

## **BEST AND FINAL OFFER (BAFO) - PRICE SCHEDULE**

RFP 14-X-23110

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

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

**Bidder's Name:** PricewaterhouseCoopers/ BAFO/ June 7, 2013

#### **POOL 1: PROGRAM AND PROCESS MANAGEMENT AUDITING**

<b>LINE #</b>	<b>STAFF CLASSIFICATIONS</b>	<b>YEAR 1 HOURLY RATE</b>	<b>YEAR 2 HOURLY RATE</b>	<b>YEAR 3 HOURLY RATE</b>
1	Partner/Principal/Director	\$395.00	\$406.85	\$419.06
2	Program Manager	\$340.00	\$350.20	\$360.71
3	Project Manager	\$300.00	\$309.00	\$318.27
4	Subject Matter Expert	\$380.00	\$391.40	\$403.14
5	Supervisory/Senior Consultant	\$195.00	\$200.85	\$206.88
6	Consultant	\$154.00	\$158.62	\$163.38
7	Associate/Staff	\$129.00	\$132.87	\$136.86
8	Administrative Support Staff	\$62.00	\$63.86	\$65.78

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

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

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

<b>LINE #</b>	<b>STAFF CLASSIFICATIONS</b>	<b>YEAR 1 HOURLY RATE</b>	<b>YEAR 2 HOURLY RATE</b>	<b>YEAR 3 HOURLY RATE</b>
11	Partner/Principal/Director	\$395.00	\$406.85	\$419.06
12	Program Manager	\$340.00	\$350.20	\$360.71
13	Project Manager	\$300.00	\$309.00	\$318.27
14	Subject Matter Expert	\$380.00	\$391.40	\$403.14
15	Supervisory/Senior Consultant	\$195.00	\$200.85	\$206.88
16	Consultant	\$154.00	\$158.62	\$163.38
19	Associate/Staff	\$129.00	\$132.87	\$136.86
18	Administrative Support Staff	\$62.00	\$63.86	\$65.78

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

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

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

<b>LINE #</b>	<b>STAFF CLASSIFICATIONS</b>	<b>YEAR 1 HOURLY RATE</b>	<b>YEAR 2 HOURLY RATE</b>	<b>YEAR 3 HOURLY RATE</b>
21	Partner/Principal/Director	\$395.00	\$406.85	\$419.06
22	Program Manager	\$340.00	\$350.20	\$360.71
23	Project Manager	\$300.00	\$309.00	\$318.27
24	Subject Matter Expert	\$380.00	\$391.40	\$403.14
25	Supervisory/Senior Consultant	\$195.00	\$200.85	\$206.88
26	Consultant	\$154.00	\$158.62	\$163.38
27	Associate/Staff	\$129.00	\$132.87	\$136.86
28	Administrative Support Staff	\$62.00	\$63.86	\$65.78

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

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

***RFP 14-X-23110***  
Prequalification  
Pools: Auditing and  
Other Related  
Services in Support  
of Disaster Recovery  
(Hurricane Sandy)

May 31, 2013

Volume 2 - Technical  
Proposal,  
Organizational Support  
and Experience



Department of the Treasury  
Procurement Bureau  
PO Box 230  
33 West State Street - 9th Floor  
Trenton, NJ 08625-0230

May 31, 2013

To the State of New Jersey:

PricewaterhouseCoopers LLP (PwC) is pleased to respond to the RFP 2014-X-23110 "**Auditing and Other Related Services for Disaster Recovery (Hurricane Sandy)**." We would like to be considered for all three pools in this RFP.

PwC offers both a breadth and depth of services that allows us to understand your complex needs and meet them across multiple dimensions. PwC is known for being objective, thoughtful and strategic, and has a global reputation as a preeminent professional services firm with an almost limitless array of skills. Below we have highlighted a few key points to illustrate the advantages of partnering with PwC for this critical recovery program:

1. **Program and Process Management Expertise:** PwC has extensive knowledge of disaster recovery operations through our experience supporting the ongoing recovery from Superstorm Sandy in New York, Hurricanes Katrina, Rita, Wilma, Ike, Gustav, 2008 Iowa Floods, the 2004 and 2005 Florida Hurricanes, as well as the 9/11 Victims Compensation Fund. We have worked with Federal clients to develop, adapt and sustain business process and internal controls to achieve regulatory compliance with the statutes, regulations, policies and guidance that govern recovery operations and management of disaster assistance funding.
2. **Financial Auditing and Grant Management Expertise:** We have significant experience with the design, execution, management and auditing of grants programs. You will find that we serve in various leadership positions, consulting with the federal government as they contemplate changes in the Government audit rules and regulations. We have a significant number of Certified Public accountants who have deep experience in auditing grants including both financial and compliance auditing. We have also performed similar large scale assignments including the design and implementation of the Tri Care health insurance program

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*PricewaterhouseCoopers LLP, 300 Madison Avenue, New York, NY 10017  
T: (646) 471 3000, F: (646) 471 8320, [www.pwc.com/us](http://www.pwc.com/us)*



for our active military men and women. We also have similar large scale experience in assisting with claims management post 9/11, the Holocaust Financial restoration, and the British Petroleum cleanup fund.

