

TECHNICAL PROPOSAL TO PROVIDE INTEGRITY OVERSIGHT MONITORING SERVICES

NEW JERSEY TRANSIT CORPORATION

14-033C–Work Authorization No. 1, Rev. 1
Hoboken Projects

Wayside Power Repair Project and Construction
Management Services

June 9, 2020





June 9, 2020

██████████ ██████████
Procurement Department
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Re: 14-033-C—Work Authorization No. 1, Rev. 1
Hoboken Projects
Wayside Power Repair Project and Construction Management Services

Dear ██████████:

We are pleased to submit our proposal to assist the New Jersey Transit Corporation (NJ TRANSIT) with additional Integrity Oversight Monitoring (IOM) services in connection with the Wayside Power Repair and Construction Management Services components of the Hoboken Projects.

We understand that the purpose of this proposed engagement is to identify risks associated with fraud, waste, abuse and potential criminal activity. Highlights of the experience and skills we bring to this proposed engagement include:

- **Deep construction audit expertise.** NJ TRANSIT will be served by RSM US LLP (RSM) construction risk professionals with direct experience auditing comparable design, construction and construction management contracts. Perhaps more importantly, the RSM team proposed for this work has direct experience providing IOM services for the Hoboken Projects. Through our partnership with MFS Consulting Engineers & Surveyor, DPC (MFS), we believe our combination of construction audit and engineering expertise is unmatched by any other provider.
- **Support of NJ TRANSIT's small business and subcontracting goals.** Through our IOM work with NJ TRANSIT to date, RSM has exhibited both dedication and commitment to building a collaborative team with our DBE partner, MFS. We have exceeded minimum participation goals on all IOM projects, and will continue this trend through our work on this revision to the Hoboken Projects. MFS brings a strong resume of governmental experience, including knowledge of regulations, codes and programs, applicable laws and contractual requirements—and through our work with them to date, they have provided unique perspectives on how to address fraud, waste, abuse and/or potential criminal activity in the design, construction and construction management processes.
- **Dedicated public sector/federal grant monitoring practice.** NJ TRANSIT will benefit from RSM's experience serving nearly 550 governmental entities, including state agencies and departments of transportation. Our knowledge of federal grant and state regulatory requirements, grants processing, the application process, allowable costs and compliance requirements will be instrumental to supporting a fast project ramp-up. We have supported major recovery and rebuilding efforts funded by various federal or state programs, including NJ TRANSIT Hoboken, Meadows Maintenance

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New Jersey Transit Corporation

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Complex and Rail Operations Center, Long Slip Enhancement, and we were most recently awarded IOM work for the Raritan River Bridge project.

- **Extensive experience supporting federal and state recovery and rebuilding efforts.** In addition to the IOM projects mentioned, members of your team have and continue to serve the Florida Division of Emergency Management for Public Assistance Grants Management related to Hurricanes Katrina, Ike, Rita and Irma; as well as the Deepwater Horizon oil spill; and the 2005 and 2008 Iowa floods. Further, our partner MFS has provided services associated with all of the IOM projects noted, as well as emergency disaster recovery programs associated with NYCDEP Hurricane Sandy, NYC Rapids Repairs Program and USACE Hurricane Maria.

RSM and MFS have served as a coordinated team on multiple IOM projects for NJ TRANSIT to date, including the directly related Hoboken Projects. Together, we will continue to provide NJ TRANSIT with a level of knowledge, thoroughness, efficiency and construction process proficiency proven to detect risk, fraud, waste, abuse and potential criminal activity.

Once you have had the opportunity to review this response, we would be pleased to discuss your needs in greater detail. In the meantime, please feel free to contact me at 203 388 7098 with any questions.

Sincerely,

RSM US LLP



Shawn L. Dahl, Principal

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2. QUALIFICATIONS OF INDIVIDUALS

We recognize that NJ TRANSIT must be served by a team of professionals who understand your organization, your industry and the operations for which we will perform integrity oversight monitoring. To that end, we have assembled a team of seasoned professionals with the specialized skills to address not only the bigger picture of the engagement as a whole, including structural and technical engineering services for rail yards and the intricacies of working with governmental entities, but also with deep experience with the project's key components—forensic accounting and fraud investigative services.

As demonstrated below and through the skills set matrix on the next page, we are proposing professionals from RSM and MFS. Our proposed team members represent a powerful cross-discipline accounting/consulting/engineering team with the qualifications, experience and capacity to handle your needs for this engagement and are committed to exceeding your expectations.

Our team includes professionals with experience uncovering construction fraud, waste, abuse and/or potential criminal activity in comparable environments to NJ TRANSIT.

Team member experience includes:

- Forensic accounting and fraud investigations
- Construction management
- Design
- Scheduling control and contract management
- Disbursement invoicing/coding
- General construction, railroad facility construction and railroad infrastructure construction
- Worksite and assets security; employee safety
- Pre- and post-construction inspection
- Construction inspection and testing, value engineering analysis

Certifications relevant for this project

The numerous certifications our proposed team holds further underscores the experience and knowledge we bring to this project, including:

- Certified fraud examiner
- Certified internal auditor
- Certified public accountant
- Certification in risk management assurance
- Certification in financial forensics
- Certification in controls self-assessment
- Professional engineer
- ASME BPE
- ASMS B31.3, QID-3
- OSHA 30-hour
- OSHA 40-hour HAZWOPER

Association memberships

Continual involvement with relevant industry associations enables our team to expand their knowledge and more efficiently identify and associate potential risks and trends. NJ TRANSIT will benefit from our proposed teams active participation in relevant trade associations, including:

- The Institute of Internal Auditors
- American Society of Civil Engineers
- Association of Certified Fraud Examiners
- American Institute of Certified Public Accountants
- Associated General Contractors
- Construction Financial Management Association
- Associated Builders and Contractors
- Association of Certified Anti-Money Laundering Specialists

Skills set matrix

	Years of experience	Public sector	Design	Construction/construction management	Communications, procurement, disbursement invoicing, change order orders	Worksite and assets security; employee safety	Fraud and forensic accounting
Shawn Dahl, Partner, RSM	31	✓		✓	✓		✓
David Luker, Director and Subject Matter Expert—Construction, RSM	15	✓		✓	✓	✓	✓
Brian Tracy, Manager, RSM	8		✓	✓	✓		✓
Matt Blondell, Manager and Specialist—Construction, RSM	9	✓		✓	✓		✓
Chris Fitzgerald, Manager and Specialist—Financial Investigations, RSM	10	✓					✓
Duffy Leidner, Manager, RSM	7	✓		✓	✓		
Stephanie Tantillo, Supervisor, RSM	8	✓		✓	✓		✓
Jill Reyes, Director, RSM	18	✓		✓	✓		✓
Ronald Nahass, Director, RSM	12	✓			✓		✓
Jose Fuertes, Principal Engineer, MFS	15	✓	✓	✓	✓	✓	✓
Marcelo Fuentes, Project Executive, MFS	19	✓	✓	✓	✓	✓	✓
Brandon Smith, Construction Project Manager, MFS	10	✓	✓	✓	✓	✓	✓
Michael Mudalel, Senior Associate Engineer, MFS	13	✓	✓	✓	✓	✓	✓
Paul Shim, Senior Associate Engineer, MFS	13	✓	✓	✓	✓	✓	✓
Thomas LaGressa, Construction Consultant, MFS	6	✓	✓	✓	✓		
Caitlin Munson, Construction Consultant, MFS	2	✓	✓	✓	✓		
Sean McCarter, Senior Associate, RSM	2				✓		✓
Sam Grosoff, Senior Associate, RSM	3	✓		✓	✓		✓
Ryan Daly, Senior Associate, RSM	3	✓			✓		
Luckie Kaufman, Senior Associate, RSM	3	✓		✓	✓		✓
Anthony Rizzo, Senior Associate, RSM	3			✓			✓
Devann Marchand, Associate, RSM	1	✓		✓	✓		
Chris Gums, Associate, RSM	1.5	✓		✓	✓		✓
Thomas Alonso, Associate, RSM	1				✓		✓



Shawn Dahl

Principal, Risk Consulting
RSM US LLP
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Summary of experience

Shawn leads RSM's New York City region risk consulting practice. He is the national leader for enterprise governance, risk and compliance (eGRC) management for the firm, responsible for ongoing framework and methodology development and is actively involved in client delivery. Shawn brings more than 30 years of diverse experience to RSM through executive positions in internal audit and risk management.

Work history

Prior to joining RSM in 2011, Shawn was the managing director—Carolinas for a large consulting firm for four years. Prior to that, his experience in Fortune and FTSE 100 companies includes the consumer goods, manufacturing, software, service and insurance industries.

Shawn has held executive positions in internal audit and risk management and has been involved in building best practice internal audit functions within multiple companies. He served as director of internal audit at an international company headquartered in Bristol, UK, where he was responsible for leading a team of more than 40 staff responsible for operational, financial, IT and fraud audit in the \$7B multinational company with 50,000 employees. He has extensive international experience, conducting and leading audit, risk management and special project initiatives across North America, Europe, Latin America and Asia.

Shawn currently serves NJ TRANSIT as the lead partner for two IOM projects: Meadows Maintenance Complex and Rail Operations Center project, and Hoboken. He has had previous risk management experience with public sector organizations, including DC Water and Sewer Authority, the city of Charlotte, North Carolina and a housing authority in Atlanta, Georgia.

He is a frequent speaker at IIA and IASA events on internal audit and ERM topics.

Professional affiliations and credentials

- Certified internal auditor
- Certification in risk management assurance
- Certification in controls self-assessment
- The Institute of Internal Auditors, board of governors, Westchester and Fairfield County IIA chapter
- Information Systems Audit and Control Association

Education

- Master of Business Administration, Thunderbird School of Global Management
- Bachelor of Arts, economics, Gustavus Adolphus College



David Luker

Director, Risk Consulting
RSM US LLP
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Summary of experience

David serves as RSM's national facilities and construction subject matter expert. He has 15 years of experience in public accounting including, GAAP financial statement audit of construction contractors, construction contract compliance/cost recovery for large construction manager at risk and design build contracts, construction change order and claim analysis, construction litigation support, design and construction process reengineering, and various other risk consulting services. David is 100% dedicated to serving the construction industry.

Examples of David's relevant experience includes:

- Currently serves NJ TRANSIT as the lead construction auditor for two IOM projects
- Served as the construction audit director/lead on a four-year, \$1.2 billion mixed use construction project in Miami, Florida
- Served as the construction audit director/lead on a three-year engagement auditing \$160 million of construction manager at risk contracts for a Florida university system
- Currently serves as the construction audit director/lead on a five-year, \$1.2 billion construction program audit and assessment engagement
- Currently leads internal audit and contract compliance/administration teams on a three-year, phased governmental audit initiative, including extensive audit and compliance work pursuant to a watershed consent decree
- Has led construction-focused forensic investigations and provided construction litigation and mediation support to clients including tribal governments, school districts, construction contractors and private equity
- Has led a three-year internal audit and contract compliance/evaluation engagement on a \$1.2 billion Mid-Atlantic region construction program
- Has conducted more than 20 construction audit cost recovery engagements on major cost plus construction projects ranging from \$10 million to \$1 billion in contract value

Prior experience—GAAP external audit and taxation

- Major highway construction
- Bridge construction
- Plumbing and HVAC
- Demolition and concrete removal
- Concrete and slab construction

David's publications and presentations include:

- Palm Beach County chapter of The Institute of Internal Auditors—Selected to present on construction risk management and audit topics at the chapter's annual construction conference
- Southwest Florida chapter of The Institute of Internal Auditors—Selected to present on construction risk management and audit topics at multiple training seminars
- National Restaurant Association Internal Audit Conference—Selected to present on construction project risks and controls at the 2015 regional event
- RSM Public Sector Conference—Selected to present on enterprise risk management, construction contract compliance and other internal audit topics at the firm's annually held event
- RSM Club Trends Conference—Selected to present on construction risk management at the firm's annually held event
- *Building information modeling, are you ready?* Insight article: November 2015
- *Construction contract delivery methods and applications*, Insight article: May 2012

Work history

Prior to RSM, David worked for a Big Four accounting firm in audit and for a regional accounting firm in audit, tax and consulting.

Professional affiliations and credentials

- Certified public accountant, Alabama
- American Institute of Certified Public Accountants
- Alabama Society of CPAs
- Orlando Business Journal Top 40 Professionals Under 40 Years Old

Education

- Master of Accountancy, Auburn University



Brian M. Tracy

Manager, Risk Consulting
RSM US LLP
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Summary of experience

Brian joined RSM in 2014. His advisory experience includes performing a variety of internal audits and performing testing for Sarbanes-Oxley compliance. This includes identifying key operational risks, designing detailed testing procedures, creating both high and low level process documentation, and coordinating team personnel for data collection and validation. Brian has participated in two NJ TRANSIT IOM engagements.

Work history

Prior to RSM, Brian served at a Big Four firm for nearly two years during which he spent over one year in tax, servicing the real estate industry, focusing on both domestic and foreign partnerships. He also spent significant time in the advisory practice serving the financial services industry.

Professional affiliations and credentials

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

Education

- Bachelor of Business Administration, public accounting, Pace University



Matt Blondell

Manager, Risk Consulting
RSM US LLP
matthew.blondell@rsmus.com

Summary of experience

Matt is a construction specialist in RSM's construction risk consulting practice where he is responsible for the execution of projects and supervision of staff, risks and controls, contract compliance services, risk management, business process analysis and forensic investigations. He has been in public accounting for over nine years. His experience includes planning, supervising and executing closeout audits, contract compliance engagements, facilities and construction internal audits, and other consulting services for school districts, local and tribal governments, publically traded entities, construction contractors and private equity clients throughout the country. Prior to joining RSM, Matt worked as an external auditor at a regional accounting firm in North Florida.

At RSM, Matt is focused on providing risk consulting services within the construction industry, and serves as a subject matter expert in the Southeast region. Matt's experience includes:

- Currently serving NJ TRANSIT as a construction auditor for two IOM projects
- Currently managing internal audit and contract administration reviews as part of a three-year, phased governmental audit initiative, including extensive audit and compliance work pursuant to a federal consent decree
- Currently serving as the manager on a five-year, \$900 million construction program audit and assessment engagement
- Managed a team responsible for ongoing interim construction audits of the \$1 billion mixed-use development, located in the heart of downtown Miami
- Led a team conducting audits of CMAR contracts totaling over \$160 million for a university, including both a major stadium renovation and a new residential housing unit
- Supervised or performed multiple construction audits for both minor and major projects at a large university, and assisted negotiations of multiple contractor proposals, helped to develop and/or revise numerous contracts, and participated in the negotiation process helping to facilitate cost savings, cost avoidance and cost recovery
- Performed an assessment of the design of internal controls over construction planning, procurement, pay application and change order reviews and closeout procedures for numerous private and governmental entities
- Assisted/managed construction focused forensic investigations for tribal governments, school districts, construction contractors and private equity

Work history

Prior to RSM, Matt worked for a local accounting firm in external audit.

