

**Response to Work Authorization Request**

**NJ TRANSIT Contract No. 14-033  
Integrity Oversight Monitoring Services for the  
NJ TRANSITGRID MICROGRID CENTRAL FACILITY**

**June 8, 2021**

**NJ Transit Contract No. 14-033**  
**Integrity Oversight Monitoring Services for the**  
**NJ TRANSITGRID MICROGRID CENTRAL FACILITY**

**Response to Work Authorization Request**

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## **TAB 1**

June 8, 2021

██████████  
Lead Contract Specialist  
New Jersey Transit Corporation  
Procurement Department  
One Penn Plaza East, 6th Floor  
Newark, NJ 07105-2246

**Re: NJ TRANSIT Contract No. 14-033  
Integrity Oversight Monitoring Services for the  
NJ TRANSITGRID MICROGRID CENTRAL FACILITY**

Dear ██████████:

Thank you for this opportunity to submit our proposal to the New Jersey Transit Corporation ("NJ Transit") to perform integrity oversight monitoring ("IOM") services for the NJ TRANSITGRID Microgrid Central Facility Project (the "MCF Project") under the P.L. 2013, Chapter 37 (N.J.S.A. § 52:15D-1, et seq.), the Integrity Oversight Monitor Act. Our proposal includes a description of our work plan and budget, submitted separately, as well as information about our engagement team's qualifications and experience.

Our proposal for conducting the integrity oversight monitoring of the MCF Project begins with a Fraud Risk Assessment of the design consultant that has been engaged to develop the design of a new electric power generating facility. The objective of a Fraud Risk Assessment is to identify and prioritize areas that represent the greatest fraud risk to an organization. This is accomplished by obtaining an understanding of the policies, procedures and controls that are maintained by the design consultant to manage and account for the MCF Project. After consideration of the results of our Fraud Risk Assessment, we will identify and prioritize the areas that represent the greatest fraud risk to NJ Transit and develop and implement monitoring plans that respond to those risks. Our proposal also includes assessing the compliance of procurement actions under NJ Transit policies as well as state and federal guidelines under the anticipated Joint Investment Partnership Agreement ("JIPA") and identifying concerns and risks associated with the JIPA.

Our engagement team will be led by professionals of EisnerAmper LLP ("EisnerAmper" or "EA") with extensive experience in integrity monitoring, auditing, forensic investigations and fraud risk assessments for construction projects. EisnerAmper's engagement team will be supplemented and enhanced by professionals from Talson Solutions LLC ("Talsen"), a NJ Transit certified DBE





██████████  
June 8, 2021

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firm. In addition, Stumar Investigations ("Stumar"), a firm with extensive experience in project oversight and preventing, detecting and investigating fraud and corruption on large construction projects, will serve as a sub-consultant.

Talson is a construction auditing, consulting services and project management firm of highly trained and skilled specialists committed to ensuring successful project outcomes. Talson has vast domestic and international experience in the transportation sector.

Stumar is a private investigation agency. Stumar will have primary responsibility for conducting background checks, credential verifications, surveillance and business intelligence.

We believe that we have assembled a team with the requisite knowledge, experience and ability to perform the IOM services you have outlined in the work authorization request ("WAR"). Thank you again for this opportunity to submit our proposal. We look forward to discussing our approach and process with you in further detail.

Sincerely,

David A. Cace  
Partner

Tim Van Noy  
Project Manager



## **TAB 2**

## **TAB 2: QUALIFICATIONS OF INDIVIDUALS**

It is EisnerAmper's policy that each engagement be supervised by an engagement partner with the appropriate authority and experience. Additionally, other partners and staff assigned to engagements should possess the necessary capabilities, competence and available time to both perform engagements that comply with professional standards and enable the firm to issue reports that are appropriate in the circumstances.

Based on the information provided in the WAR, we have identified the following engagement team, which includes Certified Public Accountants and Certified Fraud Examiners, investigators, compliance professionals and construction managers with diverse expertise in integrity monitoring, transportation and infrastructure construction monitoring experience, forensic investigations and construction industry accounting and compliance with rules and regulations of large transportation agencies, including the Federal Transit Administration. Modifications to the engagement team may be required because of changes in the MCF Project that affect the competencies appropriate for the engagement, as well as other unforeseen events.

### **1. EisnerAmper (Primary Consultant):**

**David A. Cace, CPA** – Mr. Cace is a senior partner in EisnerAmper's Forensic, Litigation & Valuation Services Group. He has over 35 years of accounting, auditing, financial reporting, forensic investigation, internal control design, monitoring and implementation experience in a wide variety of industries that have ranged in size from small entrepreneurial companies to Fortune 100 companies. Mr. Cace has extensive monitorship experience, serving as the partner-in-charge of the AIG and Symbol Technologies monitorships. Mr. Cace has experience with large scale construction projects, having been the manager in-charge of the first ever independent third party non-government agency audit of the Hoover Dam in Boulder City, Nevada and the lead auditor of the Missouri Basin Power Project during the construction of three 550 megawatt generating power plants at the Laramie River Station located east of Wheatland, Wyoming. Mr. Cace was also a national consultant on Electric Utility accounting issues while at Coopers & Lybrand.

**Tim Van Noy, CPA, CFE** – Mr. Van Noy is a managing director in EisnerAmper's Forensic, Litigation & Valuation Services Group, with extensive experience in construction disputes, damage measurement, forensic accounting and investigations. Mr. Van Noy has over 30 years of experience in the construction industry on a wide variety of domestic and international projects including: highway, bridge and dam construction; electrified and commuter rail projects; commercial, industrial and institutional building construction and renovation; utility and cogeneration projects; and shipbuilding.



**Elliott C. Lee, CPA, CFE, CGMA** – Mr. Lee, a partner in EisnerAmper’s Forensic, Litigation & Valuation Services Group, has established a reputation as a project manager capable of overseeing and managing large, complex engagements. He has served as the primary project manager on the internal controls monitorship of AIG, and has led and executed numerous fraud and forensic investigations working directly with the New York State Attorney General. His experience includes creating work plans and procedures to identify instances of fraud and fraud schemes and developing and implementing monitoring programs.

**Craig Mann, CFE** – Mr. Mann is a manager in EisnerAmper’s Forensic, Litigation & Valuation Services Group, and has extensive experience in construction progress billing and accounting for large scale construction projects. His project accounting experience includes, commercial buildings, residential buildings above 30 stories, hospital renovations and generator upgrades, modular high rise construction, and educational facility expansions. Mr. Mann has also spent time as a Compliance Manager on several large scale construction projects and regularly evaluated CCIP, OCIP insurance and billing calculations. Mr. Mann has over 6 years of experience in large scale commercial construction accounting, and over 3 years’ experience in audit management of the electrical component of the supply chain for large construction projects.

**Maureen Egan, CPA, ABV/CFF** – Ms. Egan is a director in EisnerAmper’s Forensic, Litigation & Valuation Services Group. She has over 20 years of experience analyzing complex financial, accounting and economic issues in the context of commercial disputes and forensic investigations involving internal and external fraud. Her experience covers a wide range of industries, including manufacturing, retail and wholesale product distribution, financial services, construction, real estate, professional service firms and electric utilities. Ms. Egan is currently managing various elements of an integrity monitoring engagement for a private developer of a \$2.5 billion office tower in New York City. She is also involved in various aspects of NJ Transit’s Substations Program, including procurement and invoice related monitoring.

**Nancy Pham, CPA, CFE** – Ms. Pham is a manager in EisnerAmper’s Forensic, Litigation & Valuation Services Group. She specializes in fraud, forensic accounting and complex commercial litigation. Her experience includes fraud and forensic investigations, fraud risk and internal control assessments, compliance reviews, financial due diligence and commercial damages analyses. Ms. Pham is currently managing various elements of NJ Transit’s HBLR, Substations Program and Delco Lead projects.

**Jeannelle Robinson** – Ms. Robinson is a senior in EisnerAmper’s Forensic, Litigation & Valuation Services Group. Jeannelle has more than two years of professional experience in commercial audit. During the audit processes she has been responsible for preparing reports and memorandums, and assisting with the preparation of financial statements as well as conducting substantive and analytical audit procedures and tests. Ms. Robinson is currently performing



monitoring procedures in connection with the Substations Program invoicing and disbursement risk.

## **2. Talson (Sub-consultant and DBE):**

**Robert S. Bright** – Mr. Bright has 39 years of experience conducting design and construction contract audits, developing internal audit plans for multi-billion dollar capital programs, performing investigations, conducting risk assessments and serving as litigation consultant including claims analysis and expert witness testimony. In addition to New Jersey Transit, Mr. Bright has led Talson engagements with several transportation and government agencies including Central Puget Sound Regional Transit Authority, Los Angeles Metropolitan Transportation Authority, and Port Authority of Allegheny County to name a few. His experience includes overseeing audits, assessing quality management systems, and managing diversity monitoring and compliance programs. Mr. Bright holds a B.S. in Mechanical Engineering from Rensselaer Polytechnic Institute, and an M.B.A. in Finance from The Wharton School, University of Pennsylvania.

**Kenneth J. Brzozowski, CCA, CCP** – Mr. Brzozowski is a Certified Construction Auditor and a Construction Control Professional with 29 years of experience in construction and quality auditing, contract compliance reviews, construction management, feasibility analysis, site development, and project risk analysis. Mr. Brzozowski has led Talson engagements with several transportation and government agencies including Central Puget Sound Regional Transit Authority, Los Angeles Metropolitan Transportation Authority, Port Authority of Allegheny County, as well as New Jersey Transit and more. He is a member of the National Association of Construction Auditors and serves on the Institute of Internal Auditors Philadelphia Chapter Board of Governors. Mr. Brzozowski holds a B.A. in Urban Planning from the University of Maryland.

**Norman Jones** – Mr. Jones has 46 years of industry experience in progressively responsible positions in areas such as program/project management, quality assurance, manufacturing and construction. Mr. Jones contributed to the development of the National Transit Institute coursework for Quality Assurance and Quality Control in Transit. His background and related experience include business startups, construction management, project coordination between government agencies and private industry, process development, system engineering, computer systems, high reliable satellite systems with associated test equipment, and safety certification of transit systems. Mr. Jones is a graduate of General Electric's Manufacturing Management and Aerospace Manager Development Programs and he is a senior member of the American Society for Quality. Mr. Jones holds a B.S. in Electronics from Virginia State University.

**Quinn Allen, CCM** – Ms. Allen is a Certified Construction Manager with over 13 years of professional experience, including Design, Construction and Project Management with specific



focus in the areas of site safety, and assessing critical quality and risks. She supports capital projects for various industries and leverages her extensive knowledge on overall program management. Ms. Allen holds a Master of Architecture from New Jersey Institute of Technology and a B.S. in Architecture from Lehigh University.

**Rachel Rosa, CCP, LEED Green Associate** – Ms. Rosa has 7 years of experience in construction management focused on commercial real estate, education, and healthcare industries. Ms. Rosa is knowledgeable in construction auditing and performs a variety of associated reviews in the areas of contractual compliance, project performance, payment applications, and cost management. She is a member of the National Association of Construction Auditors and is certified as a Construction Control Professional and Leader in Energy and Environmental Design Green Associate. Ms. Rosa holds a B.A. from Temple University in Construction Management, and a B.A. from Widener University in Criminal Justice.

### 3. **Stumar (Sub-consultant):**

**Stuart Drobny** – Mr. Drobny is a highly acclaimed investigator recently named the “William O’Neil Investigator of the Year” by the New Jersey Licensed Private Investigators Association and awarded the prestigious “Best Of” designation by The Legal Intelligencer, the oldest law journal in the country. Mr. Drobny provides a wide array of investigative services to clients nationwide, most notably in the areas of intellectual property fraud and anti-counterfeiting, insurance defense and claims, civil litigation and litigation support, financial fraud and labor, employment and family law.

### 4. **Engagement Team Resumes**



**DAVID CACE***Partner*

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**CERTIFICATIONS**

- Certified Public Accountant (CPA)

**PROFESSIONAL AFFILIATIONS**

- American Institute of Certified Public Accountants (AICPA)
- New Jersey State Society of CPAs (NJSSCPA)

David A. Cace is a partner in EisnerAmper's Forensic, Litigation & Valuation Services Group and is the firm's advisor on audit and statistical sampling matters. He has over 35 years of accounting, auditing, financial reporting, forensic, and internal control design and implementation experience in a wide variety of industries that have ranged in size from small entrepreneurial companies to Fortune 100 companies, including specialized industries such as insurance, electric utilities, casinos, and claims processing, verification and management. He is a former member of the SEC Practice Section Executive Committee, the AICPA's most senior committee providing guidance to member accounting firms practicing before the Securities and Exchange Commission prior to the creation of the Public Company Accounting Oversight Board and has served on various SEC-related task forces.

Prior to devoting his full time to litigation consulting and forensic accounting matters, Mr. Cace was a member of EisnerAmper's Professional Practice Group where he was involved in all aspects of the Firm's audit practice including technical research, writing quality control policies and procedures and performing pre-issuance financial statement reviews. Mr. Cace also started the firm's Sarbanes-Oxley Practice.

**RELEVANT CASE EXPERIENCE**

- Extensive monitorship experience, serving as the partner-in-charge of the AIG and Symbol Technologies monitorships.
- Served as the senior partner for integrity oversight monitoring services provided to NJ Transit in connection with Superstorm Sandy Program-Wide Fraud Risk Assessment, the Hudson Bergen Light Rail Project, the Substation Program and the Delco Project.

**WORK EXPERIENCE**

Prior to joining EisnerAmper, Mr. Cace was an audit partner and technical review partner at two other major accounting firms. Previously, Mr. Cace was in the national office of a Big Four accounting firm working on national audit practice projects, including serving as a contributing author and the final technical reviewer of the tenth edition of Montgomery's Auditing. He was also a national consultant on electric utility accounting issues.

**EDUCATION**

St. Peter's College, Bachelor of Science Degree in Accounting

**PUBLICATIONS**

- Fraud Prevention and Detection - Pre-Emptive Fraud Auditing, EisnerAmper Trends & Developments, 2016 and Metropolitan Corporate Counsel, 2016
- Reporting on Controls at a Service Organization, EisnerAmper Trends & Developments, 2012 and Metropolitan Corporate Counsel, 2012
- What a Buyer Must Know About Sarbanes Oxley, Mergers & Acquisitions, 2003
- No Wiggle Room with Sarbanes Oxley, Mergers & Acquisitions, 2003





**TIM VAN NOY***Managing Director*

347.735.4668

TIMOTHY.VANNOY@EISNERAMPER.COM

**CERTIFICATIONS**

- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- Certified in Financial Forensics (CFF)

**PROFESSIONAL AFFILIATIONS**

- American Institute of Certified Public Accountants
- Pennsylvania Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- American Bar Association

Tim Van Noy is a managing director at EisnerAmper with extensive experience in construction disputes, damage measurement, forensic accounting and investigations. He has testified as an expert witness in civil and criminal matters in state and federal courts.

Mr. Van Noy has over 30 years of experience in the construction industry on a wide variety of domestic and international Project including: highway, bridge and dam construction; electrified and commuter rail projects; commercial, industrial and institutional building construction and renovation; utility and cogeneration projects; and shipbuilding. On these projects, he has audited construction costs and change order requests, analyzed damage claims, conducted procedures and controls reviews and investigated fraud. He has assisted the U.S. Department of Justice in criminal and civil false claims investigations and has investigated fraud allegations for private owners.

Mr. Van Noy has presented to various professional groups, governmental agencies and private companies on topics related to construction damages and investigating fraud and corruption on major infrastructure projects and the Foreign Corrupt Practices Act.

**RELEVANT CASE EXPERIENCE**

- Served as the lead project manager for integrity oversight monitoring services provided to NJ Transit in connection with Superstorm Sandy Program-Wide Fraud Risk Assessment, the Hudson Bergen Light Rail Project, the Substation Program and the Delco Project.
- Functioned as an owner's representative on construction projects, designed electrical systems for Navy ship overhauls and spent several years working in the construction trades.

**WORK EXPERIENCE**

Prior to joining the firm, he spent 10 years managing his own consulting practice. He is a former partner with Price Waterhouse LLP and has served as the chief financial officer for an infrastructure design and construction management corporation.

**EDUCATION**

Old Dominion University—Bachelor of Science Degree in Accounting, 1985.

**OTHER**

LaSalle University Institute of Fraud and Forensic Accounting adjunct professor, 2010 - 2012.





**ELLIOTT C. LEE***Partner*

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**CERTIFICATIONS**

- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- Chartered Global Management Accountant (CGMA)

**PROFESSIONAL AFFILIATIONS**

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

Elliott C. Lee is a partner in the Forensic, Litigation & Valuation Services Group. Throughout his career with the firm, he has provided consulting services for cases involving small and large companies and not-for-profit organizations as well as individuals. His engagements cover a variety of areas including fraud investigations, auditing malpractice and damage analysis. While at EisnerAmper, Mr. Lee has established a reputation as a project manager capable of overseeing and managing large, complex matters. He has served as the primary project manager on the internal controls monitorship of AIG, which included coordination with executives at AIG on the development, execution and implementation of remediation plans focused on accounting policies, financial reporting and material weaknesses and significant deficiencies in internal control.

Mr. Lee has led and executed numerous fraud and forensic investigations for various entities during his career at EisnerAmper. His experience includes working directly with the New York State Attorney General's Charities Bureau.

**RELEVANT CASE EXPERIENCE**

- Served as a project manager for integrity oversight monitoring services provided to NJ Transit in connection with Superstorm Sandy Program-Wide Fraud Risk Assessment, the Hudson Bergen Light Rail Project, the Substation Program and the Delco Project.
- Lead project manager in the review and assessment of internal controls at AIG to determine best practice recommendations and oversaw the implementation of those recommendations.
- Lead the forensic investigation of a charitable organization to conduct a full forensic examination of all cash disbursements made from a segregated, government funded account over a three year period to determine if any fraudulent transactions occurred, including identifying various weaknesses in the organization's internal controls and provided recommendations to assist in the implementation of best practices.

**WORK EXPERIENCE**

Mr. Lee's past experience spans both public and private accounting including auditing, mergers & acquisition due diligence consulting and corporate controllership in a large multi-national corporation. Prior to joining EisnerAmper, he was a manager in the Corporate Controllership Department of American Express. Prior to that he was a Senior Consultant in the Forensic Investigations and Litigation Services Group of RSM McGladrey, Inc. Mr. Lee began his career with Deloitte & Touche where he worked on audits of broker-dealers and commercial banks.

**EDUCATION**

New York University, Leonard N. Stern School of Business – Bachelor of Science Degree in CPA Accounting and Finance



# MAUREEN EGAN

*Director*

212.891.8709

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## SPECIALTIES

- Commercial Litigation
- Forensic Investigations
- Bankruptcy Litigation
- Business Valuation

## CREDENTIALS/EDUCATION

- Certified Public Accountant (CPA)
- Accredited in Business Valuation (ABV)
- Certified in Financial Forensics (CFF)
- Hofstra University: BBA, Accounting

## AFFILIATIONS

- American Institute of Certified Public Accountants: Forensic & Valuation Services Section
- American Bar Association: Litigation and Business Law Sections

Maureen Egan is a Director in EisnerAmper's Forensic, Litigation & Valuation Services Group. Maureen specializes in complex commercial litigation and forensic investigations.

Maureen has over 20 years of experience analyzing complex financial, accounting and economic issues throughout the dispute resolution process, with an emphasis on breach of contract and fiduciary duty claims, partnership and shareholder disputes and purchase price adjustments and breach of representation and warranty claims arising from mergers and acquisitions. She has served as a consulting expert on federal district, bankruptcy, Delaware Chancery, state court and arbitration actions requiring the calculation of lost profits and lost value damages, the evaluation of insolvency and the forensic reconstruction of financial activity over multiple years. She has also managed forensic investigations involving internal and external fraud. Maureen has also been involved in various aspects of NJ Transit's Substations Program, including managing and performing procedures related to procurement and invoicing.

Maureen began her career as a staff accountant in regional accounting firms, providing audit and tax services to small and mid-sized privately held companies. Her experience covers a wide range of industries, including manufacturing, retail and wholesale product distribution, financial services, construction, real estate, professional service firms and electric utilities.

Maureen currently serves as a committee member of the New York Chapter of Women of EisnerAmper.



CRAIG MANN  
*Manager*

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### **SPECIALTIES**

- Construction Project Accounting
- Forensic Investigations

### **CREDENTIALS/EDUCATION**

- Certified Fraud Examiner (CFE)
- Bachelor of Business: California State University
- Rider University: Masters of Accountancy

### **AFFILIATIONS**

- Association of Certified Fraud Examiners

Craig Mann is a Manager in the Forensic, Litigation & Valuation Services Group. Craig has extensive experience in construction progress billing and accounting for large scale projects. His project accounting experience includes, commercial buildings, residential buildings above 30 stories, hospital renovations and generator upgrades, modular high rise construction, and educational facilities expansion. Craig also spent time as a Compliance Manager on several large scale construction projects and regularly evaluated CCIP, OCIP insurance and billing calculations. He managed certified payroll entry and compliance within projects requiring certified payroll such as the SCA of NY. Craig also has audit managing experience in the electrical distribution supply chain for construction projects, clients and contractors in the New York and national market. He holds the designation as a Certified Fraud Examiner (CFE).

Craig has over 6 years of experience in large scale commercial construction accounting, and over 3 years experience in audit management of the electrical component of the supply chain for large construction projects. He also has audit management experience for supply chain logistics management on a national level. While managing various large scale construction projects Craig regularly performed cost validation testing, monitored and assessed change orders, and analyzed damage claims related to cost overruns, defects in design, extra work, delay and acceleration, lost productivity, and additional field and or home office overhead expenses. He has submitted cases with the FBI, which resulted in multiple prosecutions and convictions. Craig has also investigated fraud allegations for private clients.

Prior to joining EisnerAmper LLP, Craig worked as a project accountant for a major national construction company and an internal audit manager for an electrical distributor. Craig also spent two enlistment tours in the United States Marine Corps as a Helicopter Mechanic, with several deployments to the Persian Gulf. Craig holds a Bachelor's Degree in Business from California State University Northridge and a Master's Degree of Accountancy from Rider University in New Jersey.





# NANCY PHAM

*Manager*

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## SPECIALTIES

- Forensic Investigations
- Litigation Consulting
- Private Equity Compliance
- Damage & Lost Profits Analysis

## CREDENTIALS/EDUCATION

- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- Drexel University: BS, Business Administration (Accounting & Finance concentration), *magna cum laude*

## AFFILIATIONS

- American Institute of Certified Public Accountants
- Pennsylvania Institute of Certified Public Accountants
- Association of Certified Fraud Examiners

Nancy Pham is a Manager in the Forensic, Litigation & Valuation Services Group. She specializes in fraud, forensic accounting and complex commercial litigation.

Nancy's experience includes fraud and forensic investigations, fraud risk and internal control assessments, compliance reviews, financial due diligence and commercial damages analyses. Her commercial dispute experience includes matters involving lost profits calculations, intellectual property infringement, breach of contract and fiduciary duty claims, partnership and shareholder disputes and avoidance actions in bankruptcy court. Nancy is currently managing various elements of NJ Transit's HBLR, Substations Program and Delco Lead projects.

Prior to joining EisnerAmper, Nancy was a Senior Consultant in the Forensic and Litigation Consulting practice of a business advisory consulting firm where her practice focused on forensic investigations, commercial disputes and compliance reviews of private equity firms.

Nancy began her career as a staff accountant at a not-for-profit organization. Her responsibilities included analyzing financial statements, creating financial projections, preparing tax forms, including Form 990, coordinating interim and year-end audits and managing the pension plan audit team.



# Jeannelle Robinson

*Consultant*

732.243.7898

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## EDUCATION

- Kean University: BS, Accounting

Jeannelle Robinson is a Senior in EisnerAmper's Forensic, Litigation & Valuation Services Group. Jeannelle has more than two years of professional experience in commercial audit. During the audit processes she has been responsible for preparing reports and memorandums, and assisting with the preparation of financial statements as well as conducting substantive and analytical audit procedures and tests. Ms. Robinson is currently performing monitoring procedures in connection with the Substations Program invoicing and disbursement risk.