- 3. Integrity Monitoring/Anti Fraud Expertise:** PwC works with businesses and government entities around the world, offering a team of top local, national and global professionals who bring a myriad of special skills: Certified Public Accountants, financial analysts, technology specialists, former regulators, members of law enforcement and others. PwC has extensive experience in disaster recovery efforts as evidenced by our work in connection with the Haiti Recovery Commission, the September 11 Victim Compensation Fund, BP oil spill, hurricanes Katrina and Rita, and the UN Tsunami Fund. It is this combination of industry leading practices and deep knowledge of government agencies that allows PwC to offer a unique set of skills and approach to the State of New Jersey. In addition, the introduction of PwC – a known and recognized leader in independent and objective analysis, fraud prevention, and financial accountability – will provide immediate credibility and reputation with the State for its ongoing post-Sandy recovery efforts.

We are honored to have the opportunity to work with the State of New Jersey and the members of your project team to support the people of New Jersey as they recover from a disaster that affected thousands, including many of us and our families. We look forward to discussing our proposal with you in greater detail, and welcome your questions and feedback.

If you wish to contact us regarding this proposal, you may reach me directly at (646) 471-5483 or via email at [sotiris.pagdadis@us.pwc.com](mailto:sotiris.pagdadis@us.pwc.com).

Sincerely,

A handwritten signature in black ink that reads "Sotiris A. Pagdadis". The signature is written in a cursive style with a long horizontal flourish at the end.

Sotiris A. Pagdadis, Ph.D.  
Principal, PricewaterhouseCoopers LLP

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## ***4.4.3 Technical proposal***



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## 4.4.3 *Technical proposal*

PwC's detailed technical approaches are set out in this overall section.

### *Responding to task orders*

PwC responds and engages regularly with clients to project initiatives with circumstances similar to these; where overall program requirements are defined, resources that can address these requirements are identified but not specifically assigned to projects, and multiple requests for engagements (task orders) need to be managed in parallel so that our best teams are assigned to every project as requests are received.

To respond effectively and expeditiously to task orders from the State, PwC will establish a dedicated resourcing program management office (rPMO) for this contract. This rPMO will be led by Dr. Sotiris A. Pagdadis, Ph.D., our engagement partner on this proposal, who also holds a doctorate in Project and Program Management and brings over 25 years of industry experience to this initiative. Underneath our rPMO leader, we will dedicate a full-time rPMO manager responsible for resourcing across the entire contract. In addition, we will identify three dedicated senior managers – one for each of the three pools – who have a deep understanding of the nature of the work required in each pool, and who will be accountable for assessing incoming task orders and determining the combination of resources that can best fulfill these requirements. These senior managers will also determine whether additional resources, not specifically identified in this proposal, are needed to respond effectively to a task order. Finally, the rPMO will further include two dedicated “line resource” managers – individuals from our lines of service, who are responsible for staffing projects and addressing the needs of resources who are assigned to projects for long periods of time – from PwC's relevant lines of service: Assurance and Advisory.

As task orders are received, resource needs will be assessed and fully understood by the Project Leader (engagement partner) and the responsible pool senior manager. The pool senior manager and one or both of the line resource managers, as required, will work together to allocate task order assignments to the most appropriate pool resources and to other required PwC resources when necessary. Priority will be given to local resources (i.e., those living close enough to the project site to commute daily) to minimize expenses and support continuity, unless the technical requirements of a task order are such that an out-of-market specialist is best suited to perform the work.

Outside of assessing and responding to specific task orders, the rPMO resourcing manager will address any resourcing issues that arise, with the support of the engagement. To this end, the PMO resourcing manager will hold weekly PMO calls to assess the responsiveness, efficacy and continuity of PwC's current resourcing and to learn about known future requirements across all pools so as to maintain availability of pool resources and to drive acquisition of additional pool resources, both from within PwC and externally, as needed.