Matt's publications and presentations include:

- Florida East Coast chapter of The Institute of Internal Auditors—selected to present on recent trends in fraud and data analytics
- Palm Beach County chapter of The Institute of Internal Auditors—selected to present on construction risk management and audit topics at the chapter's annual construction conference
- Southwest Florida chapter of The Institute of Internal Auditors—selected to present on construction risk management and audit topics at multiple training seminars

Professional affiliations and credentials

- Certified public accountant, Florida
- American Institute of Certified Public Accountants
- Florida Institute of CPAs
- The Institute of Internal Auditors

Education

- Master of Accounting, Florida State University
- Bachelor of Science, accounting, Florida State University



Chris Fitzgerald

Manager, Financial Investigations and Dispute Advisory Services
RSM US LLP
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Summary of experience

Chris has over ten years of business advisory experience focusing on forensic investigations, litigation support, asset tracing and bankruptcy and insolvency consulting. Chris is the data analytics leader for RSM's financial investigations and dispute advisory practice, focusing on leveraging technology to analyze large, complex data sets to provide meaningful insights in both a proactive and investigative context.

Chris has contributed to and led engagements with public, private, nonprofit and government organizations, performing domestic and multinational investigations, fraud and corruption risk management and controls improvement projects, anti-money laundering investigations and damages calculations relating to contract disputes. He has consulted on a wide-range of litigation and arbitration cases in various jurisdictions and has testified in an expert capacity in federal court.

Work history

Prior to joining RSM, Chris was a senior associate at a leading accounting and advisory firm, providing forensic investigations and corporate insolvency consulting.

Professional affiliations and credentials

- Certified fraud examiner
- Certified insolvency and restructuring advisor
- Association of Certified Fraud Examiners
- Association of Certified Anti-Money Laundering Specialists
- Association of Insolvency and Restructuring Advisors
- American Bankruptcy Institute

Education

- Bachelor of Science, business administration, accounting and finance, Fordham University



Duffy Leidner

Manager, Risk Consulting
RSM US LLP
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Summary of experience

Duffy provides risk advisory services and business solutions to a variety of entities. His experience includes managing clients' internal audit functions and performing reviews of various processes and industries, including construction-based reviews, third-party vendor performance assessments, contract compliance reviews, entity re-configuration, process improvement and data analyses, among others. Duffy has a specific focus in internal audit, vendor risk management and enterprise risk management.

His notable engagements and experience includes:

- Managing co-sourced and out-sourced internal audit functions at public sector entities. Including, relationship management, developing annual project plans, executing project planning/fieldwork/reporting, overseeing staff utilization and providing advising as-needed.
- Completing construction related internal audit projects with a focus on client, general contractor, and subcontractor invoice accuracy, compliance, and governance for a variety of contract types including: Cost-Plus, Unit-Price, GMP and CMAR.
- Participating and performing over 35 internal audits and/or performance reviews for various public and private sector clients. The subject matter spanned many different areas and departments. As part of these audits, as well as all other projects, performed walkthroughs to gain an understanding of the area under review including, related processes, objectives, recent changes, and critical factors impacting the area(s).
- Drafting and reviewing over 35 project deliverables. Created or oversaw the creation of flow charts based on walkthroughs and findings. Created visual representations or aids as part of project deliverables. Presented finalized observations, process improvements and recommendations to clients.
- Performing approximately 20 assessments of various third party vendors that provide benefits to customers, including payment protection, credit monitoring, point redemption (travel and gift), facility management, utility management and charity contribution. Each vendor utilized unique systems and operational relationship with the client. Assisted in developing assessment tools and templates that were a critical part of accomplishing each engagement's objectives and scope. Identified cost saving opportunities. Validated that vendors were compliant with contractual obligations. Developed strategies to test processes to identify gaps that exist within data relationships and operations. Performed Service Level Agreement (SLA) recalculations.

Work history

Prior to joining RSM, Duffy Prior to RSM, Ryan attended the University of Maryland where he graduated with a Bachelor of Science degree. Duffy has spent the entirety of his career with RSM (seven years) working within public sector internal audit and process improvement engagements.

Professional affiliations and credentials

- Certified internal auditor
- Certified in risk management assurance

Education

- Bachelor of Science, finance and supply chain management, University of Maryland, College Park



Stephanie Tantillo

Supervisor, Risk Consulting
RSM US LLP
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Summary of experience

Stephanie serves on RSM's public sector risk advisory team with a strong focus in construction risk advisory services. She is responsible for execution of projects and supervision of staff for a range of service areas, including risks and controls, business process analysis, contract compliance services, risk management and forensic investigations.

Stephanie has more than eight years of audit and consulting experience, including planning, supervising, and executing:

- Facilities and construction internal audits
- Contract compliance engagements
- Internal accounts audits
- Other consulting services

Work history

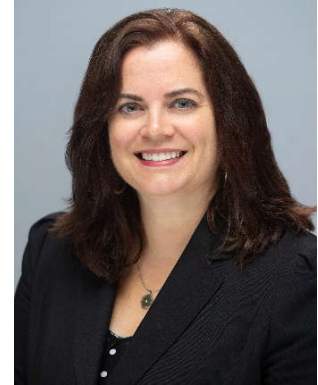
Prior to joining RSM, Stephanie worked for a national construction firm on large-scale commercial projects and an international financial institution preparing construction draw applications and reviewing construction finances for projects throughout the country.

Professional affiliations and credentials

- Association of Certified Fraud Examiners
- The Institute of Internal Auditors

Education

- Bachelor of Science, construction management, Central Washington University



Jill Reyes

Director, Risk Consulting
RSM US LLP
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Summary of experience

Jill provides consulting, financial and compliance audit services to a variety of public sector entities. Her hands-on experience working with senior management, boards of directors, audit committee members, elected officials of state and local government and other auditors has given her the skills necessary to consult, assess and implement practical business solutions in an ever-changing environment. She has been in public accounting since 2001. Jill is dedicated to the public sector industry, focusing primarily on cities, counties, school districts, health care organizations and nonprofit organizations.

Jill's clients benefit from industry-specific experience and technical acumen in specialized areas. She delivers advice and consultation regarding the adequacy and operating effectiveness of the control environment and specific internal controls, business process improvement, compliance issues and financial reporting matters. Jill also performs external audit services and works with her client and team members to ensure reports issued are in compliance with generally accepted accounting principles and professional standards.

Examples of Jill's relevant experience includes:

- Currently serves as director/engagement leader on a five-year, more than \$25 million engagement with the Florida Division of Emergency Management for Public Assistance Grants Management for disaster recovery relief related to Hurricanes Irma and Michael
- Currently serves as the internal audit director/engagement lead on a five-year internal audit engagement for the DC Water and Sewer Authority, including audits of their nearly \$4 billion capital improvement program, Maximo work order management, and overall program management for their \$6.5 billion capital asset management system, which also includes monitoring compliance with EPA grants, watershed consent decree, MBE and DBA compliance, and other regulatory requirements, as needed
- Currently serves as the engagement leader on a three-year comprehensive compliance audit project for the State of Florida Division of Economic Opportunity's tax incentives program
- Leads internal audit and contract compliance/administration teams on a multiple governmental agency engagements across the Southeast, including grant administration and compliance
- Has previously led and served on single audit engagement teams for compliance related to various federal and state grant programs, including subrecipient monitoring and 14 other compliance factors
- Served as the engagement lead/technical fraud resource during a forensic audit related to allegations of fraud over the use of M/WBE and DBE firms and the related requirements of same

- Participates, as needed, as a fraud technical resource on information-seeking engagements where they may be a suspicion of fraud, but the agency has not fully determined the extent or intent of the transactions under scrutiny

Jill is also a frequent speaker at national, regional and local events on a variety of topics, including fraud awareness, data analytics related to fraud and hot topics in internal audit and compliance.

Work history

Jill has spent the entirety of her career with RSM, through the merger and acquisition of American Express Tax and Business Services, where she worked from 2001 through the acquisition in 2006.

Professional affiliations and credentials

- Certified public accountant, Georgia
- Certified fraud examiner
- Certified internal auditor
- American Institute of Certified Public Accountants
- Florida Institute of CPAs
- The Institute of Internal Auditors
- The Institute of Internal Auditors, Florida East Coast chapter

Education

- Master of Business Administration, Florida Institute of Technology
- Bachelor of Science, accounting, Florida International University



Ronald G. "Ron" Nahass, Jr.

Director, Financial Consulting
RSM US LLP
ronald.nahass@rsmus.com

Summary of experience

Ron serves in RSM's financial consulting practice, specializing in financial investigations and dispute advisory. He has been with RSM since 2011 and has 12 years of experience providing financial advisory services related to complex commercial litigation, intellectual property infringement litigation, lost profits, commercial damages and business and valuation disputes. He has prepared affirmative and rebuttal expert reports for use in state and federal courts, the Delaware Chancery and various dispute resolution forums.

Ron also performs corporate investigations and forensic engagements in conjunction with various clients, counsels, governmental agencies and private equity groups. He has advised numerous public and private clients on financial issues connected to transaction advisory, financial modeling, business analytics and strategic planning.

While focusing on the public sector at RSM, Ron has managed a significant federal housing project related to the assessment and inspection of over 400 multifamily housing projects nationally, identifying over \$5 billion of unmet maintenance needs through the use of real estate and construction knowledge, statistical processes and advanced data analytics.

Work history

Prior to joining RSM, Ron worked at a global consultancy firm based in the United States, providing valuation and dispute advisory services.

Professional affiliations and credentials

- Accredited senior appraiser
- Certified fraud examiner
- American Society of Appraisers, health care valuation education certification
- American Society of Appraisers
- Association of Certified Fraud Examiners
- Beta Gamma Sigma International Honor Society for Business

Education

- Masters of Business Administration, finance and business analytics, New York University
- Bachelors of Arts, business and government, Franklin & Marshall College



Ryan Daly

Senior Associate, Risk Consulting
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Summary of experience

Ryan has spent the entirety of his career at RSM. Ryan provides business risk consulting services with a primary focus on business processes and controls. Recently transferring from the assurance line of business, he performed most audit engagements with Government and Manufacturing clients. He planned, completed, and supervised audit procedures from the start of the engagement until the end product was presented. Ryan has also assisted clients with the implementation of revenue recognition standard ASC 606, as well as performed Single Audit procedures for Government clients.

Ryan's experience also includes internal audit and other risk advisory services. He has worked on multiple clients in the public sector, including the Florida Division of Emergency Management, specifically dealing with Hurricane Irma expense reimbursements. Another being New Jersey Transit's Hoboken and MMC/ROC projects, dealing with procurement, disbursements and DBE, as well as the project management of both.

Work history

Prior to RSM, Ryan attended the Florida State University where he graduated with a Bachelor's and Master's degree in accounting.

Professional affiliations and credentials

- Certified public accountant, Florida
- American Institute of Certified Public Accountants

Education

- Master of Science, accounting, Florida State University
- Bachelor of Science, accounting, Florida State University



Sean McCarter

Senior Associate, Risk Consulting
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Summary of experience

Sean provides risk advisory consulting services to a variety of clients. He has experience working with manufacturing companies, many of which have gross revenues of over \$2 billion. As a part of this, Sean has overseen the testing of the validity and management of capital projects in order to assess and detect potential fraud risk.

He has experience involving the testing of vendor management controls in order to evaluate the effectiveness and controls of a client's manufacturing and procurement process, as well as performing internal audit functions, including control identification, walkthroughs, narratives and process flowcharting.

Sean also has been involved in a fraud assessment of a manufacturing company. During this assessment, walkthroughs on the floor of the manufacturing plant were performed in order to evaluate and identify control gaps that could increase the risk for fraud.

Work history

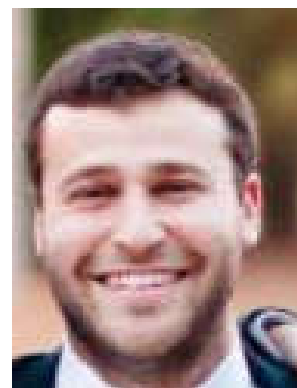
Prior to joining RSM, Sean worked at a second hand retail store purchasing and selling merchandise with the responsibility of maintaining a standard profit margin. He also managed a restaurant franchise assisting with inventory control and stock ordering.

Professional affiliations and credentials

- The Institute of Internal Auditors

Education

- Master of Science, accountancy, University of North Carolina at Charlotte
- Bachelor in Business Administration, accounting, East Carolina University



Sam Grosoff

Senior Associate, Risk Consulting
RSM US LLP
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Summary of experience

Sam's technical focus is on internal audit and process controls. He is responsible for planning, executing and closing audit projects, leading and training staff, and client communications. Sam has three years of experience, including risk assessments, contract compliance, assessment of controls for fraud risk, disbursement and invoice testing, procurement controls and testing, construction change order and subcontractor testing, construction fieldwork observations and development of test plans. His industry focus is primarily public sector, including one division of emergency management.

Work history

Prior to RSM, Sam attended the University of Georgia where he graduated with a Bachelor's degree in finance.

Professional affiliations and credentials

- The Institute of Internal Auditors

Education

- Bachelor of Science, finance, University of Georgia



Luckie Kaufman

Senior Associate, Risk Consulting
RSM US LLP
luckie.kaufman@rsmus.com

Summary of experience

Luckie brings three years of experience in construction risks and controls, contract compliance services, risk management and Sarbanes Oxley testing. Luckie focuses on private and public sector entities, including general contractors, local government, public schools and country clubs. Prior to RSM, Luckie worked as an internal auditor at The Breakers Resort in West Palm Beach, Florida.

Luckie's recent projects include:

- Internal audit lead for a \$1.5 billion capital construction program, auditing invoices, change orders, procurement and other process areas
- Internal audit lead for two multimillion dollar construction projects for a large transit authority in the northeastern United States
- Process improvement and internal audit lead for a \$150 million government contractor, focusing on improvement to key business processes, including job costing, change orders, RFI and submittal management
- Internal audit lead for \$478 million airport terminal expansion project
- Internal audit lead for a \$160 million convention center project

Work history

Prior to RSM, Luckie attended the Louisiana State University where he graduated with a Bachelor's degree in finance and a concentration in internal audit.

Professional affiliations and credentials

- The Institute of Internal Auditors

Education

- Bachelor of Science, finance and internal audit, Louisiana State University



Anthony Rizzo

Senior Associate, Financial Investigations and Dispute Advisory Services
RSM US LLP
anthony.rizzo@rsmus.com

Summary of Experience

Anthony brings three years of experience with RSM. He joined RSM's Financial Investigations and Dispute Advisory Services practice (FIDS) in July 2019 and has since contributed to engagements that include forensic investigations of primarily private organizations, as well as data analysis related to a pension fund dispute between a government worker's pension fund and the government of a U.S territory.

Prior to joining FIDS, Anthony served as a senior associate in RSM's audit practice. During this time, he helped lead audits on a variety of financial services entities such as hedge funds, broker-dealers, private equity funds and asset management companies.

Work history

Anthony has spent the entirety of his career at RSM. He began his career in audit, primarily performing audits of financial services firms before joining RSM's financial investigations and dispute advisory services practice in 2019.

