

## Koval, Roseann

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**From:** Administration Integrity OversightMonitor  
**Sent:** Thursday, August 28, 2014 5:02 PM  
**To:** 'AED, Inc.'; 'Brown & Company CPAs, PLLC'; 'CliftonLarsonAllen, LLP'; 'CohnReznick, LLP'; 'Customer Value Partners'; 'Customer Value Partners - Linda Skelton'; 'Deloitte Financial'; 'Fazio, Mannuzza, Roche, Tankel and Lapilusa, LLC'; 'Franklin & Turner'; 'GMG Management Consulting, Inc. - Georgia Griffith, President'; 'Grant Thornton'; 'Innovative Emergency Management (Lloyd.Blanchard@iem.com)'; 'KPMG, LLP'; 'McGladrey, LLP'; 'Ofori & Associates'; 'ParenteBeard, LLC (Mark Laccetti)'; 'QWIC, Inc.'; 'Reed & Associates, CPAs'; 'Reed Associates. CPAs - Kristen McClain'; 'Rothstein-Kass'; 'Schneider & Company'; 'Smart Devine'; 'Solix, Inc '; 'Wiss & Company, LLP'  
**Subject:** EQ2014-009-P1--HMFA - Notice of Intent to Award

### Successful Bidder: **Brown & Company CPAs, PLLC**

This is notice of the Department of the Treasury's intent to award this engagement. This bid will be awarded to **Brown and Company** whose proposal is most advantageous to the State, price and other factors considered.

The successful bidder is instructed not to proceed until a Letter of Engagement, Purchase Order, and Task Order are issued by this office.

Thank you for your participation in the Department of the Treasury's bid for an Integrity Oversight Monitor.

Sincerely,

David Ridolfino  
Associate Deputy Treasurer/IM State Contract Manager

## **Koval, Roseann**

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**From:** Administration Integrity OversightMonitor on behalf of Administration Integrity OversightMonitor <IntegrityOversightMonitor@treas.state.nj.us>  
**Sent:** Thursday, August 28, 2014 3:59 PM  
**To:** 'gjenifer@brownco-cpas.com'  
**Subject:** EQ2014-009-P1 - HMFA -- Letter of Engagement

### **Letter of Engagement**

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

August 28, 2014

Dear Ms. Jenifer:

It is the intent of the Department of the Treasury to make a contract award to Brown & Company CPAs, PLLC pursuant to the proposal submitted in response to the Engagement Query: EQ2014-009-P1-HMFA.

We will be contacting you shortly to schedule the kick-off meeting. Signed Purchase Orders and Task Orders will be sent under a separate cover around the time of the kick-off meeting. You are instructed not to proceed with this engagement until you receive Purchase Orders and Task Orders from this office.

Thank you for your participation in the Department of the Treasury's bid for an Integrity Oversight Monitor.

Sincerely,

David Ridolfino  
Associate Deputy Treasurer  
IM State Contract Manager

STATE OF NEW JERSEY <b>AGENCY PURCHASE ORDER</b>				DOCUMENT		DATE	REQUISITION NUMBER	FY
				TC PO	AGY 082	NUMBER 20008030702	09/23/14	R
P O #: 8030702				(PB2) TERM CONTRACT AUTHORIZATION				VENDOR ID NUMBER
CONTRACT NO	AGENCY REF	BUYER	TERMS					TOTAL AMOUNT
84034	MLC	AMM	NONE					\$ 98736.17

**VENDOR NAME AND ADDRESS**

BROWN & COMPANY CPAS PLLC  
2311 ROUTE 70 WEST  
CHERRY HILL NJ 08002

**SHIP F.O.B. DESTINATION TO:**

DIV OF ADMINISTRATION (822000/S003)  
FISCAL/PROCUREMENT OFFICE  
50 WEST STATE ST 8TH FL  
PO BOX 211  
TRENTON NJ 08625-0211

Direct Purchase or Special Procurement, Indicate Date Quotation Received →

**BILL TO:**

DEPT OF TREASURY (822000/B003)  
DIV OF ADMINISTRATION  
FISCAL/PROCUREMENT OFFICE  
50 WEST STATE ST 8TH FL  
PO BOX 211  
TRENTON NJ 08625-0211

**IMPORTANT: THIS PURCHASE ORDER CONTAINS PROMPT PAYMENT INFORMATION**

VENDOR REFERENCE

BFY 14

FUND	AGCY	ORG CODE	SUBORG	APPR UNIT	ACTIVITY CD	OBJECT CD	SUB-OBJ	REV SRCE	SUB-REV	PROJECT/JOB NO
703	082	2000		013	0999	3610				