Prior to joining EisnerAmper Jeannelle was a Billing Clerk at Budd Lerner P.C. The position involved generating invoices, assisting with collections, and preparing conflict of interest reports.

## Areas of Expertise

- Industry Commercial Audits
- 401(k) Benefit Plans and Pension Plans





## TALSON SOLUTIONS, LLC

41 N. 3<sup>rd</sup> Street  
Philadelphia, PA 19106

### EXPERIENCE

- 39 Years
- PwC
- Exxon Corporation

### EDUCATION

M.B.A., Finance, The Wharton School, University of Pennsylvania

B.S., Mechanical Engineering, Rensselaer Polytechnic Institute

### AFFILIATIONS

- American Public Transportation Association (APTA), Business Member Board of Governors (BMBG)
- Institute of Internal Auditors
- Board of Directors, Pan-American Association
- Association of Healthcare Internal Auditors
- Association of College and University Auditors
- Rebuilding Together Philadelphia, Board of Directors (Honorary)
- Greater Philadelphia Chamber of Commerce

### AWARDS

- 2014 Minority Business Leader Award, Philadelphia Business Journal
- 2004 Recipient of President's USA Freedom Corps Award for Volunteer Service

## RECORD OF PROFESSIONAL EXPERIENCE

Mr. Bright is a capital project consultant with experience in the design, development, and execution of projects in the United States and internationally. His experience includes auditing, budgeting, project controls, supply chain and material management, quality auditing, contract development, estimating, forecasting, procurement, readiness review, risk management, and the reporting of capital projects. He has directed contract audits and special investigations of contractors and design firms in the transportation, infrastructure, healthcare, education, mining, petroleum, retail, and commercial real estate industries.

### Project Specific Experience:

#### New Jersey Transit (NJT)

**Principal, Super Storm Sandy Recovery:** Provides Integrity Oversight Monitoring services which include Disadvantaged Business Enterprise verification and monitoring of contract compliance and deliverables, cost analysis, financial evaluation, and contract risk assessment.

#### Los Angeles County Metropolitan Transportation Authority (Metro)

**Director, Regional Connector Transit Project Performance Audit:** Led overall engagement planning and conducted interviews with key project team members, and analyzed quarterly to monthly project status reports as generated by Contractor and Metro. Reviewed Life of Project budget including funding sources. Attended meeting with the Federal Transit Administration and Metro. Directed closeout briefings and reporting to Metro's Audit Services Department.

#### Central Puget Sound Regional Transit Authority (Sound Transit)

**Engagement Director, Multiple Projects:** Providing leadership for multi-year safety and security certification audits assessing compliance to requirements and guidelines for Sound Transit's light rail system capital program which includes expansions of Link Light Rail, Sounder Commuter Rail, Tacoma Light Rail. Also led a performance audit of project controls during the construction phase assessing overall project risk in addition to recommendations for process improvement.

#### Federal Transit Administration (FTA)

**Cost Consultant, Second Avenue Subway and East Side Access:** Provided Project Management Oversight services to the New York City Metropolitan Transportation Authority. Participated in contractor and agency meetings in order to provide independent assessments of funding submittals and project status including budgeting and schedule performance for projects totaling over \$16 billion. Conducted readiness reviews of the project cost control, schedule, documentation, and quality management systems.

#### Metropolitan Transportation Authority (MTA) Partner, Multiple Projects

Led forensic audit engagement activities as a subconsultant to Crowe LLP which included site inspections of various capital assets as part of a state of good repair assessment regarding MTA's capital assets. Evaluated MTA's program development process for determining its five-year capital plan.

#### Port Authority of Allegheny County

**Engagement Director, North Shore Connector:** Conducted readiness review of the Light Rail Transit System focusing on risk identification and program integrity. Evaluated compliance to the Project Management Plan. Led quality audit reviews on numerous vendors over a two-year period for the implementation of the approved Quality Assurance Guidelines.



TALSON SOLUTIONS, LLC	RECORD OF PROFESSIONAL EXPERIENCE
<p>41 N. 3<sup>rd</sup> Street Philadelphia, PA 19106</p>	<p>Mr. Brzozowski has vast experience in construction auditing, capital project consulting, project management, and site construction. Mr. Brzozowski manages design and construction contract audits, risk assessments, procedure reviews, claims analysis, and project readiness reviews for projects in education, healthcare, transportation, highway infrastructure, and commercial development industries that have resulted in process improvements, mitigated project risks, and realistic cost recovery opportunities.</p>
<p><b>EXPERIENCE</b></p> <ul style="list-style-type: none"> <li>▪ 29 Years</li> <li>▪ Pulte Homes</li> <li>▪ Toll Brothers</li> <li>▪ Capital Heights Township</li> </ul>	<p><b>Project Specific Experience:</b></p>
<p><b>EDUCATION</b></p> <p>B.A., Urban Planning, University of Maryland</p> <p>Mini-M.B.A, Business Essentials, Rutgers University</p>	<p><b>New Jersey Transit (NJT)</b>  <b>Senior Engagement Manager, Superstorm Sandy Recovery:</b> Performs Integrity Oversight Monitoring compliance reviews for the project designer's to ensure compliance with NJT's Disadvantaged Business Enterprise (DBE) Program on multiple transportation projects throughout the state of New Jersey.</p>
<p><b>AFFILIATIONS</b></p> <ul style="list-style-type: none"> <li>▪ Association of College and University Auditors</li> <li>▪ Association of Healthcare Internal Auditors</li> <li>▪ Institute of Internal Auditors, Philadelphia Chapter Board of Governors</li> <li>▪ National Association of Construction Auditors</li> </ul>	<p><b>Port Authority of Allegheny County</b>  <b>Senior Engagement Manager, North Shore Connector:</b> Managed readiness review of Light Rail System focusing on risk identification and program integrity. Assessed critical program areas into acceptable and at-risk categories and provided recommendations for improvement. Conducted quality audits ensuring activities were compliant to Federal Transit Administration (FTA) quality guidelines.</p>
<p><b>ACCREDITATIONS</b></p> <ul style="list-style-type: none"> <li>▪ Certified Construction Auditor (CCA)</li> <li>▪ Construction Control Professional (CCP)</li> <li>▪ National Transit Institute (NTI) Certifications in Quality, Assurance and Quality Control and Risk Assessments for Transit Projects</li> </ul>	<p><b>Los Angeles County Metropolitan Transportation Authority (Metro)</b>  <b>Senior Engagement Manager, Regional Connector Transit Project:</b> Conducted onsite interviews of project team in order to understand current project status of cost, schedule, risk, funding and current issues. Analyzed quarterly and monthly Contractor and client project status reports and attended a monthly status meeting with the FTA and Metro.</p>
	<p><b>Pennsylvania Turnpike Commission</b>  <b>Senior Engagement Manager, Multiple Projects:</b> Conducted capital program process compliance and construction contract audits inclusive of evaluating contractor compliance. Provided project management oversight, inspection services, review of appropriateness of change orders, and evaluation of Prevailing Wage compensation activities for roadway and bridge construction projects.</p>
	<p><b>Central Puget Sound Regional Transit Authority (Sound Transit)</b>  <b>Senior Engagement Manager, Safety &amp; Security Audit:</b> Primary lead for communications with Sound Transit Quality System Manager for development and scope of task orders for safety and security certification reviews. Evaluates and assigns staff to facilitate personnel interviews, participates in onsite audit activities, and reviews audit documentation and plans, document requests, audit and surveillance reports, etc. Facilitates pre-audit entrance and post-audit meetings with Sound Transit.</p>
	<p><b>Transdev Services, Inc.</b>  <b>Senior Engagement Manager, Rampart Streetcar Expansion:</b> Conducted a construction contract audit and compliance review on the primary contracts for design and engineering and construction management services to assess compliance to Federal Acquisition Regulation, construction insurance programs, and hourly wage rate accuracy in order to facilitate cost recovery opportunities.</p>



TALSON SOLUTIONS, LLC	RECORD OF PROFESSIONAL EXPERIENCE
<p>41 N. 3<sup>rd</sup> Street Philadelphia, PA 19106</p>	<p>Mr. Jones has over 40 years of experience in progressively responsible positions in the areas of Program &amp; Project Management, Quality Assurance, Manufacturing, and Construction. Mr. Jones has been involved in several multi-billion dollar capital program transportation and infrastructure projects throughout the US.</p>
<p><b>EXPERIENCE</b></p> <ul style="list-style-type: none"> <li>▪ 46 Years</li> <li>▪ Synterra, Ltd.</li> <li>▪ Lockheed Martin</li> <li>▪ Unisys Corporation</li> <li>▪ General Electric</li> </ul>	<p><b>Project Specific Experience:</b></p> <p><b>Federal Transit Administration (FTA)</b>  <b>Program Manager &amp; Deputy Project Manager, Project Management Oversight:</b> Deputy Project Manager on the FTA Program Management Oversight Contractor assignment for the \$4.5 billion Second Avenue Subway Project (SAS). Responsibilities included the ongoing monitoring and status reporting on the 10 construction contracts involved in building Phase I of SAS.</p> <p><b>Federal Transit Administration (FTA)</b>  <b>Program Management &amp; Quality Assurance, Project Management Oversight:</b> Lead Quality Manager on the Federal Transit Administration Program Management Oversight Contractor (PMOC) assignments. Mr. Jones aided in Program Management for a variety of transit agencies; specifically, MTA in New York, NY; MARTA in Atlanta, GA; SFRTA in Pompano Beach, FL; DART in Dallas, TX; TRE in Fort Worth, TX; RTD in Denver, CO and RTC in Las Vegas, NV; to develop, implement, and maintain a cost-effective quality management system.</p>
<p><b>EDUCATION</b></p> <ul style="list-style-type: none"> <li>▪ B.S., Electronics, Virginia State University</li> <li>▪ General Electric's Manufacturing Management Program</li> <li>▪ General Electric's Aerospace Manager Development Program</li> </ul>	<p><b>Central Puget Sound Regional Transit Authority (Sound Transit)</b>  <b>Senior Quality Manager/Project Management Oversight, Safety &amp; Security Audits:</b> Review system documentation, facilitate personnel interviews, review test plans, testing criteria and other relevant documentation, conduct detailed audit activities, complete audit checklists, observe on-site activities (e.g., training exercises, acceptance tests, etc.), and draft audit observation reports.</p>
<p><b>AFFILIATIONS</b></p> <ul style="list-style-type: none"> <li>▪ Senior Member American Society for Quality</li> <li>▪ National Transit Institute</li> </ul>	<p><b>Additional Professional Experience:</b></p> <p><b>Lockheed Martin (Aerospace Division)</b></p> <ul style="list-style-type: none"> <li>• <b>Project Manager, Communications and Power Center:</b> Key member of an implementation team charged with the responsibility to design and fast track construct a 350,000 square foot state-of-the-art satellite facility and the subsequent consolidation of capital equipment into the facility from two discontinued operations.</li> <li>• <b>Program Manager, NASA Ground Station:</b> Directly responsible for the manufacturing of three (3) complex satellite communication systems. The system provides up-link and down-link communications among various satellites, shuttle, and ground control.</li> </ul>
	<p><b>General Electric Space Systems Division</b>  <b>Supervising Engineer, Failure Analysis and Non-destructive Testing:</b> Performed detailed failure investigations and managed the activity of eight engineers in the timely investigation of failed spacecraft hardware, as well as three technicians in non-destructive testing of incoming material and fabricated components. Selected to chair Failure Analysis Review Board. In this capacity, Mr. Jones reviewed and approved over 250 failure analysis investigations for technical content and corrective action implementation resulting in concurrence from many diverse customers.</p>



TALSON SOLUTIONS, LLC	RECORD OF PROFESSIONAL EXPERIENCE
<p>41 N. 3<sup>rd</sup> Street Philadelphia, PA 19106</p>	<p>Ms. Rosa has several years of experience in construction auditing and construction management in the commercial real estate, science, transportation, and university housing industries. She has considerable understanding in contract compliance, policy and procedures, financial data and subcontractor analysis. Ms. Rosa is an experienced associate with a demonstrated history of working in the construction industry skilled in management, leadership, and communication.</p>
<p><b>EXPERIENCE</b></p> <ul style="list-style-type: none"> <li>▪ 6 Years</li> <li>▪ Turner Construction Company</li> </ul>	<p><b>Project Specific Experience:</b></p> <p><b>New Jersey Transit</b></p> <p><b>Associate, Superstorm Sandy Recovery:</b> Provides Integrity Oversight Monitoring Services for the Hudson-Bergen Light Rail and Substation Repair Programs through monitoring the compliance of contractors to ensure their compliance with applicable laws, regulations, codes, programs, and contractual requirements.</p>
<p><b>EDUCATION</b></p> <ul style="list-style-type: none"> <li>• B.S., Temple University, Construction Management</li> <li>• B.A., Widener University, Criminal Justice</li> </ul>	<p><b>Central Puget Sound Regional Transit Authority (Sound Transit)</b></p> <ul style="list-style-type: none"> <li>• <b>Associate, Safety and Security Audits:</b> Assists with review of multiple documents during safety and security audits to ensure conformance to policy and procedure plans, verifying the completeness and integrity of all Sound Transit system-wide elements. Utilizes client data bases to create forms to be used in reporting.</li> <li>• <b>Associate, Performance Audit:</b> Identified areas of risk within project controls during the construction phase of Sound Transit capital projects which included: change management, contingency, document control, information flow, financial monitoring, schedule analysis, and potential process improvement.</li> </ul>
<p><b>AFFILIATIONS</b></p> <ul style="list-style-type: none"> <li>▪ Construction Management Association of America (CMAA)</li> <li>▪ National Association of Construction Auditors (NACA)</li> </ul>	<p><b>Boston Properties, Inc.</b></p> <p><b>Associate/Senior Associate, Multiple Projects:</b> Provides cost and change management support services by reviewing and validating potential change orders and other cost events, monitoring contingency and allowance usage, and assessing overall project performance. Project Documents are reviewed to verify the correct contractual terms and conditions and accuracy of applicable data. Additionally, participates in multiple audits to assess project risks and contractual compliance in the areas of contract administration, construction management and quality, claims and disputes management, and project administration.</p>
<p><b>ACCREDITATIONS</b></p> <ul style="list-style-type: none"> <li>▪ Construction Control Professional (CCP)</li> <li>▪ USBGC LEED Green Associate Certification (LEED GA)</li> <li>▪ Certified Construction Manager in Training (CMIT)</li> <li>▪ OSHA 30-Hour Certification</li> <li>▪ Stormwater USA Compliance Certification</li> </ul>	<p><b>Denver International Airport</b></p> <p><b>Auditor, Multiple Projects:</b> Participated in audit of accepted burden multipliers and subguard insurance rates for Project Construction Managers and Designers, including identifying rate and multiplier inclusions, compliance to contract requirements, and recommended actions based on industry standards.</p> <p><b>Facebook, Inc.</b></p> <p><b>Associate/Senior Associate, Eagle Mountain Data Center:</b> Ongoing review of Contractor's monthly payment applications for verification of mathematical accuracies, reconciliation recommendations, and producing review summary memorandum. Additionally, reviews any monthly reconciliations of the Subcontractor Guaranteed Maximum Price Agreements to ensure only allowable and accurate charges are being presented.</p>
	<p><b>Main Line Health</b></p> <p><b>Associate, Multiple Projects:</b> Review of contractual agreement to clarify ensure inclusion of specific contract provisions in the areas of cost, change order management, insurances, etc. Detailed review of Contractor payment applications and associated documentation. Review of Project costs using various Contractor and Owner documentation to verify forecasts, disbursements as well as compliance to contract terms.</p>



## TALSON SOLUTIONS, LLC

41 N. 3<sup>rd</sup> Street  
Philadelphia, PA 19106

### EXPERIENCE

- 13+ Years
- Port Authority of New York and New Jersey
- New York Department of Design and Construction
- New York City Transit

### EDUCATION

Master of Architecture, New Jersey Institute of Technology - Newark, NJ

B.S., Architecture, Lehigh University – Bethlehem, PA

### ACCREDITATIONS

- Certified Construction Manager (CCM)

## RECORD OF PROFESSIONAL EXPERIENCE

Ms. Allen has a diverse range of professional experience, including Design, Construction, and Project Management with specific focus in the areas of site safety and assessing critical quality and risks. Ms. Allen is a Certified Construction Manager (CCM) who supports capital projects for various industries, and leverages her extensive knowledge on overall program management.

### Project Specific Experience:

#### New Jersey Transit (NJT)

**Associate, Disadvantaged Business Enterprise (DBE) Program Integrity Oversight Monitoring:** Performs activities to assess and monitor contractor compliance with New Jersey Transit's DBE participation goals for the Superstorm Sandy Recovery Program. Reviews New Jersey Transit and DBE reporting documentation, conducts site visits, and verifies activities to determine if project DBE contract awards meets established goals, or substantially meets established goals through best efforts and outreach.

#### Central Puget Sound Regional Transit Authority (Sound Transit)

- **Associate, Safety and Security Audits:** Assists with reviews of multiple documentation during safety and security audits to ensure conformance to policy and procedure plans, verifying the completeness and integrity of all system-wide elements. Utilizes client data bases to create forms to be used in reporting.
- **Associate, Performance Audit:** Assists with identifying areas of risk within project controls during the construction phase of capital projects, including change management, contingency, document control, information flow, financial monitoring, schedule analysis, and potential process improvement.

#### MTA – New York City Transit (NYCT)

**Associate Project Manager, Capital Project Management, Safety Management Division:** The Safety Management Division provides safety related quality control and assurance services for all NYCT capital projects. Among those services are 24-hour emergency coverage, site safety inspections, field office documentation audits, contractor site safety personnel interviews and others. Key tasks included quarterly site safety inspections on various capital projects, field office documentation audits to ensure contract compliance, and contractor safety personnel interviews to ensure sufficient safety oversight on construction site. Created a safety incident database to track and rate contractor performance on a quarterly and bi-annual basis.

#### Port Authority of New York and New Jersey (PANYNJ)

#### Construction Inspector / Resident Engineer Various Projects Including:

**Flood Mitigation & Resiliency Intrusion Program – World Trade Center, Vehicular Security Center:** The program was created as a result of Superstorm Sandy to protect the World Trade Center Campus during future flood events. Projects within this program included installation of various flood mitigation devices including rigid and flexible flood barriers in various configurations, flood doors, flood gates, replacement and new backflow preventers, bollard protection systems.

**World Trade Center, Vehicular Security Center – Liberty Park Finishes at the Saint Nicholas Church:** The program was created to address the street level aesthetic unity of the World Trade Center Campus. The project included installation of stone wall cladding, stainless steel illuminated hand and guardrails, precast concrete and stone pavers, plantings and irrigation.

**STUART DROBNY**  
STUMAR INVESTIGATIONS

SDROBNY@STUMARINV.COM

**PROFESSIONAL AFFILIATIONS**

- New Jersey Licensed Private Investigators Association (NJLPIA) - Executive Board Member and Treasurer
- Pennsylvania Association of Licensed Investigators (PALI)
- National Association of Investigative Specialists (NAIS)
- National Council of Investigation & Security Services (NCISS)
- International Anti-Counterfeiting Coalition (IACC)
- International Intelligence Network (INTELNET)
- World Association of Detectives (WAD)

Stuart Drobny has over 25 years of experience as an investigator. Mr. Drobny founded the firm Stumar Investigations, which provides a wide array of investigative services to clients nationwide, most notably in the areas of intellectual property fraud and anti-counterfeiting, insurance defense and claims, civil litigation and litigation support, financial fraud and labor, employment and family law.

Mr. Drobny has been a speaker at numerous seminars, including those sponsored by the Pennsylvania Bar Association (PBA), the Department of Homeland Security, the Philadelphia District Attorney's Office, INTELNET, IACC, the Imaging SupplyCoalition (ISC) and the World Investigators Conference.

**RELEVANT CASE EXPERIENCE**

Mr. Drobny conducted a federal investigation along with the Joint Terrorism Task Force (JTTF) involving the sale of stolen prepaid cellular phones that led to the arrest of 26 alleged Hezbollah operatives and sympathizers. His efforts in that case resulted in him being honored in 2010 by the Federal Bureau of Investigations (FBI) for helping to disrupt a counterfeit goods operation with links to terrorism in the Middle East.

Mr. Drobny collaborated with the Pennsylvania General Assembly, resulting in the recent passage of a new Trademark Counterfeiting Statute, 18 Pa.C.S. § 4119, that serves to criminalize the sale of counterfeit goods in Pennsylvania.

Mr. Drobny's firm, Stumar, also works with the U.S. Immigration and Customs Enforcement (ICE), postal inspectors and state and local law enforcement on various client matters.

**EDUCATION**

Temple University, Bachelor of Science in Political Science and Government

## **TAB 3**



### **TAB 3: QUALIFICATION OF FIRMS AND RELATED EXPERIENCE**

Our engagement team will be led by professionals of EisnerAmper and supplemented and enhanced by professionals with specialized technical knowledge from Talson and Stumar.

#### **1. EisnerAmper (Primary Consultant):**

EisnerAmper is a limited liability partnership organized in the State of New York in 1963 and owned by the 200 partners and principals of the firm. With 1,900 employees serving 23,000 clients, EisnerAmper is the 5th largest accounting firm in the New York metropolitan area. The firm offers a full suite of accounting and advisory services and has significant experience in providing integrity monitoring, fraud risk assessments, fraud prevention and detection, forensic accounting and internal and external audit services for large construction projects. EisnerAmper has been at the forefront of regulatory and compliance issues, fraud prevention and detection and internal auditing for more than 50 years.

EisnerAmper has provided services similar to those outlined in the WAR for a variety of organizations, including NJ Transit. Detailed descriptions of completed and ongoing engagements that demonstrate our ability to serve as an integrity monitor for the MCF Project include:

**Integrity Oversight Monitoring for New Jersey Transit** – EisnerAmper has been awarded four professional services contracts by NJ Transit to perform integrity oversight monitoring services related to the expenditure of over \$1 billion of Federal Transit Administration (FTA) grant funds for reconstruction and resiliency projects to repair infrastructure damaged by Superstorm Sandy. The scope of these contracts included:

- Superstorm Sandy Program-Wide Fraud Risk Assessment, which included a review of New Jersey Transit's internal processes, systems and staffing in order to identify and mitigate risks of fraud, waste, abuse and potential criminal activity. The assessment involved any functional or operational areas tasked with processing or expending FTA funds. The information accumulated in this assessment identified areas maintaining strong procedures and controls and areas having a higher susceptibility to fraud, waste and abuse. EisnerAmper's process also included identifying fraud schemes that could be perpetrated based on existing internal controls and developing monitoring plans that addressed such schemes. We communicated the results of our procedures to NJ Transit's Internal Audit Department ("IAD") in both a written report and an oral presentation.
- EisnerAmper is currently the integrity oversight monitor for the expenditure of FTA grant funds on a section of New Jersey Transit's rail system operated by a 3rd party turn-key contractor as part of a design-build-operate-maintain contract. Ongoing procedures include review,



evaluation and/or testing of contractor progress billings and related payments; procurement activities; construction repair and resiliency work; grant funding and reporting; contract compliance; and DBE compliance.

- EisnerAmper is currently the integrity oversight monitor for the expenditure of FTA grant funds related to the design and replacement of four general power substations. Ongoing procedures include review, evaluation and/or testing of design engineer invoices; contract compliance; contractor progress billings and related payments; procurement activities; construction repair and resiliency work; grant funding and reporting; construction management activities and DBE compliance.
- EisnerAmper is currently the integrity oversight monitor for the expenditure of FTA grant funds related to the enhancement and improvement of a NJ Transit rail equipment storage and operations facility. Ongoing procedures include review, evaluation and/or testing of design engineer invoices; procurement activities; construction repair and resiliency work; grant funding and reporting; construction management activities and DBE compliance.

**Financial Monitoring and Oversight for a Private Investor** – EisnerAmper assisted a private investor monitor the expenditure of project funds by its development partner of an \$800 million new construction office tower in New York City. The project included monitoring tasks focused on loan draws, expenditures on professional services and compliance with development agreements.