Professional affiliations and credentials

- Certified public accountant, New York
- American Institute of Certified Public Accountants
- Certified fraud examiner
- Association of Certified Fraud Examiners

Education

- Master of Science, forensic accounting, University at Albany – State University of New York
- Bachelor of Science, accounting, University at Albany – State University of New York



Devann Marchand

Associate, Risk Consulting
RSM US LLP
devann.marchand@rsmus.com

Summary of experience

Devann is a process risk and controls consulting associate serving RSM's Southeast region. She has experience working with public and private sector entities, focusing primarily on the construction industry. Devann has been responsible for construction contract compliance, ensuring clients are meeting regulatory requirements and for performing various internal audit functions.

Devann's experience includes Davis Bacon and DBE compliance reviews, invoice and pay application reviews and reconciliations, procurement controls and testing, change order and subcontractor testing, construction fieldwork observations, and construction industry research.

Work history

Prior to RSM, Devann attended the University of Florida where she graduated with a Bachelor's and Master's degree in accounting.

Education

- Master of Accounting, University of Florida
- Bachelor of Arts, accounting, University of Florida



Christopher Gums

Associate, Risk Consulting
RSM US LLP
chris.gums@rsmus.com

Summary of experience

Chris joined RSM in 2018 and has dedicated his entire career to risk advisory services for public sector entities within the construction industry. He is responsible for business process analysis, risks and controls, contract compliance services, risk management, and forensic investigations. Relevant experience includes planning, executing, and closing internal audit projects, internal control evaluation, pay application testing, invoice reconciliation, subcontractor testing, procurement controls and testing, and change order review.

Clients include large governments, medium and large municipalities, and public schools.

Work history

Prior to RSM, Chris attended the University of Central Florida where he graduated with a Bachelor's degree in finance.

Education

- Bachelor of Science, finance, University of Central Florida



Thomas Alonso

Associate, Risk Consulting
RSM US LLP
tom.alonso@rsmus.com

Summary of experience

Thomas has experience serving financial and commercial clients. Thomas provides internal audit services to clients in a range of industries. He has worked on teams that have performed internal audits of operations, financial records, as well as policies and procedures to gain an understanding of a company's functions.

In addition, Thomas worked to identify fraud risks and exposures and evaluate the adequacy of internal controls in place to mitigate any identified risks. Thomas has helped identify key operating risks such as finding document calculation errors as well as other omissions and inaccurate information. When reviewing internal controls, he has recommended implementing policies and procedures that would reduce the risk of fraud, errors and omissions. Finally, Thomas reviewed various compliance reports and documents for validity, accuracy and completeness.

Thomas's goal with any engagement is to understand the environment in which his client operates so he can better determine the goals associated with his projects. Understanding his clients' environments has allowed Thomas to effectively contribute to his teams and projects.

Work history

Thomas joined RSM in June 2019, following his graduation from St. John's University with a Master's of Science degree in accounting.

Professional affiliations and credentials

- NASBA Ethical Leadership certification
- Association of Certified Fraud Examiners
- The Institute of Internal Auditors

Education

- Master of Science, accounting, St. John's University
- Bachelor of Science, accounting, St. John's University

**Jose A. Fuertes**

Principal Engineer, Construction Management, Sustainable Design
MFS Consulting Engineers & Surveyor, DPC
jaf@mfsengineers.com

Summary of experience

Jose is currently acting as the principal engineer at MFS. As a professional licensed engineer in multiple states, and bringing over 15 years of experience, he ensures that the day-to-day business operations are successfully carried out. Jose specializes in due diligence site investigations, geotechnical engineering reports, construction inspections, geotechnical instrumentation, construction management, sustainable design, retaining wall structures and shallow/deep foundations.

His notable projects include:

- NYSDOT Bronx River Bridge Reconstruction, Greenburgh and Scarsdale, NY
- Port Authority of NY and NJ Holland Tunnel Replacement of Piers 9 and 204, Jersey City, NJ
- Queens Midtown Tunnel Subsurface Investigation, New York, NY
- NJ Turnpike Interchange Six Cone Penetration Tests, NJ Turnpike, NJ
- SEPTA Dilworth Plaza City Hall Station Renovation, Philadelphia, PA
- GSA USSS Radio/TOS Shop Design/Build, Brooklyn, NY
- GSA Ted Weiss Elevator Modernization, New York, NY
- USACE IDIQ Temporary Repairs on Critical Public Facilities, PR
- GSA—Design/Build Power Generator Replacement & Office Alteration, St. Thomas, VI
- NPS—Preserve Santa Elena, Old San Juan, PR
- NPS—Design/Build/Maintain Emergency Generators, San Juan, PR
- GSA Jose V. Toledo Federal Courthouse Mechanical Systems, San Juan, PR
- Federal Courthouse Mechanical Systems, San Juan, PR
- PSE&G Bergen-Linden Newark Bay Crossing, Newark Bay, NJ
- USMMA Sewer Pump Station, King Point, NY
- GSA Minillas Government Center, San Juan, PR
- Rutgers University 8.01MW Solar Canopy System, Piscataway, NJ
- Richard Stockton College 900 kW Solar Canopy System, Galloway, NJ
- Oficina Estatal de Conservación Histórica Green Roof, Old San Juan, PR
- U.S. Marine Corp Logistic Base, Solar Tracking System, Barstow, CA
- Kinder Towers Geotechnical Investigation, Bloomfield, NJ
- Phase II Environmental Site Assessment, Glen Clove, NY
- NYC Parks & Recreation Green Streets, New York, NY
- Department of Homeless Services Caissons Investigation, Bronx, NY

Work history

Prior to MFS, Jose worked on the following projects:

- 511 9th Avenue, New York, NY
- 34 Leonard Street, New York, NY
- Eagle Academy for Young Men, Bronx, NY
- Rolex Building, Queens, NY
- 69 Reade Street, New York, NY
- Rego Park Mall, Queens, NY

Professional affiliations and credentials

- Professional Engineer, New Jersey, New York, Pennsylvania, California, Florida, Louisiana, Massachusetts, Puerto Rico and Virgin Islands
- OSHA 40-Hour HAZWOPER
- OSHA 10-Hour
- American Society of Civil Engineers
- Colegio de Ingenieros y Agrimensores de Puerto Rico

Education

- Master of Science, geotechnical engineering, University of California at Berkeley
- Bachelor of Science, civil engineering, Polytechnic University of Puerto Rico

**Marcelo A. Fuentes**

Project Executive

Construction Management, Project Management, Estimating and Scheduling
MFS Consulting Engineers & Surveyor, DPC
maf@mfsengineers.com

Summary of experience

Marcelo is a project manager with over 20 years of experience in heavy/civil, transportation, infrastructure and energy projects. He has managed large-scale projects for public entities, including MTA, NJT, PANYNJ, EPA, NJTA, NYSDOT and NJDOT. Marcelo has an extensive background in managing and tracking large complex projects requiring demanding schedules and fast-track production and is proficient in managing numerous subcontractors and vendors. He also mentors and manages project staff and acts as the liaison with clients and their representatives.

Marcelo has worked with senior project managers and superintendents to coordinate construction activities. His comprehensive knowledge in construction and hazardous waste remediation has provided him with a solid foundation for managing multimillion dollar projects.

His notable projects include:

- GSA USSS Radio/TOS Shop Design/Build, Brooklyn, NY
- GSA Ted Weiss Elevator Modernization, New York, NY
- USACE IDIQ Temporary Repairs on Critical Public Facilities, PR
- GSA—Design/Build Power Generator Replacement and Office Alteration, St. Thomas, VI
- NPS—Preserve Santa Elena, Old San Juan, PR
- NPS—Design/Build/Maintain Emergency Generators, San Juan, PR
- GSA Jose V. Toledo Federal Courthouse Mechanical Systems, San Juan, PR
- GSA, USSS Warehouse, Radio/TOS Shop Design/Build, Brooklyn, NY
- GSA Minillas Government Center, San Juan, PR
- MTA South Ferry Complex Rehabilitation, New York, NY*
- NYSDOT, Route 120 Bridge Reconstruction Project, Chappaqua, NY*
- New Jersey Transit Newark Broad Street Project, Newark, NJ*
- NJ Turnpike Authority Secaucus Interchange Bridge Project, Secaucus, NJ*
- NJDOT, Atlantic City/Brigantine Connector Project, Atlantic City, NJ*

Work history

Prior to MFS, Marcelo worked on the following projects, including those listed above with an asterisk:

- NYC DEP Hurricane Sandy NYC Rapid Repairs Program, Staten Island, NY
- Rutgers University Eight Megawatts Solar Canopy System, Piscataway, NJ
- GSA, Cadman Plaza Elevator Testing, Brooklyn, NY
- CB&I/BP LNG Facility Test Pile Program and Surcharge, Crown Point Landing, NJ

- PANYNJ, Downtown Path Restoration Project, New York, NY
- PANYNJ, Lincoln and Holland Tunnel Facility Priority Improvement, New York, NY
- Boyd Gaming Corp, The Borgata Pile and Foundation Project, Atlantic City, NJ
- NYC DEP Hurricane Sandy NYC Rapid Repairs Program, Staten Island, NY
- PANYNJ, Path Immediate Repair, Project Contract PAT-100.791, Jersey City, NJ

Professional affiliations and credentials

- OSHA 40-Hour HAZWOPER
- OSHA 10-Hour

Education

- Bachelor of Science, civil engineering, Manhattan College School of Engineering

Brandon T. Smith

Construction Project Manager
Construction Management
MFS Consulting Engineers & Surveyor, DPC
bts@mfsengineers.com



Summary of experience

Brandon has over 10 years of engineering and construction management experience, in both with civilian and military projects. He is a First Lieutenant in the United States Army Reserve. Brandon has performed on-site project management, processed RFI's, implemented design changes, tracked material and labor costs and monitored safety.

Brandon has been involved in several large military projects, including the \$49 million project over five years for base-wide renovations in Kuwait for the U.S. Army, including housing area renovations, security upgrades and water distribution upgrades. Other military project experience includes the \$20 million Navy Nuclear Training Facility renovations for the Naval Nuclear Power Training Unit, the \$15 million Data Collection Project for a classified client and a \$14 million New Hospital Construction Project for Roper St. Francis in Summerville, South Carolina. His extensive experience on large federal Infrastructure projects will be an asset for your project team.

His notable projects include:

- Village of Port Chester Bulk Head Replacement Project, Port Chester, NY
- GSA Ted Weiss Federal Building Renovations, New York, NY
- U.S. Navy Nuclear Training Facility Renovations, Goose Creek, SC

Work history

Prior to MFS, Brandon worked on the following projects:

- U.S. Army-Base-wide Renovations of Facilities, Kuwait
- Data Collection Center Renovations for a classified client, Kuwait
- Army Central Command New Housing Development, Kuwait
- Apartment Renovations for the Kuwaiti Government, Kuwait
- New Hospital Facility for Roper St. Francis, Summerville, SC

Professional affiliations and credentials

- OSHA 30-Hour
- Army Environmental Officer, ASME BPE
- ASMS B31.3, QID-3

Education

- Bachelor of Science, mechanical engineering technology, University of North Carolina at Charlotte



Michael L. Mudalel

Senior Associate Engineer
Geotechnical Engineer, Project Management
MFS Consulting Engineers & Surveyor, DPC
mlm@mfsengineers.com

Summary of experience

Michael has a wealth of knowledge in geotechnical engineering, including specialization in subsurface investigations, preparing geotechnical engineering reports with recommendations, waterfront designs, support of excavation designs, deep and shallow foundation designs, geotechnical specifications, controlled construction inspections, preconstruction surveys and construction instrumentation monitoring. In addition, Michael has a vast amount of experience in the energy generation and transmission sector which includes electric, gas, wind, solar and geothermal systems.

His notable projects include:

- NYSDOT Reconstruction of NY Route 120 Bridge, Chappaqua, NY
- NYSDOT Bronx River Bridge Reconstruction, Greenburgh, NY
- New Jersey Turnpike Authority Bridge Reconstruction, Secaucus, NJ
- Port Authority of NY & NJ Holland Tunnel Replacement of Piers 9 & 204, Jersey City, NJ
- CDOT Moses Wheeler Bridge Milford, CT
- Queens Midtown Tunnel Entrance Renovation, New York, NY
- US Army Corp of Engineers Belle Chasse Tunnel, Belle Chasse, LA
- SEPTA Dilworth Plaza City Hall Station Renovation, Philadelphia, PA
- NYCEDC Fulton Ferry Landing, Brooklyn, NY
- NYCEDC Brooklyn Naval Yards Pier C Reconstruction, Brooklyn, NY
- NYNJRR 65th Street Rail Yard Transfer Bridge, Brooklyn, NY & Jersey City, NJ
- MTA, 53rd Street & Lexington Avenue, NYC Subway Station, Manhattan, NY
- New Jersey Turnpike Authority Interchange 6, Bordentown, NJ
- Hudson River Park Trust C407 Segment Five, New York, NY
- Hudson River Park Trust Contract No. C4207 Esplanade Platform, New York, NY
- City Wide Ferry Terminal Soil Borings, New York, NY
- GOSR Living Breakwaters, Staten Island, NY
- William Transco Northeast Expansion and Utility Investigations, Lebanon, NJ
- Spectra Energy Gas Pipeline Expansion, Bayonne, NJ
- Crown Central Pipeline Repair, Union County, NJ
- Picatinny Arsenal Subsurface Investigation, Rockaway, NJ
- NYCEDC Interim Flood Protection Citywide, Five Boroughs, NY
- NYCEDC Canton Court Retaining Wall, Brooklyn, NY
- PANYNJ LaGuardia Airport RVSR and Runway Drive—Stage II, Queens, NY
- DASNY—GOSR Storm Resiliency Assignments, various locations, NY
- New York City Parks & Recreation—Greenstreets, New York, NY

Work history

Prior to MFS, Michael worked on the following projects:

- The New School, Index Pile Program, New York, NY
- 309 Fifth Avenue, High-Rise Hotel/Residential Building, New York, NY
- 45 Broad Street, 54 Story Mixed-Use Building, New York, NY
- 23 East 22nd Street, 60 Story Building, New York, NY
- PS/IS 71 R, New Public School, Staten Island, NY
- 280 Richards Street, Retail and Bulkhead Project, Brooklyn, NY
- Halletts Point Waterfront Development, Long Island City, NY
- Robin Hood Charter School, Brooklyn, NY
- New York Botanical Garden, Three Projects, Bronx, NY
- Mott Haven School Campus, Bronx, NY
- 45th and Queens Boulevard, Mixed-Use Residential/Commercial Complex, Queens, NY
- Fort Washington Collegiate Church, New York, NY
- Queens Borough Community College, Transformer Project, Queens, NY
- West 34th Street and 11th Avenue, Subway Construction Shaft, New York, NY
- Own Charter School Addition, Queens, NY

Professional affiliations and credentials

- Professional engineer, Connecticut, Maryland, New Jersey, New York, Puerto Rico, Virginia, Delaware
- GBCI™ LEED® Accredited Professional
- OSHA 40-Hour HAZWOPER
- OSHA 10-Hour
- ASTM Phase I ESA Awareness Training Asbestos, Lead, Radon Awareness Training Radiation Safety Officer

Education

- Master of Science, geotechnical engineering, Columbia University
- Bachelor of Science, civil engineering, Rutgers, State University of New Jersey



Paul B. Shim

Senior Associate Engineer
Geotechnical Engineer, Project Management
MFS Consulting Engineers & Surveyor, DPC
pbs@mfsengineers.com

Summary of experience

Paul is a structural engineer who has expertise in structural analysis and design of structures, foundation systems, retaining walls, analyzing superstructure elements, designing support of excavation systems, and providing construction engineering support. He and his team of structural engineers have produced complete and final construction documents, including construction specifications on various commercial, industrial and waterfront development and infrastructure projects. He has performed numerous structural investigations, including inspecting existing structural framing, slabs, columns and foundations and has made repair design schemes and recommendations. Paul has successively led teams of engineers in the inspection of historic buildings and underground structures. In addition, he has created comprehensive structural assessment reports, including investigation findings and recommendations for corrective measures. Paul also has expertise in various computer design programs such as AutoCAD, RISA 2D/3D, DeepEx, AllPile and MathCAD.