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## ***4.4.3.1 Management overview***

## 4.4.3.1 Management overview

### Pool 1

#### Background

Superstorm Sandy caused unprecedented damage to the State of New Jersey, with current damage totals estimated at over \$31 billion across the State's housing, economic, and infrastructure sectors. Recent major disasters have underscored the need for additional funding sources that address the unmet needs of individuals, families and businesses that are not eligible for Federal Emergency Management Agency (FEMA), Individual Assistance (IA) or Public Assistance (PA) funds, Small Business Administration (SBA) disaster loans or that lack private insurance. Community Development Block Grant (CDBG) Disaster Recovery funding, as well as financial assistance from other public and private funding sources, has evolved through legislation as an effective means of addressing funding gaps. The Disaster Relief Appropriations Act of 2013 appropriated approximately \$16 billion in CDBG funds to aid in disaster relief, long-term recovery, restoration and economic revitalization efforts across areas impacted by Sandy.

As the State of New Jersey shifts its focus to more intermediate and long-term disaster recovery priorities, it is critical to develop and implement cost-effective and compliant processes, controls and technology to promote the successful execution of FEMA-administered programs, as well as other federal and state grant and assistance programs. Figure 1 illustrates the focus of current disaster recovery activities as they align to the National Disaster Recovery Framework (NDRF). PricewaterhouseCoopers LLP (PwC) brings direct experience working with FEMA and other federal government programs on a range of disaster response, recovery and mitigation efforts.

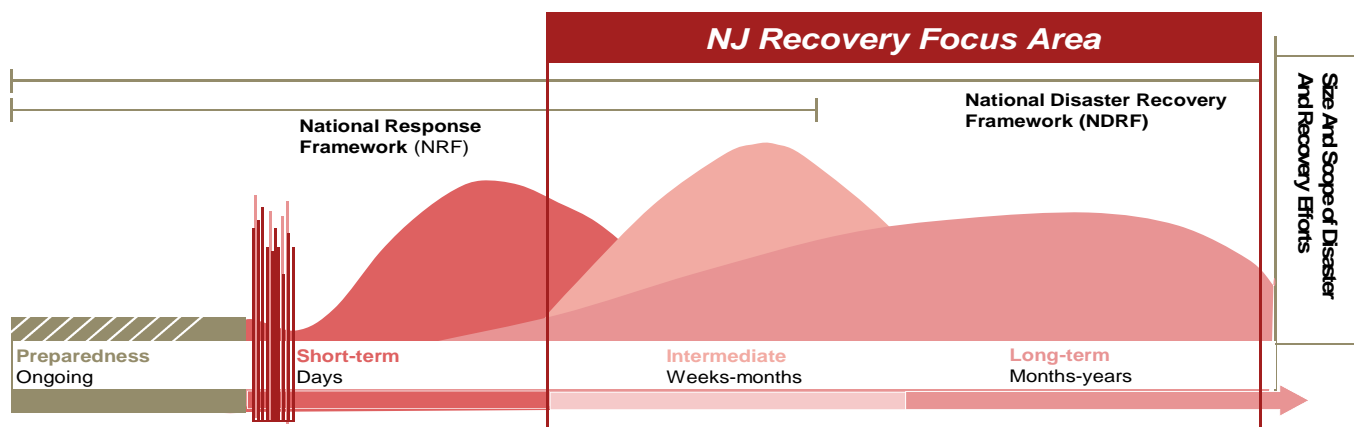


Figure 1. Current Disaster Recovery Activities and NDRF

Our team of professionals has collaborated with federal, state and local partners on nearly every large-scale disaster since the 2004 and 2005 Florida hurricanes and most recently is supporting Sandy recovery efforts in both New Jersey and New York. This blend of technical experience, emergency management practitioners and past performance uniquely positions us to support the State of New Jersey in both its disaster assistance programs and its grant programs to achieve the Pool 1 requirements set forth in the RFQ.

## ***Our understanding***

PwC understands that the State of New Jersey seeks assistance in developing the processes, controls, tools and technology required to support the execution of a range of federal and state grant and assistance programs while maintaining compliance with regulatory requirements and optimizing the initial \$1.8 billion in CDBG funds appropriated for all facets of the State of New Jersey's intermediate and long-term recovery efforts. Managing the programs and processes for administering the CDBG disaster recovery funds requires a cohesive approach that effectively blends the requirements outlined in Pool 1 of the RFQ and coordinates each task with the appropriate stakeholders to deliver the work for the benefit of individuals, the economy and supporting businesses and the public infrastructure. Of primary importance is the implementation of a consistently executed process for managing CDBG funding that is backed by tools that enable: 1) timely and reliable decision-making; 2) prioritization of grant distribution; and 3) monitoring and reporting rooted in a strong foundation of internal controls and risk/quality management principles to prevent fraud, waste, abuse and mismanagement.