**Independent Monitor to AIG** – EisnerAmper was engaged to assist the Independent Consultant responsible for monitoring American International Group, Inc.'s (AIG) compliance with a deferred prosecution settlement agreement with the New York State Attorney General and other government agencies. We conducted an in-depth analysis of various internal control policies, procedures and practices of AIG, one of the world's largest insurance companies. Our six year engagement included gaining an understanding of the structure, processes and operations of the company, assessing remediation plans created by the company to address material weaknesses and significant deficiencies in internal control, modifying those plans with best practice recommendations and monitoring the implementation of those recommendations. Our work included interfacing with the Audit Committee and senior management of the company as well as preparing periodic reports to the SEC.

## **2. Talson (Sub-consultant and DBE):**

Founded in 2001, Talson Solutions, LLC (Talsen) is 100 percent dedicated to providing capital project consulting services assisting clients in reducing capital program risk by improving financial controls and project execution. Talson offers specialized services in the areas of construction audit, compliance, litigation avoidance, project management and risk assessment. Talson is



headquartered in Philadelphia, PA, with offices in Atlanta, GA, New York, NY and Panama City, Panama. Talson is also a certified Disadvantaged Business Enterprise in more than 10 states including the State of New Jersey and is a certified Minority-Owned Business Enterprise. Talson serves numerous industries including transportation, infrastructure, public works, commercial real estate, healthcare, education and more. The size of Talson's projects have ranged from \$2 million to more than \$10 billion in locations across the United States and internationally. Moreover, Talson is knowledgeable of the complexities and challenges faced by public agencies and renders effective support for the improvement and successful delivery of projects for several clients including: the Metropolitan Transportation Authority, Los Angeles County Metropolitan Transportation Authority, Central Puget Sound Regional Transit Authority and the Federal Transit Administration.

Talson staff has extensive experience with respect to monitoring DBEs for fraud, waste and abuse regarding large-scale transportation and infrastructure projects. Talson's activities include but are not limited to conducting site visits and employee interviews to assess that DBEs are performing a Commercially Useful Function; performing risk assessments to identify fraudulent activity (e.g., pass throughs, DBE fronting, etc.); reviewing pertinent documentation (e.g., DBE reporting, contracts, invoices, etc.) to confirm that all contract terms and deliverables are met; and verifying the prompt payment of DBE invoices and retainage.

Talson's experience in connection with some of the areas that they will assist EisnerAmper with monitoring is outlined below.

***New Jersey Transit (Superstorm Sandy Integrity Oversight Monitoring Services)*** – Talson performs activities to assess and monitor contractor compliance with New Jersey Transit's DBE participation goals for the Superstorm Sandy Recovery Program, which include reviewing DBE reporting documentation, conducting site visits, and verifying activities to determine if project DBE contract awards meet or substantially meet established goals through best efforts and outreach. Talson also provides integrity oversight monitoring services such as site inspections and performance reviews of work activities. Inspections have included observing the installation of auxiliary cables, manhole air quality tests, concrete placement, rail removal, replacement of streetlights, and other activities.

***New York Metropolitan Transportation Authority (MTA)*** – Talson conducted a review of the MTA's capital development process leading to its five-year capital plan, and a forensic audit of the Long Island Rail Road's ("LIRR") and Metro-North Railroad's ("MNR") capital assets. The forensic audit encompassed activities such as detailed site inspections of LIRR and MNR capital assets, which included evaluating the condition and state of good repair of rail track and catenary lines and related equipment. In addition to site inspections, Talson reviewed and evaluated asset



inspection/maintenance records, third-party condition assessments, cost estimates, and internal capital planning documentation.

### 3. **Stumar (Sub-consultant):**

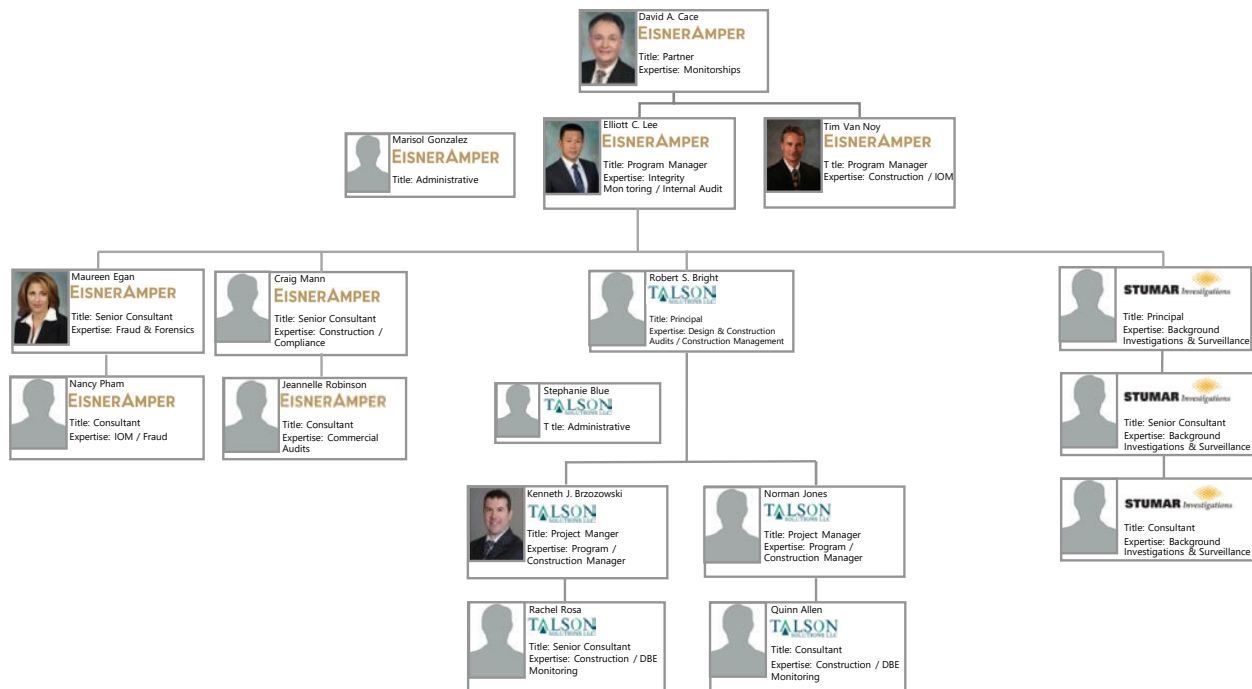
Stumar is a leading provider of private investigative services in New Jersey. Stumar specializes in conducting background checks, credential verification, surveillance and business intelligence. Throughout our fraud risk assessment process and the implementation of our integrity monitoring program, the professionals at Stumar will assist with conducting employee background verification procedures, site checks, licensing and permit checks and covert observations of site activity as necessary.





**TAB 4**

**TAB 4: TEAM ORGANIZATION/RESOURCE ALLOCATION**



The EisnerAmper team is composed of the most experienced resource personnel with not only integrity oversight monitoring experience, but also experience with fraud investigations as well as experience working with NJ Transit. Our team of professionals includes staff that have previously worked with and know the NJ Transit organization, key personnel, and resources.

At the time of preparing this response, EisnerAmper recognizes that a number of the resources included in this proposal are dedicated to three other NJ Transit work authorizations, including the Hudson Bergen Light Rail Project ("HBLR"), the Substations Program ("Substations") and the Delco Lead Safe Haven Inspection and Storage Facility Project ("Delco"). EA is fully committed to ensuring that resources dedicated to all NJ Transit projects are available and committed to the project regardless of any other client commitments. In this regard, EA performed an analysis of the annual hourly bandwidth of each member of the EA team that demonstrates that even with the addition of other client engagements as well as the hours required to perform monitoring in connection with the MCF Project, EA resources have sufficient bandwidth to meet the needs of NJ Transit.

For each calendar year, EA starts with a requirement that each team member must account for 1,800 hours of available time.<sup>1</sup> We next analyzed the remaining budgeted hours, by year, for each member of the EA team for the HBLR, Substations, Delco and MCF Project and then compared

<sup>1</sup> This figure assumes 2,080 hours in a work year, adjusted for holidays and paid time off.



those hours against a total of 1,800 available hours. The results of this analysis shows that at any point in time over the course of the three year MCF Project, each EA resource dedicated to the NJ Transit IOM projects would still have over 50% of their available hours remaining in their annual hourly time requirements even after fulfilling every hour budgeted to all four NJ Transit IOM projects. This leaves more than sufficient bandwidth to successfully monitor these four WAR's as well as any additional contracts that may come online.

### **Resource Allocation and Certification of Availability**

EisnerAmper maintains full time offices throughout the Tri-State area. Our geographic locations are perfectly situated to quickly mobilize our team and to have the necessary presence both at NJ Transit headquarters as well as in the field. We have major offices in Metropark, New Jersey (486 employees), New York City (785 employees) and Philadelphia (171 employees). In total, we have approximately 1,440 employees within an 80 mile radius of NJ Transit's headquarters and we are conveniently located within minutes of the Northern, Central and Southern regions of New Jersey. EisnerAmper's proximity to the proposed site in Kearny, New Jersey separates us from the other IOM firms. With offices and personnel located in New Jersey, New York City and Philadelphia, our team will be able to easily deploy professionals to conduct regular sites visits and fieldwork monitoring.

EisnerAmper and the proposed engagement team have the availability, capacity and staff resources to provide IOM services for the Integrity Oversight Monitoring Services related to the MCF Project as well as any future Work Authorizations issued by NJ Transit. We certify that the key personnel of EisnerAmper illustrated above will be a committed resource, responsible for delivering on execution of services for this WAR. In no event will any of the key personnel presented be removed from the engagement team without written approval by NJ Transit. Should any of the key personnel noted within this proposal leave EisnerAmper during the MCF Project, NJ Transit will be notified in writing within five business days of such person's departure. Moreover, EisnerAmper will manage its sub-consultants during the engagement to ensure that management and staff are available to fulfill project needs and requirements as necessary.



## **TAB 5**

## **TAB 5: TECHNICAL PROPOSAL**

### **Overview**

EisnerAmper recognizes that the MCF Project is divided into three (3) distinct phases ("Phases") including:

**Phase I:** IOM Services for the applicable Design Contract

**Phase II:** IOM Services for the procurement of the anticipated Joint Investment Partnership Agreement (JIPA)

**Phase III:** IOM Services for the risk assessment of contract compliance controls related to the anticipated Joint Investment Partnership Agreement (JIPA)

Because each phase of the MCF Project is distinct and involves different scopes of work, EA's technical approach to this WAR is to develop three separate and distinct workplans that cater to each phase. EisnerAmper has created workplans which aim to address all the applicable tasks as set forth in Section C of the WAR for each phase and considers and encompasses all of the potential fraud risks as outlined in Attachment 7. To demonstrate how EisnerAmper's approach addresses the risks in Section C of the WAR, we have presented the Tasks identified by NJ Transit in the following steps by Phase.

### **PHASE-BY-PHASE APPROACH**

#### **Phase I – IOM Services for the Applicable Design Contract**

Leveraging the experience derived from our work with Jacobs Engineering Group Inc. ("Jacobs" or the "Design Consultant") in connection with the Delco Lead Safe Haven Inspection and Storage Facility Project, as well as Talson's experience with design contracts, EA will perform the following procedures and steps to monitor for potential fraud, waste, abuse and corruption related to Phase I of the MCF Project.

EisnerAmper's process will start with applying a risk-based approach to monitoring the Design Consultant. Our risk-based approach results in the most efficient and effective program by identifying and prioritizing fraud risk areas and focusing our resources to address those risks with the appropriate responsive procedures and substantive testing. The overall themes of our approach are to apply targeted forensic audit and compliance methodologies based on the identified risk areas; provide recommendations for improvements and to effectively and efficiently allocate resources towards substantive review and monitoring of documents.



## **Step 1: Preparing and Maintaining a Fraud Risk Assessment (Task E)**

EisnerAmper's fraud risk assessment takes a comprehensive approach to identifying fraud, waste, corruption, abuse and/or potential criminal activity by first obtaining a complete understanding of the facts and circumstances of the specific phase of work, the type of work that is being performed, the form of the contract as well as the contractors that are engaged to perform under contract. In this regard, the results of the Fraud Risk Assessment will be impacted by the policies, procedures and controls maintained by Jacobs. The objective of the Fraud Risk Assessment is to evaluate the procedures and controls maintained by Jacobs to manage and account for the MCF Project by:

- Identifying the primary fraud risk areas inherent in the selected contract form;
- Determining the likely fraud schemes within those fraud risk areas;
- Prioritizing those fraud risk schemes through assessing the relative likelihood that the identified fraud schemes could be accomplished within the existing operational and control environments and evaluating the likely impact to the MCF Project if the identified fraud schemes were perpetrated; and
- Adjusting forensic and monitoring procedures to address areas identified as medium or high risk in likelihood and impact.

The Fraud Risk Assessment provides the foundation for the overall Monitoring Program and approach by identifying and risk rating the areas within the contractor's organizations that may present a greater degree of fraud risk. EisnerAmper will be able to leverage the knowledge of Jacobs' policies and procedures that were gained while conducting a similar Fraud Risk Assessment of Jacobs in connection with the Delco Lead Project.

The steps performed in conducting the Fraud Risk Assessment are described below.

1. Understanding the Project: This step includes obtaining the information and documents from NJ Transit necessary to gain an understanding of the scope of work for Phase I of the MCF Project. This will include obtaining and reviewing agreements between NJ Transit and Jacobs to understand the rights, responsibilities and obligations of the parties and to identify applicable laws, regulations, codes and programs affecting the MCF Project. Plans and specifications will be reviewed and, where applicable, a walk-through of the site will be conducted to gain an understanding of the physical location of the proposed construction and to observe site status.
2. Understanding the Contractor's Organization: This step includes obtaining an understanding of Jacobs' organization, including the various departments and key employees involved in each step of managing and executing the MCF Project. Our approach to performing fraud



risk assessments considers not only the procedures and controls but also Jacobs' organizational structure down to the individual positions performing the day to day work. Again, here EisnerAmper will be able to leverage our knowledge and past experience with Jacobs from other IOM projects.

3. Interviewing Key Personnel: Meeting with key contractor personnel to gain an understanding of their role and their understanding of the procedures and controls that are in place.
4. Assessing Processes and Procedures: Conducting a detailed review of documented policies, processes and standard operating procedures that are used by the contractor(s) in performing work on the MCF Project. The policies and procedures relevant to Jacobs and Phase I of the MCF Project include the following:
  - New Client Set-up: Procedures in place should define the steps to set up new projects to ensure the segregation of project costs and that costs are coded appropriately.
  - Employee Time Entry: Personnel assigned to the project should follow documented procedures for accurate and timely recording hours billed to each project. Additional controls should be in place for the approval of hours billed to the projects.
  - Bill Preparation: Procedures and controls surrounding the billing system should ensure the costs incurred on the project are accurately reflected and include proper supporting documentation in accordance to NJ Transit requirements.
  - Accounts Payable: Policies should detail how payments are made to sub-consultants on the project, what controls are in place to ensure timely payments and that meet requirements for sub-consultants under the DBE program.
  - Requests for Information ("RFIs"): RFIs are important documents as most change orders, cost overruns and design modifications begin with an RFI. A system should be in place to file RFIs and assign unique RFI numbers. Internal control assessments related to RFIs will include gaining an understanding of how RFIs are initiated and track correspondence related to RFIs as they cycle between contractors and designer. Deficiencies and weaknesses in RFI controls can result in construction delays, additional costs and change orders.
5. Identifying Fraud Risks/Schemes: Using the information gained in steps 1 through 4, as well as our industry expertise and knowledge of the techniques contractors use to commit fraud, we identify specific fraud risks/schemes by functional and operational area.
6. Evaluating Fraud Risks/Schemes: As part of our process we will assess the fraud schemes in the context of "likelihood" and "impact." The evaluation of likelihood represents the probability of the fraud scheme succeeding if attempted. The impact represents the effect to the organization if the scheme is/was successful.



Likelihood does not attempt to rate or imply the likelihood that anyone would actually attempt to commit the fraud scheme. It only assesses the likelihood that the fraud would be successful, if attempted. A successful fraud is one that is perpetrated and not timely detected. The possible likelihood ratings are:

- Low: indicates that the existing procedures and controls are adequate to either prevent or timely detect the particular fraud scheme;
- Medium: indicates that under the right circumstances the fraud scheme could be successful and
- High: indicates that the current controls and procedures may not prevent and/or detect the fraud scheme should it be attempted.

Impact to the organization considers both the monetary impact and the reputational impact to the MCF Project should the occurrence of the fraud become public. This can be rated as low, medium or high. The Fraud Risk Assessment also includes the rationale for the rating and/or the mitigating controls.

The results of our evaluation will be summarized and documented in a Fraud Risk Assessment Matrix, which organizes identified fraud risks/schemes by functional area, assigns likelihood and impact ratings, lists mitigating controls and/or deficiencies and identifies residual risks and control gaps which require monitoring or remediation. Table No. 1 below provides an example of our fraud risk assessment matrix to illustrate the deliverable we will provide to the NJ Transit IAD Program Manager.

**Table No. 1**  
**Example**  
**Fraud Risk Assessment Matrix**

#	Identified Fraud Risks/Schemes	Likelihood	Impact	Department	Ratings Rationale/ Control Effectiveness	Control Gap/ Comments
1	False Materials and Material Substitution	Low	High	Field Work Management		
2	Material supplier and/or subcontractor kickback schemes	Medium	Low	Field Work Management		
3	Falsified safety, environmental or other compliance documentation	Medium	High	Field Work Management		

The categories of information presented in the Fraud Risk Assessment Matrix are as follows.

- Identified Fraud Risks/Schemes: This column captures the fraud risks/schemes specific to the work authorization/project based on the procedures performed in steps 1 to 6 above.





- Likelihood and Impact: The evaluation of likelihood represents the probability of the fraud risk/scheme succeeding if attempted. The evaluation of impact represents the effect to NJ Transit if the scheme is/was successful.
- Department: Represents the area that is affected by the identified fraud risks/schemes.
- Ratings Rationale/Control Effectiveness: This sets forth the basis for how we arrived at the assignment of a specific rating for both "Likelihood" and "Impact." This column will also provide information regarding which controls, procedures and processes are in place which may mitigate the fraud risk/scheme identified.
- Residual Risks: These are risks that management is willing to accept either because the cost of prevention is too expensive or impractical. Each of these risks will be evaluated and discussed with management.
- Control Gap/Comments: These are control, procedure and process deficiencies identified during our assessment.

Our analysis of likelihood and impact will be utilized to prioritize fraud schemes and to develop specific audit and forensic testing methods and programs to address the weaknesses and risk areas identified in the fraud risk assessment process. Fraud schemes rated as medium or high in likelihood and impact will be addressed through additional monitoring, testing and analyses to determine if any fraud has been perpetrated and ensure fraud risks are mitigated and prevented going forward. Further, our fraud risk assessment is a living document that will be continually referenced and revised throughout our integrity monitoring process. As new findings are observed in the field and through our forensic analysis, we will consider such factors and revise our initial fraud risk assessments and monitoring procedures as necessary.

7. Monitoring Program: The Fraud Risk Assessment Matrix created in step 6 serves as the foundation for developing our Monitoring Program and will be provided to the NJ Transit IAD Program Manager.

## **Step 2: Developing and Implementing Integrity Monitoring Programs (Task B)**

As experienced forensic investigators and auditors, we understand that the objective of oversight monitoring is to efficiently and effectively identify areas susceptible to fraud, prioritize those risks and remediate them. Working closely with the NJ Transit IAD Project Manager and using the results of our Fraud Risk Assessment, we will develop customized monitoring program related to the Design Consultant.

Our analysis of the internal controls and the resulting Fraud Risk Assessment reports will create the framework from which we will develop our customized monitoring program in connection with the Design Contract. Our program will clearly state the known fraud and integrity risks and



outline in specific detail what, when, how and where tasks need to be performed. The program will also contemplate staffing needs including identifying the most experienced project manager and the number of staff required to execute the program. It will discuss how each identified risk will be proactively addressed, analyzed, documented and reported.

Our Monitoring Program for Phase I will consider and cover the potential risk categories associated with the Design Contract. Based on the information provided in the WAR about the scope of the Design Contract, we have organized our IOM workplan for Phase I by risk category as follows:

1. Grant Management
2. Procurement
3. Disbursement/Invoicing
4. Disadvantaged Business Enterprises ("DBE") (*See below for details regarding the monitoring procedures related to DBEs*)
5. Change Orders
6. Claims Management
7. Construction Assistance

The specific procedures we may perform in the course of developing and implementing IOM programs for each risk category during Phase I of the MCF Project are discussed in detail in step 3 below.

**Step 3: Monitoring Contractor/Vendor Compliance with Applicable Laws and Contract Requirements (Task A) and Conducting Background Checks, Reviews of Documents and Investigations (Task C)**

**– Monitoring Contractor/Vendor Compliance with Applicable Laws and Contract Requirements (Task A)**

To properly monitor for instances of fraud, waste, abuse and potential criminal activity, EisnerAmper must understand the laws and regulations that are applicable in Phase I of the MCF Project. The Design Contract will have unique laws, regulations and contractual provisions that are specific to the scope of work. During the Fraud Risk Assessment process, we will gain an understanding and identify the applicable laws, regulations and contractual provisions. This understanding and the applicable controls in place will then translate into designing monitoring procedures.



## – **Conducting Background Checks, Reviews of Documents and Investigations (Task C)**

Our Monitoring Program will include procedures aimed to ensure that the requirements of Task C are met. Within our overall approach, this task encompasses the planned and scheduled testing and analyses that will be performed on a periodic basis throughout Phase I of the MCF Project. The risks and associated procedures presented here are preliminary and based on the information provided in connection with this WAR. Our specific Monitoring Program and audit procedures will be driven by the results of our Fraud Risk Assessment and our discussions with the NJ Transit IAD Project Managers.

Based on our preliminary understanding of each Phase included in the MCF Project, listed below are potential monitoring procedures that EisnerAmper may perform as part of monitoring compliance.

### ➤ **Grant Management**

Grant management refers to activities that impact compliance with the rules and regulations governing funding for the MCF Project received from the FTA. Risks associated with grant management include: falsification of grant applications, improper use of FTA funds for non-Superstorm Sandy projects, contractor and sub-consultant invoices are intentionally or accidentally miscoded and falsified reporting to the FTA.

Monitoring procedures for the grant management risk category are separated into initial activities and then periodic monitoring procedures to be performed on a weekly, monthly and quarterly basis.

#### – **Initial Activities**

- Review grant scope to confirm consistency with project scope identified during initial Superstorm Sandy damage assessment.
- Verify detailed scope of work per grant application has been approved by the FTA.
- Review final accounting and grant allocations for reasonableness and potential fraud or inaccurate reporting.

#### – **Monthly Activities**

- Verify invoice charges are properly recorded to correct grant code(s).
- Test that the Design Consultant's invoices are processed in accordance with NJ Transit procedures, charged to the appropriate expense and grant accounts and represent only Sandy-related work consistent with grant requirements.



## – Quarterly Activities

- Verify timely submission of FTA quarterly reports.
- Verify accuracy of FTA quarterly reports.

## ➤ Procurement

The objective of our procurement monitoring procedures is to limit the risk of procurement fraud, waste and abuse. This will include assessing the Independent Cost Estimate (“ICE”) for reasonableness and that the ICE development process was appropriately applied as well as confirming that the NJ Transit procurement process and FTA best practices are being appropriately followed. Monitoring procedures include, but are not limited to:

- Review Request for Proposal (“RFP”) package for conformity with Procurement Manual Article XVI B, including but not limited verifying the RFP includes the exact basis by which bids will be evaluated and awarded and clearly identifies all forms required to be completed by the vendor.
- Verify the RFP bid package was reviewed and approved prior to release by the Project Manager.
- Verify the RFP bid package was reviewed and approved prior to release by the Division of Law.
- Verify the RFP bid package was reviewed and approved prior to release by the Office of Business Development (OBD).
- Verify SBE/DBE race conscious or race neutral goals were established by the Office of Business Development (OBD) prior to the advertising and release of the EO/ IFB/RFP.
- Verify the RFP bid package was reviewed and approved prior to release by Risk Management.
- Verify the RFP bid package was reviewed and approved prior to release by the Office of the State Comptroller (OSC).
- Review the ICE for conformity with the process as defined by the NJ Transit Procurement Manual.
- Verify that the ICE was independently developed (i.e., all parties involved in the process are properly segregated).
- Assess that the ICE was prepared by qualified individuals who have adequate technical knowledge.
- Review the ICE process to verify accurate scope of work and proper approvals.
- Conduct analytical reviews of ICEs across similar task order assignments to identify fluctuations that may indicate potential fraud.