His notable projects include:

- NYSDOT Bronx River Bridge, Greenburgh and Scarsdale, NY
- NYSDOT Reconstruction of NY Route 120 Bridge, Chappaqua, NY
- New Jersey Turnpike Bridge Reconstruction, Secaucus, NJ
- Port Authority of NY and NJ & NYNJ Rail Transfer Bridge No. 10 Reconstruction, Jersey City, NJ
- Port Authority of NY and NJ Outer Bridge Crossing Pier E Obstruction Removal, Staten Island, NY
- Port Authority of NY and NJ Holland Tunnel Replacement of Piers 9 & 204, Jersey City, NJ
- Port Authority of NY and NJ Holland Tunnel Ventilation Building Evacuation Plan, Jersey City, NJ
- Port Authority of NY and NJ LaGuardia Airport Central Terminal Building Replacement, Queens, NY
- CTDOT Moses Wheeler Bridge Support of Excavation, New Haven, CT
- NJDOT I-295/I-76/Rt 42 Construction Engineering Support, Camden, NJ
- VDOT Holland Road Widening Project, Virginia Beach, VA
- SEPTA Exton Station Improvements, Paoli, PA
- MTA LIRR Pultruded FRP Prefabricated Bridge, Various Locations, NY
- MTA 53rd Street and Lexington Avenue NYC Subway Station, New York, NY
- MTA East Side Access, New York, NY
- U.S. Army Corp of Engineers Belle Chasse Tunnel, Belle Chasse, LA
- NYCEDC Manhattan Cruise Terminal, New York, NY
- NYCEDC Orchard Beach Pavilion Rehabilitation, Bronx, NY
- NYCEDC Interim Flood Protection Citywide, Five Boroughs, New York
- 13-17 Laight Street Redevelopment, New York, NY
- Hudson River Park Trust Contract No. C4207 Esplanade Platform, New York, NY

Work history

Prior to MFS, Paul worked on the following projects:

- Hoboken Train Station Superstructure and Train Shed, Hoboken, NJ
- Astoria Energy Tower Transmission Structures, Queens, NY
- World Trade Center, Freedom Tower Support of Excavation, New York, NY
- World Trade Center Memorial Structural Inspections, New York, NY
- Vehicle Security Center, New York, NY

Professional affiliations and credentials

- Professional engineer, New Jersey, New York, Pennsylvania, Texas and Puerto Rico
- GBCI™ LEED® Accredited Professional
- ICC Special Inspector
- OSHA 10-Hour
- ICC Structural Steel & Bolting Inspector (S1)
- ICC Structural Welding Inspector (S2)

Education

- Master of Science, structural engineering, Columbia University, Fu Foundation School of Engineering
- Bachelor of Science, civil engineering, Rutgers, State University of New Jersey



Thomas LaGressa

Field Engineer, Construction Management
MFS Consulting Engineers & Surveyor, DPC
tjl@mfsconstruction.com

Summary of experience

Thomas is a field engineer with over six years of architectural and construction management experience. Thomas has a diverse background including design and development of construction documents, and project management services. He has worked on commercial, industrial, residential and mixed-use projects. As a field engineer, he has been involved with projects for public entities such as the GSA. He has performed on-site project management, processed RFI's, implemented design changes, tracked material and labor costs, and monitored safety. His experience also includes filing submissions with various agencies, including the NYC Department of Buildings, NYC Department of City Planning, NYC Fire Department, NYC Department of Environmental Protection and the NYC Parks Department.

His notable projects include:

- Morris County Head Start Program Interior & Exterior Alterations, Parsippany, NJ
- Village of Port Chester Bulk Head Replacement Project, Port Chester, NY
- GSA Ted Weiss Federal Building Renovations, New York, NY
- GSA Design/Build of U.S. Attorney Office Alterations and Replacement of Emergency Generator at Ron de Lugo Federal Building, St. Thomas, VI

Work history

Prior to MFS, Thomas worked on the following projects:

- New manufacturing facility for Dairy Maid Ravioli, Staten Island, NY
- Six-story, mixed-use commercial/residential building, Staten Island, NY
- New 100+ unit residential development, Staten Island, NY
- Passive House renovation, Staten Island, NY

Professional affiliations and credentials

- OSHA 10-Hour
- LEED GA
- CQMC-USACE

Education

- Bachelor of Science, construction management, New York City College of Technology, Brooklyn, New York

Caitlin Munson

Field Engineer, Construction Management
MFS Consulting Engineers & Surveyor, DPC
cem@mfsconstruction.com



Summary of experience

Caitlin has two years of experience in construction management and handling, reviewing, and submitting contract documents, attending client meetings, communicating with subcontractors and cost estimating. Furthermore, as a construction inspector, Caitlin has experience with quality control, testing and inspection required to ensure the completed projects meets or exceeds the contract requirements. From performing daily inspections to substantial completion and final acceptance inspections, she has the expertise to track and record deficiencies, generate punch-lists and coordinate inspections.

Her notable projects include:

- GSA Ted Weiss Federal Building Renovation Project, New York, NY
- Village of Port Chester Bulk Head Replacement Project, Port Chester, NY

Work history

Caitlin has worked on the following MFS projects:

- Morris County Head Start Program Interior & Exterior Alterations, Parsippany, NJ
- GSA Ted Weiss Federal Building Renovation Project, New York, NY
- Village of Port Chester Bulk Head Replacement Project, Port Chester, NY
- U.S. Merchant Marine Academy Design/Build of Grenwolde Loop Wastewater Lines, Kings Point, NY
- NYCEDC Orchard Beach Pavilion Rehabilitation, Bronx, NY

Professional affiliations and credentials

- OSHA 30-Hour

Education

- Bachelor of Science, industrial and systems engineering, Rutgers University, New Brunswick, New Jersey

3. QUALIFICATION OF FIRMS AND RELATED EXPERIENCE

Through selection of RSM and MFS, NJ TRANSIT will accomplish its goal of preventing and detecting fraud, waste and abuse, as relates to the Hoboken Projects, beginning very early in our engagement.

RSM's IOM, investigation, construction, construction management, grant management, procurement and change order experience, coupled with MFS's design, safety and engineering experience have resulted in a large number of satisfied clients, including those listed at the right.

Collectively, we understand the unique characteristics and challenges that a railroad infrastructure and facility construction project brings. Our understanding of the IOM process across a diverse and complex project and inclusion of a construction subject matter expert, construction specialist and engineers on our team will be to the benefit of NJ TRANSIT.

Relevant projects include:

- Those in Florida, Washington D.C., Connecticut, New York and across New Jersey, such as:
 - Hoboken Yard Signal Power Repair and Hoboken Boiler and Terminal Repair
 - Meadows Maintenance Complex and Rail Operation Center
 - West Side Avenue Station SOE in Jersey City
 - Florida Division of Emergency Management for Public Assistance Grants Management
 - NJ Transit West Side Avenue Station
 - SEPTA Levittown Station Project
 - MTA 53rd and Lexington subway station project

About RSM US LLP

Founded in 1926, RSM US LLP (RSM) is the leading provider of audit, tax and consulting services focused on the middle market, with nearly 11,000 professionals in 87 cities nationwide. We are a licensed CPA firm and the U.S. member of RSM International, a global network of independent audit, tax and consulting firms with more than 43,000 people in 120 countries. RSM uses its deep understanding of the specific needs and aspiration of clients to help them succeed.

RSM serves all major industries, including the public sector and construction. We have a robust construction risk management practice, and forensic accounting and fraud practice. The professionals on our service teams possess a unique blend of design and construction-related audit, internal audit, process engineering, forensic accounting and litigation support experience. They have extensive experience in identifying accounting abnormalities, illicit transactions, non-compliance with policies, procedures and codes of ethics, and many other financial and accounting issues.

NJ TRANSIT will be served primarily by professionals based in RSM's New York office, supported by our national and regional practices and our DBE firm, MFS Consulting Engineers & Surveyor, DPC. This proximity enables regular face-to-face communication to allow for continuous communication and collaboration during our IOM procedures over the Hoboken Projects. To assist with local project coordination and bring consistency to the work associated with this contract revision, Brian Tracy will continue in his role as project manager.

About MFS Consulting Engineers & Surveyors, DPC

MFS Engineers & Surveyors, DPC (MFS) is a multi-discipline MBE/DBE/SBE/SBA 8(a) certified civil engineering and design consulting firm that provides personalized services and solutions to meet the needs of their diverse clients. MFS employs professional, technical and administrative personnel. Their headquarters is located in South Plainfield, New Jersey.

MFS provides services to private, commercial, industrial, state and federal government, and construction clients, as well as other professional firms. MFS offers the most technical experience in various market sectors in commercial and private development, energy, environmental, education, hospitals and institutions, industrial and manufacturing facilities, as well as infrastructure, including bridges, tunnels, and waste/water facilities.

RSM's national construction risk management practice

NJ TRANSIT will be best served by a firm with extensive experience providing comparable services to both public and private sector entities nationwide. RSM is such a firm. The professionals in our construction risk consulting practice possess a unique blend of design and construction-related audit, internal audit, process engineering, forensic accounting and litigation support experience and spend 100% of their time focused in the construction industry.

We work closely with internal audit teams at large governments to perform both outsourced and sourced risk assessment and internal audit work in facilities and construction departments, providing the subject matter expertise necessary to effectively identify the key risks of major construction endeavors, and the understanding of complex design and construction contracts and accounting methodologies to help ensure mutual respect is established between department heads, engineers and construction professionals.

RSM's national forensic accounting practice

RSM professionals on our forensic accounting and fraud investigation services team have wide-ranging experience in assisting clients and counsel in investigating and identifying accounting abnormalities, illicit transactions, noncompliance with policies, procedures and codes of ethics, and many other financial and accounting issues. When pursuing allegations or claims of financial infidelity, evaluating the nature of the wrongdoing and the related economic consequences is vital. Our forensic accounting professionals bring the full range of talents and experience necessary to help move cases from theory to results.

Our proposed team includes certified public accountants, certified fraud examiners and professionals certified in financial forensics who have deep experience assisting clients in a variety of industries with a broad range of forensic accounting-related matters. From identifying and documenting questionable accounting practices to providing expert witness testimony relating to damages or losses, we help clients and their counsel assess and evaluate complicated financial and accounting matters.

Our forensic accounting services range from planning and performing investigative and evidence gathering procedures to providing expert testimony on liability and damages. We assist organizations and counsel in investigating and analyzing complex financial issues, interviewing individuals who can provide pertinent information, and preparing clear, accurate and concise reports to communicate our findings. RSM provides additional value by identifying and recommending practical and effective methods to reduce financial irregularities and establish an anti-fraud culture.

Our technical experience includes a wide variety of forensic techniques, including forensic accounting and related analyses, investigative interviewing and digital forensics. Members of our team, including Ronald Nahass, have led many high-profile investigations on behalf of large public entities to help assess allegations of potential wrongdoing and have conducted forensic investigative reviews to identify compliance issues and weaknesses in internal controls and provide recommendations to prevent future misconduct.

Our project experience includes a wide variety of financial investigations and forensic analyses on behalf of state and local public entities, including the Hoboken, Meadows Maintenance Complex and Rail Operations Center projects, the Florida Division of Emergency Management for Public Assistance Grants Management, and projects as a result of hurricanes Katrina, Ike, Rita and Irma and the 2005 and 2008 Iowa floods, which makes us uniquely qualified to serve your needs.

Public sector practice experience

Of the nearly 550 public sector entities RSM currently serves, more than 220 are transportation clients, including transit authorities, port authorities, airports and public transportation. This translates into direct knowledge of the unique challenges faced by government organizations and experience in helping meet business challenges and achieve our government clients' goals and objectives.

In seeking a professional services provider, public sector organizations need to work with a firm that can help them address an array of challenges and anticipate future changes. RSM has a national practice focused on serving public sector entities like NJ TRANSIT. Our practitioners leverage their experience to create meaningful value for clients through a strong knowledge base and efficient processes. This team has served city governments across the East and understand how to work well with them.

In addition to IOM projects for New Jersey Transit, other relevant projects include services for the Florida Division of Emergency Management, a Florida \$900 million general obligation bond school construction program, a \$1.2 billion construction portfolio investment project and services related to DC Water and Sewer Authority's three-year construction program.

MFS has been working on construction and engineering projects—as a firm for 10 years—individually from 10–20 years each, applying their significant knowledge of technical, procurement and engineering compliance and monitoring procedures. Their experience includes heavy civil, rail works, infrastructure and earthwork. In addition to serving New Jersey Transit, their current public sector clients include New York State DOT, New York City MTA and Southeastern Pennsylvania Transportation Authority. A list of MFS projects is presented [further](#) in this proposal.

Our forensic investigation and dispute practice

We bring to NJ TRANSIT the combined resources of a large, national firm with the personal service and attention to detail of a local firm. We are able to provide NJ TRANSIT with a full suite of services, taking into consideration forensic accounting, consulting and business implications.

Fraud risk assessment and forensic investigation

Our forensic investigation and dispute practice has extensive experience providing forensic accounting, financial investigation, fraud detection and analysis, and dispute resolution services to lenders, debtors and other stakeholders. This experience includes advising clients involved in high-stakes commercial disputes and regulatory enforcement matters, as well as testifying in an expert witness capacity in various litigation and arbitration settings. Our experience ranges from forensic accounting to fraud detection to

discovery and document management. Our professionals hold a variety of professional designations, including certified public accountant, certified fraud examiner and certified internal auditor.