RPT CT	AMOUNT
1	98736.17
2	
3	

**INSTRUCTIONS TO VENDORS:** ENCLOSE PACKING SLIP WITH SHIPMENTS. SUBMIT ALL BILLS ON ATTACHED STATE VOUCHER FORMS. IF PARTIAL BILLING SUBMIT BALANCE ON SEPARATE STATE VOUCHER FORMS. SHOW PURCHASE ORDER NUMBER ON ALL BILLS OF LADING. INVOICES AND CORRESPONDENCE TO THE STATE AGENCY INDICATED ABOVE. N.J.S.A. 54:32B-1 ET SEQ. EXEMPTS NJ STATE AGENCIES FROM SALES OR USE TAXES. DO NOT INCLUDE THEM IN YOUR PRICE.

ITEM NO.	COMMODITY CODE/DESCRIPTION OF ITEM	QUANTITY	UNIT	UNIT PRICE	AMOUNT
00001	DELIVERY: SEE DELIVERY INFO COMMODITY CODE: 962-58-085755 [PROFESSIONAL SERVICES (NOT OTHERWISE...)] ITEM DESCRIPTION: CONTRACT LINE : 00009 PROGRAM AND PROCESS MANAGEMENT AUDITING PARTNER PRINICPAL DIRECTOR - HOURLY RATE YEAR 2	62.000	HOUR	180.82	\$ 11210.84
00002	COMMODITY CODE: 962-58-085756 [PROFESSIONAL SERVICES (NOT OTHERWISE...)] ITEM DESCRIPTION: CONTRACT LINE : 00010 PROGRAM AND PROCESS MANAGEMENT AUDITING PROGRAM MANAGER - HOURLY RATE	143.000	HOUR	123.27	\$ 17627.61

**AGENCY APPROVAL:** This transaction is authorized by the Director, Division of Purchase and Property in accordance with the provision of Chap. 107 P.L. 1985 as amended. The issuing Agency's Approval Officer's signature guarantees compliance with all provisions governing the authorization granted by the Director. Signature affixed to this document serves as certification that: 1) items purchased under DPA authorization are not currently available under the provisions of a current State contract, nor from the State Distribution Center, nor from DEPTCOR (State Use Industries); 2) funds required and authorized for this purpose are available. Unauthorized use is subject to prosecution.

Authorized Signature

\_\_\_\_\_  
Title Operations Manager

SEP 23 2014 Date

**CONTINUATION SHEET**

**AGENCY PURCHASE ORDER**

DIV OF ADMINISTRATION  
 FISCAL/PROCUREMENT OFFICE  
 50 WEST STATE ST 8TH FL  
 PO BOX 211  
 TRENTON NJ 08625

NUMBER : 8030702  
 REQ NUMBER:  
 VENDOR : BROWN & COMPANY CPAS PLLC

PAGE  
 2

NO.	COMMODITY/SERVICE DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
00003	YEAR 2 COMMODITY CODE: 962-58-085759 [PROFESSIONAL SERVICES (NOT OTHERWISE...)] ITEM DESCRIPTION: CONTRACT LINE : 00013 PROGRAM AND PROCESS MANAGEMENT AUDITING SUPERVISORY SENIOR CONSULTANT - HR. RATE YEAR 2	651.000	HOUR	79.72	\$ 51897.72
00004	YEAR 2 COMMODITY CODE: 962-58-085842 [PROFESSIONAL SERVICES (NOT OTHERWISE...)] ITEM DESCRIPTION: CONTRACT LINE : 00074 MONITORING POOLS PASS THROUGH LINE FOR TRAVEL AND AS PER SECTION 3.6 OF THE RFQ. REIMBURSEMENT COSTS CATALOG NUMBER: BROWN CATALOG PRICE : \$ 1.00000	18000.000	EACH	1.00	\$ 18000.00

<b>STATE OF NEW JERSEY PAYMENT VOUCHER (VENDOR INVOICE)</b>		DOCUMENT				BATCH				ACTG PER.	FY		
		TC	AGY	NUMBER		TC	AGY	NUMBER			15		
PV 082		PP START			SCHED PAY			CHK	OFF	F	PY	CK	(A) VENDOR ID NUMBER
MD	DY	YR	MO	DY	YR	CAT	LIAB	A	TP	FL			
P O #: 8030702		PV DATE											