- Review documents and correspondence supporting procurement and contract negotiations to identify indicia of unreasonable or inappropriate pricing terms.
- Conduct analytical reviews of pricing between WARs to identify fluctuations or unusual variances (as applicable).
- Analyze cost metrics for reasonableness and consistency across similar task order assignments.
- Conduct investigations to determine if conflicts of interest or existing relationships exist.
- Conduct background checks of individuals involved with ICE development to identify undisclosed improper relationships.
- Conduct background investigations on contractors, suppliers and consultants.

#### ➤ **Disbursement/Invoicing**

The EisnerAmper team understands the nuances of invoicing testing in a design contract setting. We recognize that monitoring and managing costs in relation to the design schedule is critical to progressing to the construction phase and diminishing overall risks. EisnerAmper's workplan will encompass understanding the complexities of this project, the financial and technical challenges associated with transportation and infrastructure projects and how Jacobs accumulate costs, time and expenses relative to the design engineering of the MCF Project, including Jacobs' process for managing work performed, inspection, quality assurance and control, safety, and their interactions with their sub-consultants.

Some key activities include, but are not limited, to:

- Assess key contractual deliverables and obligations, specifically definitions for allowable project costs.
- Review Design Consultant's Applications for Payment ("AFP") including approval process, costs spent to date, expenses and sub-consultant back-up documentation.
- Review billings to date relative to the initial contract amount and review the basis for and approval of all change orders or other increases in contract amount.
- Verify reconciliation of anticipated final contract value including settlement of all change orders, final subcontract values, and final Design Consultant fees, etc.

Detailed procedures included in our Monitoring Program will be separated into initial activities and then periodic monitoring procedures to be performed on a weekly, monthly and quarterly basis, as applicable:



– **Initial Activities**

- Review the Project Manager ("PM") Memo – for completeness.
- Review the design schedule relative to procurement and construction schedules and perform the following:
  - Identify major milestone dates.
  - Gain an understanding of work sequences and activity relationships.
- Obtain a list of Jacobs' active projects indicating the location of the project, the nature of the work being performed and the planned completion date to monitor for potential cost shifting as well as verify that invoices have the correct "delivered to" address.

– **Monthly Activities**

- Review and confirm the arithmetic accuracy of the Design Consultant's invoice and any sub-consultant invoices.
- Confirm the invoice is in the required form and contains all required sign-offs and certifications and appropriately dated.
- Confirm labor and overhead rates are consistent with the contract.

– **Quarterly Activities**

- Evaluate spend relative to budget.
- Update listing of the Jacobs' active projects to monitor for potential cost shifting.
- Select a sample of labor hours from invoices and perform the following:
  - Verify calculations of gross pay and overtime, if any.
  - Verify payment to copy of wire transfer or cancelled check.
  - Agree hours to timekeeping records.
  - Confirm that Design Consultant's procedures and controls were followed, including review of any IAD reports issued in connection to Jacobs.
- Select a sample of sub-consultant invoices and perform the following:
  - Verify invoice is from an approved vendor or sub-consultant.
  - Verify timely payment of invoice for appropriate amount.
  - Confirm Design Consultant's procedures and controls were followed



Additionally, EisnerAmper noted that per Jacobs' contract for the TRANSITGRID Project, if actual labor overheads are less than the percentages per the contract, Jacobs is required to return the overages. Consequently, the actual overheads are subject to audit. EisnerAmper will conduct a review of the audit and/or the decision to or not to audit Jacobs on an annual basis.

We will report our findings periodically, with the specific format and frequency of the reporting as outlined in Task D below or in Interim Reports as required by NJ Transit IAD (to be agreed upon with the NJ Transit IAD Project Manager). Any findings indicating fraud or illegal activity will be immediately reported to the Office of the State Comptroller and the Attorney General/OSC Taskforce with a copy to NJ Transit Auditor General immediately consistent with the requirements of N.J.S.A. 52:15D-2.

### ➤ **Change Orders**

As the project progresses, EisnerAmper will evaluate the impact of project change orders focusing on cost, schedule, and compliance accordingly. Our team will assess if best practices are in-place for change management during the design phase of the project. EisnerAmper, assisted by our sub-consultant Talson, will review key project documentation for completeness, consistency and compliance to contract agreements.

Key activities include but are not limited to:

- Conduct interviews with key project team personnel (and others as needed) to understand the project change management including the evaluation and compliance for potential claims.
- Monitor change order requests to confirm conformity with NJ Transit procedures.
- Review contract agreement to clarify and ensure inclusion of specific contract provisions specific to change order management for the Design Consultant and sub-consultants, fee calculation, insurance, and reporting requirements.
- Review change orders including agreement with project reports and AFP, proper approval, reasonability of change and compare to initial project scope, proper sub-consultant back-up documentation, allowable mark-ups, etc.

### ➤ **Claims Management**

Claims can arise during the course of the project in relation to differing site conditions, schedule acceleration, sub-consultant costs, inefficiencies, design and other variables. EisnerAmper will supply NJ Transit with the appropriate contemporaneous documentation to assist in resolving claims quickly in conjunction with NJ Transit's Legal Department.

- Obtain and review all claim submissions.



- Review NJ Transit's claim determination and assess for conformity with NJ Transit procedures.
- Attend selected negotiation meetings.

#### ➤ **Construction Assistance**

We may perform some or all of the following types of activities depending on the scope of services specific to the construction assistance phase of work as detailed in Jacobs' contract with NJ Transit.

- Reviewing their service contract with NJ Transit.
- Review inspection procedures.
- Review drawing revision and control procedures.
- Selecting a sample of invoices and perform the following:
  - Review and confirm arithmetic accuracy of invoices.
  - Confirm that the invoice was processed in accordance with NJ Transit's controls and procedures.
  - Confirm that the invoice is in required form and contains all required sign-offs and certifications and appropriately dated.
  - Verify that the invoice is compliant with the contract requirements.
- Review billings to date relative to the initial contract amount and review the basis for and approval of all change orders or other increases in contract amount.
- Identify any remaining work tasks to be conducted during the construction phase of the overall project and develop additional monitoring activities relative to those tasks.

#### **Phase II - Services for the Procurement of the Anticipated Joint Investment Partnership Agreement (JIPA)**

For Phase II, EA will conduct monitoring procedures related to the procurement of the JIPA. EisnerAmper's process will start with a modified Fraud Risk Assessment of the respondents of the RFP for the anticipated JIPA. This modified Fraud Risk Assessment will include gaining a general understanding of the controls maintained by each respondent in connection with how it will execute the JIPA. In parallel with this assessment, EA will conduct monitoring procedures in line with NJ Transit Procurement Manual. EA's monitoring plan will be separated into the various stages of procurement, including: (1) Pre-solicitation (2) Pre-award, (3) Post-award and (4) any conflicts of interest.





### ➤ Pre-Solicitation

In this stage of the procurement process, EisnerAmper will structure its monitoring procedures to the development of the RFP package for the JIPA and the appropriate approval processes in accordance to NJ Transit's Procurement policies as well as state and federal guidelines.

Also as part of the Pre-Solicitation stage, EA will conduct preliminary Fraud Risk Assessments with each of the respondents of the RFP package for the JIPA to assist NJ Transit with evaluating the qualifications and controls of selecting the potential JIPA award.

Monitoring procedures include, but are not limited to:

1. Understanding the Respondents' Organization: This step includes obtaining an understanding of each of the respondents' organization, including the various departments and key employees involved in each step of managing and executing the MCF Project. Our approach to performing fraud risk assessments considers not only the procedures and controls but also the respondents' organizational structure down to the individual positions performing the day to day work.
2. Interviewing Key Personnel: Meeting with key personnel to gain an understanding of their role and their understanding of the procedures and controls that are in place.
3. Assessing Processes and Procedures: Conducting a review of documented policies, processes and standard operating procedures that are used by each of the respondents in performing work on projects involving design, build, finance, commission, operate and maintain aspects. These policies and procedures will be considered by primary functional area, including field work management, project management and financial management.
4. Verifying the RFP Approval Process: This step involves monitoring procedures to ensure that the RFP package was reviewed and approved prior to release by various parties and the RFP conforms to the procurement process as defined by the NJ Transit Procurement Manual.

### ➤ Pre-Award

After the release of the RFP for the JIPA, which includes detailed technical project and legal information, EisnerAmper will review RFP submission packages and evaluation criteria included with the RFP for the JIPA. Each respondents' submission should be evaluated consistent to the criteria provided and noted on evaluation score sheets. This assessment should follow a similar review and approval process by various parties, as noted above.

#### *Post-Award:*

After the approval of the award to the selected respondent, EisnerAmper will monitor closing procurement activities including:

- Verifying the Purchase Requisition is completed and approved;



- Verifying a purchase order was issued; and
- Noting any changes to sub-consultants approved by OBD from the original Form A, A1, A2, etc. submitted in RFP package submission.

#### ➤ **Conflicts of Interest**

EisnerAmper's monitoring procedures will include conducting various investigations and background checks during the multiple stages of the procurement process. This will take into consideration if there are any existing relationships among the parties involved, conducting background checks of individuals involved with ICE development, investigations on sub-consultants and any conflicts with individuals involved on the Technical Evaluation Committee.

### **Phase III - Services for the risk assessment of contract compliance controls related to the anticipated Joint Investment Partnership Agreement (JIPA)**

#### ***JIPA Risk Assessment and Compliance Review and Recommendations (Task G)***

Risks stem from the nature of the contract, scope of work and the entities involved with the project and the associated controls and procedures they maintain. The Risk Assessment of the JIPA under EisnerAmper's monitoring program will incorporate evaluations of contract compliance of the JIPA, what processes or controls are in place to monitor this contract compliance and which areas may require more specific, detailed monitoring procedures.

EisnerAmper's procedures related to Phase III will identify the key risks associated with the JIPA which encompasses design, build, finance, commission, operate and maintain of the MCF Project and provide best practices recommendations from the results of the assessment of the contract provisions and controls.

Based on the information provided in the WAR about the scope of the MCF Project, we have organized our risk assessment workplan for Phase III by the following risk categories:

- Contract Compliance
- Financial Risks
- Building Risks
- Operation and Maintenance ("O&M") Risks

#### ➤ **Contract Compliance**

In assessing the control mechanisms on the anticipated JIPA, EisnerAmper's procedures for this Phase will consider the terms and provisions of the agreement. The JIPA should, at a minimum, addressed the following common concerns and risks:



- Scope of work to be provided by each party;
- The compensation structure and payment terms;
- Agreement termination clauses;
- Contract re-negotiation and extension options;
- Ability to transfer obligations to other parties;
- Indemnification;
- Management of dispute resolutions

#### ➤ **Financial Risks**

The anticipated JIPA will contemplate financing by the selected respondent and all obligations to meet for the FTA. The respondent should demonstrate how financing will be obtained, if lenders are utilized in financing whether project assets can be pledged, agree to the terms of any concession fees, understand the revenue generation model and how to mitigate against nonpayment or insufficient revenue.

#### ➤ **Building Risks**

The MCF Project will result in the construction of a new electric power generating facility, including electrical transmission and distribution lines, substations, associated infrastructure and other emergency generators. The risks related to the construction of this facility should consider the following:

- The regulatory obligations that must be met;
- Project scope and specifications;
- Unexpected design changes;
- Qualifications of contractors;
- Potential performance defects;
- Failure to meet performance milestones;
- Projects costs and market conditions.

#### ➤ **Operation and Maintenance Risks**

The respondents to the RFP for the JIPA should have experience in operating and maintaining the electric generating technology at the capacities necessary to fulfill NJ Transit's power supply and requirements. Risk considerations for O&M include:



- High operating costs and maintenance of equipment and materials;
- Frequency and procedures of the maintenance and repair schedule;
- Qualified operating personnel;
- Quality of services provided; and
- Reduced demand for services / decreased revenues.

### **APPLICABLE TO ALL PHASES OF WORK**

The following areas were identified by EisnerAmper as being applicable to all three phases of the MCF Project.

#### **Disadvantaged Business Enterprises (“DBE”)**

EisnerAmper’s approach to monitoring that the Race Conscious DBE goal of 10% as established by NJ Transit for the MCF Project includes ensuring that our methodology, deliverables and communication with NJ Transit are of the highest quality. Our team will perform specific monitoring activities and have frequent discussions with NJ Transit to address potential issues in a timely manner and ensure overall engagement objectives remain the primary focus. We will conduct internal quality assurance reviews of all engagement deliverables.

Our DBE Monitoring Program will be led by our sub-consultant Talson. Talson is a DBE firm with extensive experience providing DBE compliance monitoring and reporting services. Our strategy for assessing DBE fraudulent activity encompasses: false certification documentation, false compliance documentation, false or manipulated DBE pricing, pass-through, and fronting. A more detailed description of the related fraud monitoring activities / procedures is provided below.

#### **– False Certification Documentation**

- Verify registrations and services awarded/performed are included within the New Jersey Unified Certification Program (“NJUCP”) database.
- Verify, if applicable, that the participant’s partnership, sub-consultants and vendors are also registered in the NJUCP as represented.
- Periodically review for changes in ownership and updates/recertification with the NJUCP.
- Discuss potential anomalies/concerns/red flags with the DBE certifying officer.
- Prioritize DBE risk areas from certification review.
- Test DBE contracts/insurance are in place for period of work performed.





– **False Documentation**

- Review the prime, sub-consultant, second tier and other consultant agreements for key contractual deliverables.
- Review the DBE's certified payroll for accuracy and completeness.
- Assess monthly invoices to NJ Transit to evaluate that the DBE is performing the scope of work.
- Test prime's and DBE's requests related to changes to DBE plan and participant levels.
- Verify the accuracy of the cumulative impact of approved contract change orders at various stages of the prime's and DBE's progress.
- Evaluate the risk that the prime is not meeting the established DBE goal.
- Review contract deliverables as appropriate for the defined scope of work, including but not limited to design activities, submission of monthly invoices, reporting, and other relevant documents/activities.
- Test for unusual timing of critical documentation for consistency to project events.
- Test accuracy of waivers of lien and sub-consultant sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage.
- Test DBE contracts/insurance are in place for period of work performed.

– **False or Manipulated DBE Pricing**

- Evaluate the risk that the prime(s) may not meet the established DBE goal, including assessing best efforts performed.
- Review DBE sub-consultant agreement awards and verify DBE sub-consultant award amounts reported on required forms submitted to NJ Transit.
- Verify that the final schedule of values estimate is reasonable when compared to the DBE scope of work value estimate.
- Review contract procurement practices/bid documentation for inclusion, transparency, and compliance to NJ Transit policies and procedures.
- Review bid information for inconsistencies/significant changes.

– **Pass-Through**

- Observe DBE manpower/organization headcount/reports for reasonableness to scope of work.



- Assess monthly invoices to prime(s) to ensure the DBE's value of work matches the contract; and work performed meets a commercially useful function.
- Review any requests related to changes to DBE plan and participant levels.
- Review second tier sub-consultant or supplier contract deliverables as appropriate for the defined scope of work, including but not limited to design and construction activities, submission of monthly invoices, reporting, and other relevant documents/activities to determine that the appropriate credit is reported.
- Review invoices to assess reasonableness and timeliness of the payment and retainage.
- Review payments to prime contractor by NJ Transit as well as from the prime contractor to all DBEs.
- Review waivers of lien and sub-consultant sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage.
- Test that DBE contracts/insurance are in place for period of work performed.

– **Fronting**

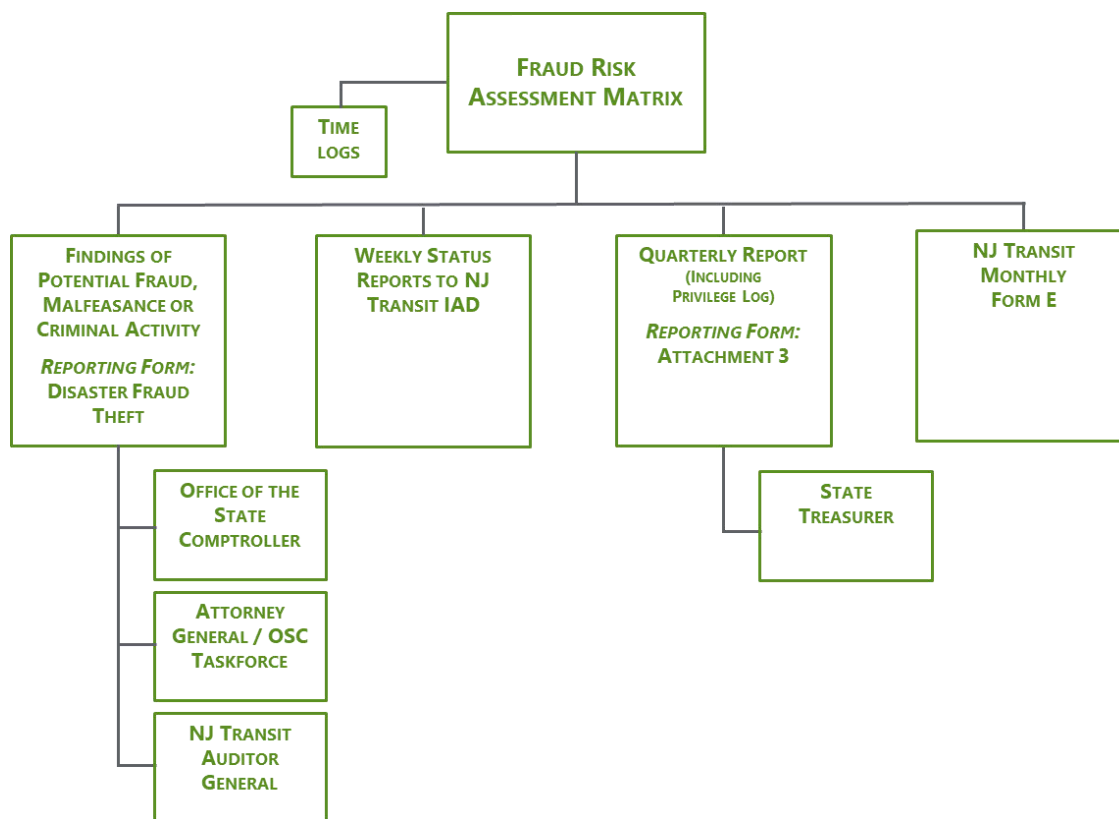
- Workforce Diversity Site Inspection and Commercially Useful Function Forms will be used to document DBE activities; Photographic documentation will be used to verify DBE activities, equipment, personnel, worker identification, and documentation, where applicable.
- Conduct interviews of prime contractor and sub-consultants' labor force via selective sampling and verify the data to certified payrolls, DBE manpower/organization charts, and labor billing reports.
- Review prime/sub-consultant agreements for staffing to union labor agreements, if applicable.
- Interview DBE employees, utilizing Workforce Diversity Site Inspection Form.
- Assess monthly invoices to NJ Transit to ensure the DBE is performing a commercial useful function.
- Review any contractors' requests related to changes to its DBE plan and participant levels.
- Evaluate the risk that the contractor(s) is not meeting the established DBE goal.

**Reporting (Task D) and Project-wide Activities (Task F)**

Our Fraud Risk Assessment related to Phase I and II, the JIPA Risk Assessment related to Phase III, and the results derived from related monitoring procedures implemented thereafter will serve as the foundation for the various reports required by NJ Transit to validate our conclusions,



recommendations, plans, documentation and deliverables. The specific status reports and findings memorandum we will provide to the NJ Transit IAD Project Manager and/or the New Jersey State Treasurer, as applicable, will include, but not be limited to, the following:



The objective of our reporting procedures and work paper documentation is to provide NJ Transit access to critical information so that NJ Transit is well informed and prepared for any meetings including scheduled quarterly review meetings with the FTA for Major Capital Projects as well as special situation meetings. We will also ensure that NJ Transit has the information necessary to respond quickly to any inquiries, whether from the Government Accountability Office, the Department of Transportation's Office of Inspector General, or other governmental agency or committee. To the extent EisnerAmper identifies a finding through the course of our procedures, specific ad hoc reporting regarding such finding will be provided to NJ Transit on an as needed basis, separate from the periodic reports as noted above.

All reports will be prepared in compliance with malfeasance and inefficiency reporting protocols developed by the State Treasurer. Any findings indicating fraud or illegal activity will be immediately reported to the Office of the State Comptroller and the Attorney General/OSC Taskforce with a copy to NJ Transit Auditor General immediately consistent with the requirements of N.J.S.A. 52:15D-2.



Throughout the engagement, EisnerAmper performs regular, periodic Project-Wide activities. Similar to our periodic reporting, many of these activities, such as providing updates to the NJ Transit IAD and preparing invoices and related supporting documentation will be performed in conjunction with NJ Transit IAD.

EisnerAmper will prepare interim reports in accordance with the template included with the WAR as Attachment 9. The frequency of our interim reports will be determined in consultation with NJ Transit IAD as well as the duration and timeline of each phase of the MCF Project. When the project is complete EisnerAmper will submit a final Close-out Report.





## **TAB 6**

## **TAB 6: DBE PROGRAM REQUIREMENTS**

The EisnerAmper team recognizes the importance of meeting the ten percent (10%) Race Conscious DBE goal that has been assigned to this project. As noted above, we believe that given the scope and nature of the MCF Project, our sub-consultant, Talson, has the requisite experience and background to assist with conducting the necessary monitoring procedures in connection with DBE fraud risks and assisting with monitoring the Design Contract in Phase I. Talson is a certified DBE by NJ Transit. We have committed to reach a DBE percentage participation in the MCF Project of 17.0%.

In order to ensure that Talson will achieve the estimated 17.0% of the project, EisnerAmper will work closely with Talson seeking their guidance and support throughout the project. Our approach is using Talson as advisors and partners rather than a service providers. Under this approach, Talson will be involved in each step of our process in order for the EisnerAmper team to meet the requirements of all the deliverables as outlined in this proposal.

Talson's scope of work in connection with the WAR will focus and address any potential for DBE fraud such as monitoring for commercially useful function, DBE kickbacks from a DBE firm to prime contractors or acceptance of pass-throughs, etc. Their procedures will exclude any DBE compliance monitoring as per the WAR. Talson will also be assisting with reviewing various risks associated with the Design Consultant as well as some of the technical construction aspects of the JIPA.

For details regarding our DBE monitoring plan, please see Tab 5 – Technical Proposal above.



**TAB 7**

**TAB 7: SCHEDULE OF PERFORMANCE MILESTONES**

Based on our understanding of the scope of this WAR and the Project Description and Details as outlined in the Scope of Services of the WAR, EisnerAmper assumes that the total duration of the MCF Project will span approximately three years, running from the summer of 2021 through June 2024. This timeline is based on a combination of the schedule included with Attachment 1 of the WAR and the responses provided by NJ Transit to the Questions and Requests for Clarification submitted by the IOM firms.

EisnerAmper analyzed the underlying schedule and responses taking into consideration when design activities will be completed, when procurement actions will commence including the release of the RFP for the JIPA and when responses for the RFP will be due and assessed. All these factors were considered when developing the timeline and associated workplans. The schedule below outlines the major milestones by anticipated dates.

<b>Milestone</b>	<b>Commencement Date</b>	<b>Completion Date</b>
Phase I	07/01/2021	03/31/2023
Phase II	07/01/2021	12/31/2023
Phase III	07/01/2021	06/30/2024



**TAB 8**



## **TAB 8: QUALITY ASSURANCE PLAN (QAP)**

### **A. Overview**

EisnerAmper is a member of the American Institute of Certified Public Accountants ("AICPA") Center for Audit Quality and the AICPA Governmental Audit Quality Center and has agreed to establish policies and procedures to comply with the applicable professional standards and the membership requirements of the respective Centers. The firm is also registered with the Public Company Accounting Oversight Board and the Canadian Public Accountability Board. All employees of the firm are provided copies or access to the firm's quality control policies and procedures.