RSM's approach to fraud risk assessment is based upon the Committee of Sponsoring Organization's industry-leading framework for evaluating the effectiveness of internal controls. We will use a comprehensive and continuous risk assessment process that will help mitigate fraud, waste and abuse risks. We will act proactively to mitigate potential risks, and react with informing analysis and controls to prevent future occurrences when negative events do occur. Whereas traditional program monitoring stresses after-the-fact audits, NJ TRANSIT will benefit from the preventive emphasis in our project risk methodologies

RSM claims monitoring and IOM project examples

RSM's recovery assistance experience

RSM has provided claims monitoring and IOM services for:

- ***New Jersey Transit's Hoboken, Meadows Maintenance Complex and Rail Operation Center projects***—RSM currently serves NJ TRANSIT as the integrity oversight monitor for two Superstorm Sandy-related recovery projects. We have worked effectively with NJ TRANSIT to perform fraud risk assessment activities and to develop an integrity oversight work plan. We have developed a deep understanding of NJ TRANSIT's procurement, contracting, disbursement and compliance processes and look forward to leveraging these experiences if awarded as IOM for contracts relevant to the Hoboken Projects.
- ***Florida Division of Emergency Management projects***—RSM served as contractor for services related to the Public Assistance program for the State of Florida Hurricane Irma Disaster (FL-DR-4337), to review project worksheets, including closeout, validation, reconciliation of payment and uploading of documentation to FloridaPA.org for the payment of funds. Members of your proposed engagement team serve on this engagement.
- ***Florida \$900 million general obligation bond school construction program project***—RSM has served in a monitoring and internal audit capacity for the district's \$900 million general obligation bond school construction program since its inception in 2016, and we are slated to continue these efforts through completion of the program in 2021. Specifically, our procedures are designed to assess the work of two program managers responsible for execution of all design and construction activities, to mitigate the risks of noncompliance, fraud, waste or abuse of public funds.
- ***Construction investment portfolio project***—RSM performed a multiyear internal audit over the company's program management activities to identify instances of fraud, waste or abuse by program managers and contractors overseeing the company's over \$1.2 billion construction portfolio.
- ***DC Water and Sewer Authority construction program***—RSM continues to serve as the authority's outsourced internal audit function, and members of your engagement team have been responsible for executing a three-year internal audit plan within DC Water's construction program, which includes program management activities related to schedule and cost control.

A summary of the key processes and audit focus areas we used for the above projects—and are core to our approach for the Hoboken Projects—are provided [further](#) in this proposal.

MFS' construction and design project examples

MFS has over 10 years of experience in the area of construction, engineering and design. The key subject matter experts assigned to this project have over 10-20 years of experience each. MFS has led and/or played a key role in several rail projects, including the MTA NYC Transit East Side Access Tunnel, West Side Avenue Station SOE in Jersey City, the SEPTA Levittown Station in Pennsylvania, 53rd and Lexington NYCTA subway station, CSX Yard Vibration Monitoring, NJNYRR Transfer Bridge Greenville Yards NYC Transit Platform Survey and East 33rd Street Viaduct LIRR Yard projects.

Specific experience that MFS brings relative to the Hoboken Projects include:

- Construction management experience in transportation and infrastructure projects
- Experience with New Jersey Transit projects
- Experience with earthwork, retaining walls, utility relocations, rail work and drainage systems
- Contract administration and project management
- Project accounting and recordkeeping, including change, claim and risk management
- Site safety and QA/QC program management
- Design/Build contract delivery, including value engineering analysis, constructability assessments, and risk assessments
- Review of available material, previous Support of Excavation (SOE) design calculations and construction drawings
- Review of existing subsurface investigations and geotechnical reports
- Provision of reports of all observed existing conditions and with photos descriptions and caption describing the inspected structure and a photo location plan of the inspection
- Review of contract drawings, including the initial as-built and construction documents

Engagement team roles, qualifications and impact on workload

To accomplish NJ TRANSIT's objective during the course of the next six years, RSM professionals assigned to the Hoboken Project's will bring the following:

- Capacity to serve thoroughly and effectively on the Hoboken Projects
- Availability for the long term
- Precise combination of construction and identification of contract fraud, waste, abuse and/or criminal activity experience

After consideration of active and pending projects among the professionals identified, we have selected 15 key professionals who meet the above requisites, many of which have already served on the initial IOM scope for the Hoboken Projects. As a part of our continued dedication to NJ TRANSIT, we continue to add new team members to each project team, which we believe allows RSM to better manage workload, and bring efficiencies to the project through cross project knowledge transfer.

Each individual noted herein has the qualifications, experience and capacity to handle your needs for this engagement and are committed to exceeding your expectations. Click [here](#) for detail on our management of talent.

Team member, engagement role	Qualifications
<p>Shawn Dahl Principal, Risk Consulting RSM US LLP</p> <p><i>Project sponsor and relationship partner.</i> Shawn will serve as the project sponsor and work with the team and NJ TRANSIT to drive overall initiatives and thought leadership.</p> <p>As your relationship partner, Shawn will be responsible for your satisfaction with the services we provide. He will serve as your primary contact on day-to-day matters, keep you informed about our progress, and promptly address your questions and concerns.</p>	<ul style="list-style-type: none">• Over 30 years of experience in internal audit and risk management• National leader of RSM's enterprise risk management practice• Prior service serving on IOM projects for NJ TRANSIT• Certified internal auditor• Certification in risk management assurance• Certification in controls self-assessment

Team member, engagement role	Qualifications
<p>David Luker Director, Construction Risk Consulting RSM US LLP</p> <p><i>Project director and subject matter expert.</i> David will provide oversight for all aspects of this engagement.</p> <p>David is dedicated to serving construction industry clients. He will also serve as subject matter expert to the team, as needed, and participate in quality control of deliverables provided to NJ TRANSIT.</p>	<ul style="list-style-type: none"> • More than 15 years of experience • Subject matter expert—facilities and construction • Significant experience leading audits of construction manager-at-risk contracts • Dedicates 100% of time to serving clients in the construction industry • Has conducted more than 20 construction audit cost recovery engagements on major cost plus construction projects ranging from \$10 million to \$1 billion in contract value • Prior service serving on IOM projects for NJ TRANSIT • Certified public accountant
<p>Brian Tracy Manager, Risk Consulting RSM US LLP</p> <p><i>Project manager and local project coordinator.</i> Brian will continue serving in his role as the local point of contact for this engagement.</p>	<ul style="list-style-type: none"> • Over than 8 years of experience • Experience includes performing various types of internal audits and compliance testing, including identifying key operational risks, designing detailed testing procedures, creating both high and low level process documentation and coordinating team personnel for data collection and validation • Certified public accountant
<p>Matt Blondell Manager, Risk Consulting RSM US LLP</p> <p><i>Manager—construction and risk, and construction subject matter specialist.</i> As manager, Matt will help develop the work plan and assist David Luker with technical execution of the contract/vendor compliance activities and the preparation, execution and maintenance of the fraud risk assessment.</p> <p>Matt will also serve as our subject matter specialist for construction. He will be available to assist the engagement team on construction matters and provide guidance to our team on matters related to the assessment of fraud, compliance, waste and abuse.</p>	<ul style="list-style-type: none"> • Over 9 years of experience • Experience includes risks and controls, process improvement and construction risk advisory • Has performed multiple construction audits • Prior service serving on IOM projects for NJ TRANSIT • Certified public accountant

Team member, engagement role	Qualifications
<p>Chris Fitzgerald Manager, Financial Investigations and Dispute Advisory Services RSM US LLP</p> <p><i>Technical resource—forensic investigation.</i> Chris will serve as a subject matter expert for background and forensic investigations during the IOM engagement. In addition, Chris will provide insights in the development and implementation of the proposed forensic investigation approaches.</p>	<ul style="list-style-type: none"> • Over 10 years of experience • Advisory experience includes focusing on forensic fraud investigations, litigation support, asset tracing and bankruptcy and insolvency consulting • Extensive experience in forensic investigations with private company and public sector organizations • Engagement performance includes investigations, fraud and corruption risk management and controls improvement projects, anti-money laundering investigations and damages calculations relating to contract disputes • Experience includes leveraging data analytics to provide insights for large, complex data sets in order to provide meaningful insights in both a proactive and investigative context • Certified fraud examiner • Certified insolvency and restructuring advisor
<p>Stephanie Tantillo Supervisor, Risk Consulting RSM US LLP</p> <p><i>Supervisor—construction.</i> Stephanie will work closely with Brian and Matt on the execution of the IOM plan. She will supervise the work performed and will be hands-on in its execution.</p>	<ul style="list-style-type: none"> • Over 8 years of experience in risks and controls, contract compliance services, risk management and forensic investigation • Background includes primary focus in construction risk advisory, including construction contract compliance, construction finance and disbursement management and risk advisory • Experience includes serving as a project engineer for a construction general contractor and understanding associated fraud risks • Bachelor of Science, construction management
<p>Jill Reyes Director, Risk Consulting RSM US LLP</p> <p><i>Technical resource—Government and grant compliance.</i> Jill will serve as a specialty resource to the team, as needed, focusing on government and grant compliance.</p>	<ul style="list-style-type: none"> • More than 18 years of experience • Dedicates 100% of time to serving clients in the public sector • Leads or co-leads engagement teams with grant and/or contract compliance, fraud investigation and various internal audit or consulting matters • Prior service serving on IOM projects for NJ TRANSIT • Certified public accountant • Certified internal auditor • Certified fraud examiner

Team member, engagement role	Qualifications
<p>Ronald G. Nahass, Jr. Director, Financial Consulting RSM US LLP</p> <p><i>Technical resource—forensic investigation.</i> Ron will serve as a forensic leader in the development and implementation of the proposed forensic approach.</p>	<ul style="list-style-type: none"> • Over 12 years of experience • Extensive experience in data analytics, forensic investigations and financial consultative with experience in the public sector • Prior service serving on IOM projects for NJ TRANSIT • Accredited senior appraiser • Certified fraud examiner
<p>Jose Fuentes Principal Engineer MFS Consulting Engineers & Surveyors, DPC</p> <p><i>Technical support.</i> Jose will provide technical support to the RSM IOM team as it relates to the evaluation of engineering components of schedule, design and claims/change orders.</p>	<ul style="list-style-type: none"> • More than 16 years of experience • Professional licensed engineer • Extensive experience with public sector/government design and construction activities • Specializes in due diligence site investigations, geotechnical engineering reports, construction inspections, geotechnical instrumentation, construction management, sustainable design, retaining wall structures and shallow/deep foundations • Prior service serving on IOM projects for NJ TRANSIT • OSHA 40-Hour HASWOPER • OSHA 10-Hour • American Society of Civil Engineers, member • Master of Science, geotechnical engineering • Bachelor of Science, civil engineering
<p>Marcelo Fuentes Project Executive MFS Consulting Engineers & Surveyors, DPC</p> <p><i>Technical support.</i> Marcelo will provide technical support to the RSM IOM team as it relates to the evaluation of engineering components of schedule, design and claims/change orders.</p>	<ul style="list-style-type: none"> • Over 20 years of experience in heavy/civil, transportation, infrastructure and energy projects • Experience in cost estimating, scheduling and project management in the public sector, including construction and construction management • Experience with fast track production, subcontractor management • Prior service serving on IOM projects for NJ TRANSIT • OSHA 40-Hour HASWOPER • OSHA 10-Hour • Bachelor of Science, civil engineering

Team member, engagement role	Qualifications
<p>Brandon T. Smith Construction Project Manager Construction Management MFS Consulting Engineers & Surveyor, DPC</p> <p><i>Technical support.</i> Brandon will provide technical support to the RSM IOM team as it relates to the evaluation of engineering components of schedule, design and claims/change orders.</p>	<ul style="list-style-type: none"> • Over 10 years of engineering and construction management experience • Experience includes on-site project management, processing of RFIs, implementation of design changes, material and labor costs tracking and safety monitoring • OSHA 30-Hour • Army Environmental Officer, ASME BPE • ASMS B31.3, QID-3 • Bachelor of Science, mechanical engineering technology
<p>Michael Mudalel Senior Associate Engineer Geotechnical Engineer, Project Management MFS Consulting Engineers & Surveyor, DPC mlm@mfsengineers.com</p> <p><i>Technical support.</i> Michael will provide technical support to the RSM IOM team as it relates to the evaluation of engineering components of schedule, design and claims/change orders.</p>	<ul style="list-style-type: none"> • 13 years of experience, including construction, construction management and design • Has a wealth of knowledge in geotechnical engineering, including specialization in subsurface investigations, preparing geotechnical engineering reports with recommendations, support of excavation designs, deep and shallow foundation designs, geotechnical specifications, controlled construction inspections, preconstruction surveys, and construction instrumentation monitoring • Professional Engineer: Connecticut, Maryland, New Jersey, New York, Puerto Rico, Virginia, Delaware • GBCI™ LEED® Accredited Professional • OSHA 40-Hour HAZWOPER • OSHA 10-Hour • ASTM Phase I ESA Awareness Training Asbestos, Lead, Radon Awareness Training Radiation Safety Officer • Master of Science, geotechnical engineering • Bachelor of Science, civil engineering

Team member, engagement role	Qualifications
<p>Paul B. Shim Senior Associate Engineer Geotechnical Engineer, Project Management MFS Consulting Engineers & Surveyor, DPC pbs@mfsengineers.com</p> <p><i>Technical support.</i> Paul will provide technical support to the RSM IOM team as it relates to the evaluation of engineering components of schedule, design and claims/change orders.</p>	<ul style="list-style-type: none"> • More than 13 years of experience • Has expertise in structural analysis and design of structures, foundation systems, retaining walls, analyzing superstructure elements, designing support of excavation systems and providing construction engineering support • Has performed numerous structural investigations, including inspecting existing structural framing, slabs, columns and foundations and has made repair design schemes and recommendations • Creates comprehensive structural assessment reports, including investigation findings and recommendations for corrective measures • Professional engineer, New Jersey, New York, Pennsylvania, Texas and Puerto Rico • GBCI™ LEED® Accredited Professional • ICC Special Inspector • OSHA 10-Hour • ICC Structural Steel & Bolting Inspector (S1) • ICC Structural Welding Inspector (S2) • Master of Science, structural engineering • Bachelor of Science, civil engineering
<p>Thomas LaGressa Field Engineer MFS Consulting Engineers & Surveyor, DPC</p> <p><i>Technical support.</i> Thomas will provide technical support to the RSM IOM team as it relates to the evaluation of engineering components of schedule, design and claims/change orders.</p>	<ul style="list-style-type: none"> • Over six years of experience of architectural and construction management expertise • Diverse background including design and development of construction documents, and project management services. • OSHA 10-Hour • LEED GA • CQMC-USACE • Bachelor of Science, construction management
<p>Caitlin Munson Field Engineer MFS Consulting Engineers & Surveyor, DPC</p> <p><i>Technical support.</i> Caitlin will provide technical support to the RSM IOM team as it relates to the evaluation of engineering components of schedule, design and claims/change orders.</p>	<ul style="list-style-type: none"> • Experience in construction management and handling, reviewing and submitting contract documents • OSHA 30-Hour • Bachelor of Science, industrial and systems engineering

Seniors and staff

In addition to the members of the core engagement team noted on the prior pages, NJ TRANSIT will also have access to senior- and associate-level resources from RSM's offices across the nation, specifically those that call the Northeast home. This includes our New Jersey location as follows:

333 Thornall St., Sixth Floor
Edison, NJ 08837

Specialists and subject matter experts

Our project teams and Principal Shawn Dahl will coordinate resource requirements with RSM's construction subject matter expert and specialists to help ensure NJ TRANSIT is receiving the specialty knowledge required for the Hoboken Projects, in concert with adequate resources to accomplish your objectives. Section 4, team organization/resource allocation, located [further](#) in this proposal, provides further details and an illustration of the staffing plan for this engagement.