CONTRACT NO	AGENCY REF	BUYER	(B) TERMS	PAYEE: SEE INSTRUCTIONS FOR COMPLETING ITEMS (A) THROUGH (G)	(C) TOTAL AMOUNT
84034	MLC	AMM	NONE		\$ 98736.17

(D) PAYEE NAME AND ADDRESS <b>BROWN &amp; COMPANY CPAS PLLC 2300 CLARENDON BLVD SUITE #1000 ARLINGTON VA 22201</b>	(E) SEND COMPLETED FORM TO: <b>DEPT OF TREASURY DIV OF ADMINISTRATION (822000/B003) FISCAL/PROCUREMENT OFFICE 50 WEST STATE ST 8TH FL PO BOX 211 TRENTON NJ 08625-0211</b>
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(F) PAYEE DECLARATION

I CERTIFY THAT THE WITHIN PAYMENT VOUCHER IS CORRECT IN ALL ITS PARTICULARS, THAT THE DESCRIBED GOODS OR SERVICES HAVE BEEN FURNISHED OR RENDERED AND THAT NO BONUS HAS BEEN GIVEN OR RECEIVED ON ACCDUNT OF SAID DOCUMENT.

▶▶▶▶▶ \_\_\_\_\_  
PAYEE SIGNATURE

\_\_\_\_\_  
PAYEE TITLE

\_\_\_\_\_  
BILLING DATE

LINE NO	REFERENCE				(G) PAYEE REFERENCE			
	CD	AGY	NUMBER	LINE				
1								
2								
3								

BFY 14

FUND	AGCY	ORG CODE	SUBORG	APPR UNIT	ACTIVITY CD	OBJECT CD	SUB-OBJ	REV SRCE	SUB-REV	PROJECT/JOB NO
703	082	2000		013	U999	3610				
2										
3										

RPT CT	BS ACT	DESCRIPTION	DT	QUANTITY	AMOUNT	ID	PF	TX
1					98736.17			
2								
3								

ITEM NO.	COMMODITY CODE/DESCRIPTION OF ITEM	QUANTITY	UNIT	UNIT PRICE	AMOUNT
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00002	COMMODITY CODE: 962-58-085756 [PROFESSIONAL SERVICES (NOT OTHERWISE...)] ITEM DESCRIPTION: CONTRACT LINE : 00010 PROGRAM AND PROCESS MANAGEMENT AUDITING PROGRAM MANAGER - HOURLY RATE	143.000	HOUR	123.27	\$ 17627.61

CERTIFICATION BY RECEIVING AGENCY: I certify that the above articles have been received or services rendered as stated herein.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

CERTIFICATION BY APPROVAL OFFICER: I certify that this Payment Voucher is correct and just, and payment is approved.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

CONTINUATION SHEET		INVOICE	
DIV OF ADMINISTRATION FISCAL/PROCUREMENT OFFICE 50 WEST STATE ST 8TH FL PO BOX 211 TRENTON NJ 08625		NUMBER : 8030702  REQ NUMBER:  VENDOR : BROWN & COMPANY CPAS PLLC	PAGE  2

NO.	COMMODITY/SERVICE DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
00003	YEAR 2 COMMODITY CODE: 962-58-085759 [PROFESSIONAL SERVICES (NOT OTHERWISE...)]  ITEM DESCRIPTION: CONTRACT LINE : 00013 PROGRAM AND PROCESS MANAGEMENT AUDITING  SUPERVISORY SENIOR CONSULTANT - HR. RATE  YEAR 2	651.000	HOUR	79.72	\$ 51897.72
00004	YEAR 2 COMMODITY CODE: 962-58-085842 [PROFESSIONAL SERVICES (NOT OTHERWISE...)]  ITEM DESCRIPTION: CONTRACT LINE : 00074 MONITORING POOLS  PASS THROUGH LINE FOR TRAVEL AND AS PER SECTION 3.6 OF THE RFQ.  REIMBURSEMENT COSTS CATALOG NUMBER: BROWN CATALOG PRICE : \$ 1.00000	18000.000	EACH	1.00	\$ 18000.00

**PAYEE INSTRUCTIONS**  
**ITEMS (A) THROUGH (G) ARE TO BE COMPLETED BY PAYEE**

**(A) PAYEE IDENTIFICATION NUMBER**

Complete the payee identification field with the federal employer identification number assigned to the business or the social security number if the payee is an individual.

**(B) TERMS**

The terms of sale, such as "NET", "2%, 15 days", etc.