The Quality Control Standards of the AICPA ("QC Standards") define an accounting and auditing practice as all audit, attest, accounting and review and other services for which standards have been established under Rule 201 or 202 of the AICPA Code of Professional Conduct. The QC Standards broadly define a system of quality control as a process to provide the firm with reasonable assurance that its personnel comply with applicable professional standards and the firm's standards of quality. A firm's system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide the firm with reasonable assurance of complying with professional standards carried out within a framework which encourages personal professional initiatives.

Evidence of the strength of our quality control policies and procedures, EisnerAmper LLP has successfully completed two peer reviews since the combination of Amper Politziner & Mattia, LLP and Eisner LLP in August 2010. The two predecessor firms had successfully completed multiple peer reviews, a process whereby we have opened our firms to extensive review by another CPA firm. We are proud that all of our reviews have resulted in an unqualified report, the highest possible rating. Only a small percentage of firms in the United States have completed this process as successfully as EisnerAmper.

### **B. Review of Work Product and Managing Sub-consultants**

EisnerAmper has designated Tim Van Noy and Elliott Lee as the lead project managers. They are tasked with overseeing and developing the work plan, executing the work plan and managing the staff assigned to the work plan.

The lead project managers will report to David Cace. Mr. Cace will be responsible for performing a complete review of the work performed by the project manager, including but not limited to gaining a full and complete understanding of the scope of work performed, the procedures employed and the results of such work.



EisnerAmper will utilize ProSystem Engagement Fx ("ProSystem"), its engagement management software, to manage work flow, work paper documentation and ensure that all workpapers are reviewed and signed off by the project manager and key personnel member. Each member of the Engagement Team will have a username and access to ProSystem. ProSystem will also house all documentation and reports created in connection with the MCF Project. The system maintains a record of who prepared the documentation, the time of last edit and the date and time when the workpaper was reviewed and who signed-off as reviewer. The system maintains user rights so that only one user can make changes to a document at any point in time. This facilitates quality control and eliminates any inefficiency.



## **TAB 9**

**TAB 9: CONFLICT CERTIFICATION**

EisnerAmper hereby certifies that it, nor any of its affiliates or subsidiaries, currently provides, directly or indirectly, construction management services or similar or related services to the following vendors/contractors:

<b>Vendor</b>	<b>Contact</b>
Designer	Jacobs Engineering Group, Inc.

**A. Conflict of Interest with Future Contractors**

EisnerAmper utilizes a multi-layered review system to detect, avoid and address potential conflicts of interest. The detection and avoidance process includes an automated review of EisnerAmper's client database, as well as a written notice to all professionals within each firm. The data generated by this step is personally reviewed by a member of the client team to identify and resolve any potential conflicts at the outset. We have undertaken a reasonable review of our records to determine our professional relationship with NJ Transit and related entities. We are not aware of any current or reasonably foreseeable general conflicts of interest or relationships that would preclude us from performing the services as outlined in this WAR. Should any general conflicts arise during the course of our engagement, we will notify NJ Transit immediately. EisnerAmper also maintains a position that the firm will not accept any work against any New Jersey State agency. As such, potential conflicts arising from such matters will not be an issue.



**NJ TRANSIT CONTRACT NO. 14-033**  
**INTEGRITY OVERSIGHT MONITORING (IOM) PROGRAM**  
**CONFLICT OF INTEREST CERTIFICATION**

The IOM and each of its sub-consultants must certify by completing this form that neither it nor any of its affiliates or subsidiaries or sub-consultants is involved in Superstorm Sandy Program Management or in the design, preparation or delivery of Superstorm Sandy Recovery and Resiliency contracts, task orders, projects, services and programs or any other involvement or activities to NJ TRANSIT or third-parties that could create a direct or indirect conflict with providing IOM services to NJ TRANSIT under its current IOM agreement either directly or as a member of a joint venture, partnership, or as a sub-consultant or subcontractor of any tier.

**COMPLETE ALL QUESTIONS BELOW**

1. Has any person or the firm previously performed or is currently performing any materials, services, or any other work for NJ TRANSIT? *(If yes, complete and attach a form containing the contract number, contract title, dates, the contact person, and brief description of the work.)*
2. Has any person or the firm previously performed or is currently performing any design, preparation, delivery or any other services for the Superstorm Sandy Program or Resilience Program at NJ TRANSIT? *(If yes, attach a detailed explanation for each instance.)*
3. Has any person or the firm previously performed or is currently performing any design, preparation, delivery or any other services for Superstorm Sandy or Resilience Program for contractors, firms, entities, corporations or any other parties? *(If yes, attach a detailed explanation for each instance.)*
4. Are there now any potential, anticipated, or actual conflict of interests between any person or the firm either directly or as a member of a joint venture, partnership or as a sub-consultant or subcontractor of any tier *(If yes, attach a detailed explanation for each instance.)*

**YES      NO**

X

X

X

X

**CERTIFICATION:** I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge that NJ TRANSIT is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with NJ TRANSIT to notify NJ TRANSIT in writing of any changes to the answers or information contained herein.

I, being duly authorized, certify that the information supplied above, including all attached pages, is complete and correct to the best of my knowledge. I certify that all of the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, that it will constitute a material breach of my agreement(s) with NJ TRANSIT and that NJ TRANSIT at its option, may declare any contract(s) resulting from this certification void and unenforceable.

COMPANY NAME: EisnerAmper LLP

ADDRESS: 111 Wood Avenue South

Iselin, NJ 08836-2700

PRINT OR TYPE

\_\_\_\_\_  
(Signature)

David A. Cace (Name)

Partner (Title)

June 7, 2021 (Date)



NJ TRANSIT CONTRACT NO. 14-033  
INTEGRITY OVERSIGHT MONITORING (IOM) PROGRAM  
TRANSITGRID MICROGRID CENTRAL FACILITY  
CONFLICT OF INTEREST DISCLOSURE FORM

	Contract No.	Work Authorization	Title	Dates		Contact	Description
				Notice to Proceed	Close Out		
Question 1	14-033B	WA No. 1	Superstorm Sandy Program-Wide Fraud Risk Assessment (Phase 1)	01/05/15	05/02/18	Elliott Lee	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
Question 2	14-033B	WA No. 2	IOM Services for the Hudson-Bergen Light Rail Repair and Recovery and Locally Prioritized Resilience (NJ-44-X003)	06/13/16		Elliott Lee	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
	14-033B	WA No. 3	IOM Services for the Substations Program	12/15/16		Elliott Lee	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
	14-033B	WA No. 3	IOM Services for the Substations Program	01/31/20		Elliott Lee	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program - construction management services
	14-033B	Limited Notice to Proceed	IOM Services for Delco Lead Safe Haven Inspection and Storage Facility Project	10/29/2020		Elliott Lee	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program

**NJ TRANSIT CONTRACT NO. 14-033**  
**INTEGRITY OVERSIGHT MONITORING (IOM) PROGRAM**  
**CONFLICT OF INTEREST CERTIFICATION**

The IOM and each of its sub-consultants must certify by completing this form that neither it nor any of its affiliates or subsidiaries or sub-consultants is involved in Superstorm Sandy Program Management or in the design, preparation or delivery of Superstorm Sandy Recovery and Resiliency contracts, task orders, projects, services and programs or any other involvement or activities to NJ TRANSIT or third-parties that could create a direct or indirect conflict with providing IOM services to NJ TRANSIT under its current IOM agreement either directly or as a member of a joint venture, partnership, or as a sub-consultant or subcontractor of any tier.

**COMPLETE ALL QUESTIONS BELOW**

1. Has any person or the firm previously performed or is currently performing any materials, services, or any other work for NJ TRANSIT? (If yes, complete and attach a form containing the contract number, contract title, dates, the contact person, and brief description of the work.)
2. Has any person or the firm previously performed or is currently performing any design, preparation, delivery or any other services for the Superstorm Sandy Program or Resilience Program at NJ TRANSIT? (If yes, attach a detailed explanation for each instance.)
3. Has any person or the firm previously performed or is currently performing any design, preparation, delivery or any other services for Superstorm Sandy or Resilience Program for contractors, firms, entities, corporations or any other parties? (If yes, attach a detailed explanation for each instance.)
4. Are there now any potential, anticipated, or actual conflict of interests between any person or the firm either directly or as a member of a joint venture, partnership or as a sub-consultant or subcontractor of any tier (If yes, attach a detailed explanation for each instance.)

**YES      NO**

X

X

X

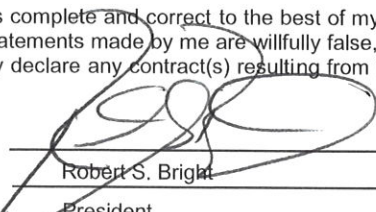
X

**CERTIFICATION:** I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge that NJ TRANSIT is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with NJ TRANSIT to notify NJ TRANSIT in writing of any changes to the answers or information contained herein.

I, being duly authorized, certify that the information supplied above, including all attached pages, is complete and correct to the best of my knowledge. I certify that all of the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, that it will constitute a material breach of my agreement(s) with NJ TRANSIT and that NJ TRANSIT at its option, may declare any contract(s) resulting from this certification void and unenforceable.

COMPANY NAME: Talson Solutions, LLC  
ADDRESS: 41 N. 3rd Street  
Philadelphia, PA 19106

PRINT OR TYPE

  
\_\_\_\_\_  
(Signature)  
Robert S. Bright  
\_\_\_\_\_  
(Name)  
President  
\_\_\_\_\_  
(Title)  
June 4, 2021  
\_\_\_\_\_  
(Date)

NJ TRANSIT CONTRACT NO. 14-033  
 INTEGRITY OVERSIGHT MONITORING (IOM) PROGRAM  
 TRANSITGRID MICROGRID CENTRAL FACILITY  
 CONFLICT OF INTEREST DISCLOSURE FORM

	Contract No.	Work Authorization	Title	Dates		Contact	Description
				Notice to Proceed	Close Out		
Question 1	14-033B	WA No. 1	Superstorm Sandy Program-Wide Fraud Risk Assessment (Phase 1)	01/05/15	05/02/18	Robert Bright	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
Question 2	14-033B	WA No. 2	IOM Services for the Hudson-Bergen Light Rail Repair and Recovery and Locally Prioritized Resilience (NJ-44-X003)	06/13/16		Robert Bright	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
	14-033B	WA No. 3	IOM Services for the Substations Program	12/15/16		Robert Bright	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
	14-033B	WA No. 3	IOM Services for the Substations Program	01/31/20		Robert Bright	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program - construction management services
	14-033B	Limited Notice to Proceed	IOM Services for Delco Lead Safe Haven Inspection and Storage Facility Project	10/29/20		Robert Bright	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program



**NJ TRANSIT CONTRACT NO. 14-033**  
**INTEGRITY OVERSIGHT MONITORING (IOM) PROGRAM**  
**CONFLICT OF INTEREST CERTIFICATION**

The IOM and each of its sub-consultants must certify by completing this form that neither it nor any of its affiliates or subsidiaries or sub-consultants is involved in Superstorm Sandy Program Management or in the design, preparation or delivery of Superstorm Sandy Recovery and Resiliency contracts, task orders, projects, services and programs or any other involvement or activities to NJ TRANSIT or third-parties that could create a direct or indirect conflict with providing IOM services to NJ TRANSIT under its current IOM agreement either directly or as a member of a joint venture, partnership, or as a sub-consultant or subcontractor of any tier.

**COMPLETE ALL QUESTIONS BELOW**

1. Has any person or the firm previously performed or is currently performing any materials, services, or any other work for NJ TRANSIT? *(If yes, complete and attach a form containing the contract number, contract title, dates, the contact person, and brief description of the work.)*
2. Has any person or the firm previously performed or is currently performing any design, preparation, delivery or any other services for the Superstorm Sandy Program or Resilience Program at NJ TRANSIT? *(If yes, attach a detailed explanation for each instance.)*
3. Has any person or the firm previously performed or is currently performing any design, preparation, delivery or any other services for Superstorm Sandy or Resilience Program for contractors, firms, entities, corporations or any other parties? *(If yes, attach a detailed explanation for each instance.)*
4. Are there now any potential, anticipated, or actual conflict of interests between any person or the firm either directly or as a member of a joint venture, partnership or as a sub-consultant or subcontractor of any tier *(If yes, attach a detailed explanation for each instance.)*

YES NO

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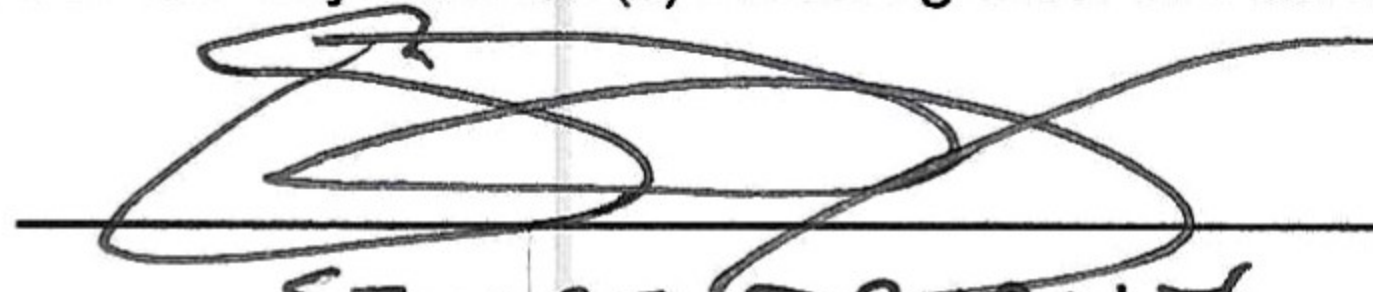
**CERTIFICATION:** I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge that NJ TRANSIT is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with NJ TRANSIT to notify NJ TRANSIT in writing of any changes to the answers or information contained herein.

I, being duly authorized, certify that the information supplied above, including all attached pages, is complete and correct to the best of my knowledge. I certify that all of the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, that it will constitute a material breach of my agreement(s) with NJ TRANSIT and that NJ TRANSIT at its option, may declare any contract(s) resulting from this certification void and unenforceable.

COMPANY NAME: SHERLOCK INVESTIGATIONS INC

ADDRESS: D/B/A SUMAR INVESTIGATIONS  
716 DEKALB PK, STE 405  
BLUE BELT, PA 19422

PRINT OR TYPE

 (Signature)  
STUART PROBY (Name)  
PRESIDENT (Title)  
6/3/21 (Date)



**NJ TRANSIT CONTRACT NO. 14-033**  
**INTEGRITY OVERSIGHT MONITORING (IOM) PROGRAM**  
**TRANSITGRID MICROGRID CENTRAL FACILITY**  
**CONFLICT OF INTEREST DISCLOSURE FORM**

Contract No.	Work Authorization	Title	Dates		Contact	Description
			Notice to Proceed	Close Out		
Question 1 and 2:						
14-033B	WA No. 2	IOM Services for the Hudson-Bergen Light Rail Repair and Recovery and Locally Prioritized Resilience (NJ-44-X003)	06/13/16		Stuart Drobny	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
14-033B	WA No. 3	IOM Services for the Substations Program	12/15/16		Stuart Drobny	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program
14-033B	WA No. 3	IOM Services for the Substations Program	01/31/20		Stuart Drobny	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program - construction management services
14-033B	Limited Notice to Proceed	IOM Services for Delco Lead Safe Haven Inspection and Storage Facility Project	10/29/20		Stuart Drobny	Integrity oversight monitoring services for the Superstorm Sandy Recovery and Resiliency Program



## **TAB 10**

# PHASE I

**New Jersey Transit Corporation-Fraud Risk  
Monitoring Work Plan Template**

**Project Name:** NJ Mircogrid Central Facility **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** June 8, 2021

**Phase I**

<b>Risk Category</b>	<b>Program Wide Risk Ref.</b>	<b>Program Wide Fraud Scheme Description</b>	<b>Program Wide Likelihood / Impact</b>	<b>Potential Fraud Risk Description and Application</b>	<b>Likelihood / Impact</b>	<b>Monitoring Procedures</b>
Grant Management	A.1	Falsified Application Documents	L/H	<ul style="list-style-type: none"> <li>• Falsification of grant applications</li> <li>• Improper use of FTA funds for non-Superstorm Sandy projects</li> <li>• Design Consultant and sub-consultant invoices are intentionally or accidentally miscoded</li> <li>• Falsified reporting to the FTA</li> </ul>	TBD*	<p><b>Initial Activities</b></p> <ul style="list-style-type: none"> <li>• Review grant scope to confirm consistency with project scope identified during initial Superstorm Sandy damage assessment.</li> <li>• Verify detailed scope of work per grant application has been approved by the FTA.</li> <li>• Review final accounting and grant allocations for reasonableness and potential fraud or inaccurate reporting.</li> </ul> <p><b>Monthly Activities</b></p> <ul style="list-style-type: none"> <li>• Verify invoice charges are properly recorded to correct grant code(s).</li> <li>• Test that the Design Consultant's invoices are processed in accordance with NJ Transit procedures, charged to the appropriate expense and grant accounts and represent only Sandy-related work consistent with grant requirements.</li> </ul> <p><b>Quarterly Activities</b></p> <ul style="list-style-type: none"> <li>• Verify timely submission of FTA quarterly reports.</li> <li>• Verify accuracy of FTA quarterly reports.</li> </ul>
Grant Management	A.2	Falsified Reporting	L/M		TBD*	
Grant Management	A.3	Budget Manipulation	M/L		TBD*	

**New Jersey Transit Corporation-Fraud Risk  
Monitoring Work Plan Template**

**Project Name:** NJ Mircogrid Central Facility **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** June 8, 2021

**Phase I**

<b>Risk Category</b>	<b>Program Wide Risk Ref.</b>	<b>Program Wide Fraud Scheme Description</b>	<b>Program Wide Likelihood / Impact</b>	<b>Potential Fraud Risk Description and Application</b>	<b>Likelihood / Impact</b>	<b>Monitoring Procedures</b>
Disbursement/ Invoicing	B.1	Payment Charged to Incorrect Grant Code	M/L	<ul style="list-style-type: none"> <li>• Advance or accelerated billings ahead of actual progress.</li> <li>• Invoicing in excess of contractual amounts.</li> </ul>	TBD*	<p><b>Key Activities</b></p> <ul style="list-style-type: none"> <li>• Assess key contractual deliverables and obligations, specifically definitions for allowable project costs</li> <li>• Review Design Consultant's Applications for Payment ("AFP") including approval process, costs spent to date, expenses and sub-consultant back-up documentation</li> <li>• Review billings to date relative to the initial contract amount and review the basis for and approval of all change orders or other increases in contract amount.</li> <li>• Verify reconciliation of anticipated final contract value including settlement of all change orders, final subcontract values and final Design Consultant fees, etc.</li> </ul> <p><b>Initial Activities</b></p> <ul style="list-style-type: none"> <li>• Review the Project Manager ("PM") Memo – for completeness.</li> <li>• Review the design schedule relative to procurement and construction schedules and perform the following:               <ul style="list-style-type: none"> <li>◦ Identify major milestone dates.</li> <li>◦ Gain an understanding of work sequences and activity relationships</li> </ul> </li> <li>• Obtain a list of Jacobs' active projects indicating the location of the project, the nature of the work being performed and the planned completion date to monitor for potential cost shifting as well as verify that invoices have the correct "delivered to" address.</li> </ul>

**New Jersey Transit Corporation-Fraud Risk  
Monitoring Work Plan Template**

**Project Name:** NJ Mircogrid Central Facility **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** June 8, 2021

**Phase I**

<b>Risk Category</b>	<b>Program Wide Risk Ref.</b>	<b>Program Wide Fraud Scheme Description</b>	<b>Program Wide Likelihood / Impact</b>	<b>Potential Fraud Risk Description and Application</b>	<b>Likelihood / Impact</b>	<b>Monitoring Procedures</b>
Disbursement/ Invoicing	B.2	Billing Schemes	L/M		TBD*	<p><b>Monthly Activities</b></p> <ul style="list-style-type: none"> <li>• Review and confirm the arithmetic accuracy of the Design Consultant's invoice and any sub-consultant invoices.</li> <li>• Confirm the invoice is in the required form and contains all required sign-offs and certifications and appropriately dated.</li> <li>• Confirm labor and overhead rates are consistent with the contract.</li> </ul> <p><b>Quarterly Activities</b></p> <ul style="list-style-type: none"> <li>• Evaluate spend relative to budget.</li> <li>• Update listing of the design consultant's active projects to monitor for potential cost shifting.</li> <li>• Select a sample of labor hours from invoices and perform the following: <ul style="list-style-type: none"> <li>◦ Verify calculations of gross pay and overtime, if any.</li> <li>◦ Verify payment to copy of wire transfer or cancelled check.</li> <li>◦ Agree hours to timekeeping records.</li> <li>◦ Confirm that Design Consultant's procedures and controls were followed.</li> </ul> </li> <li>• Select a sample of sub-consultant invoices and perform the following: <ul style="list-style-type: none"> <li>◦ Verify invoice is from an approved vendor or sub-consultant.</li> <li>◦ Verify timely payment of invoice for appropriate amount.</li> <li>◦ Confirm Design Consultant's procedures and controls were followed, including review of any IAD reports issued in connection to Jacobs.</li> </ul> </li> </ul> <p><b>Annual Activities</b></p> <ul style="list-style-type: none"> <li>• If actual overheads are less than the percentages per the contract, Jacobs is required to return the overage, which is subject to audit. EA will conduct a review of the audit if performed.</li> </ul>



**New Jersey Transit Corporation-Fraud Risk  
Monitoring Work Plan Template**

**Project Name:** NJ Mircogrid Central Facility **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** June 8, 2021

**Phase I**

<b>Risk Category</b>	<b>Program Wide Risk Ref.</b>	<b>Program Wide Fraud Scheme Description</b>	<b>Program Wide Likelihood / Impact</b>	<b>Potential Fraud Risk Description and Application</b>	<b>Likelihood / Impact</b>	<b>Monitoring Procedures</b>
Procurement - Contractor bid frauds	C.1.1	Bid Suppression	H/M	<ul style="list-style-type: none"> <li>• Inaccurate scope of work may be approved during the procurement process.</li> <li>• The Independent Cost Estimate ("ICE") may be fraudulently manipulated.</li> <li>• The ICE may not be prepared independently or by qualified personnel.</li> <li>• Contract price negotiations may be improperly influenced.</li> <li>• Failure to adhere to NJT and FTA procurement procedures as outlined in the NJT Procurement Manual as well as FTA best practices, respectively which may lead to the ICE not being completed prior to the analysis of cost proposals submitted by Design Consultant.</li> <li>• Front-end loaded or unbalanced bids.</li> </ul>	TBD*	<ul style="list-style-type: none"> <li>• Review RFP package for conformity with Procurement Manual Article XVI B, including but not limited verifying the RFP includes the exact basis by which bids will be evaluated and awarded and clearly identifies all forms required to be completed by the vendor.</li> <li>• Verify the RFP bid package was reviewed and approved prior to release by the Project Manager.</li> <li>• Verify the RFP bid package was reviewed and approved prior to release by the Division of Law.</li> <li>• Verify the RFP bid package was reviewed and approved prior to release by the Office of Business Development (OBD).</li> <li>• Verify SBE/DBE race conscious or race neutral goals were established by the Office of Business Development (OBD) prior to the advertising and release of the EO/ IFB/RFP.</li> <li>• Verify the RFP bid package was reviewed and approved prior to release by Risk Management.</li> <li>• Verify the RFP bid package was reviewed and approved prior to release by the Office of the State Comptroller (OSC).</li> <li>• Review the ICE for conformity with the process as defined by the NJ Transit Procurement Manual.</li> <li>• Verify that the ICE was independently developed (i.e., all parties involved in the process are properly segregated).</li> <li>• Assess that the ICE was prepared by qualified individuals who have adequate technical knowledge in electrical substation design.</li> <li>• Review the ICE process to verify accurate scope of work and proper approvals.</li> <li>• Conduct analytical reviews of ICEs across similar task order assignments to identify fluctuations that may indicate potential fraud.</li> <li>• Review documents and correspondence supporting procurement and contract negotiations to identify indicia of unreasonable or inappropriate pricing terms.</li> </ul>
Procurement - Contractor bid frauds	C.1.2	Complementary Bidding	H/M		TBD*	
Procurement - Contractor bid frauds	C.1.3	Bid Rotation	H/M		TBD*	
Procurement - Contractor bid frauds	C.1.4	Unbalanced Bids	H/M		TBD*	
Procurement - Conflicts of Interest	C.2	Conflicts of Interest	H/M		TBD*	
Procurement - Bribery / Kickbacks	C.3	Bribery/ Kickbacks	H/M		TBD*	
Procurement - Contract frauds	C.4.1	Rigged Specifications	M/M		TBD*	