PwC recognizes that the urgency, timeliness and efficiency of implementing recovery efforts must be balanced with the need for financial transparency, operational discipline, regulatory compliance and organizational effectiveness. This requires strong technical expertise, proven methodologies and extensive past performance, coupled with a team of professionals who have hands-on experience supporting a range of disasters of similar scope and complexity, a working knowledge of disaster assistance programs and established relationships throughout the community. As shown in the table below, PwC brings specific qualifications to provide the State of New Jersey with both near and long-term benefits on this effort.

PwC brings specific qualifications. ...	... To provide benefits to NJ
<p>1. <b>Nation-wide Presence and Disaster Recovery Experience:</b> We have an extensive knowledge of disaster recovery operations through our experience with Superstorm Sandy, Hurricanes Katrina, Rita, Wilma, Ike and Gustav; the 2008 Iowa Floods; the 2004 and 2005 Florida hurricanes; and the 9/11 Victims Compensation Fund (VCF). Our professionals include the former FEMA Assistant Administrator for Disaster Assistance who oversaw the development of an agreement that laid the foundation for FEMA/HUD cooperation in disaster housing assistance, the Disaster Housing Assistance Program (DHAP). We have worked side-by-side with federal, state and local staff at Joint Field</p>	<ul style="list-style-type: none"> <li>• Enables insightful analysis that incorporates lessons learned from previous disasters of similar size, scope and complexity.</li> <li>• Informs decision-making based on agency and federal government-wide leading practices.</li> </ul>

**PwC brings specific qualifications. ...**

**... To provide benefits to NJ**

Offices (JFOs), Long Term Recovery Offices and National Processing Service Centers (NPSCs) around the nation through the Public Assistance (PA), Individual Assistance (IA) and Hazard Mitigation (HM) Programs to support survivors in recovering from disasters. PwC supported the Louisiana Recovery Authority (LRA) following Hurricanes Katrina and Rita to lead the state's rebuilding efforts, including short-term recovery, healthcare workforce and medical education, healthcare system redesign and emergency preparedness. Furthermore, we supported FEMA's Program Coordination and Planning (PCP) Division in the development of the National Disaster Recovery Framework, the guide for US inter-agency roles and responsibilities for post-disaster recovery. Our team has 83 offices in 47 states in the United States that can house staff who are deployed in the field. We also have over 30,000 staff in the United States.

- Provides well-established federal, state and local relationships that can be leveraged to support successful implementation (e.g., FEMA Program Offices, JFOs, Regions).
- Facilitates deployment of sustainable strategies and solutions rather than "quick fixes."
- Provides surge support capability to deploy qualified staff at a moment's notice.

**2. Proven Track Record in Supporting Organizations to Achieve Regulatory Compliance:** PwC has extensive experience working with federal clients to develop, adapt and sustain business process and internal controls to achieve regulatory compliance with the statutes, regulations, policies and guidance that govern recovery operations and management of disaster assistance funding. We have served as liaisons to the Office of Management and Budget (OMB) and have relationships within OMB to support our clients in understanding emerging requirements and relevant legislation to proactively align operations to achieve compliance. Our professionals have assisted DHS and FEMA with a number of complex internal control initiatives, including OMB Circular A-123 Appendix A and B and improper payments. In 2008, PwC's Improper Payments Information Act (IPIA) Pilot Study of FEMA's high-risk grant programs was deemed a best practice by OMB and improved DHS' Eliminating Improper Payments PMA rating from red to yellow. Our support on improper payment assessments conducted throughout FY09 contributed to DHS achieving compliance with IPIA requirements for the first time in the Department's history.

- Facilitates open and active coordination with OMB and other governing bodies.
- Enables the incorporation of governing regulations and associated internal controls into normal business operations, which inherently promotes regulatory compliance.
- Reduces operating risk and improves stewardship of CDBG funding.

**3. Deep Understanding of Disaster Recovery Assistance Programs:** Our professionals include a former FEMA Assistant Administrator for Disaster Assistance who oversaw the delivery of recovery programs including IA and PA for several presidentially-declared disasters. PwC has also worked on numerous projects in direct support of the PA, IA, and HM Programs as well as HUD. We have a deep knowledge of the entire IA process, including processes and stakeholders related to registration, application, eligibility, award and appeals. We deployed a number of our staff to provide a range of disaster recovery support services to the PA Program following the Iowa floods through the PA Technical Assistance Contract (TAC), including process improvement, financial management, QA/QC, data analysis and reporting and program delivery. Our team also assisted FEMA's Mitigation Directorate Grants Policy Branch in providing technical assistance to support HM Program needs related to legislation, rulemaking, policies and guidance. Finally, in response to changes in federal regulations, PwC collaborated with HUD to document and recommend improvements to funds control processes, assess risk of improper payments, determine error rate for high-risk programs and perform audit recovery services related to procurements under the FAR.