**(C) TOTAL AMOUNT**

Enter the total amount of this invoice.

**(D) PAYEE NAME AND ADDRESS**

The name of the individual or company to whose name the check shall be drawn and the complete address where the check shall be mailed.

**(E) SEND COMPLETED FORM TO:**

The Department, Division, Bureau or Institution to whom the materials or services were furnished.

**(F) PAYEE DECLARATION**

Payee must sign the declaration.

Enter the date the document is prepared and signed.

**(G) PAYEE REFERENCE NUMBER**

Payee must show his own invoice or billing number or any other identification for reference purposes. This information is recorded on the check stub and aids the payee to identify the invoices which have been paid. Do not use more than 30 characters.

**PAYEE IS TO COMPLETE THE SCHEDULE OF ITEMS OR SERVICES SHOWING QUANTITY, UNIT, DESCRIPTION, UNIT PRICE AND AMOUNT. IF THE NUMBER OF ITEMS EXCEEDS THE SPACE, ATTACH A SCHEDULE SHOWING THE REQUIRED INFORMATION.**

**TO INSURE PROMPT PAYMENT, SEND COMPLETED INVOICE ONLY  
TO THE DEPARTMENT/AGENCY SHOWN IN ITEM (E)**

**VENDORS MAY BE ENTITLED TO INTEREST ON INVOICES IF PAYMENT IS NOT MADE WITHIN 60 DAYS OF THE DATE OF ACCEPTANCE OF A PROPERLY EXECUTED INVOICE OR RECEIPT OF GOODS OR SERVICES, WHICHEVER IS LATER. INQUIRES SHOULD BE MADE DIRECTLY TO THE DEPARTMENT OR AGENCY SHOWN IN ITEM E.**

**TASK ORDER #: HMFA 1-1A-E**  
**CONTRACT # G-9004**  
**SUPERSTORM SANDY PROGRAM AND PROCESS MANAGEMENT AUDITING**  
**NJ HOUSING AND MORTGAGE FINANCING AUTHORITY**  
**FUND FOR RESTORATION OF MULTI-FAMILY RENTAL HOUSING**  
**SANDY CONTRACTS**  
**STATE OF NEW JERSEY**  
**EQ2014-009-P1**

September 26, 2014

**Authorizing Contract:**

This Task Order is governed by the terms and conditions set forth in the contract (G9004) and associated Method of Operation, between the State of New Jersey and Brown & Company CPAs, PLLC.

**Task Order Name: State of New Jersey Super Storm Sandy Program and Process Management Auditing, New Jersey Housing and Mortgage Financing Authority (NJHMFA) Fund for restoration of Multi-Family Rental Housing (FRM) Sandy Contracts, Tasks A-E, review and evaluation of FRM and associated contract(s).**

**1.0 Description of Task:**

As the Program and Process Management Auditors, Brown & Company CPAs, PLLC will attend a kick-off meeting with the Department of Treasury, NJHMFA and other key participants, review and assess the Fund for Restoration of Multi-Family Rental Housing (FRM) and associated contracts in excess of \$5 million, leveraging CohnReznick's reviews and reviewing NJHMFA control systems.

**2.0 Task Activities and Work Plan:**

Brown & Company CPAs, PLLC will ensure that the oversight and management of FRM adhere to all grant assistance program guidelines, procurement rules and reporting requirements. Upon a finding of a likely criminal violation or lesser degree of any malfeasance, inefficiency, waste, fraud, abuse or mismanagement of funds, report finding to the State Attorney General and State Comptroller immediately, consistent with the requirements of the Act, and provide a copy to the State Contract Manager. Brown & Company CPAs, PLLC will be responsible for leveraging CohnReznick's reviews, risk assessments and recommendations to ensure that CDBG-DR program requirements are met and comply with applicable State and Federal guidelines, regulations and laws. In addition, they will review NJHMFA control systems. Based upon their assessment of NJHMFA control environment and the findings/recommendations of CohnReznick, they will develop an integrity monitoring process for the 16 loan contracts stated in the Engagement Query. This oversight program is limited to addressing weaknesses only; and must not duplicate adequate controls/services already in place or already performed by



CohnReznick. They will provide oversight consistent with the plan(s) adopted in Task C and provide deliverables as set forth in the Engagement Query.