**New Jersey Transit Corporation-Fraud Risk  
Monitoring Work Plan Template**

**Project Name:** NJ Mircogrid Central Facility **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** June 8, 2021

**Phase I**

<b>Risk Category</b>	<b>Program Wide Risk Ref.</b>	<b>Program Wide Fraud Scheme Description</b>	<b>Program Wide Likelihood / Impact</b>	<b>Potential Fraud Risk Description and Application</b>	<b>Likelihood / Impact</b>	<b>Monitoring Procedures</b>
Procurement - Contract frauds	C.4.2	Manipulation of Contract Terms	M/M		TBD*	<ul style="list-style-type: none"> <li>• Conduct analytical reviews of pricing between WARs to identify fluctuations or unusual variances (as applicable).</li> <li>• Analyze cost metrics for reasonableness and consistency across similar task order assignments.</li> <li>• Conduct investigations to determine if conflicts of interest or existing relationships exist.</li> <li>• Conduct background checks of individuals involved with ICE development to identify undisclosed improper relationships.</li> <li>• Conduct background investigations on contractors, suppliers and consultants.</li> </ul>
Procurement - Contract frauds	C.4.3	Intentionally Vague Scope Definition	H/H		TBD*	
Procurement - Contract frauds	C.4.4	Unreasonable Pre-qualification Requirements	M/M		TBD*	
Procurement - Bid Information Frauds	C.5.1	Leaked Bid Information	H/M		TBD*	
Procurement - Bid Information Frauds	C.5.2	Accepting Late Bids	M/M		TBD*	
Procurement - Bid Information Frauds	C.5.3	Improper Disqualification	M/M		TBD*	
Procurement - Bid Information Frauds	C.5.4	Unjustified Sole Source Contracts	H/M		TBD*	



**New Jersey Transit Corporation-Fraud Risk  
Monitoring Work Plan Template**

**Project Name:** NJ Mircogrid Central Facility **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** June 8, 2021

**Phase I**

Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood / Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged Business Enterprise (DBE) - False Submission	F.1.1	False Certification Documentation	H/H	<ul style="list-style-type: none"> <li>Submission of false DBE certification documents.</li> <li>Submission of false DBE compliance documentation to NJT.</li> <li>Submission of false or manipulated DBE bid pricing.</li> <li>DBE's are functioning as pass-through entities or a front for a non-DBE firm ("fronting scheme") and do not provide a commercial useful function.</li> </ul>	TBD*	<p><u><i>False Certification Documentation</i></u></p> <ul style="list-style-type: none"> <li>Verify registrations and services awarded/performed are included within the New Jersey Unified Certification Program (NJUCP) database</li> <li>Verify, if applicable, that the participant's partnership, sub-consultants and vendors are also registered in the NJUCP as represented</li> <li>Periodically review for changes in ownership and updates/recertification with the NJUCP</li> <li>Discuss potential anomalies/concerns/red flags with the DBE certifying officer</li> <li>Prioritize DBE risk areas from certification review</li> <li>Test DBE contracts/insurance are in place for period of work performed</li> </ul> <p><u><i>False Documentation</i></u></p> <ul style="list-style-type: none"> <li>Review the prime, sub-consultant, second tier and other consultant agreements for key contractual deliverables</li> <li>Test the Contractor's Field and Daily Manpower Reports for inconsistencies</li> <li>Review the DBE's certified payroll for accuracy and completeness</li> <li>Verify that the trade activities included in the Contractor's schedule of work agrees to DBE scope of work</li> <li>Assess monthly invoices to NJ Transit to evaluate that the DBE is performing the scope of work</li> <li>Test Contractor's and DBE's requests related to changes to DBE plan and participant levels</li> <li>Verify the accuracy of the cumulative impact of approved contract change orders at various stages of the Contractor's and DBE's progress</li> <li>Evaluate the risk that the Contractor is not meeting the established DBE goal</li> <li>Review contract deliverables as appropriate for the defined scope of work, including but not limited to design and construction activities, submission of monthly invoices, reporting, and other relevant documents/activities</li> </ul>

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**Phase I**

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Disadvantaged Business Enterprise (DBE) - False Submission	F.1.2	False Compliance Documentation	H/H	.	TBD*	<ul style="list-style-type: none"> <li>• Test for unusual timing of critical documentation for consistency to project events</li> <li>• Test accuracy of waivers of lien and sub-consultant sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage</li> <li>• Test DBE contracts/insurance are in place for period of work performed</li> </ul> <p><u>False or Manipulated DBE Pricing</u></p> <ul style="list-style-type: none"> <li>• Evaluate the risk that the contractor(s) may not meet the established DBE goal, including assessing best efforts performed</li> <li>• Review DBE sub-consultant agreement awards and verify DBE sub-consultant award amounts reported on required forms submitted to NJ Transit</li> <li>• Verify that the final schedule of values estimate is reasonable when compared to the DBE scope of work value estimate</li> <li>• Review contract procurement practices/bid documentation for inclusion, transparency, and compliance to NJ Transit policies and procedures</li> <li>• Review bid information for inconsistencies/significant changes</li> </ul> <p><u>Pass-Through</u></p> <ul style="list-style-type: none"> <li>• Conduct planned and unplanned site visits to verify DBE presence and performance; re-visits to be performed as needed</li> <li>• Observe DBE manpower / organization headcount / reports for reasonableness to scope of work</li> <li>• Assess monthly invoices to prime contractor(s) to ensure the DBE's value of work matches the contract; and work performed meets a commercially useful function</li> <li>• Review any requests related to changes to DBE plan and participant levels</li> <li>• Review second tier sub-consultant or supplier contract deliverables as appropriate for the defined scope of work, including but not limited to</li> </ul>

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Disadvantaged BusinessEnterprise (DBE)- False Submission	F.1.3	False or Manipulated DBE Pricing	H/H		TBD*	<p>design and construction activities, submission of monthly invoices, reporting, and other relevant documents/activities to determine that the appropriate credit is reported</p> <ul style="list-style-type: none"> <li>• Review invoices to assess reasonableness and timeliness of the payment and retainage</li> <li>• Review payments to prime contractor by NJ Transit as well as from the prime contractor to all DBEs</li> <li>• Review waivers of lien and sub-consultant sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage</li> <li>• Test that DBE contracts/insurance are in place for period of work performed</li> </ul> <p><u>Fronting</u></p> <ul style="list-style-type: none"> <li>• Conduct planned and unplanned site visits (day, weekend and night shift) to ensure DBEs are performing a commercially useful function; Workforce Diversity Site Inspection and Commercially Useful Function Forms will be used to document DBE activities; Photographic documentation will be used to verify DBE activities, equipment, personnel, worker identification, and documentation</li> <li>• Conduct field interviews (using site inspection forms) of on-site prime contractor and sub-consultants labor force via selective sampling and verify the data to certified payrolls, DBE manpower / organization charts, and labor billing reports</li> <li>• Observe DBE manpower headcount for verification against the DBE's certified payroll / payroll reports via selective sampling</li> <li>• Review completed DBE sub-consultant punch lists and verify through a review of inspection reports, interviews, etc., that items have been completed and properly approved by the prime and NJ Transit</li> </ul>



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Disadvantaged Business Enterprise (DBE) - False Submission	F.2	Pass-Through	H/H		TBD*	<ul style="list-style-type: none"> <li>• Review prime/sub-consultant agreements for staffing to union labor agreements</li> <li>• Verify DBE enrollment/endorsement in local unions/trades</li> <li>• Test DBE certified payroll to union dues/requirements</li> <li>• Interview DBE employees, utilizing Workforce Diversity Site Inspection Form</li> <li>• Assess monthly invoices to NJ Transit to ensure the DBE is performing a commercial useful function</li> <li>• Review any contractors' requests related to changes to its DBE plan and participant levels</li> <li>• Evaluate the risk that the contractor(s) is not meeting the established DBE goal</li> </ul>
Disadvantaged Business Enterprise (DBE) - False Submission	F.3	Fronting	H/H		TBD*	
Change Orders	G.1	False Submissions	M/H	<ul style="list-style-type: none"> <li>• Increased costs from additional payments for work due to delays.</li> <li>• Inappropriate change orders to increase the scope of work or pricing that are approved by NJ Transit.</li> <li>• Invoicing for time that was not actually incurred or related to the MCF Project.</li> <li>• Duplicate billings of costs.</li> </ul>	TBD*	<b>Key activities include but are not limited to:</b> <ul style="list-style-type: none"> <li>• Conduct interviews with key project team personnel (and others as needed) to understand the project change management including the evaluation and compliance for potential claims</li> <li>• Monitor change order requests to confirm conformity with NJ Transit procedures</li> <li>• Review contract agreement to clarify and ensure inclusion of specific contract provisions specific to change order management for the Design Consultant and sub-consultants, fee calculation, insurance, and reporting requirements</li> <li>• Review change orders including agreement with project reports and AFP, proper approval, reasonability of change and compare to initial project scope, proper sub-consultant back-up documentation, allowable mark-ups, etc.</li> </ul>
Change Orders	G.2	Cost Shifting	H/H		TBD*	
Change Orders	G.3	Cost Inflation	H/H		TBD*	
Change Orders	G.4	Scope Manipulation	M/H		TBD*	



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Claims Management	H.1	Overpayment of Settlement Amounts	L/M	<ul style="list-style-type: none"> <li>Claims may not be valid or may be overstated.</li> <li>Design Consultant submits claims based on scheduling delays that are allegedly caused by NJ Transit or other parties.</li> <li>Design Consultant claims are result of delays caused by NJ Transit in its procurement of materials, equipment or other assets necessary for the MCF Project.</li> </ul>	TBD*	<ul style="list-style-type: none"> <li>Obtain and review all claim submissions</li> <li>Review NJ Transit's claim determination and assess for conformity with NJ Transit procedures</li> <li>Attend selected negotiation meetings</li> </ul>
Claims Management	H.2	Fraudulent Settlement Bases	L/M		TBD*	
Construction Assistance	N/A	Mgmt. Plans for Site Access & Safety	L/M	<ul style="list-style-type: none"> <li>Design Consultant's invoices are in excess of contractual amounts.</li> <li>Design Consultant is providing timely responses in connection with schematic design and specifications.</li> </ul>	TBD*	<ul style="list-style-type: none"> <li>Reviewing their service contract with NJ Transit.</li> <li>Review inspection procedures.</li> <li>Review drawing revision and control procedures.</li> <li>Selecting a sample of invoices and perform the following: <ul style="list-style-type: none"> <li>Review and confirm arithmetic accuracy of invoices.</li> <li>Confirm that the invoice was processed in accordance with NJ Transit's controls and procedures.</li> <li>Confirm that the invoice is in required form and contains all required sign-offs and certifications and appropriately dated.</li> <li>Verify that the invoice is compliant with the contract requirements.</li> </ul> </li> <li>Review billings to date relative to the initial contract amount and review the basis for and approval of all change orders or other increases in contract amount.</li> <li>Identify any remaining work tasks to be conducted during the construction phase of the overall project and develop additional monitoring activities relative to those tasks.</li> </ul>

\* - An assessment of the likelihood and impact cannot be accurately determined until a complete fraud risk assessment of the Design Consultant has been completed.

## **PHASE II**

**New Jersey Transit Corporation-Fraud Risk  
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**Phase II**

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Fraud Risk Assessment	N/A		M/M	Gain a general understanding of current controls and procedures maintained by Respondents.	TBD*	<ul style="list-style-type: none"> <li>• Understanding the Respondents' Organization: This step includes obtaining an understanding of each of the respondents' organization, including the various departments and key employees involved in each step of managing and executing the MCF Project. Our approach to performing fraud risk assessments considers not only the procedures and controls but also the respondents' organizational structure down to the individual positions performing the day to day work.</li> <li>• Interviewing Key Personnel: Meeting with key personnel to gain an understanding of their role and their understanding of the procedures and controls that are in place.</li> <li>• Assessing Processes and Procedures: Conducting a review of documented policies, processes and standard operating procedures that are used by each of the respondents in performing work on projects involving design, build, finance, commission, operate and maintain aspects. These policies and procedures will be considered by primary functional area, including field work management, project management and financial management.</li> </ul>
Procurement – Pre-Solicitation	C.4.1	Rigged Specifications	H/M	<ul style="list-style-type: none"> <li>• Inaccurate scope of work may be approved during the procurement process.</li> </ul>	TBD*	<ul style="list-style-type: none"> <li>• Verifying the RFP Approval Process: This step involves monitoring procedures to ensure that the RFP package was reviewed and approved prior to release by various parties and the RFP conforms to the procurement process as defined by the NJ Transit Procurement Manual.</li> </ul>
Procurement – Pre-Solicitation	C.4.2	Manipulation of contract terms	H/M	<ul style="list-style-type: none"> <li>• The Independent Cost Estimate ("ICE") may be fraudulently manipulated.</li> <li>• The ICE may not be prepared independently or by qualified personnel.</li> <li>• Contract price negotiations may be improperly influenced.</li> </ul>	TBD*	



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Procurement – Pre-Solicitation	C.4.3	Inadequate scope definition	H/M	<ul style="list-style-type: none"> <li>Failure to adhere to NJT and FTA procurement procedures as outlined in the NJT Procurement Manual as well as FTA best practices, respectively which may lead to the ICE not being completed prior to the analysis of cost proposals submitted by Proposer.</li> <li>Front-end loaded or unbalanced Proposer bids.</li> </ul>	TBD*	
Procurement – Pre-Solicitation	C.4.4	Unreasonable pre-qualification requirements	H/M		TBD*	
Procurement – Pre-Award	C.5.1	Leaked bid information	H/M		TBD*	
Procurement – Pre-Award	C.5.2	Accepting late bids	H/M		TBD*	
Procurement – Pre-Award	C.5.3	Improper disqualification	H/M		TBD*	
Procurement – Post-Award	N/A		H/M		TBD*	<ul style="list-style-type: none"> <li>Review of RFP submission packages and evaluation criteria included with the RFP for the JIPA, including the review of: <ul style="list-style-type: none"> <li>Each respondents' submission against the criteria provided</li> <li>Evaluation score sheets</li> <li>Required approval process by various parties</li> </ul> </li> </ul>
Procurement - Conflicts of Interest	C.2	Conflicts of Interest	H/M	<ul style="list-style-type: none"> <li>Unqualified counterparties are retained</li> <li>Unfavorable terms are negotiated for NJ Transit.</li> <li>Legal and financial exposure for NJ Transit because bidders are treated unfairly.</li> <li>Disclosing confidential bidding information resulting in an unfair advantage to bidders for favors or kick-backs.</li> </ul>	TBD*	<ul style="list-style-type: none"> <li>Verifying the Purchase Requisition is completed and approved</li> <li>Verifying a purchase order was issued</li> <li>Noting any changes to sub-consultants approved by OBD from the original Form A, A1, A2, etc. submitted in RFP package submission.</li> </ul>
						<ul style="list-style-type: none"> <li>Conducting various investigations and background checks, considering if there are any existing relationships among: <ul style="list-style-type: none"> <li>The parties involved</li> <li>Individuals involved with ICE development</li> <li>Sub-consultants</li> <li>Individuals involved on the Technical Evaluation Committee</li> </ul> </li> </ul>

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Disadvantaged Business Enterprise (DBE) - False Submission	F.1.1	False Certification Documentation	H/H	<ul style="list-style-type: none"> <li>• Submission of false DBE certification documents.</li> <li>• Submission of false DBE compliance documentation to NJT.</li> <li>• Submission of false or manipulated DBE bid pricing.</li> <li>• DBE's are functioning as pass-through entities or a front for a non-DBE firm ("fronting scheme") and do not provide a commercial useful function.</li> </ul>	TBD*	<p><u><i>False Certification Documentation</i></u></p> <ul style="list-style-type: none"> <li>• Verify registrations and services awarded/performed are included within the New Jersey Unified Certification Program (NJUCP) database</li> <li>• Verify, if applicable, that the participant's partnership, sub-consultants and vendors are also registered in the NJUCP as represented</li> <li>• Periodically review for changes in ownership and updates/recertification with the NJUCP</li> <li>• Discuss potential anomalies/concerns/red flags with the DBE certifying officer</li> <li>• Prioritize DBE risk areas from certification review</li> <li>• Test DBE contracts/insurance are in place for period of work performed</li> </ul> <p><u><i>False Documentation</i></u></p> <ul style="list-style-type: none"> <li>• Review the prime, sub-consultant, second tier and other consultant agreements for key contractual deliverables</li> <li>• Test the Contractor's Field and Daily Manpower Reports for inconsistencies</li> <li>• Review the DBE's certified payroll for accuracy and completeness</li> <li>• Verify that the trade activities included in the Contractor's schedule of work agrees to DBE scope of work</li> <li>• Assess monthly invoices to NJ Transit to evaluate that the DBE is performing the scope of work</li> <li>• Test Contractor's and DBE's requests related to changes to DBE plan and participant levels</li> <li>• Verify the accuracy of the cumulative impact of approved contract change orders at various stages of the Contractor's and DBE's progress</li> <li>• Evaluate the risk that the Contractor is not meeting the established DBE goal</li> <li>• Review contract deliverables as appropriate for the defined scope of work, including but not limited to design and construction activities, submission of monthly invoices, reporting, and other relevant documents/activities</li> </ul>



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Disadvantaged Business Enterprise (DBE) - False Submission	F.3	Fronting	H/H		TBD*	

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## **PHASE III**

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**Phase III**

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Contract Compliance	N/A	Manipulation of contract terms	M/H	<ul style="list-style-type: none"> <li>• Unclear scope of work to be provided by each party;</li> <li>• Properly defined compensation structure and payment terms;</li> <li>• Properly defined agreement termination clauses;</li> </ul>	TBD*	<ul style="list-style-type: none"> <li>• Review of contract terms and provisions regarding obligations and requirements by all parties involved</li> <li>• Interview Key Personnel</li> </ul>
Contract Compliance	N/A	Inadequate scope definition	M/H	<ul style="list-style-type: none"> <li>• Properly defined contract re-negotiation and extension options;</li> <li>• Ability to transfer obligations to other parties;</li> <li>• Clear Indemnification provisions;</li> <li>• Clear resolution guidelines to facilitate management of dispute resolutions</li> </ul>	TBD*	
Financial Risk	N/A	Inadequate scope definition	M/H	<ul style="list-style-type: none"> <li>• Feasible and reasonable financial assumptions and model</li> <li>• Clearly defining how financing will be obtained,</li> <li>• If lenders are utilized in financing whether project assets can be pledged,</li> <li>• Outlining terms of any concession fees,</li> <li>• Feasible revenue generation model</li> <li>• Nonpayment or insufficient revenue</li> </ul>	TBD*	<ul style="list-style-type: none"> <li>• Review documents and details regarding financing options for project costs</li> <li>• Interview Key Personnel</li> <li>• Review contract documents regarding revenue generation and payments due/owe to parties involved</li> </ul>

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**Phase III**

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Building Risk	N/A	Schedule manipulation	M/M	<ul style="list-style-type: none"> <li>• Regulatory obligations;</li> <li>• Improper or unclear project scope and specifications;</li> <li>• Unexpected design changes;</li> <li>• Unqualified contractors;</li> <li>• Potential performance defects;</li> <li>• Failure to meet performance milestones;</li> <li>• Projects costs and market conditions.</li> </ul>	TBD*	<ul style="list-style-type: none"> <li>• Review agreements between general contractor involved in the construction of MCF Project</li> <li>• Review baseline schedule and ongoing schedule updates</li> <li>• Review daily logs and field reports</li> <li>• On a periodic basis, attend project meetings and/or review minutes from such project meetings</li> <li>• Review logs and other documentation related to requests for information, design updates, shop drawings and other design related issues. Confirm processing of contractor invoices in compliance with NJ Transit procedures. Review resolution, processing and documentation of issues, changes and claims.</li> </ul>



**New Jersey Transit Corporation-Fraud Risk  
Monitoring Work Plan Template**

**Project Name:** NJ Microgrid Central Facility **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** June 8, 2021

**Phase III**

<b>Risk Category</b>	<b>Program Wide Risk Ref.</b>	<b>Program Wide Fraud Scheme Description</b>	<b>Program Wide Likelihood / Impact</b>	<b>Potential Fraud Risk Description and Application</b>	<b>Likelihood / Impact</b>	<b>Monitoring Procedures</b>
Operation and Maintenance	N/A	Cost Inflation	H/H	<ul style="list-style-type: none"> <li>• High operating costs and maintenance of equipment and materials;</li> <li>• Frequency and procedures of the maintenance and repair schedule;</li> <li>• Unqualified operating personnel;</li> <li>• Quality of services provided; and</li> <li>• Reduced demand for services / decreased revenues.</li> </ul>	TBD*	<ul style="list-style-type: none"> <li>• On a periodic basis, conduct site visits to observe proper maintenance of equipment.</li> <li>• Review schedules for repairs of equipment</li> </ul>
Disadvantaged Business Enterprise (DBE) - False Submission	F.1.1	False Certification Documentation	H/H	<ul style="list-style-type: none"> <li>• Submission of false DBE certification documents.</li> <li>• Submission of false DBE compliance documentation to NJT.</li> <li>• Submission of false or manipulated DBE bid pricing.</li> <li>• DBE's are functioning as pass-through entities or a</li> </ul>	TBD*	<u><i>False Certification Documentation</i></u> <ul style="list-style-type: none"> <li>• Verify registrations and services awarded/performed are included within the New Jersey Unified Certification Program (NJUCP) database</li> <li>• Verify, if applicable, that the participant's partnership, sub-consultants and vendors are also registered in the NJUCP as represented</li> <li>• Periodically review for changes in ownership and updates/recertification with the NJUCP</li> <li>• Discuss potential anomalies/concerns/red flags with the DBE certifying officer</li> <li>• Prioritize DBE risk areas from certification review</li> </ul>



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**Project Name:** NJ Microgrid Central Facility **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** June 8, 2021

**Phase III**

Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood / Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged Business Enterprise (DBE) - False Submission	F.1.2	False Compliance Documentation	H/H	front for a non-DBE firm ("fronting scheme") and do not provide a commercial useful function.	TBD*	<ul style="list-style-type: none"> <li>• Test DBE contracts/insurance are in place for period of work performed</li> </ul> <p><u>False Documentation</u></p> <ul style="list-style-type: none"> <li>• Review the prime, sub-consultant, second tier and other consultant agreements for key contractual deliverables</li> <li>• Test the Contractor's Field and Daily Manpower Reports for inconsistencies</li> <li>• Review the DBE's certified payroll for accuracy and completeness</li> <li>• Verify that the trade activities included in the Contractor's schedule of work agrees to DBE scope of work</li> <li>• Assess monthly invoices to NJ Transit to evaluate that the DBE is performing the scope of work</li> </ul>
Disadvantaged Business Enterprise (DBE)- False Submission	F.1.3	False or Manipulated DBE Pricing	H/H		TBD*	<ul style="list-style-type: none"> <li>• Test Contractor's and DBE's requests related to changes to DBE plan and participant levels</li> <li>• Verify the accuracy of the cumulative impact of approved contract change orders at various stages of the Contractor's and DBE's progress</li> <li>• Evaluate the risk that the Contractor is not meeting the established DBE goal</li> <li>• Review contract deliverables as appropriate for the defined scope of work, including but not limited to design and construction activities, submission of monthly invoices, reporting, and other relevant documents/activities</li> </ul>

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**Project Name:** NJ Microgrid Central Facility **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** June 8, 2021