Management of talent

Due to the complexity of IOM services and applicable regulatory standards, we believe it is critical that our clients be served by professionals with the capacity and knowledge to perform the services thoroughly and efficiently. Therefore, we intentionally have been hiring additional service professionals and cross training our existing professional base, to help ensure a large pool of experienced personnel is available should a succession plan be needed, including periodic promotions within assigned teams. Specifically, for this proposal, we have included additional staff to help ensure the IOM engagement is executed consistently throughout the anticipated term of the Hoboken Projects.

Consistent leadership

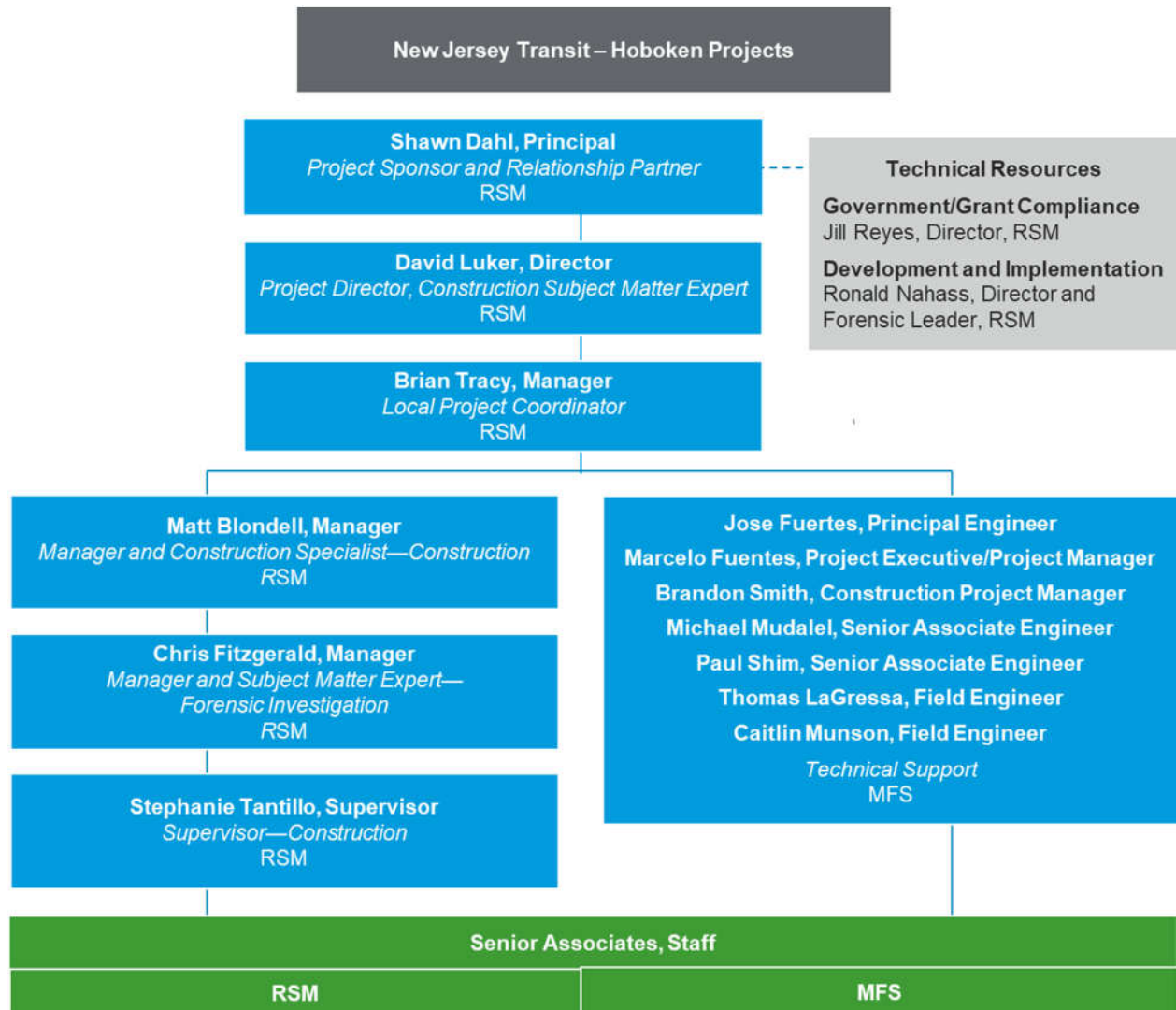
We believe consistency in a leadership team is critical to the success of an IOM program like yours. As such, we have proposed the same leadership resources for all work authorizations NJ TRANSIT has awarded to RSM, and believe that this consistency will continue to drive efficiencies and more effective IOM procedures into each project.

In summary, the size of our firm, our experience serving similar clients and the access we have to a large pool of experienced senior-and staff-level resources will aid us in ensuring we deliver our work on the Hoboken Projects on time and with the highest standard of care.

4. TEAM ORGANIZATION/RESOURCE ALLOCATION

Team organization and staffing chart

The following chart depicts the management structure of our proposed team, names, titles and our planned utilization of MFS. We carefully selected this team to help ensure NJ TRANSIT receives an acceptable balance of subject matter expertise, local market presence and staffing capacity.



RSM certifies that the key personnel named above will be assigned to the Hoboken Projects in the manner prescribed. Should a key personnel member leave the firm, NJ TRANSIT will be notified in writing. Should key resources be added, we understand NJ TRANSIT will require a description of the resources' credentials and background.

Our hours table is presented on the following page.

Hours table

Our estimated hours on the following table assume construction project activities do not extend beyond 2027.

Total project hours

NT TRANSIT Contract No. 14-033C–Work Authorization No. 1, Rev. 1 Hoboken Projects
Integrity Oversight Monitoring Services
Total hours table

	Staffing Category	Partner/Principal/ Director	Program Manager/Project Manager	Subject Matter Expert	Supervisor/ Senior Consultant	Consultant Associate/ Staff	Administrative Support	Totals	% Hours per Category / Total Hrs	Target % Per Category
Risk / Billing Category	Hourly Billing Rate (\$)									
Fraud Risk Assessment	Hours	4	12	69	57	60	-	202	9%	9%
	Amount (\$)									
Grant Management (Where applicable)	Hours	11	13	5	41	43	-	113	5%	5%
	Amount (\$)									
Disbursement/ Invoicing	Hours	52	54	46	93	162	-	407	19%	19%
	Amount (\$)									
Procurement	Hours	15	13	15	41	55	-	139	6%	6%
	Amount (\$)									
Task Order Contractors (Where applicable)	Hours	-	-	-	-	-	-	-	0%	0%
	Amount (\$)									
Subcontractors	Hours	9	11	11	27	23	-	81	4%	4%
	Amount (\$)									
Disadvantaged Business Enterprises (Fraud)	Hours	5	7	8	43	77	-	140	6%	6%
	Amount (\$)									
Change Orders	Hours	11	33	32	34	42	-	152	7%	7%
	Amount (\$)									
Claims Management	Hours	8	8	6	16	24	-	62	3%	3%
	Amount (\$)									
Fieldwork Construction (Where applicable)	Hours	10	102	115	280	46	-	553	25%	25%
	Amount (\$)									
Construction Assistance (Design Only)	Hours	-	-	-	-	-	-	-	0%	0%
	Amount (\$)									
Project-wide Activities	Hours	87	87	-	173	-	-	347	16%	16%
	Amount (\$)									
	Total Hours	212	340	307	805	532	-	2,196	100%	100%

5. TECHNICAL SECTION

Understanding

We understand that NJ TRANSIT is requesting RSM perform IOM services for the following additional scope elements related to the Hoboken Projects:

- Construction Management Services—contract No. 19-048, with an estimated value of \$5,200,000
- Hoboken Yard Wayside Power Repair Project—PRINTS ID 849, consisting of:
 - Design activities valued at \$2,610,777 performed by STV
 - Construction activities budgeted to be approximately \$16,000,000, with an anticipated project completion date of April 2027

Approach and methodology

RSM will execute a workplan consistent in approach and methodology to our services on the Signal Power, Boiler and Terminal Repair portions of the Hoboken Projects. We will take the opportunity during the Fraud Risk Assessment phase of our work to tailor our procedures to meet the unique aspects of this additional scope, and to accomplish the primary objectives of the program: to identify fraud, waste and abuse.

Understanding, risk assessment and technical IOM approach

The following chart summarizes key processes and audit areas that are core to our approach for this project. Specific risks and procedures are provided on subsequent pages.

Processes and audit areas	
Grant compliance	
Application and approval	Monitoring and compliance
Design procurement	
Solicitation	Sub consultant selection
Consultant selection	Fee negotiation
Design activities	
Consultant invoicing/expenses	Contractor procurement support
Cost estimating	Construction phase monitoring
Construction procurement	
Scope/specification development	Subcontractor selection
Bid evaluation and selection	DBE selection and compliance
Construction activities	
Contractor invoicing	DBA/DBE compliance
Construction inspections	Buy America
Claim and change order management	Closeout
Construction management activities	
Project management	CPM schedule control
Monitoring and oversight	Planned versus as-built schedule analysis
Project reporting requirements	Time impact analysis
Construction inspections and testing	Cost and cost forecast control
Cost estimating	Risk management and claim resolution
Contract administration	

Grant compliance

RSM's approach to testing grant compliance is risk-based and derived from our significant experience in the public sector. Common risks and adverse findings in the grant application and/or grant compliance process include the following:

- Lack of adequate training on policies and procedures; understanding of program requirements
- Lack of source documentation to support costs or unreconciled support
- Unallowable costs
- Lack of proper approvals, certification or authorization
- Lack of subrecipient monitoring
- Costs claimed being greater than the amounts approved
- Lack of proper use of subcontractors, where required
- Falsification of records or self-performance of unauthorized work

Design procurement

We understand the design of the Wayside Power Repair project was performed by STV through a Task Order Assignment. As such, our work related to design procurement activities will be retrospective in nature, and will consist of procedures designed to identify if fraud, waste or abuse occurred during the selection of STV.

Core components of RSM's IOM approach to design procurement activities:

- Related party searches on all relevant parties
- Review of solicitation, advertisement, scope, other relevant documentation
- Review of correspondence files and if warranted, targeted email key-word searches
- Review of scoring and evaluation documentation including recalculation
- Assess reasonableness of design fees
- Assess design firm contract requirements and qualifications

Design activities

Based upon the schedules provided in your work authorization request, we understand that design development activities are 100% complete for the Wayside Power Repair project. As such, our approach to IOM activities over consultant invoicing and cost estimating will consist of retrospective forensic audit work to identify fraud, waste, abuse and/or potential criminal activity during activities that occurred prior to the execution of this work authorization, and we will conduct testing of consultant invoices and cost estimating going forward. Design consultants play a key role in the construction contractor procurement process, as well as mitigating risk during the monitoring of the construction phases and activities. Our approach to testing for completeness, fraud, waste, abuse and/or potential criminal activity in those areas are covered through construction procurement and construction phase activities listed in subsequent sections below.

Potential risks, fraud schemes and inefficiencies relevant to design activities:

- Unsupported, duplicate or contractually disallowable billings (labor and reimbursable expenses)
- Additional services (change orders) for work contemplated within original scope
- Inflation or inaccurate estimates of probable construction costs
- Incomplete and/or improperly completed geotechnical investigation and environmental study
- Incomplete and/or improperly conducted environmental field ecological and wetland study
- Incomplete and/or inaccurate list of required permitting

- Incomplete and/or improperly completed bathymetric study
- Consideration of public outreach contracting
- Need updated code changes for consideration if design was done several years ago
- Control of sole source items in the specifications to reduce potential change order during construction
- Manipulation or inflation of DBE sub-consultant usage

Core components of our IOM approach to design activities:

- Detailed testing of past consultant invoices for proper support and contractual compliance
- Real time review of design consultant invoices from start of work authorization to completion
- Detailed testing of requests for additional services
- Reasonableness review of estimates of probable construction cost

Construction procurement

The procurement of contractors and subcontractors contains the highest risk of fraud, waste, abuse and/or potential criminal activity within a construction program. As such, our approach to IOM for the Wayside Power Repair project will include in depth, near real-time involvement in procurement for both general contractors. While the procurement process for prime contractors is of vital importance, most construction activities are performed by subcontractors and tradesmen not directly employed by the prime contractor. As such, our approach will include testing aimed at identifying noncompetitive subcontracts, inflated costs, illegal employment practices, lack of compliance with prevailing wages and other relevant requirements. (Note: while the construction procurement process includes certain prevailing wage compliance components, this will be covered primarily within construction activities testing which is highlighted in a subsequent section).

RSM/MFS services will also include specific IOM procedures for rail and infrastructure type projects. This construction project has specific and unique risks that need to be mitigated to minimize the risk of waste, fraud and abuse.

Potential risks, fraud schemes and inefficiencies relevant to construction procurement activities include:

- Inconsistent scope/specification provided to competing contractors
- Bid suppression
- Breach of the cone of silence
- Noncompliant piggy backing or contracting methodologies
- Undisclosed related party relationships
- Sole source/inflated subcontract costs
- Kickbacks/pay-to-play contracts

Core components of our IOM approach to construction procurement activities:

- Related party searches on all relevant parties
- Detailed testing of the following documents for completeness, approval, reasonableness and indicators of fraud, waste, abuse and/or potential criminal activity:
 - Solicitations
 - Proposals
 - Bid evaluations/ranking sheets
 - Contracts
 - Subcontracts
 - Logs, meeting minutes, other communications

Construction activities

During construction, obtaining sufficient invoice and change order supporting documentation is critical to the mitigation of fraud, waste, abuse and/or potential criminal activity. Construction invoices should contain a series of supporting documents to evidence the appropriate percentage of completion is billed, that subcontractors have been paid for past work, that compliance requirements for labor are met, and that the contractor is on track to meet scheduled project milestones.

Further, when a contractor believes they are entitled to additional compensation for out-of-scope work (or any other reason), a robust process of evaluating the validity of the change and the accuracy/reasonableness of the quoted price for the work must be performed to mitigate the risk of fraud, waste, abuse and/or potential criminal activity in the process.

Lastly, when closing out a project there is a myriad of documentation contractors must provide including, as built drawings, warranty information, equipment manuals, final project accounting and final releases of lien/affidavits, among others. RSM's approach to IOM will include detailed testing procedures to help NJ TRANSIT ensure all such information is obtained.

Potential risks, fraud schemes and inefficiencies relevant to construction activities include:

- Advanced/over billings
- Nonpayment of subcontractors, missing waivers of lien (payment affidavits)
- Billing for contractually disallowable costs
- Delayed or missed payments to subcontractors
- Utilization of undocumented workers
- Noncompliance with Davis-Bacon Act (DBA) prevailing wage (when applicable)
- Inflated/unsupported/duplicate scope change orders
- DBE underutilization—manipulation of documentation to convey compliance
- Lack of compliance with approved safety plan approved by NJ TRANSIT
- Improper change orders due to delays and single source equipment failure not properly managed and anticipated by general contractor and construction
- Incomplete turnover documentation at closeout

Core components of our IOM approach to construction activities:

- Review of monthly construction invoices for compliance, completeness, accuracy, review and approval
- Monthly site inspection and surprise labor interviews/audits
- Change order reviews for compliance, entitlement, completeness, accuracy, review and approval
- Closeout turnover documentation and final accounting review

Construction management

We understand that a construction manager has not yet been selected to oversee the Wayside Power Repair project. RSM has extensive experience performing contract compliance and vendor monitoring for program and construction management firms. We know that strong project oversight and monitoring of cost and schedule controls by a construction manager can be the difference between a successful project and one that is rife with fraud, waste, abuse and/or potential criminal activity.