**3.0 Key Deliverables and Approximate Timelines:**

Brown & Company CPAs, PLLC will begin providing these services immediately following the kick-off meeting. They will provide minutes of the meeting to the State Contract Manager within ten (10) days. The review and evaluation of NJHMFA's financial and administrative functions is to be completed within forty (40) business days of the kick-off meeting. The development of an integrity monitoring process for the 16 loan contracts as stated in EQ2014-008-P1 is to be completed within one hundred twenty (120) business days. The remaining tasks are on-going and may have completion dates assigned in the future. Brown & Company CPAs, PLLC will provide monthly status reports to NJHMFA, copying the State Contract Manager. Brown & Company CPAs, PLLC will also provide quarterly reports as required by the Integrity Monitoring Act.

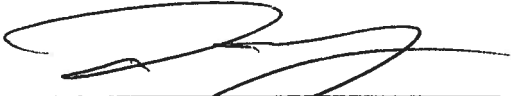
<b>Contract Job Title</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Total</b>
Partner/Principal/Director	62	\$180.92	\$11,217
Program Manager	143	\$123.27	\$17,628
Supervisor/Senior Consultant	651	\$ 79.72	\$51,898
Travel			\$18,000

**4.0 Costs and Cost Estimate:**

You are hereby authorized a maximum of \$98,743 for this Task Order. Brown & Company CPAs, PLLC is authorized to arrange the travel for the employees as necessary according to the terms of the contract with the State of New Jersey. Expenses involved with performance under this Task Order or in the production of materials needed for the project shall be authorized as part of the Task Order. The above cost is an estimate, and all charges will be based on actual costs and reflected in monthly invoice statements. Brown & Company CPAs, PLLC will request authorization from the State Contract Manager before incurring any costs exceeding the maximum cost reflected above.

As agreed upon in the contract and associated Method of Operation, Brown & Company CPAs, PLLC agrees to adhere to the Travel and Expense polices outlined therein.

Agreed to By:

  
\_\_\_\_\_  
David Ridolfino, State of NJ

(Date)

9-22-14

  
\_\_\_\_\_  
Gail Jenifer, Managing Member  
Brown & Company CPAs, PLLC

(Date)

September 18, 2014

Task Order # HMFA 1-1A-E

<b>STATE OF NEW JERSEY AGENCY PURCHASE ORDER</b>  <b>P O #: 8123517</b>				DOCUMENT		DATE	REQUISITION NUMBER	FY
				TC PO	AGY 082	NUMBER 20008123517	05/01/15	R
				(PB2) TERM CONTRACT AUTHORIZATION		VENDOR ID NUMBER		
CONTRACT NO	AGENCY REF	BUYER	TERMS	TOTAL AMOUNT				
84034	HMFA 1-1	MGJ	NONE	\$ 81008.36				

**VENDOR NAME AND ADDRESS**

BROWN & COMPANY CPAS PLLC  
2311 ROUTE 70 WEST  
CHERRY HILL NJ 08002

**SHIP F.O.B. DESTINATION TO:**

DIV OF ADMINISTRATION (822000/S003)  
FISCAL/PROCUREMENT OFFICE  
50 WEST STATE ST 8TH FL  
PO BOX 211  
TRENTON NJ 08625-0211

Direct Purchase or Special Procurement, Indicate Date Quotation Received →

**BILL TO:**

DEPT OF TREASURY (822000/B003)  
DIV OF ADMINISTRATION  
FISCAL/PROCUREMENT OFFICE  
50 WEST STATE ST 8TH FL  
PO BOX 211  
TRENTON NJ 08625-0211

**IMPORTANT: THIS PURCHASE  
ORDER CONTAINS PROMPT  
PAYMENT INFORMATION**

VENDOR REFERENCE

BFY  
14


FUND	AGCY	ORG CODE	SUBORG	APPR UNIT	ACTIVITY CD	OBJECT CD	SUB-OBJ	REV SRCE	SUB-REV	PROJECT/JOB NO
703	082	2000		013	0999	3610				

RPT CT	AMOUNT
1	81008.36
2	
3	

**INSTRUCTIONS TO VENDORS:** ENCLOSE PACKING SLIP WITH SHIPMENTS. SUBMIT ALL BILLS ON ATTACHED STATE VOUCHER FORMS. IF PARTIAL BILLING SUBMIT BALANCE ON SEPARATE STATE VOUCHER FORMS. SHOW PURCHASE ORDER NUMBER ON ALL BILLS OF LADING. INVOICES AND CORRESPONDENCE TO THE STATE AGENCY INDICATED ABOVE. N.J.S.A. 54:32B-1 ET SEQ. EXEMPTS NJ STATE AGENCIES FROM SALES OR USE TAXES. DO NOT INCLUDE THEM IN YOUR PRICE.