**Phase III**

Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood / Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
Disadvantaged Business Enterprise (DBE) - False Submission	F.2	Pass-Through	H/H		TBD*	<ul style="list-style-type: none"> <li>• Test for unusual timing of critical documentation for consistency to project events</li> <li>• Test accuracy of waivers of lien and sub-consultant sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage</li> <li>• Test DBE contracts/insurance are in place for period of work performed</li> </ul> <p><u>False or Manipulated DBE Pricing</u></p> <ul style="list-style-type: none"> <li>• Evaluate the risk that the contractor(s) may not meet the established DBE goal, including assessing best efforts performed</li> <li>• Review DBE sub-consultant agreement awards and verify DBE sub-consultant award amounts reported on required forms submitted to NJ Transit</li> <li>• Verify that the final schedule of values estimate is reasonable when compared to the DBE scope of work value estimate</li> <li>• Review contract procurement practices/bid documentation for inclusion, transparency, and compliance to NJ Transit policies and procedures</li> <li>• Review bid information for inconsistencies/significant changes</li> </ul> <p><u>Pass-Through</u></p> <ul style="list-style-type: none"> <li>• Conduct planned and unplanned site visits to verify DBE presence and performance; re-visits to be performed as needed</li> <li>• Observe DBE manpower / organization headcount / reports for reasonableness to scope of work</li> <li>• Assess monthly invoices to prime contractor(s) to ensure the DBE's value of work matches the contract; and work performed meets a commercially useful function</li> <li>• Review any requests related to changes to DBE plan and participant levels</li> <li>• Review second tier sub-consultant or supplier contract deliverables as appropriate for the defined scope of work, including but not limited to design and construction activities, submission of monthly invoices,</li> </ul>
Disadvantaged Business Enterprise (DBE) - False Submission	F.3	Fronting	H/H		TBD*	

**New Jersey Transit Corporation-Fraud Risk  
Monitoring Work Plan Template**

**Project Name:** NJ Microgrid Central Facility **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** June 8, 2021

**Phase III**

Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood / Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
						<p>reporting, and other relevant documents/activities to determine that the appropriate credit is reported</p> <ul style="list-style-type: none"> <li>• Review invoices to assess reasonableness and timeliness of the payment and retainage</li> <li>• Review payments to prime contractor by NJ Transit as well as from the prime contractor to all DBEs</li> <li>• Review waivers of lien and sub-consultant sworn statements to assess reasonableness and timeliness of the payment of invoices and retainage</li> <li>• Test that DBE contracts/insurance are in place for period of work performed</li> </ul> <p><u>Fronting</u></p> <ul style="list-style-type: none"> <li>• Conduct planned and unplanned site visits (day, weekend and night shift) to ensure DBEs are performing a commercially useful function; Workforce Diversity Site Inspection and Commercially Useful Function Forms will be used to document DBE activities; Photographic documentation will be used to verify DBE activities, equipment, personnel, worker identification, and documentation</li> <li>• Conduct field interviews (using site inspection forms) of on-site prime contractor and sub-consultants labor force via selective sampling and verify the data to certified payrolls, DBE manpower / organization charts, and labor billing reports</li> <li>• Observe DBE manpower headcount for verification against the DBE's certified payroll / payroll reports via selective sampling</li> <li>• Review completed DBE sub-consultant punch lists and verify through a review of inspection reports, interviews, etc., that items have been completed and properly approved by the prime and NJ Transit</li> <li>• Review prime/sub-consultant agreements for staffing to union labor agreements</li> <li>• Verify DBE enrollment/endorsement in local unions/trades</li> <li>• Test DBE certified payroll to union dues/requirements</li> </ul>



**New Jersey Transit Corporation-Fraud Risk  
Monitoring Work Plan Template**

**Project Name:** NJ Microgrid Central Facility **Contract No.:** 14-033 **IOM Firm:** EisnerAmper LLP **Date:** June 8, 2021

**Phase III**

Risk Category	Program Wide Risk Ref.	Program Wide Fraud Scheme Description	Program Wide Likelihood / Impact	Potential Fraud Risk Description and Application	Likelihood / Impact	Monitoring Procedures
						<ul style="list-style-type: none"> <li>• Interview DBE employees, utilizing Workforce Diversity Site Inspection Form</li> <li>• Assess monthly invoices to NJ Transit to ensure the DBE is performing a commercial useful function</li> <li>• Review any contractors' requests related to changes to its DBE plan and participant levels</li> <li>• Evaluate the risk that the contractor(s) is not meeting the established DBE goal</li> </ul>

\* - An assessment of the likelihood and impact cannot be accurately determined until a complete fraud risk assessment of the Proposer has been completed.



**TAB 11**

**NJ TRANSIT Contract No. 14-033  
Work Authorization Request for  
Integrity Oversight Monitoring Services for the  
NJ TRANSITGRID MCF Project**

**ACKNOWLEDGMENT OF RECEIPT  
OF ADDENDUM NO. 1**

Acknowledgement is hereby made of the receipt of Addendum No. 1, dated **June 1, 2021**, containing information for the above project.

This acknowledgement is made by the Proposer, if an individual; by a partner, if a partnership; or an officer of the corporation, if a corporation.

The undersigned acknowledges receipt of Addendum No. 1.

(Name of Firm) EisnerAmper LLP

(Signature) \_\_\_\_\_

(Title) Partner

(Date) June 8, 2021

June 8, 2021

██████████  
Lead Contract Specialist  
New Jersey Transit Corporation  
Procurement Department  
One Penn Plaza East, 6th Floor  
Newark, NJ 07105-2246

**Re: NJ TRANSIT Contract No. 14-033  
Integrity Oversight Monitoring Services for the  
NJ TRANSITGRID MICROGRID CENTRAL FACILITY**

Dear ██████████:

Enclosed please find EisnerAmper Engagement Team's cost proposal and certifications in response to New Jersey Transit Corporation's ("NJ Transit") work authorization request ("WAR") for Integrity Oversight Monitoring Services for the NJ Transitgrid Microgrid Central Facility Project (the "MCF Project"). In preparing our cost proposal, the EisnerAmper Engagement Team has given specific consideration to the allocation of fees to our DBE sub-contractor, Talson Solutions, LLC ("Talsen"). In our cost proposal, approximately 17% of the total fees have been allocated to Talson.

Our cost proposal is prepared in conjunction with our response to your WAR for Integrity Oversight Monitoring Services for the MCF Project. This cost proposal does not contemplate the potential need for additional hours that may be incurred should an instance of fraud be discovered during our procedures and require specific legal investigation and related services.

Thank you for this opportunity and your consideration of our proposal.

Sincerely,

David A. Cace  
Partner

Tim Van Noy  
Director



PRIME: EISNERAMPER LLP

All Phases	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>Risk/Billing Category</b>	<b>Hourly Billing Rate (\$)</b>	\$ 383.00	\$ 337.00		\$ 262.00	\$ 186.00	\$ 81.00	
<b>Fraud Risk Assessment</b>	<b>Hours</b>	6.00	22.00	-	18.00	24.00	-	70.00
	<b>Amount (\$)</b>	\$ 2,298.00	\$ 7,414.00	\$ -	\$ 4,716.00	\$ 4,464.00	\$ -	\$ 18,892.00
<b>Grant Management (Where applicable)</b>	<b>Hours</b>	4.00	10.00	-	8.00	16.00	-	38.00
	<b>Amount (\$)</b>	\$ 1,532.00	\$ 3,370.00	\$ -	\$ 2,096.00	\$ 2,976.00	\$ -	\$ 9,974.00
<b>Disbursement/ Invoicing</b>	<b>Hours</b>	4.00	57.50	-	90.00	135.00	-	286.50
	<b>Amount (\$)</b>	\$ 1,532.00	\$ 19,377.50	\$ -	\$ 23,580.00	\$ 25,110.00	\$ -	\$ 69,599.50
<b>Procurement</b>	<b>Hours</b>	24.00	166.00	-	177.00	274.00	-	641.00
	<b>Amount (\$)</b>	\$ 9,192.00	\$ 55,942.00	\$ -	\$ 46,374.00	\$ 50,964.00	\$ -	\$ 162,472.00
<b>Disadvantaged Business Enterprises (Fraud)</b>	<b>Hours</b>	14.00	60.00	-	-	49.00	-	123.00
	<b>Amount (\$)</b>	\$ 5,362.00	\$ 20,220.00	-	\$ -	\$ 9,114.00	\$ -	\$ 34,696.00
<b>Change Orders</b>	<b>Hours</b>	-	16.00	-	16.00	40.00	-	72.00
	<b>Amount (\$)</b>	\$ -	\$ 5,392.00	-	\$ 4,192.00	\$ 7,440.00	\$ -	\$ 17,024.00
<b>Claims Management</b>	<b>Hours</b>	-	8.00	-	16.00	30.00	-	54.00
	<b>Amount (\$)</b>	\$ -	\$ 2,696.00	-	\$ 4,192.00	\$ 5,580.00	\$ -	\$ 12,468.00
<b>Construction Assistance (Design Only)</b>	<b>Hours</b>	-	21.00	-	42.00	73.50	-	136.50
	<b>Amount (\$)</b>	\$ -	\$ 7,077.00	-	\$ 11,004.00	\$ 13,671.00	\$ -	\$ 31,752.00
<b>Contract Compliance</b>	<b>Hours</b>	6.00	80.00	-	24.00	60.00	-	170.00
	<b>Amount (\$)</b>	\$ 2,298.00	\$ 26,960.00	\$ -	\$ 6,288.00	\$ 11,160.00	\$ -	\$ 46,706.00
<b>Financial Risk</b>	<b>Hours</b>	10.00	80.00	-	40.00	60.00	-	190.00
	<b>Amount (\$)</b>	\$ 3,830.00	\$ 26,960.00	\$ -	\$ 10,480.00	\$ 11,160.00	\$ -	\$ 52,430.00
<b>Building Risk</b>	<b>Hours</b>	4.00	60.00	-	40.00	60.00	-	164.00
	<b>Amount (\$)</b>	\$ 1,532.00	\$ 20,220.00	-	\$ 10,480.00	\$ 11,160.00	\$ -	\$ 43,392.00
<b>O&amp;M Risk</b>	<b>Hours</b>	4.00	60.00	-	40.00	60.00	-	164.00
	<b>Amount (\$)</b>	\$ 1,532.00	\$ 20,220.00	-	\$ 10,480.00	\$ 11,160.00	\$ -	\$ 43,392.00
<b>Project-wide Activities</b>	<b>Hours</b>	22.00	181.75	-	220.25	246.00	293.25	963.25
	<b>Amount (\$)</b>	\$ 8,426.00	\$ 61,249.75	-	\$ 57,705.50	\$ 45,756.00	\$ 23,753.25	\$ 196,890.50
<b>PRIME Total Hours</b>		98.00	822.25	-	731.25	1,127.50	293.25	3,072.25
<b>PRIME Total Travel Cost</b>								
<b>PRIME Total \$ Amount</b>		\$ 37,534.00	\$ 277,098.25	\$ -	\$ 191,587.50	\$ 209,715.00	\$ 23,753.25	\$ 739,688.00



All Phases	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>	<b>Hourly Billing Rate (\$)</b>	\$ 383.00	\$ 337.00		\$ 262.00	\$ 186.00	\$ 81.00	
Fraud Risk Assessment	Hours	-	24.00	-	-	24.00	-	48.00
	Amount (\$)	\$ -	\$ 8,088.00	-	\$ -	\$ 4,464.00	\$ -	\$ 12,552.00
Grant Management (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Disbursement/ Invoicing	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Procurement	Hours	-	20.00	-	-	50.00	-	70.00
	Amount (\$)	\$ -	\$ 6,740.00	-	\$ -	\$ 9,300.00	\$ -	\$ 16,040.00
Disadvantaged Business Enterprises (Fraud)	Hours	-	130.00	-	-	240.00	-	370.00
	Amount (\$)	\$ -	\$ 43,810.00	-	\$ -	\$ 44,640.00	\$ -	\$ 88,450.00
Change Orders	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Claims Management	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Construction Assistance (Design Only)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Contract Compliance	Hours	4.00	40.00	-	-	40.00	-	84.00
	Amount (\$)	\$ 1,532.00	\$ 13,480.00	-	\$ -	\$ 7,440.00	\$ -	\$ 22,452.00
Financial Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Building Risk	Hours	4.00	40.00	-	-	40.00	-	84.00
	Amount (\$)	\$ 1,532.00	\$ 13,480.00	-	\$ -	\$ 7,440.00	\$ -	\$ 22,452.00
O&M Risk	Hours	4.00	40.00	-	-	40.00	-	84.00
	Amount (\$)	\$ 1,532.00	\$ 13,480.00	-	\$ -	\$ 7,440.00	\$ -	\$ 22,452.00
Project-wide Activities	Hours	-	-	-	-	-	156.00	156.00
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ 12,636.00	\$ 12,636.00
SUBCONSULTANT Total Hours		12.00	294.00	-	-	434.00	156.00	896.00
SUBCONSULTANT Total Travel Cost								
SUBCONSULTANT Total \$ Amount		4,596.00	99,078.00	-	-	80,724.00	12,636.00	197,034.00

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format  
SUBCONSULTANT: STUMAR

All Phases	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>	<b>Hourly Billing Rate (\$)</b>	\$ 383.00			\$ 262.00	\$ 186.00		
Fraud Risk Assessment	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Management (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursement/ Invoicing	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Procurement	Hours	14.00	-	-	102.00	140.00	-	256.00
	Amount (\$)	\$ 5,362.00	\$ -	\$ -	\$ 26,724.00	\$ 26,040.00	\$ -	\$ 58,126.00
Disadvantaged Business Enterprises (Fraud)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change Orders	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Claims Management	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Assistance (Design Only)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Compliance	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project-wide Activities	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBCONSULTANT Total Hours		14.00	-	-	102.00	140.00	-	256.00
SUBCONSULTANT Total Travel Cost								
SUBCONSULTANT Total \$ Amount		5,362.00	-	-	26,724.00	26,040.00	-	58,126.00
TEAM TOTALS (HOURS) PRIME + SUBCONSULTANT		124.00	1,116.25	-	833.25	1,701.50	449.25	4,224.25
TEAM TOTALS (COSTS) PRIME + SUBCONSULTANT		47,492.00	376,176.25	-	218,311.50	316,479.00	36,389.25	994,848.00

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format

PRIME: EISNERAMPER LLP

All Phases	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>Risk/Billing Category</b>								
Fraud Risk Assessment		6.00	22.00	-	18.00	24.00	-	70.00
Grant Management (Where applicable)		4.00	10.00	-	8.00	16.00	-	38.00
Disbursement/ Invoicing		4.00	57.50	-	90.00	135.00	-	286.50
Procurement		24.00	166.00	-	177.00	274.00	-	641.00
Disadvantaged Business Enterprises (Fraud)		14.00	60.00	-	-	49.00	-	123.00
Change Orders		-	16.00	-	16.00	40.00	-	72.00
Claims Management		-	8.00	-	16.00	30.00	-	54.00
Construction Assistance (Design Only)		-	21.00	-	42.00	73.50	-	136.50
Contract Compliance		6.00	80.00	-	24.00	60.00	-	170.00
Financial Risk		10.00	80.00	-	40.00	60.00	-	190.00
Building Risk		4.00	60.00	-	40.00	60.00	-	164.00
O&M Risk		4.00	60.00	-	40.00	60.00	-	164.00
Project-wide Activities		22.00	181.75	-	220.25	246.00	293.25	963.25
<b>PRIME Total Hours</b>		98.00	822.25	-	731.25	1,127.50	293.25	3,072.25

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format

SUBCONSULTANT: TALSON

All Phases	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>								
Fraud Risk Assessment		-	24.00	-	-	24.00	-	48.00
Grant Management (Where applicable)		-	-	-	-	-	-	-
Disbursement/ Invoicing		-	-	-	-	-	-	-
Procurement		-	20.00	-	-	50.00	-	70.00
Disadvantaged Business Enterprises (Fraud)		-	130.00	-	-	240.00	-	370.00
Change Orders		-	-	-	-	-	-	-
Claims Management		-	-	-	-	-	-	-
Construction Assistance (Design Only)		-	-	-	-	-	-	-
Contract Compliance		4.00	40.00	-	-	40.00	-	84.00
Financial Risk		-	-	-	-	-	-	-
Building Risk		4.00	40.00	-	-	40.00	-	84.00
O&M Risk		4.00	40.00	-	-	40.00	-	84.00
Project-wide Activities		-	-	-	-	-	156.00	156.00
<b>SUBCONSULTANT Total Hours</b>		12.00	294.00	-	-	434.00	156.00	896.00



NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format

SUBCONSULTANT: STUMAR

All Phases	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>								
Fraud Risk Assessment		-	-	-	-	-	-	-
Grant Management (Where applicable)		-	-	-	-	-	-	-
Disbursement/ Invoicing		-	-	-	-	-	-	-
Procurement		14.00	-	-	102.00	140.00	-	256.00
Disadvantaged Business Enterprises (Fraud)		-	-	-	-	-	-	-
Change Orders		-	-	-	-	-	-	-
Claims Management		-	-	-	-	-	-	-
Construction Assistance (Design Only)		-	-	-	-	-	-	-
Contract Compliance		-	-	-	-	-	-	-
Financial Risk		-	-	-	-	-	-	-
Building Risk		-	-	-	-	-	-	-
O&M Risk		-	-	-	-	-	-	-
Project-wide Activities		-	-	-	-	-	-	-
<b>SUBCONSULTANT Total Hours</b>		14.00	-	-	102.00	140.00	-	256.00

# **PHASE I**

PRIME: EISNERAMPER LLP

Phase I	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>Risk/Billing Category</b>	<b>Hourly Billing Rate (\$)</b>	\$ 383.00	\$ 337.00		\$ 262.00	\$ 186.00	\$ 81.00	
<b>Fraud Risk Assessment</b>	<b>Hours</b>	6.00	22.00	-	18.00	24.00	-	70.00
	<b>Amount (\$)</b>	\$ 2,298.00	\$ 7,414.00	\$ -	\$ 4,716.00	\$ 4,464.00	\$ -	\$ 18,892.00
<b>Grant Management (Where applicable)</b>	<b>Hours</b>	4.00	10.00	-	8.00	16.00	-	38.00
	<b>Amount (\$)</b>	\$ 1,532.00	\$ 3,370.00	\$ -	\$ 2,096.00	\$ 2,976.00	\$ -	\$ 9,974.00
<b>Disbursement/ Invoicing</b>	<b>Hours</b>	4.00	57.50	-	90.00	135.00	-	286.50
	<b>Amount (\$)</b>	\$ 1,532.00	\$ 19,377.50	\$ -	\$ 23,580.00	\$ 25,110.00	\$ -	\$ 69,599.50
<b>Procurement</b>	<b>Hours</b>	2.00	26.00	-	24.00	40.00	-	92.00
	<b>Amount (\$)</b>	\$ 766.00	\$ 8,762.00	\$ -	\$ 6,288.00	\$ 7,440.00	\$ -	\$ 23,256.00
<b>Disadvantaged Business Enterprises (Fraud)</b>	<b>Hours</b>	4.00	20.00	-	-	24.00	-	48.00
	<b>Amount (\$)</b>	\$ 1,532.00	\$ 6,740.00	-	\$ -	\$ 4,464.00	\$ -	\$ 12,736.00
<b>Change Orders</b>	<b>Hours</b>	-	16.00	-	16.00	40.00	-	72.00
	<b>Amount (\$)</b>	\$ -	\$ 5,392.00	-	\$ 4,192.00	\$ 7,440.00	\$ -	\$ 17,024.00
<b>Claims Management</b>	<b>Hours</b>	-	8.00	-	16.00	30.00	-	54.00
	<b>Amount (\$)</b>	\$ -	\$ 2,696.00	-	\$ 4,192.00	\$ 5,580.00	\$ -	\$ 12,468.00
<b>Construction Assistance (Design Only)</b>	<b>Hours</b>	-	21.00	-	42.00	73.50	-	136.50
	<b>Amount (\$)</b>	\$ -	\$ 7,077.00	-	\$ 11,004.00	\$ 13,671.00	\$ -	\$ 31,752.00
<b>Contract Compliance</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Financial Risk</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Building Risk</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>O&amp;M Risk</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>Project-wide Activities</b>	<b>Hours</b>	7.00	60.25	-	72.00	82.00	97.75	319.00
	<b>Amount (\$)</b>	\$ 2,681.00	\$ 20,304.25	-	\$ 18,864.00	\$ 15,252.00	\$ 7,917.75	\$ 65,019.00
<b>PRIME Total Hours</b>		27.00	240.75	-	286.00	464.50	97.75	1,116.00
<b>PRIME Total Travel Cost</b>								
<b>PRIME Total \$ Amount</b>		\$ 10,341.00	\$ 81,132.75	\$ -	\$ 74,932.00	\$ 86,397.00	\$ 7,917.75	\$ 260,720.50

Phase I	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>	<b>Hourly Billing Rate (\$)</b>	\$ 383.00	\$ 337.00		\$ 262.00	\$ 186.00	\$ 81.00	
Fraud Risk Assessment	Hours	-	24.00	-	-	24.00	-	48.00
	Amount (\$)	\$ -	\$ 8,088.00	-	\$ -	\$ 4,464.00	\$ -	\$ 12,552.00
Grant Management (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Disbursement/ Invoicing	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Procurement	Hours	-	20.00	-	-	50.00	-	70.00
	Amount (\$)	\$ -	\$ 6,740.00	-	\$ -	\$ 9,300.00	\$ -	\$ 16,040.00
Disadvantaged Business Enterprises (Fraud)	Hours	-	50.00	-	-	80.00	-	130.00
	Amount (\$)	\$ -	\$ 16,850.00	-	\$ -	\$ 14,880.00	\$ -	\$ 31,730.00
Change Orders	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Claims Management	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Construction Assistance (Design Only)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Contract Compliance	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Financial Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Building Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
O&M Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Project-wide Activities	Hours	-	-	-	-	-	52.00	52.00
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ 4,212.00	\$ 4,212.00
SUBCONSULTANT Total Hours		-	94.00	-	-	154.00	52.00	300.00
SUBCONSULTANT Total Travel Cost								
SUBCONSULTANT Total \$ Amount		-	31,678.00	-	-	28,644.00	4,212.00	64,534.00



NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format  
SUBCONSULTANT: STUMAR

Phase I	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>	<b>Hourly Billing Rate (\$)</b>	\$ 383.00			\$ 262.00	\$ 186.00		
Fraud Risk Assessment	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Management (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursement/ Invoicing	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Procurement	Hours	2.00	-	-	12.00	20.00	-	34.00
	Amount (\$)	\$ 766.00	\$ -	\$ -	\$ 3,144.00	\$ 3,720.00	\$ -	\$ 7,630.00
Disadvantaged Business Enterprises (Fraud)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change Orders	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Claims Management	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Assistance (Design Only)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Compliance	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project-wide Activities	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBCONSULTANT Total Hours		2.00	-	-	12.00	20.00	-	34.00
SUBCONSULTANT Total Travel Cost								
SUBCONSULTANT Total \$ Amount		766.00	-	-	3,144.00	3,720.00	-	7,630.00
TEAM TOTALS (HOURS) PRIME + SUBCONSULTANT		29.00	334.75	-	298.00	638.50	149.75	1,450.00
TEAM TOTALS (COSTS) PRIME + SUBCONSULTANT		11,107.00	112,810.75	-	78,076.00	118,761.00	12,129.75	332,884.50

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format

PRIME: EISNERAMPER LLP

Phase I	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
Risk/Billing Category								
Fraud Risk Assessment		6.00	22.00	-	18.00	24.00	-	70.00
Grant Management (Where applicable)		4.00	10.00	-	8.00	16.00	-	38.00
Disbursement/ Invoicing		4.00	57.50	-	90.00	135.00	-	286.50
Procurement		2.00	26.00	-	24.00	40.00	-	92.00
Disadvantaged Business Enterprises (Fraud)		4.00	20.00	-	-	24.00	-	48.00
Change Orders		-	16.00	-	16.00	40.00	-	72.00
Claims Management		-	8.00	-	16.00	30.00	-	54.00
Construction Assistance (Design Only)		-	21.00	-	42.00	73.50	-	136.50
Contract Compliance								-
Financial Risk								-
Building Risk								-
O&M Risk								-
Project-wide Activities		7.00	60.25	-	72.00	82.00	97.75	319.00
PRIME Total Hours		27.00	240.75	-	286.00	464.50	97.75	1,116.00