Potential risks, fraud schemes and inefficiencies relevant to construction management activities include:

- Untimely and/or incomplete reporting to NJ TRANSIT
- Lack of escalation for known cost/schedule issues
- Conflicts of interest, bias and/or favoritism showed to construction vendors
- Approval of invoices or change orders without proper supporting documentation
- Submission of construction manager invoices without proper support for time or reimbursable expenses

Core components of our IOM approach to construction management activities:

- Inspection of daily, weekly, monthly and quarterly construction manager reporting requirements
- Review/validation of the effectiveness of construction manager project management activities:
 - RFIs/change orders
 - Invoices
 - DBA/DBE compliance
 - Schedule
- Conflict checks and regular interviews to identify instances of potential bias/favoritism
- Review of construction manager invoices for proper support/evidence

Fieldwork construction

Fraud risks are present in multiple areas during construction and extend beyond the billing schemes and other administrative areas.

When designs and specifications are finalized, the details are provided to potential contractors for use in developing a cost proposal. The designs must include specific considerations for the construction firms and general contractors to consider in their bids. When the contract is awarded, the plans and specifications included in the initial bid packages are incorporated, and the actual construction of the project must follow the parameters previously established. Conversely, when construction waste is generated, certain laws and regulations apply with regard to disposal of that waste.

Jobsite safety is a critical component of a project team's plan during construction. A functional safety program includes everything from development of the safety plan, rollout and communication to subcontractors, vendors and suppliers, and oversight to validate and enforce established safety guidelines.

Finally, it is also an important to prevent unauthorized access to restricted areas and prevent theft or manipulation of materials stored onsite, prior to installation.

Potential risks, fraud schemes and inefficiencies relevant to construction management activities include:

- Noncompliant materials used during construction
- Materials not appropriately verified/tested for conformance with specifications

- Materials stored onsite not appropriately secured to prevent theft/manipulation
- Lack of experience with using highly specialized equipment could cause cost overruns and unanticipated change
- Assets/materials delivered not reported or turned over to NJ TRANSIT
- Lack of escalation and planning for known safety issues
- Materials not appropriately verified/tested and/or test results are manipulated for more favorable results

Core components of our IOM approach to construction management activities:

- Inspection of materials testing reports and periodic inspection of materials installed
- Assessment of the site security plan, evaluation of controls utilized by the construction manager and performance of periodic site inventory counts
- Review of the project specific safety plan and periodic site visits to evaluate compliance
- Review of not only the prime contractor safety plan but also all subcontractors—there needs to be a contractual obligation in place in which ties all subcontractors to the main safety program.

Reporting

As a part of our services, RSM will provide a number of deliverables to NJ TRANSIT to keep you updated on project status, to alert you of possible instances of fraud, waste, abuse and/or potential criminal activity, and to summarize the results of our procedures. The following are deliverables we expect to include in association with our work, and we will tailor this list during work planning sessions with you to ensure the frequency and content of our reports meet the objectives of your work authorization:

- Bi-weekly status updates
- Quarterly report
- FTA quarterly report
- Time logs
- Requests for information documents
- Findings of potential fraud, malfeasance or criminal activity immediately upon identification
- Fraud risk mitigation strategy and detailed work plan
- Interim observations and improvement opportunities reports will be delivered on an as needed basis, at a minimum every 18 months.
- Workpapers, reports and other required documentation in the format and content required by NJ TRANSIT to support all work



Detailed work plan

Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Grant management	A.1	Falsified application documents	L/H	Project management could falsify grant application by including inaccurate information or intentionally misrepresenting the use of funds.	L/H	RSM will obtain and review the grant application for potential red flags. RSM will obtain initial project budget used in the grant application process and review for reasonableness.
Grant management	A.2	Falsified reporting	L/M		L/H	RSM will obtain and review the grant agreement to identify reporting and compliance requirements.





Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Grant management	A.3	Budget manipulation	M/L	Project management could intentionally inflate preliminary budget estimates to increase funds available.	M/L	<p>RSM will perform testing of grant reporting and compliance requirements, as derived from the grant agreement.</p> <p>RSM/MFS will review and determine the number of entities providing grants and review the applications for risk of overcharging and duplicate charges. MFS will then set parameters for testing and confirm the correct grants are being applied for when changes occur during construction.</p>
Disbursement/ invoicing	B.1	Payment charged to incorrect grant code	M/L	N/A. Coding of payments to grant codes is likely not a responsibility of the third-party firms or contractors on these projects.	N/A	N/A





Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Disbursement/ Invoicing	B.2	Billing schemes	L/M	Advanced or unsupported contractor/subcontractor billings	M/M	RSM will perform detailed testing of Davis Bacon Act/prevaling wage compliance documentation in conjunction with monthly invoice reviews.
						RSM/MFS will create a process for testing the invoicing of items constructed, stored and invoiced off-site.
				Schedule of values line item shifting/manipulation	M/L	RSM/MFS will perform testing of the costs compared to contract terms.
				Invoiced unit prices or FFP line items in excess of those determined in the contract	L/L	RSM/MFS will perform testing of material supplier certifications and other documents to assess conformance with Buy America requirements. MFS will monitor and review the types of items that typically occur overrun in quantities





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Disbursement/ Invoicing		Payroll and prevailing wage	L/M	Pay rates or OT or benefit rates exceeding what is agreed upon in contract	L/M	In conjunction with testing above, RSM will test construction invoices for wage rate compliance, when applicable. MFS/RSM will review labor standards compliance by testing contractor compliance site records compared to contract and compliance with Davis-Bacon as required.
Disbursement/ Invoicing		Equipment and materials	L/M	Invoiced unit prices or FFP line items in excess of those determined in the contract	L/M	RSM/MFS will monitor and review the types of items that typically occur overrun in quantities. For specialized equipment, MFS will review contract requirements with equipment usual maintenance schedules and lifespan schedule to prevent/minimize unnecessary charges by contractor.
Procurement— contractor bid frauds	C.1.1	Bid suppression	H/M	Manipulation, favoritism, suppression, or breaching the cone of	M/H	RSM will obtain and review NJ TRANSIT procurement policies and procedures for





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Procurement—contractor bid frauds	C.1.2	Complementary bidding	H/M	silence during the contractor bid process		the purpose of developing a compliance test script.
Procurement—contractor bid frauds	C.1.3	Bid rotation	H/M			RSM will obtain and review the solicitation for bids for Construction contracts.
Procurement—contractor bid frauds	C.1.4	Unbalanced bids	H/M			RSM/MFS will review bid pricing and schedule of values to determine unfair escalations of pricing for high value/complex items.
Procurement—conflicts of interest	C.2	Conflicts of interest	H/M	Nondisclosure of related party subcontractors (construction)	M/M	RSM will obtain and review meeting minutes, Q&A and other correspondence derived from the solicitation process. RSM/MFS will perform related party testing, and testing to detect subcontractor's bids that are not using same pricing to all primes.





Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Procurement—bribery/ kickbacks	C.3	Bribery/kickbacks	H/M	<p>Through undisclosed conflicts of interest (outside business or personal relationships), project management may leverage vendors and suppliers to collude in kickback schemes.</p> <p>Bidding contractors / vendors offer bribes to project management to gain competitive advantage in the bidding process.</p>	M/H	RSM will obtain and review all proposal documents submitted by bidding vendors.





Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Procurement—contract frauds	C.4.1	Rigged specifications	M/M	Project management may tailor the specifications, scope, or prequalification requirements of an RFP/ITB to favor a particular bidder.	M/M	<p>RSM will interview vendors solicited that did not submit a bid.</p> <p>RSM/MFS will gain an understanding of the design specifications to create a risk-based plan and test for sole-source specific items in their specifications that are using pricing over fair market value,</p> <p>RSM/MFS will test for potential contract fraud by separate companies bidding on the same material for this project.</p> <p>RSM/MFS will evaluate the risk and test for Contractor/subcontractor prequalification requirements that may lead to a limited pool or sole source bids and create above fair market value costs.</p>





Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Procurement—contract frauds	C.4.2	Manipulation of contract terms	M/M	Project management may alter the terms of proposed construction contracts in a way that could prevent or deter competition.	M/M	RSM will conduct related party testing procedures to identify conflicts of interest between procurement officials, awarded primary vendors and subcontractors. RSM/MFS will review the prequalification requirements of subcontractors and test for valid prequalification specifications that are designed to allow for competition and fair market value of subcontractor bids.
Procurement—contract frauds	C.4.3	Intentionally vague scope definition	H/H	Project management may tailor the specifications, scope, or prequalification requirements of an RFP/ITB to favor a particular bidder.	H/H	RSM will interview bidders and inquire as to whether or not they were solicited for bribes or kickbacks.
Procurement—contract frauds	C.4.4	Unreasonable prequalification requirements	M/M		M/L	





Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Procurement—bid information frauds	C.5.1	Leaked bid information	H/M	Through undisclosed conflicts of interest (outside business or personal relationships), project management may leverage vendors and suppliers to collude in kickback schemes. Bidding contractors/ vendors offer bribes to project management to gain competitive advantage in the bidding process.	H/H	RSM will obtain and review solicitations, bids and evaluations for general contractor agreements.
Procurement—bid information frauds	C.5.2	Accepting late bids	M/M	Project management may accept bids submitted after the due date in association with aforementioned bribery or kickback schemes.	M/M	RSM will obtain and review solicitations, bids and evaluations for general contractor agreements.





Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Procurement—bid information frauds	C.5.3	Improper disqualification	M/M	Project management may alter bid documents to disqualify competing contractors in association with aforementioned bribery or kickback schemes.		RSM will obtain and review solicitations, bids and evaluations for general contractor agreements.





Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Procurement—bid information frauds	C.5.4	Unjustified sole source contracts	H/M	Project management may override controls or circumvent purchasing policy thresholds in association with aforementioned bribery or kickback schemes.	H/H	<p>RSM will interview vendors solicited who did not submit a bid.</p> <p>RSM/MFS will gain an understanding of the design specifications to create a risk-based plan and test for sole-source specific items in their specifications that are using pricing over fair market value,</p> <p>RSM/MFS will test for potential contract fraud by separate companies bidding on the same material for this project.</p> <p>RSM/MFS will evaluate the risk and test for Contractor/subcontractor prequalification requirements that may lead to a limited pool or sole source bids and create above fair market value costs.</p>





Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Task order contractors (TOCs)	D1	Bribes/Kickbacks	M/M	STV is the design professional for the Wayside Power Repair project and was assigned via Task Order. Risk exist that STV did not bill their services in compliance with their contract, that they inflated the costs of their services, and that they did not provide the value and deliverables required by their Task Order.	M/M	RSM will obtain and review documentation related to the original bidding and award of TOC design firms, documentation related to the Task Order assignment process, as well as STV invoices, deliverables and change orders (additional services requests).
Task order contractors (TOCs)	D.2	Falsifying records				
Task order contractors (TOCs)	D.3	Conflicts of interest				
Task order contractors (TOCs)	D.4	Schedule manipulation				
Task order contractors (TOCs)	D.5	Change order manipulation				
Subcontractors	E.1	Duplicate billings	N/A	See disbursement phase fraud risks noted in B.2 above	N/A	N/A - See Audit procedures in B.2
Subcontractors	E.2	Cost shifting				



Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Disadvantaged Business Enterprise (DBE)—false submission	F.1.1	False certification documentation	H/H	Use of subcontractors that do not meet DBE requirements through submission of inaccurate or falsified documents	M/M	RSM will develop a testing plan that will include review of DBE related documentation such as forms A, A1, AA, B, BB, E, and E2 as applicable. We will conduct interviews with DBE subcontractors and other stakeholders, and will perform tests for commercially useful function of DBEs.
Disadvantaged Business Enterprise (DBE)—false submission	F.1.2	False certification documentation	H/H	N/A. See F.1.1	N/A	N/A
Disadvantaged Business Enterprise (DBE)—false submission	F.1.3	False or manipulated DBE pricing	H/H	Submission of DBE invoices or change order proposals that are non-compliant with the terms and conditions of the contract	H/M	RSM/MFS will develop a plan to detect and prevent prime contractor violations related to invoices or change order proposals that are non-compliant with the terms and conditions of the contract.



Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Disadvantaged Business Enterprise (DBE)—pass-through	F.2	Pass-through	H/H	Use of subcontractors that do not meet DBE requirements through submission of inaccurate or falsified documents	H/H	RSM will develop a testing plan that will include review of DBE related documentation such as forms A, A1, AA, B, BB, E, and E2 as applicable. We will conduct interviews with DBE subcontractors and other stakeholders, and will perform tests for commercially useful function of DBEs.
Disadvantaged Business Enterprise (DBE)—fronting	F.3	Fronting				RSM/MFS will develop a plan to detect and prevent prime contractors violations of DBE subcontracts by performing set-aside work and charging back DBE entity.
Change orders	G.1	False submissions	M/H	Unsupported or duplicate contractor proposed change orders (and/or contingency usage, as applicable)	H/M	RSM will develop a testing script based upon the respective agreements to test notice of proposed changes/contingency/change orders





Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Change orders	G.2	Cost shifting	H/H	Unsupported or duplicate contractor proposed change orders (and/or contingency usage, as applicable)	M/H	RSM/MFS will perform risk based testing of approved notice of proposed changes/contingency/ change orders submitted by the contractor and subcontractors, as applicable. Tests will include adherence to contract specifications, allowance for chargebacks, performance of out of scope work and pricing compliance.
Change orders	G.3	Cost inflation	H/H	Unsupported or duplicate contractor proposed change orders (and/or contingency usage, as applicable)	H/H	RSM/MFS will perform independent cost reviews for change orders including, change conditions, scope, pricing validity and post negotiation approvals.
Change orders	G.4	Scope manipulation	M/H	Unsupported or duplicate contractor proposed change orders (and/or contingency usage, as applicable)	M/H	RSM/MFS will perform independent cost reviews for change orders including, change conditions, scope, pricing validity and post negotiation approvals.





Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Claims management	H.1	Overpayment of settlement amounts	L/M	Contractors may overstate the actual costs associated with settlement amounts, or manipulate the basis for said settlements.	L/M	RSM will obtain and review all claims, settlements, or disputes and related documentation. RSM will interview key parties involved in claims to determine the accuracy and reasonableness of basis for claims, settlements and disputes.
Claims management	H.2	Fraudulent settlement bases	L/M		L/M	RSM will conduct detailed testing of claims amounts and supporting documentation for accuracy and reasonableness.