- Eliminates ramp-up time, resulting in reduced risk and cost.
- Promotes alignment of improvement efforts with overarching strategy, goals and objectives.
- Results in objective assessments of disaster recovery strategy, processes, policies and tools to inform future decision-making.
- Informs the development of relevant, cost-effective and impactful program and process enhancements.

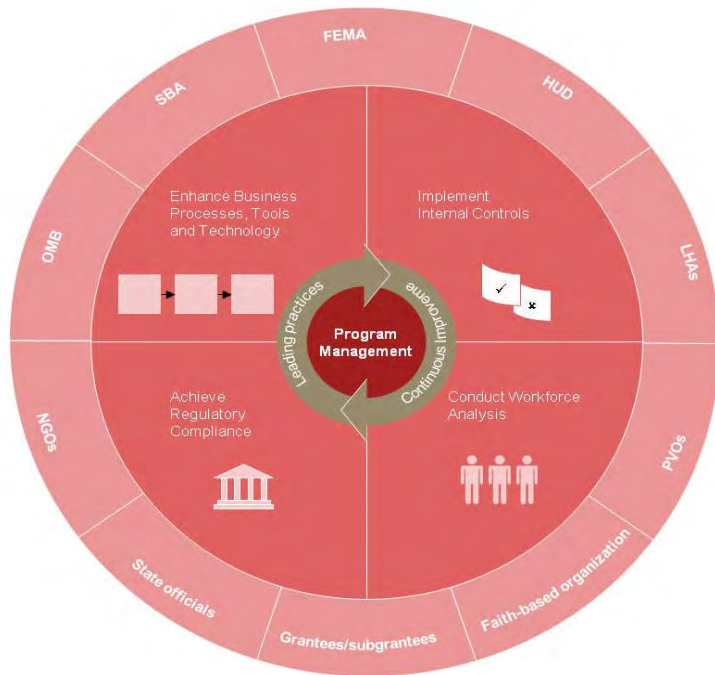
- |   |   |
|---|---|
| <p>4. <b>Proven Methodologies and Subject Matter Specialists:</b> PwC has delivered innovative and sustainable program management and process improvement solutions across the public sector. Our proven and fully customizable program management methodologies are grounded in Project Management Institute (PMI) principles. PwC is the only major accounting and advisory firm that is part of the PMI credentialing board, and our thought leaders have contributed to the development of the government edition of the PMI Project Management Body Of Knowledge®, the 2004 PMBOK®, and the OPM3® standards. We are a leading provider of Program and Project Management (PPM) services across federal and commercial clients and a recognized leader in Gartner's Magic Quadrant for Global Financial Management Consulting Services. We bring the most qualified and dedicated advisors - professionals who led federal, regional and local recovery operations on some of our nation's largest disasters including Superstorm Sandy, 9/11, Hurricanes Katrina, Rita and Wilma and the 2004 and 2005 Florida hurricanes.</p> | <ul style="list-style-type: none"> <li>• Provides access to subject matter specialists with practical experience in disaster recovery planning and operations.</li> <li>• Provides instant expertise on Day One.</li> <li>• Enhances outreach and communications, streamlines decision-making, and provides an immediate level of comfort built on established working relationships.</li> <li>• Offers proven, scalable and robust program management and process improvement approaches.</li> </ul> |
|---|---|

## *Technical approach*

PwC recognizes that the nature of disaster recovery requires active coordination of tasks to identify interdependencies, prioritize needs and minimize duplication of efforts. As such, PwC has categorized the Pool 1 RFQ requirements (i.e., Tasks A through J) into the following five key focus areas and will deliver these services in a manner that enables the State of New Jersey to generate efficiencies and realize synergies.

- **Task 1 - Program Management (Across all Pool 1 Requirements):** Applying proven program and project management principles and techniques to coordinate effective program delivery, manage quality and risk and align the use of CDBG funding to areas of most critical need.
- **Task 2 - Enhance Business Processes, Tools, and Technology (Pool 1 Requirements A, B, H):** Performing holistic reviews of existing operational, financial and grants management processes (i.e., reimbursement, payment, monitoring) to identify opportunities to generate efficiencies through process improvement, application of tools and technology and incorporation of industry leading practices.
- **Task 3 - Conduct Workforce Analysis (Pool 1 Requirement C):** Reviewing existing organizational effectiveness, skills gaps and recruitment strategies to determine, analyze and refine resource allocation activities and under various events and scenarios.
- **Task 4 - Implement Internal Controls (Pool 1 Requirements D, E, F, G, I, J):** Conducting quality and risk assessments to inform the development and implementation of internal controls and mitigation activities that facilitate compliance, to conform to industry leading practices and to adequately prepare for audit and monitoring reviews.