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format

SUBCONSULTANT: TALSON

Phase I	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>								
Fraud Risk Assessment		-	24.00	-	-	24.00	-	48.00
Grant Management (Where applicable)		-	-	-	-	-	-	-
Disbursement/ Invoicing		-	-	-	-	-	-	-
Procurement		-	20.00	-	-	50.00	-	70.00
Disadvantaged Business Enterprises (Fraud)		-	50.00	-	-	80.00	-	130.00
Change Orders		-	-	-	-	-	-	-
Claims Management		-	-	-	-	-	-	-
Construction Assistance (Design Only)		-	-	-	-	-	-	-
Contract Compliance								-
Financial Risk								-
Building Risk								-
O&M Risk								-
Project-wide Activities		-	-	-	-	-	52.00	52.00
<b>SUBCONSULTANT Total Hours</b>		-	94.00	-	-	154.00	52.00	300.00

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format

SUBCONSULTANT: STUMAR

Phase I	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>								
Fraud Risk Assessment		-	-	-	-	-	-	-
Grant Management (Where applicable)		-	-	-	-	-	-	-
Disbursement/ Invoicing		-	-	-	-	-	-	-
Procurement		2.00	-	-	12.00	20.00	-	34.00
Disadvantaged Business Enterprises (Fraud)		-	-	-	-	-	-	-
Change Orders		-	-	-	-	-	-	-
Claims Management		-	-	-	-	-	-	-
Construction Assistance (Design Only)		-	-	-	-	-	-	-
Contract Compliance								-
Financial Risk								-
Building Risk								-
O&M Risk								-
Project-wide Activities		-	-	-	-	-	-	-
<b>SUBCONSULTANT Total Hours</b>		2.00	-	-	12.00	20.00	-	34.00



## **PHASE II**

PRIME: EISNERAMPER LLP

Phase II	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>Risk/Billing Category</b>	<b>Hourly Billing Rate (\$)</b>	\$ 383.00	\$ 337.00		\$ 262.00	\$ 186.00	\$ 81.00	
<b>Fraud Risk Assessment</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grant Management (Where applicable)</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Disbursement/ Invoicing</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Procurement</b>	<b>Hours</b>	22.00	140.00	-	153.00	234.00	-	549.00
	<b>Amount (\$)</b>	\$ 8,426.00	\$ 47,180.00	\$ -	\$ 40,086.00	\$ 43,524.00	\$ -	\$ 139,216.00
<b>Disadvantaged Business Enterprises (Fraud)</b>	<b>Hours</b>	6.00	20.00	-	-	-	-	26.00
	<b>Amount (\$)</b>	\$ 2,298.00	\$ 6,740.00	-	\$ -	\$ -	\$ -	\$ 9,038.00
<b>Change Orders</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>Claims Management</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>Construction Assistance (Design Only)</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>Contract Compliance</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Financial Risk</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Building Risk</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>O&amp;M Risk</b>	<b>Hours</b>	-	-	-	-	-	-	-
	<b>Amount (\$)</b>	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>Project-wide Activities</b>	<b>Hours</b>	7.00	60.75	-	72.00	82.00	97.75	319.50
	<b>Amount (\$)</b>	\$ 2,681.00	\$ 20,472.75	-	\$ 18,864.00	\$ 15,252.00	\$ 7,917.75	\$ 65,187.50
<b>PRIME Total Hours</b>		35.00	220.75	-	225.00	316.00	97.75	894.50
<b>PRIME Total Travel Cost</b>								
<b>PRIME Total \$ Amount</b>		\$ 13,405.00	\$ 74,392.75	\$ -	\$ 58,950.00	\$ 58,776.00	\$ 7,917.75	\$ 213,441.50

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format  
SUBCONSULTANT: TALSON

Phase II	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>	<b>Hourly Billing Rate (\$)</b>	\$ 383.00	\$ 337.00		\$ 262.00	\$ 186.00	\$ 81.00	
Fraud Risk Assessment	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Grant Management (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Disbursement/ Invoicing	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Procurement	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Disadvantaged Business Enterprises (Fraud)	Hours	-	40.00	-	-	80.00	-	120.00
	Amount (\$)	\$ -	\$ 13,480.00	-	\$ -	\$ 14,880.00	\$ -	\$ 28,360.00
Change Orders	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Claims Management	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Construction Assistance (Design Only)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Contract Compliance	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Financial Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Building Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
O&M Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Project-wide Activities	Hours	-	-	-	-	-	52.00	52.00
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ 4,212.00	\$ 4,212.00
SUBCONSULTANT Total Hours		-	40.00	-	-	80.00	52.00	172.00
SUBCONSULTANT Total Travel Cost								
SUBCONSULTANT Total \$ Amount		-	13,480.00	-	-	14,880.00	4,212.00	32,572.00

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format  
SUBCONSULTANT: STUMAR

Phase II	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>	<b>Hourly Billing Rate (\$)</b>	\$ 383.00			\$ 262.00	\$ 186.00		
Fraud Risk Assessment	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Management (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursement/ Invoicing	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Procurement	Hours	12.00	-	-	90.00	120.00	-	222.00
	Amount (\$)	\$ 4,596.00	\$ -	\$ -	\$ 23,580.00	\$ 22,320.00	\$ -	\$ 50,496.00
Disadvantaged Business Enterprises (Fraud)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change Orders	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Claims Management	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Assistance (Design Only)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Compliance	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project-wide Activities	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBCONSULTANT Total Hours		12.00	-	-	90.00	120.00	-	222.00
SUBCONSULTANT Total Travel Cost								
SUBCONSULTANT Total \$ Amount		4,596.00	-	-	23,580.00	22,320.00	-	50,496.00
TEAM TOTALS (HOURS) PRIME + SUBCONSULTANT		47.00	260.75	-	315.00	516.00	149.75	1,288.50
TEAM TOTALS (COSTS) PRIME + SUBCONSULTANT		18,001.00	87,872.75	-	82,530.00	95,976.00	12,129.75	296,509.50



NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format

PRIME: EISNERAMPER LLP

Phase II	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
Risk/Billing Category								
Fraud Risk Assessment								-
Grant Management (Where applicable)								-
Disbursement/ Invoicing								-
Procurement		22.00	140.00		153.00	234.00		549.00
Disadvantaged Business Enterprises (Fraud)		6.00	20.00	-	-	-	-	26.00
Change Orders								-
Claims Management								-
Construction Assistance (Design Only)								-
Contract Compliance								-
Financial Risk								-
Building Risk								-
O&M Risk								-
Project-wide Activities		7.00	60.75	-	72.00	82.00	97.75	319.50
PRIME Total Hours		35.00	220.75	-	225.00	316.00	97.75	894.50

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format

SUBCONSULTANT: TALSON

Phase II	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>								
Fraud Risk Assessment								-
Grant Management (Where applicable)								-
Disbursement/ Invoicing								-
Procurement								-
Disadvantaged Business Enterprises (Fraud)		-	40.00	-	-	80.00	-	120.00
Change Orders								-
Claims Management								-
Construction Assistance (Design Only)								-
Contract Compliance								-
Financial Risk								-
Building Risk								-
O&M Risk								-
Project-wide Activities		-	-	-	-	-	52.00	52.00
<b>SUBCONSULTANT Total Hours</b>		-	40.00	-	-	80.00	52.00	172.00

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format

SUBCONSULTANT: STUMAR

Phase II	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>								
Fraud Risk Assessment								-
Grant Management (Where applicable)								-
Disbursement/ Invoicing								-
Procurement		12.00			90.00	120.00		222.00
Disadvantaged Business Enterprises (Fraud)		-	-	-	-	-	-	-
Change Orders								-
Claims Management								-
Construction Assistance (Design Only)								-
Contract Compliance								-
Financial Risk								-
Building Risk								-
O&M Risk								-
Project-wide Activities		-	-	-	-	-	-	-
<b>SUBCONSULTANT Total Hours</b>		12.00	-	-	90.00	120.00	-	222.00

## **PHASE III**



PRIME: EISNERAMPER LLP

Phase III	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
Risk/Billing Category	Hourly Billing Rate (\$)	\$ 383.00	\$ 337.00		\$ 262.00	\$ 186.00	\$ 81.00	
Fraud Risk Assessment	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Management (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursement/ Invoicing	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Procurement	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disadvantaged Business Enterprises (Fraud)	Hours	4.00	20.00	-	-	25.00	-	49.00
	Amount (\$)	\$ 1,532.00	\$ 6,740.00	-	\$ -	\$ 4,650.00	\$ -	\$ 12,922.00
Change Orders	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Claims Management	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Construction Assistance (Design Only)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Contract Compliance	Hours	6.00	80.00	-	24.00	60.00	-	170.00
	Amount (\$)	\$ 2,298.00	\$ 26,960.00	\$ -	\$ 6,288.00	\$ 11,160.00	\$ -	\$ 46,706.00
Financial Risk	Hours	10.00	80.00	-	40.00	60.00	-	190.00
	Amount (\$)	\$ 3,830.00	\$ 26,960.00	\$ -	\$ 10,480.00	\$ 11,160.00	\$ -	\$ 52,430.00
Building Risk	Hours	4.00	60.00	-	40.00	60.00	-	164.00
	Amount (\$)	\$ 1,532.00	\$ 20,220.00	-	\$ 10,480.00	\$ 11,160.00	\$ -	\$ 43,392.00
O&M Risk	Hours	4.00	60.00	-	40.00	60.00	-	164.00
	Amount (\$)	\$ 1,532.00	\$ 20,220.00	-	\$ 10,480.00	\$ 11,160.00	\$ -	\$ 43,392.00
Project-wide Activities	Hours	8.00	60.75	-	76.25	82.00	97.75	324.75
	Amount (\$)	\$ 3,064.00	\$ 20,472.75	-	\$ 19,977.50	\$ 15,252.00	\$ 7,917.75	\$ 66,684.00
PRIME Total Hours		36.00	360.75	-	220.25	347.00	97.75	1,061.75
PRIME Total Travel Cost								
PRIME Total \$ Amount		\$ 13,788.00	\$ 121,572.75	\$ -	\$ 57,705.50	\$ 64,542.00	\$ 7,917.75	\$ 265,526.00

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format  
SUBCONSULTANT: TALSON

Phase III	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>	<b>Hourly Billing Rate (\$)</b>	\$ 383.00	\$ 337.00		\$ 262.00	\$ 186.00	\$ 81.00	
Fraud Risk Assessment	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Grant Management (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Disbursement/ Invoicing	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Procurement	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Disadvantaged Business Enterprises (Fraud)	Hours	-	40.00	-	-	80.00	-	120.00
	Amount (\$)	\$ -	\$ 13,480.00	-	\$ -	\$ 14,880.00	\$ -	\$ 28,360.00
Change Orders	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Claims Management	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Construction Assistance (Design Only)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Contract Compliance	Hours	4.00	40.00	-	-	40.00	-	84.00
	Amount (\$)	\$ 1,532.00	\$ 13,480.00	-	\$ -	\$ 7,440.00	\$ -	\$ 22,452.00
Financial Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Building Risk	Hours	4.00	40.00	-	-	40.00	-	84.00
	Amount (\$)	\$ 1,532.00	\$ 13,480.00	-	\$ -	\$ 7,440.00	\$ -	\$ 22,452.00
O&M Risk	Hours	4.00	40.00	-	-	40.00	-	84.00
	Amount (\$)	\$ 1,532.00	\$ 13,480.00	-	\$ -	\$ 7,440.00	\$ -	\$ 22,452.00
Project-wide Activities	Hours	-	-	-	-	-	52.00	52.00
	Amount (\$)	\$ -	\$ -	-	\$ -	\$ -	\$ 4,212.00	\$ 4,212.00
SUBCONSULTANT Total Hours		12.00	160.00	-	-	200.00	52.00	424.00
SUBCONSULTANT Total Travel Cost								
SUBCONSULTANT Total \$ Amount		4,596.00	53,920.00	-	-	37,200.00	4,212.00	99,928.00

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format  
SUBCONSULTANT: STUMAR

Phase III	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>	<b>Hourly Billing Rate (\$)</b>	\$ 383.00			\$ 262.00	\$ 186.00		
Fraud Risk Assessment	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Management (Where applicable)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursement/ Invoicing	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Procurement	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disadvantaged Business Enterprises (Fraud)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change Orders	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Claims Management	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Assistance (Design Only)	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Compliance	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M Risk	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project-wide Activities	Hours	-	-	-	-	-	-	-
	Amount (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBCONSULTANT Total Hours		-	-	-	-	-	-	-
SUBCONSULTANT Total Travel Cost								
SUBCONSULTANT Total \$ Amount		-	-	-	-	-	-	-
TEAM TOTALS (HOURS) PRIME + SUBCONSULTANT		48.00	520.75	-	220.25	547.00	149.75	1,485.75
TEAM TOTALS (COSTS) PRIME + SUBCONSULTANT		18,384.00	175,492.75	-	57,705.50	101,742.00	12,129.75	365,454.00

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format

PRIME: EISNERAMPER LLP

Phase III	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
Risk/Billing Category								
Fraud Risk Assessment								-
Grant Management (Where applicable)								-
Disbursement/ Invoicing								-
Procurement								-
Disadvantaged Business Enterprises (Fraud)		4.00	20.00	-	-	25.00	-	49.00
Change Orders								-
Claims Management								-
Construction Assistance (Design Only)								-
Contract Compliance		6.00	80.00	-	24.00	60.00	-	170.00
Financial Risk		10.00	80.00	-	40.00	60.00	-	190.00
Building Risk		4.00	60.00	-	40.00	60.00	-	164.00
O&M Risk		4.00	60.00	-	40.00	60.00	-	164.00
Project-wide Activities		8.00	60.75	-	76.25	82.00	97.75	324.75
PRIME Total Hours		36.00	360.75	-	220.25	347.00	97.75	1,061.75



NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format

SUBCONSULTANT: TALSON

Phase III	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>								
Fraud Risk Assessment								-
Grant Management (Where applicable)								-
Disbursement/ Invoicing								-
Procurement								-
Disadvantaged Business Enterprises (Fraud)		-	40.00	-	-	80.00	-	120.00
Change Orders								-
Claims Management								-
Construction Assistance (Design Only)								-
Contract Compliance		4.00	40.00	-	-	40.00	-	84.00
Financial Risk		-	-	-	-	-	-	-
Building Risk		4.00	40.00	-	-	40.00	-	84.00
O&M Risk		4.00	40.00	-	-	40.00	-	84.00
Project-wide Activities		-	-	-	-	-	52.00	52.00
<b>SUBCONSULTANT Total Hours</b>		12.00	160.00	-	-	200.00	52.00	424.00

NJ Transit Contract No. 14-033  
IOM Services for the NJ TRANSITGRID MICROGRID CENTRAL FACILITY  
Attachment 5 - Cost Proposal Format

SUBCONSULTANT: STUMAR

Phase III	Staffing Category	Partner/ Principal/ Director	Program Manager/ Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant/ Associate/ Staff	Administrative Support	Totals
<b>RISK CATEGORIES</b>								
Fraud Risk Assessment								-
Grant Management (Where applicable)								-
Disbursement/ Invoicing								-
Procurement								-
Disadvantaged Business Enterprises (Fraud)								-
Change Orders								-
Claims Management								-
Construction Assistance (Design Only)								-
Contract Compliance								-
Financial Risk								-
Building Risk								-
O&M Risk								-
Project-wide Activities								-
<b>SUBCONSULTANT Total Hours</b>		-	-	-	-	-	-	-

## First Tier DBE UTILIZATION - FORM A

Project Name: IOM Services for the TRANSITGRID MICROGRID CENTRAL FACILITY

NJT Contract No: 14-033

Assigned DBE Goal %: 10%

NJT Procurement Specialist: [REDACTED]

Contract Value (\$): \$994,848.00

First Tier DBE must perform at least 51% of its subcontract value if subcontracting to a Second -Tier DBE or Non-DBE. Do not count Non-DBE portion toward the goal.

Name, Address and Telephone # of DBE Subcontractor/Subconsultant	Provide <u>Detailed</u> Scope of Work to be Performed (Identify all suppliers)	Dollar Value of Subcontract/Sub-consultant Work (\$) Awarded	Percentage of Subcontract Work (%)
Talson Solutions, LLC 41 N. 3rd Street, Philadelphia, PA 19106 / 215.592.963	Talson Solutions, LLC will provide construction audit services including construction site inspections, and DBE program contractor monitoring	\$ 168,762.00	17.0 %
			%
			%
			%
			%
For DBE suppliers, show original subcontract value multiplied by 60% (\$2,000*60%=\$1200). For DBE portion of work, subtract Non-DBE portion of work from original subcontract value.	<b>TOTALS</b>	\$ 168,762.00	17.0 %

The undersigned will enter into a formal agreement with the DBE(s) listed in this schedule conditioned upon execution of a contract with NJ TRANSIT for the above referenced project. The undersigned understands that removal/replacement of the DBE(s) listed is NOT PERMISSIBLE for any reason (pre or post-award), without submitting a written request to the Office of Business Development and receiving WRITTEN APPROVAL from the Office of Business Development. Failure to obtain written approval shall result in the breach of contract and subject to corrective action to be determined by NJ TRANSIT.

Company Name: EisnerAmper LLP

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

Company Address: 111 Wood Avenue South

Print Name: David A. Cace

Iselin, NJ 0883-2700


Title: Partner

Prime Contractor's DBE Liaison Officer: Elliott Lee

Company Tel #: 212.891.4024

Date Signed: June 8, 2021

**BIDDER SOLICITATION & CONTRACTOR INFORMATION - FORM A1**Project Title: IOM Services for the TRANSITGRID MICROGRID CENTRAL FACILITYDate: June 8, 2021Prime Contractor/Consultant: EisnerAmper LLPTelephone #: 212.891.4024*Complete the information below for Bidder/Proposer/Prime(s) working on this project. Use Page 2 for all subcontractors/subconsultants*

	Bidder/Proposer/Prime	Bidder/Proposer/Prime	Bidder/Proposer/Prime
Company's Full Name	EisnerAmper LLP		
Address	111 Wood Avenue South		
City	Iselin, NJ		
Zip	08830		
County	Middlesex		
Phone	212.891.4024		
Fax	917.286.8610		
E-mail	david.cace@eisneramper.com		
Owner	Various		
Date Established	1963		
Date Certified	Non-DBE Firm		
Ethnicity	Various		
Gender	Various		
Certification Status: <b>DBE or Non-DBE</b>	Non-DBE		
Federal Tax ID # / SSN #			
Annual Gross Receipts: A - Less than \$500K B - \$500K to \$1M C - \$1M to \$2M D - \$2M to \$5M E - \$5M and over <b>indicate the letter that applies</b>	E		
Primary NAICS Code:	541211		



## BIDDER SOLICITATION &amp; CONTRACTOR INFORMATION - FORM A1

Project Title: IOM Services for the TRANSITGRID MICROGRID CENTRAL FACILITYDate: June 8, 2021Prime Contractor/Consultant: EisnerAmper LLPTelephone #: 212.891.4024**COMPLETE THE INFORMATION BELOW FOR "ALL" FIRMS INCLUDING SUPPLIERS SOLICITED; INCLUDING THOSE THAT WILL WORK ON THIS PROJECT.**

	Subcontractor/Subconsultant	Subcontractor/Subconsultant	Subcontractor/Subconsultant
Company's Full Name	Talson Solutions, LLC	Stumar Investigations	
Address	41 N. 3rd Street	716 Dekalb Pike, Suite 405	
City	Philadelphia, PA	Blue Bell, PA	
Zip	19106	19422	
County	Philadelphia	Montgomery	
Phone	215.592.9634	800.355.1199	
Fax	215.592.9636	610.592.0506	
E-mail	rbright@talsonsolutions.com	sdrobny@stumarinv.com	
Owner	Robert S. Bright	Stuart Drobny	
Date Established	May 18, 2001	1983	
Date Certified	May 1, 2014	Non-DBE Firm	
Ethnicity	African American	White	
Gender	Male	Male	
Certification Status: <b>DBE or Non-DBE</b>	DBE	Non-DBE	
Federal Tax ID # / SSN #			
Annual Gross Receipts: A - Less than \$500K B - \$500K to \$1M C - \$1M to \$2M D - \$2M to \$5M E - \$5M and over <b>indicate the letter that applies</b>	D	C	
Primary NAICS Code:	541611	541990	

## NON-DBE SUBCONTRACTOR UTILIZATION - FORM A2

*Directions: To be completed by any Bidder/Proposer/Prime for "all" subs including suppliers participating on this contract.*Bidder/Proposer Prime Name: EisnerAmper LLPProject Title: IOM Services for the TRANSITGRID MICROGRID CENTRAL FACILITYDate: June 8, 2021Prime Contract Value: \$994,848.00

Name, Address and Telephone # of all Subcontractor/Subconsultants	FEIN #	Provide Detailed Scope of Work to be Performed	Dollar Amount of Subcontractor/Sub-consultant Work (\$) Awarded	Percentage of Subcontract or Work (%)
Stumar Investigations 716 DeKalb Pike, Suite 405 Blue Bell, PA 19422 800.355.1199	██████████	Stumar Investigations will provide investigative services including but not limited to background and credential verifications and surveillance services	\$ 44,772.00	4.5 %
			\$	%
			\$	%
			\$	%
			\$	%
			\$	%
Must provide a detailed scope of work; one-word descriptions are not acceptable.		<b>TOTALS</b>	\$ 44,772.00	4.5 %

INTENT TO PERFORM AS A 1<sup>ST</sup> TIER DBE - FORM B

The Bidder/Proposer/Prime is prohibited from completing any portion of this form and directing the DBE to sign a blank form.

**DIRECTIONS:** DBE(s) listed on the Form A must complete all information on this form.

EisnerAmper LLP  
 Name of Bidder/Proposer/Prime: IOM Services for the NJ Transitgrid  
 Project/Contract Name: Microgrid Central Facility

Talson Solutions, LLC  
 Name of DBE Firm:  
 IFB/RFP Contract Number: 14-033

**Does the undersigned DBE (Answer Accordingly):**

Intend to perform subcontract work in connection with the above-mentioned project as a Joint Venture? Circle one. (Yes or **No**)

Intend to subcontract any portion of its scope of work to a DBE(s)?  
 If yes, DBE Sub-Primes **must complete and submit Form AA.**

Circle one. (Yes or **No**)  
 At what percent? \_\_\_\_\_%

Intend to subcontract any portion of its scope of work to a Non-DBE(s)?  
 If yes, **must complete and submit Form AA2.**

Circle one. (Yes or **No**)  
 At what percent? \_\_\_\_\_%

The undersigned will perform the following described work on the above-referenced project: *(Provide a detailed description of the type of work you will perform on your subcontract. Attach a copy of quote approved and signed by Bidder (optional)).*

DBE monitoring services in connection with fraud risk assessment, procurement and risks associated with assessing the JIPA.

Dollar Value of DBE Subcontract: \$168,762

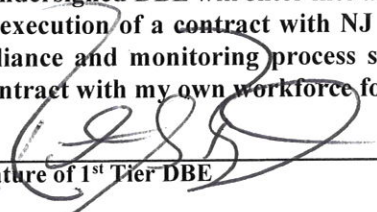
Total Quantity/Units (if applicable): N/A Per Unit Cost (if applicable): \$ N/A

The undersigned based the above scope of work and subcontract value on detailed project specs received from the Bidder contractor named above. Circle one. (**Yes** or No)

The Prime Contractor projected the following commencement and completion date for such work as follows:

DBE Contract Start Date: TBD DBE Contract Completion Date June 2024

The undersigned DBE will enter into a formal agreement for the above work with the Prime Contractor conditioned upon execution of a contract with NJ TRANSIT. As a DBE subcontractor, I will cooperate with the certification, compliance and monitoring process set forth by NJ TRANSIT. I attest that I will perform at least 51% of my subcontract with my own workforce for the referenced project.

  
 Signature of 1<sup>st</sup> Tier DBE Date 6/7/21  
 Robert S. Bright  
 Print Name

President  
 Title  
215-592-9634 ext. 101  
 Telephone #:

Failure to adhere to these instructions or the falsification of any information on this form shall result in breach of contract and subject to the appropriate penalties to be determined by NJ TRANSIT.