Fieldwork construction		Materials testing	L/M	Nonconforming, or substandard materials are used on the project	L/M	<p>RSM will obtain an understanding of the parties responsible for materials testing, will obtain and review materials testing reports, and will perform periodic inspections of materials installed.</p> <p>RSMMFS will review quality compliance testing of off-site for pre-fabricated materials.</p> <p>RSMMFS will review compliance with safety plans by contractors and subcontractors as specified in the grant award and contract language.</p> <p>RSM/MFS will review the design monitoring plan and corrective actions for damages that may occur to adjacent structures during activities that induce large vibrations. In any instances where corrective actions are necessary, MFS will review the contractor's response and if it was appropriate.</p>
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Risk category	Program wide risk ref.	Program wide fraud scheme description	Program wide likelihood/ impact	Potential fraud risk description and application to this project	Likelihood/ impact (this project)	Monitoring procedures (modify to address the risks identified for this project.)
Fieldwork construction	N/A	Fixed assets inventory control	L/M	Project assets are not subject to appropriate physical security controls, and/or are not tracked and turned over to NJ TRANSIT, as applicable	L/M	RSM will assess the project team's site security plan, will perform periodic inspections of the site, will evaluate controls put in place by the construction manager, and will perform periodic site inventory counts.
Fieldwork construction		Demo/waste disposal/abatement	L/M	Demo/waste disposal/ abatement is done without following external source's specifications	L/M	RSM will confirm if demo/waste disposal is relevant to the Wayside Power Repair project, will work with MFS to develop a site inspection plan that includes review for compliance with specifications.
Construction assistance		Mgmt. plans for site access and safety	L/M	Employees are not wearing proper safety gear or safety precautions on the worksite are not being followed	L/M	RSM will obtain and review the site safety plan, and in conjunction with Fieldwork Construction site visits, will conduct observations of safety protocol execution.



6. DBE PROGRAM REQUIREMENTS FOR THE IOM FIRM

We are pleased to support NJ TRANSIT's commitments and goals with regard to the maximum utilization of Disadvantaged Business Enterprise (DBE) participation and will use our best efforts to help ensure that our DBE will have the maximum opportunity to achieve, at a minimum, your established 10% goal. RSM intends to utilize one DBE subcontractor for 10% or more of the contract value of the work that is awarded to us for the Wayside Power Repair project.

We have selected MFS Consulting Engineers & Surveyor, DPC (MFS) to serve as our DBE-certified subcontractor. MFS is certified by The Port Authority of New York and New Jersey as a DBE on behalf of the New Jersey and New York State Unified Certification Program partners. A copy of their certification is included with the required DBE forms within our cost proposal. We have also determined that their services comply with the approved NAICS code. MFS will assist RSM in development of our audit plan; they will perform evaluations of pay applications and change orders, and provide technical support and quality control to the team members performing detailed test work.

Members of your proposed engagement team work directly with DBE compliance programs at other public sector agencies and are deeply familiar with the steps necessary to validate contractor compliance with program requirements.

- Due diligence at the inception of a vendor relationship to confirm DBE partners are certified, serve a commercially useful function, and that planned utilization calculations are accurate and achieve respective goals for the project are of vital importance.
- During construction, interviews with DBE employees, inspection of certified payroll records, subcontractor invoices and check copies, as well as maintaining rolling compliance calculations are necessary to help ensure contractors are treating DBE firms fairly and making a good faith effort to meet the goals set forth at contract inception.

Your proposed engagement team has experience auditing these types of programs and further, helping DBE compliance programs improve through work with comparable programs across the country.

7. SCHEDULE

We understand services to be provided by the selected IOM firm under the Hoboken Projects Work Authorization is scheduled for completion by April 2027.

Based on your needs for this project, we have developed the following timeline in connection with the services.

Milestones	Timing
IOM services—Wayside Power Repair and Construction Management Services Project	
Project kickoff and planning session	Q3 2020
Submission of detailed work plan to NJT TRANSIT for feedback and revision	Q4 2020
Retrospective audit procedures of past activity	Q1 2021
Meeting to share results of past activity audit	Q1 2021
Construction	Q2 2022–Q2 2027
Draft comprehensive report	Q3 2027
Final comprehensive report	Q4 2027
Weekly updates	Throughout
IOM reporting	Quarterly
NJT Interim Reports – RSM Observations and Improvements	At minimum, every 18 months

9. QUALITY ASSURANCE PLAN (QAP)

Through our experience with comparable projects, RSM has developed standard reporting templates and scheduled update protocols designed to assist management in the achievement of their objectives. While our templates and protocols have proven to be successful, we will work with management to tailor our deliverables to meet the specific needs of NJ TRANSIT.

The reporting schedule represents our planned course of action with respect to delivering the fraud risk assessment of the Hoboken Project as requested by the work authorization request dated May 6, 2020.

Our focus as a firm is to deliver high-quality, responsive service to every client. Our delivery model is built to reinforce this commitment. Specifically, while conducting our internal audit support services, every phase of the engagement is performed in a manner that drives quality—from planning, to execution of fieldwork, to reporting. The diagram below illustrates the approach we will take to weave quality assurance throughout our engagement with the NJ TRANSIT.



All draft reports are reviewed by the engagement partner and, more than likely, one or more technical resources for context, wording and sensitivity to the public environment in which the NJ TRANSIT operates. Each draft report will be presented to the auditee, and then to NJ TRANSIT management prior to finalization, in order to solicit feedback on the format, wording, feasibility of recommended actions and timing of planned actionable responses.

While we take our independence and objectivity very seriously, we realize that certain buzz words and phrases can take on differing meaning when not viewed within the context of an entire report. As such, we spend an ample amount of time working with management to ensure that the reports have been thoroughly vetted before issuance into the public record.

We believe in and uphold professional and personal integrity. Our partners and employees are expected to practice to the highest standards of professional performance and behavior. We establish policies and procedures designed to provide reasonable assurance that personnel comply with independence,

integrity, objectivity and other relevant ethical requirements. These requirements include government regulations, interpretations and rules of the SEC, Public Company Accounting Oversight Board, U.S. Government Accountability Office, American Institute of Certified Public Accountants, Department of Labor and other federal departments and agencies, state CPA societies, state boards of accountancy and other applicable regulators.

10. CONFLICTS

RSM and MFS are not currently aware of any existing relationships between our firm and NJ TRANSIT or trustees or employees of your company that would impair our independence or objectivity.

Potential relationships between our firm and your company that could impair our independence or objectivity include, but are not limited to, the following:

- Our professionals having a direct financial interest in a client or a material indirect financial interest in a client
- Our professionals having a loan to or from a client, or an officer, director or principal stockholder of a client
- A member of a professional's immediate family or a close relative being employed in positions of significant influence with a client or an audit-sensitive position with a client
- Our professionals receiving from a client a gift or a discount that is not available to a regular consumer
- Our professionals serving as an officer or director for a client

Conflict of interest disclosure forms from RSM and MFS are presented on the following pages.

Conflicts with adverse parties

As a part of the services requested by this work authorization, RSM would be responsible for IOM activities applicable to NJ TRANSIT's contracted vendors. We have performed an adverse party conflict check and have not identified any potential conflicts with the known vendors as relates to this project.

Should we be awarded the Wayside Power Repair and Construction Management Services projects and identify a conflict from the date of engagement through completion of the contract we will notify NJ TRANSIT in writing of any changes.

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

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	YES	NO
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.)	<u> X </u>	<u> </u>
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.)	<u> X </u>	<u> </u>
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.)	<u> </u>	<u> X </u>
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.)	<u> </u>	<u> X </u>

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: <u> RSM US LLP </u> ADDRESS: <u> 151 W 42nd Street </u> <u> New York, NY 10036 </u> _____	PRINT OR TYPE	<div style="text-align: right; margin-bottom: 5px;">  </div> <u> Shawn L. Dahl </u> (Signature) <u> Principal </u> (Name) <u> May 25, 2020 </u> (Date)
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RSM contracts performed for Superstorm Sandy Program or Resilience Program at NJ TRANSIT

Contract No: 14-033C

Contract Title: Hoboken Yard Signal Power Repair and the Hoboken Boiler and Terminal Repair

Date: 3/6/19

Contact Person: [REDACTED]

Description of Work: RSM was selected to provide IOM services in connection with STV, Inc.'s scope of work under Task Order Contract 13-006C governing the provision of design consulting services for the federally funded Task Order Assignment No. 2 issued to STV, Inc. for the NJ TRANSIT Resilience Program—Hoboken Yard Signal Power Repair and the Hoboken Boiler and Terminal Repair.

Contract No. 14-033C

Contract Title: Meadows Maintenance Complex (MMC) and Rail Operation Center (ROC)

Date: 7/18/19

Contact Person: [REDACTED]

Description of Work: RSM was selected to provide IOM services in support of the MMC and ROC projects, specifically for the purpose of detecting and preventing contractor fraud, waste, abuse and/or potential criminal activity.

Contract No: 14-033C

Contract Title: Long Slip Fill & Rail Enhancement Project

Date: 4/01/20

Contact Person: [REDACTED]

Description of Work: RSM was selected to provide IOM services in connection with Long Slip Fill (Phase I) and Rail Enhancement Project (Phase II). The two phases comprise the "Long Slip" project.

Contract No: 14-033C

Contract Title: Raritan River Bridge Replacement Project

Limited Notice To Proceed Date: May 12, 2020

Contact Person: [REDACTED]

Description of Work: RSM was selected to provide IOM services in connection with the below phases of the Raritan River Bridge Replacement Project:

- Phase I—Design contract
- Phase II—Construction management service contract
- Phase III—Construction contract #1
- Phase IV—Construction contract #2
- Phase V—Construction contract #3


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

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		YES	NO
1. Has any person or the firm previously performed or is currently performing any materials, services, or any other work for NJ TRANSIT? <i>(If yes, complete and attach a form containing the contract number, contract title, dates, the contact person, and brief description of the work.)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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? <i>(If yes, attach a detailed explanation for each instance.)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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? <i>(If yes, attach a detailed explanation for each instance.)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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 <i>(If yes, attach a detailed explanation for each instance.)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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: <u>MFS Consulting Engineers & Surveyors, DPC</u>		 (Signature)	
ADDRESS: <u>2780 Hamilton Blvd.</u>	PRINT OR TYPE	<u>Marcelo A. Fuentes</u>	(Name)
<u>South Plainfield, NJ 07080</u>		<u>Project Executive</u>	(Title)
		<u>5/29/2020</u>	(Date)

NJ TRANSIT Superstorm Sandy Program or Resilience Program Contracts:

Contract No: 14-033C (PO 190022843)

Contract Title: Hoboken Yard Signal Power Repair, Boiler and Terminal Repair

Date: 3/6/19

Contact Person: [REDACTED]

Description of Work: MFS was retained by RSM US LLP to provide integrity monitoring services in support of the Hoboken Yard Signal Power Repairs Project and the Hoboken Boiler and Terminal Repairs Project. As the Integrity Oversight Monitor (IOM), MFS provided services consisting of integrity oversight and monitoring to detect and prevent contractor fraud, waste, and abuse.

Contract No: 14-033C (PO190035989)

Contract Title: Meadows Maintenance Complex (MMC) and Rail Operation Center (ROC)

Date: 7/18/19

Contact Person: [REDACTED]

Description of Work: MFS was retained by RSM US LLP to provide integrity monitoring services in support of the Meadows Maintenance Complex (MMC) and Rail Operation Center (ROC). As the Integrity Oversight Monitor (IOM), MFS provided services consisting of integrity oversight and monitoring to detect and prevent contractor fraud, waste, and abuse.

Contract No: 14-033C

Contract Title: Long Slip Fill & Rail Enhancement Project

Date: 4/01/20

Contact Person: [REDACTED]

Description of Work: MFS was retained by RSM US LLP to provide integrity monitoring services (IOM) services in connection with Long Slip Fill (Phase I) and Rail Enhancement Project (Phase II). The two phases comprise the "Long Slip" project.

Contract No: 14-033C

Contract Title: Raritan Bridge Replacement Project

Limited NTP Date: 5/12/2020

Contact Person: [REDACTED]

Description of Work: MFS was retained by RSM US LLP to provide integrity monitoring services (IOM) services in connection with the Raritan Bridge Replacement Project Phases I through V.

EXCEPTIONS

New Jersey Transit
NJ TRANSIT Contract No. 14-033C
Work Authorization No. 1, Rev 1—Hoboken Projects
Request for additional Integrity Oversight Monitoring Services for the Wayside Power Repair
Project (Design and Construction phases) and Construction Management Services
Exceptions and Clarifications

If NJ TRANSIT selects us based upon our response to the Work Authorization No. 1, Rev. 1 for additional IOM Services for the Wayside Power Repair Project and Construction Management Services, we would seek to negotiate in good faith modifications, additions, or clarifications of the Work Authorization in the areas discussed below. Given our extensive experience in contracting with organizations similar to NJ TRANSIT, we are confident that we can reach an agreement with you on these issues. Notwithstanding anything to the contrary contained in the Work Authorization Request or this response thereto, our obligation to perform any services is contingent upon the execution by both parties of a definitive agreement.

* * *

L. ADMINISTRATION OF THE CONSULTANT – STANDARD PROJECT INITIATION

B. Acceptance:

(4): We would request modification to provide that the remedy will be limited to a return of fees paid by NJ TRANSIT to Consultant for the nonconforming services or deliverables. We would request the inclusion of standard warranty and remedy provisions for the type of services contemplated.

O. OWNERSHIP OF WORK PRODUCT:

We would request language clarifying that the provision is not intended to impact the ownership rights of our existing intellectual property or administrative records, or any intellectual property developed outside of the scope of our services.



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Philip D. Murphy, Governor
Sheila Y. Oliver, Lieutenant Governor
Diane Gutierrez-Scaccetti, Commissioner
Kevin S. Corbett, President & CEO



One Penn Plaza East
Newark, NJ 07105-2246
973-491-7000

May 21, 2020

ADDENDUM NO. 1

**Re: NJ TRANSIT Contract No. 14-033
Integrity Oversight Monitoring Services for the
the Hoboken Projects - Work Authorization 1 Revision 1**

To Whom It May Concern:

Please be advised of the following clarifications, additions and/or revisions to the above-referenced Work Authorization Request:

I. GENERAL PROJECT INFORMATION

1. Extension of Due Date

Please be advised that proposal due date has been extended from **Thursday May 28, 2020** to **Tuesday, June 9, 2020**.

FOR PROSPECTIVE PROPOSERS ONLY

Firms are required to acknowledge receipt of Addendum No. 1 by signing the enclosed "Acknowledgement of Receipt of Addenda" form and returning it to the undersigned with its proposal submittal.

Sincerely,

Senior Contract Specialist
Contracts Unit/Division of Procurement

**NJ TRANSIT Contract No. 14-033
Work Authorization Request for
Integrity Oversight Monitoring Services for the
the Hoboken Projects - Work Authorization 1 Revision 1**

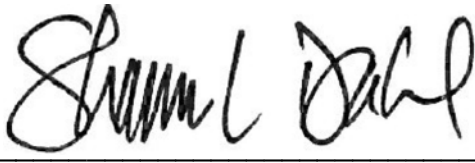
**ACKNOWLEDGMENT OF RECEIPT
OF ADDENDUM NO. 1**

Acknowledgement is hereby made of the receipt of Addendum No. 1, dated **May 21, 2020**, 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) RSM US LLP

(Signature) 

(Title) Shawn Dahl

(Date) 6.9.2020