
Internal Audit State Aid Reimbursement
Non Public Transportation Reimb. Aid
Extraordinary Aid
On Behalf TPAF Pension Contributions
On Behalf TPAF Non Contributory Group Insurance
On Behalf TPAF Post Retirement Medical Benefits
Reimbursed TPAF Social Security Contributions
Reimbursed TPAF Social Security Contributions
Preschool Education Aid
N.J. Nonpublic Aid:
Textbook Aid
Nursing Services Aid
Auxiliary Services:
Compensatory Education
English as a Second Language
Transportation
Handicapped Services:
Examination and Classification
Corrective Speech
Supplemental Instruction
N.J. Dept. of Labor
Family Outreach Project
Character Education
Workforce Learning Link
NJ Youth Corps
GED Testing Center (WIB)
Debt Service Aid Type II
NJ School Development Authority
School Construction Grants (On-Behalf)
School Construction Grants (Behalf)
National School Lunch Program (State Share)
National School Lunch Program (State Share)

Financial Capability of Bidder

Financial statements of the firm will be submitted at a later date as may be requested by the State Treasurer.

Bank Ref: PNC Bank

VOLUME III

PRICE SCHEDULE

RFP 14-X-23110

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

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

Bidder's Name: NO BID

POOL 1: PROGRAM AND PROCESS MANAGEMENT AUDITING

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
1	Partner/Principal/Director	\$	\$	\$
2	Program Manager	\$	\$	\$
3	Project Manager	\$	\$	\$
4	Subject Matter Expert	\$	\$	\$
5	Supervisory/Senior Consultant	\$	\$	\$
6	Consultant	\$	\$	\$
7	Associate/Staff	\$	\$	\$
8	Administrative Support Staff	\$	\$	\$

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

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

Bidder's Name: Lerch, Vinci & Higgins, LLP

POOL 2: FINANCIAL AUDITING AND GRANT MANAGEMENT

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
11	Partner/Principal/Director	\$ 175.00	\$ 175.00	\$ 175.00
12	Program Manager	\$ 130.00	\$ 130.00	\$ 130.00
13	Project Manager	\$ 120.00	\$ 120.00	\$ 120.00
14	Subject Matter Expert	\$ 100.00	\$ 100.00	\$ 100.00
15	Supervisory/Senior Consultant	\$ 90.00	\$ 90.00	\$ 90.00
16	Consultant	\$ 80.00	\$ 80.00	\$ 80.00
19	Associate/Staff	\$ 75.00	\$ 75.00	\$ 75.00
18	Administrative Support Staff	\$ 45.00	\$ 45.00	\$ 45.00

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

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

Bidder's Name: NO BID

POOL 3: INTEGRITY MONITORING/ANTI-FRAUD

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

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

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

Disclosure

The Firm of Lerch, Vinci & Higgins does not have any current or past business relationships 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.