ITEM NO.	COMMODITY CODE/DESCRIPTION OF ITEM	QUANTITY	UNIT	UNIT PRICE	AMOUNT
00001	DELIVERY: SEE DELIVERY INFO COMMODITY CODE: 962-58-085763 [PROFESSIONAL SERVICES (NOT OTHERWISE...)]  ITEM DESCRIPTION: CONTRACT LINE : 00017 PROGRAM AND PROCESS MANAGEMENT AUDITING  PARTNER PRINICPAL DIRECTOR - HOURLY RATE  YEAR 3	32.000	HOUR	186.25	\$ 5960.00
00002	COMMODITY CODE: 962-58-085764 [PROFESSIONAL SERVICES (NOT OTHERWISE...)]  ITEM DESCRIPTION: CONTRACT LINE : 00018 PROGRAM AND PROCESS MANAGEMENT AUDITING  PROGRAM MANAGER - HDURLY RATE	50.000	HOUR	125.74	\$ 6287.00

AGENCY APPROVAL: This transaction is authorized by the Director, Division of Purchase and Property in accordance with the provision of Chap. 107 P.L. 1985 as amended. The issuing Agency's Approval Officer's signature guarantees compliance with all provisions governing the authorization granted by the Director. Signature affixed to this document serves as certification that: 1) items purchased under DPA authorization are not currently available under the provisions of a current State contract, nor from the State Distribution Center, nor from DEPTCOR (State Use Industries); 2) funds required and authorized for this purpose are available. Unauthorized use is subject to prosecution.

  
**OPERATIONS MANAGER** MAY 01 2015  
 Title \_\_\_\_\_ Date \_\_\_\_\_

**CONTINUATION SHEET**

**AGENCY PURCHASE ORDER**

DIV OF ADMINISTRATION  
 FISCAL/PROCUREMENT OFFICE  
 50 WEST STATE ST 8TH FL  
 PO BOX 211  
 TRENTON NJ 08625

NUMBER : 8123517  
 REQ NUMBER:  
 VENDOR : BROWN & COMPANY CPAS PLLC

PAGE  
 2

NO.	COMMODITY/SERVICE DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
00003	YEAR 3 COMMODITY CODE: 962-58-085767 [PROFESSIONAL SERVICES (NOT OTHERWISE...)] ITEM DESCRIPTION: CONTRACT LINE : 00021 PROGRAM AND PROCESS MANAGEMENT AUDITING SUPERVISORY SENIOR CONSULTANT - HR. RATE YEAR 3	698.000	HOUR	81.32	\$ 56761.36
00004	YEAR 3 COMMODITY CODE: 962-58-085842 [PROFESSIONAL SERVICES (NOT OTHERWISE...)] ITEM DESCRIPTION: CONTRACT LINE : 00074 MONITORING POOLS PASS THROUGH LINE FOR TRAVEL AND AS PER SECTION 3.6 OF THE RFQ. REIMBURSEMENT COSTS CATALOG NUMBER: BROWN CATALOG PRICE : \$ 1.00000 TRAVEL COSTS	12000.000	EACH	1.00	\$ 12000.00

STATE OF NEW JERSEY <b>PAYMENT VOUCHER</b> (VENDOR INVOICE)				DOCUMENT				BATCH				ACTG PER.	FY	
				TC	AGY	NUMBER		TC	AGY	NUMBER				
P O #: 8123517				PV 082		PP START		SCHED PAY			CHK OFF	F PY CK	(A) VENDOR ID NUMBER	
				MO	DY	YR	MO	DY	YR	CAT	LIAB	A	TP	FL
CONTRACT NO	AGENCY REF	BUYER	(B) TERMS	PAYEE: SEE INSTRUCTIONS FOR COMPLETING ITEMS (A) THROUGH (G)				(C) TOTAL AMOUNT						
84034	HMFA 1-1	MGJ	NONE									\$	81008.36	

(D) PAYEE NAME AND ADDRESS				(E) SEND COMPLETED FORM TO:			
BROWN & COMPANY CPAS PLLC 1101 MERCANTILE LANE SUITE 122 LARGO MD 20772				DEPT OF TREASURY DIV OF ADMINISTRATION FISCAL/PROCUREMENT OFFICE 50 WEST STATE ST 8TH FL PO BOX 211 TRENTON NJ 08625-0211 (822000/B003)			

(F) PAYEE DECLARATION

I CERTIFY THAT THE WITHIN PAYMENT VOUCHER IS CORRECT IN ALL ITS PARTICULARS, THAT THE DESCRIBED GOODS OR SERVICES HAVE BEEN FURNISHED OR RENDERED AND THAT NO BONUS HAS BEEN GIVEN OR RECEIVED ON ACCOUNT OF SAID DOCUMENT.