- Task 5 - Achieve Regulatory Compliance (Across all Pool 1 Requirements):**  
 Understanding the application of relevant laws, regulations, guidance and other governing parameters and developing appropriate controls to achieve compliance with both existing and emerging requirements.



To align the use of CDBG funding with areas of most critical need in accordance with regulatory requirements, our technical approach (Figure 2) includes the utilization of a centralized program management function to guide the cohesive, consistent and compliant delivery of the tasks outlined. It also considers the requirements of and relationships with major stakeholders such as government/oversight bodies and the public, as shown in Figure 2.

*Figure 2. Technical Approach*

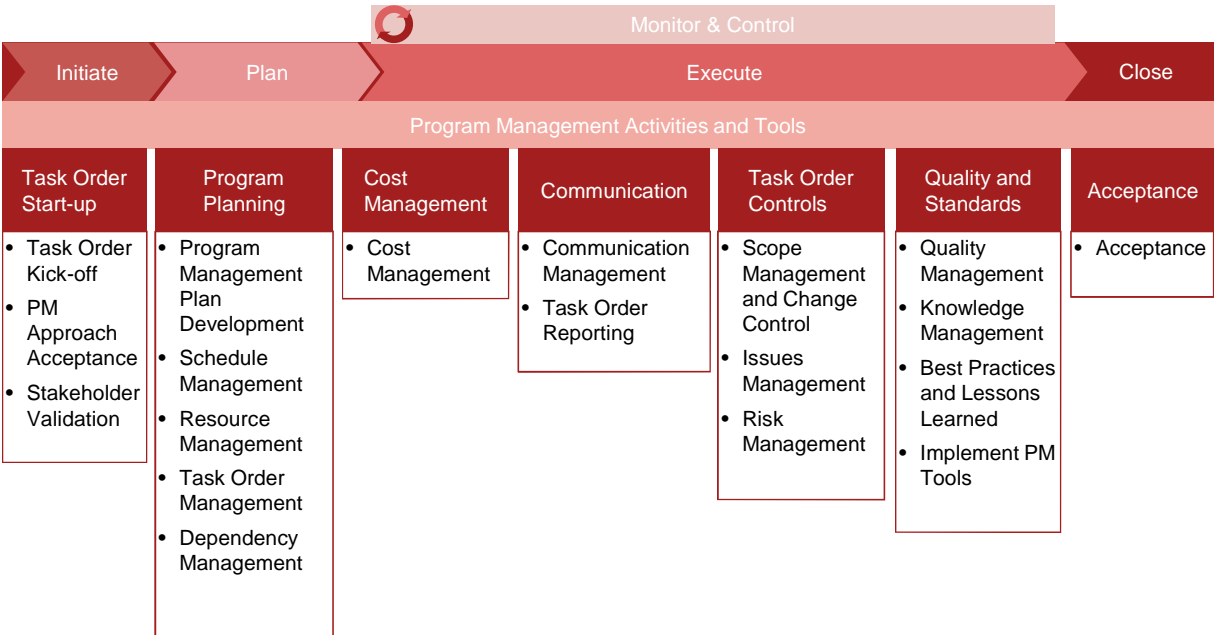
The following sections describe the methodologies, techniques and tools we will apply to meet the Pool 1 requirements as outlined in the RFQ.

### *Task 1 - Program Management*

PwC brings a strong and disciplined Program Management (PM) framework to facilitate the successful execution of programs and projects that support the State of New Jersey disaster recovery initiatives, as well as grant and assistance programs. Figure 3 provides an overview of the multi-functional approach, which can be tailored to meet the State of New Jersey’s specific requirements to achieve effective PM support. This framework provides the basis for establishing strong program support functions and specifies the ongoing PM activities that will be guided by a detailed PM plan. This will be driven by a focus on clear objectives, quality deliverables, communications for target federal, state and local audiences, aligned State of New Jersey disaster recovery tasks, strategic benefits realization, monitoring, reporting and managerial and overall performance.