▶▶▶▶▶ \_\_\_\_\_ PAYEE SIGNATURE

\_\_\_\_\_ PAYEE TITLE \_\_\_\_\_ BILLING DATE

LINE NO	REFERENCE				(G) PAYEE REFERENCE
	CD	AGY	NUMBER	LINE	
1					
2					
3					

BFY	FUND	AGCY	ORG CODE	SUBORG	APPR UNIT	ACTIVITY CD	OBJECT CD	SUB-OBJ	REV SRCE	SUB-REV	PROJECT/JOB NO
14	703	082	2000		013	U999	3610				
2											
3											

RPT CT	BS ACT	DESCRIPTION	DT	QUANTITY	AMOUNT	ID	PF	TX
					81008.36			
1								
2								
3								

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CERTIFICATION BY RECEIVING AGENCY: I certify that the above articles have been received or services rendered as stated herein.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

CERTIFICATION BY APPROVAL OFFICER: I certify that this Payment Voucher is correct and just, and payment is approved.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

CONTINUATION SHEET		INVOICE	
DIV OF ADMINISTRATION FISCAL/PROCUREMENT OFFICE 50 WEST STATE ST 8TH FL PO BOX 211 TRENTON NJ 08625		NUMBER : 8123517  REQ NUMBER:  VENDOR : BROWN & COMPANY CPAS PLLC	PAGE  2

NO.	COMMODITY/SERVICE DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
00003	YEAR 3 COMMODITY CODE: 962-58-085767 [PROFESSIONAL SERVICES (NOT OTHERWISE...)]  ITEM DESCRIPTION: CONTRACT LINE : 00021 PROGRAM AND PROCESS MANAGEMENT AUDITING  SUPERVISORY SENIOR CONSULTANT - HR. RATE  YEAR 3	698.000	HOUR	81.32	\$ 56761.36
00004	YEAR 3 COMMODITY CODE: 962-58-085842 [PROFESSIONAL SERVICES (NOT OTHERWISE...)]  ITEM DESCRIPTION: CONTRACT LINE : 00074 MONITORING POOLS  PASS THROUGH LINE FOR TRAVEL AND AS PER SECTION 3.6 OF THE RFQ.  REIMBURSEMENT COSTS CATALOG NUMBER: BROWN CATALOG PRICE : \$ 1.00000 TRAVEL COSTS	12000.000	EACH	1.00	\$ 12000.00

**PAYEE INSTRUCTIONS**  
**ITEMS (A) THROUGH (G) ARE TO BE COMPLETED BY PAYEE**

**(A) PAYEE IDENTIFICATION NUMBER**

Complete the payee identification field with the federal employer identification number assigned to the business or the social security number if the payee is an individual.

**(B) TERMS**

The terms of sale, such as "NET", "2%, 15 days", etc.

**(C) TOTAL AMOUNT**

Enter the total amount of this invoice.

**(D) PAYEE NAME AND ADDRESS**

The name of the individual or company to whose name the check shall be drawn and the complete address where the check shall be mailed.

**(E) SEND COMPLETED FORM TO:**

The Department, Division, Bureau or Institution to whom the materials or services were furnished.

**(F) PAYEE DECLARATION**

Payee must sign the declaration.

Enter the date the document is prepared and signed.

**(G) PAYEE REFERENCE NUMBER**

Payee must show his own invoice or billing number or any other identification for reference purposes. This information is recorded on the check stub and aids the payee to identify the invoices which have been paid. Do not use more than 30 characters.

**PAYEE IS TO COMPLETE THE SCHEDULE OF ITEMS OR SERVICES SHOWING QUANTITY, UNIT, DESCRIPTION, UNIT PRICE AND AMOUNT. IF THE NUMBER OF ITEMS EXCEEDS THE SPACE, ATTACH A SCHEDULE SHOWING THE REQUIRED INFORMATION.**

**TO INSURE PROMPT PAYMENT, SEND COMPLETED INVOICE ONLY  
TO THE DEPARTMENT/AGENCY SHOWN IN ITEM (E)**

**VENDORS MAY BE ENTITLED TO INTEREST ON INVOICES IF PAYMENT IS NOT MADE WITHIN 60 DAYS OF THE DATE OF ACCEPTANCE OF A PROPERLY EXECUTED INVOICE OR RECEIPT OF GOODS OR SERVICES, WHICHEVER IS LATER. INQUIRES SHOULD BE MADE DIRECTLY TO THE DEPARTMENT OR AGENCY SHOWN IN ITEM E.**

**TASK ORDER #: HMFA 1-1A-E Year 2**  
**CONTRACT # G-9004**  
**SUPERSTORM SANDY PROGRAM AND PROCESS MANAGEMENT AUDITING**  
**NJ HOUSING AND MORTGAGE FINANCING AUTHORITY**  
**FUND FOR RESTORATION OF MULTI-FAMILY RENTAL HOUSING**  
**SANDY CONTRACTS**  
**STATE OF NEW JERSEY**  
**EQ2014-009-P1**

May 1, 2015

**Authorizing Contract:**

This Task Order is governed by the terms and conditions set forth in the contract (G9004) and associated Method of Operation, between the State of New Jersey and Brown & Company CPAs, PLLC.

**Task Order Name: State of New Jersey Super Storm Sandy Program and Process Management Auditing, New Jersey Housing and Mortgage Financing Authority (NJHMFA) Fund for restoration of Multi-Family Rental Housing (FRM) Sandy Contracts, Tasks A-E, review and evaluation of FRM and associated contract(s).**

**1.0 Description of Task:**

As the Program and Process Management Auditors, Brown & Company CPAs, PLLC will continue its review and assessment of the Fund for Restoration of Multi-Family Rental Housing (FRM) and associated contracts in excess of \$5 million, leveraging CohnReznick's reviews.

**2.0 Task Activities and Work Plan:**

Brown & Company CPAs, PLLC will ensure that the oversight and management of FRM adheres to all grant assistance program guidelines, procurement rules and reporting requirements. Brown and Company will report criminal violations or lesser degree of any malfeasance, inefficiency, waste, fraud, abuse or mismanagement of funds to the State Sandy Fraud Task Force immediately, consistent with the requirements of the Act. Brown & Company CPAs, PLLC will continue to ensure that CDBG-DR program requirements are met and comply with applicable State and Federal guidelines, regulations and laws. In addition, they will continue their ongoing review of NJHMFA control systems. Brown & Company CPAs, PLLC will continue to provide oversight for the integrity monitoring process that was developed for the 16 loan contracts (Task C) as stated in the Engagement Query. This oversight program is limited to addressing weaknesses only; and must not duplicate adequate controls/services already in place or already performed by CohnReznick. The provision of deliverables will remain ongoing as set forth in the Engagement Query.



**3.0 Key Deliverables and Approximate Timelines:**

Brown & Company CPAs, PLLC will proceed with the remaining tasks as they are on-going and may have completion dates assigned in the future. Brown & Company CPAs, PLLC will continue providing monthly status reports to NJHMFA, and copying the State Contract Manager. Brown & Company CPAs, PLLC will also continue the provision of quarterly reports as required by the Integrity Oversight Monitoring Law.

Contract Job Title	Hours	Hourly Rate	Total
Partner/Principal/Director	32	\$186.25	\$ 5,960
Program Manager	50	\$125.74	\$ 6,287
Supervisor/Senior Consultant	698	\$ 81.32	\$56,761
Travel			\$12,000

**4.0 Costs and Cost Estimate:**

You are hereby authorized a maximum of \$81,008 for this Task Order. Brown & Company CPAs, PLLC is authorized to arrange the travel for the employees as necessary according to the terms of the contract with the State of New Jersey. Expenses involved with performance under this Task Order or in the production of materials needed for the project shall be authorized as part of the Task Order. The above cost is an estimate, and all charges will be based on actual costs and reflected in monthly invoice statements. Brown & Company CPAs, PLLC will request authorization from the State Contract Manager before incurring any costs exceeding the maximum cost reflected above.

As agreed upon in the contract and associated Method of Operation, Brown & Company CPAs, PLLC agrees to adhere to the Travel and Expense polices outlined therein.

Agreed to By:

  
\_\_\_\_\_  
David Ridolfino, State of NJ

  
\_\_\_\_\_  
Gail Jenifer, Managing Member  
Brown & Company CPAs, PLLC

(Date)

4/29/2015

(Date)

April 27, 2015

Task Order # HMFA 1-1A-E