PwC understands the interdependencies and varied stakeholders involved in disaster recovery, the funding of projects, grants management and risk management processes. We have

assembled a team of highly specialized, experienced staff who are qualified to provide seamless and timely grants management facilitation and program execution support, sound business and program advice, innovation and the ability to continuously provide practical application of program and grants management, all achieved from leading best-of-breed practices and lessons learned from years of experience on similar project engagements. For nearly a decade, PwC has been providing strategy development, strategic and program planning and project/PM support throughout FEMA at the OCFO, Office of Chief Security Officer, Office of Program and Policy Analysis, and the Response and Recovery and Logistics components. We also bring the experience and discipline needed to navigate risks and promote timely, efficient and high-quality delivery of disaster recovery programs, including surge support when needed. Our PM processes and tools provide efficient and effective management control over each task element required by consistently monitoring and measuring the achievement of key program unification, consistency, quality, effectiveness, timeliness, innovation, process improvement and stakeholder outreach metrics that will be developed in consultation with the State of New Jersey’s senior leadership team.



*Figure 3. Multi-functional Approach*

PwC is committed to the PM discipline, and our thought leaders have contributed to the development of the government edition of the Project Management Institute (PMI) Project Management Body of Knowledge (PMBOK®) and have made significant investments in developing PM methodologies, training programs, tools and templates. This means that the State of New Jersey will have the support of a firm who will efficiently and effectively manage the unification and ongoing implementation of its CDBG disaster recovery fund program. Our commitment is further demonstrated by the following:



In 2012, PwC's Public Sector Practice (PSP) received the Malcolm Baldrige National Quality Award Best Practice recognition in two categories: Leadership and Workforce Development. We are the first large professional services firm to ever receive Category Best Practice recognition, which underscores our commitment to quality and thought leadership.



PwC is the only advisory firm that is a founding member of the PMI Corporate Council, where we provide strategic advice to the world's leading PM standards organization, which provides a venue to share world-wide best practices.

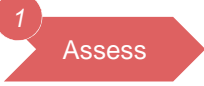

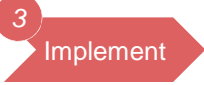
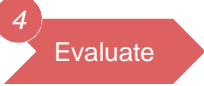
PwC was selected to participate in PMI's pilot Organizational Program Management Maturity Model (OPM3®) assessments recognizing our PM discipline and thought leadership. In addition, the PwC Team actively participated in piloting OPM3® and employs one of a small number of certified OPM3® assessors. Task 2 - Enhance business processes, tools and technology

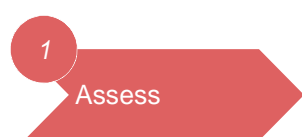
## Business processes

PwC will work with the State of New Jersey disaster assistance programs to identify, design and implement sustainable process improvements that will enable more seamless execution of disaster recovery activities. To be effective, process improvements should: 1) complement overarching strategy, goals and objectives; 2) help to define workforce and skill requirements; and 3) align with relevant regulatory requirements, leading practices and specific program guidance. Through our experience, we recognize that it is critical to engage key stakeholders early and often, as even the best process improvement efforts are unlikely to succeed if process owners do not support the proposed changes. Our approach to process improvement has been refined through our demonstrated success in performing similar process improvement projects at FEMA as well as at other departments and agencies. We focus on continuous collaboration with not just federal and state stakeholders but also their partners and customers to inform the development of holistic and cohesive process improvements that support the achievement of the State of New Jersey's overarching disaster recovery goals.

Our deep understanding of the disaster recovery process, regulations and stakeholders through our direct support of FEMA on numerous disaster recovery efforts enables us to work efficiently to identify "quick win" opportunities as well as innovative, long-term solutions. We understand and support the "Whole Community Approach" to disaster recovery. Our team has worked with Whole Community stakeholders on recovery operations for Superstorm Sandy, Hurricanes Katrina, Rita and Wilma, and the 2004 and 2005 Florida hurricanes. We also supported the Louisiana Recovery Authority (LRA) following Hurricanes Katrina and Rita to lead the state's rebuilding efforts, including short-term recovery, healthcare workforce and medical education, healthcare system redesign and emergency preparedness. Furthermore, we supported FEMA's Program Coordination and Planning (PCP) Division in the development of the *National Disaster Recovery Framework*, the guide for U.S. inter-agency roles and responsibilities for post-disaster recovery.

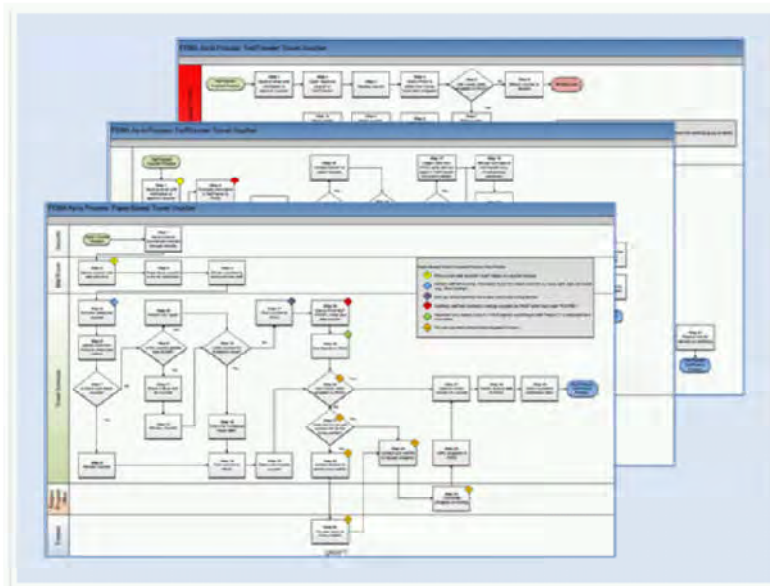
PwC will follow the phased approach outlined in the table below to guide the execution of process improvement activities as well as subsequent support and tool development efforts. This approach has been successfully applied on similar efforts at FEMA and provides the techniques to assist NJ in improving its business processes, policies and tools to support state, community, business and individual needs.

Phase	Key Tasks
 Confirm business needs and assess current operating environment	<ul style="list-style-type: none"> <li>Define project objectives</li> <li>Collect and analyze baseline data</li> <li>Create the task-level project plan to guide execution</li> </ul>
 Design process improvements, tools, or approaches	<ul style="list-style-type: none"> <li>Design process improvements</li> <li>Identify synergies with other processes and tasks</li> <li>Create task-specific tools and methods</li> <li>Develop implementation strategies and plans</li> </ul>
 Implement components from the Design phase and provide guidance and support for each task	<ul style="list-style-type: none"> <li>Confirm implementation activities and plans</li> <li>Implement process improvements, plans (strategy, operating, human capital), or recommended actions</li> </ul>
 Determine the benefits of the implemented solutions and assess effectiveness against performance measures	<ul style="list-style-type: none"> <li>Evaluate effectiveness of improvement initiatives</li> <li>Support operations and drive continuous improvement</li> <li>Identify requirements for potential future initiatives</li> </ul>



In the **Assess Phase**, PwC will assess mission-critical needs across programs, operating parameters and current processes. We bring an established knowledge of the statutes, regulations, policies and guidance that govern disaster recovery operations. This minimizes our learning curve and results in cost savings. Our team will use the State of New Jersey's CDBG Disaster Recovery Action Plan to guide improvement efforts. Given the volume of business processes that exist across grant and assistance programs, it is important to consider process interdependencies, prioritize improvement efforts to create synergies where appropriate and target those areas that will maximize impact and efficiency across disaster recovery operations. Based on our assessment and discussions with the State of New Jersey leadership, program offices and other stakeholders, PwC will develop a list of the processes that are most critical to the fulfillment of the State of New Jersey's recovery goals and objectives. We will use our established federal, state and local relationships to quickly identify and engage key process owners for each of the business processes selected for review. Working in conjunction with process owners, as well as other stakeholders (e.g., regions, state/local governments, FEMA partners) as required, we will develop process maps depicting the current state of each process, which will serve as the baseline upon which subsequent improvements are made. Each process map will outline the key process owners, tasks, decision points and sub-processes, as well as influencing factors including policies, internal controls and system limitations.

Figure 4 provides an illustrative example of completed business process maps that we have developed in support of process improvement initiatives.



*Figure 4. Completed Business Process Maps*

2

Design

Using the process maps developed during the Assess Phase, PwC will conduct a series of working sessions with the State of New Jersey management and staff to review each business process and identify potential areas for improvement. We recognize that it is especially important to account for the process interdependencies that may exist within and across Programs. Often, processes are added, modified or removed without considering the impact on ancillary processes. This results in bottlenecks, duplicative tasks and unclear roles and responsibilities that may impede execution of the process. PwC understands the linkages that exist between disaster programs, recovery activities and impacted sectors. As such, we can efficiently identify both internal and external stakeholders that need to participate in working sessions to support the design of future state business processes.

PwC will facilitate working sessions with key stakeholders for each business process to discuss industry leading practices and potential areas for improvements. We will use the information gathered during these working sessions to perform a detailed gap analysis for each process to identify differences between current processes and an operating model that results in desired outcomes. Based on this analysis, PwC will develop a list of potential improvements for each process and work with the appropriate stakeholders to review and prioritize these improvements. We recognize that, given an austere budget and resource limitations, it is critical to evaluate the cost effectiveness of each process improvement opportunity to determine that the ones that are most relevant, impactful and sustainable are given priority for implementation.

Once the list of process improvements has been approved, PwC will incorporate them into the design of a future state business process along with complementary tools (e.g., standard operating procedures, job aids, training manuals).

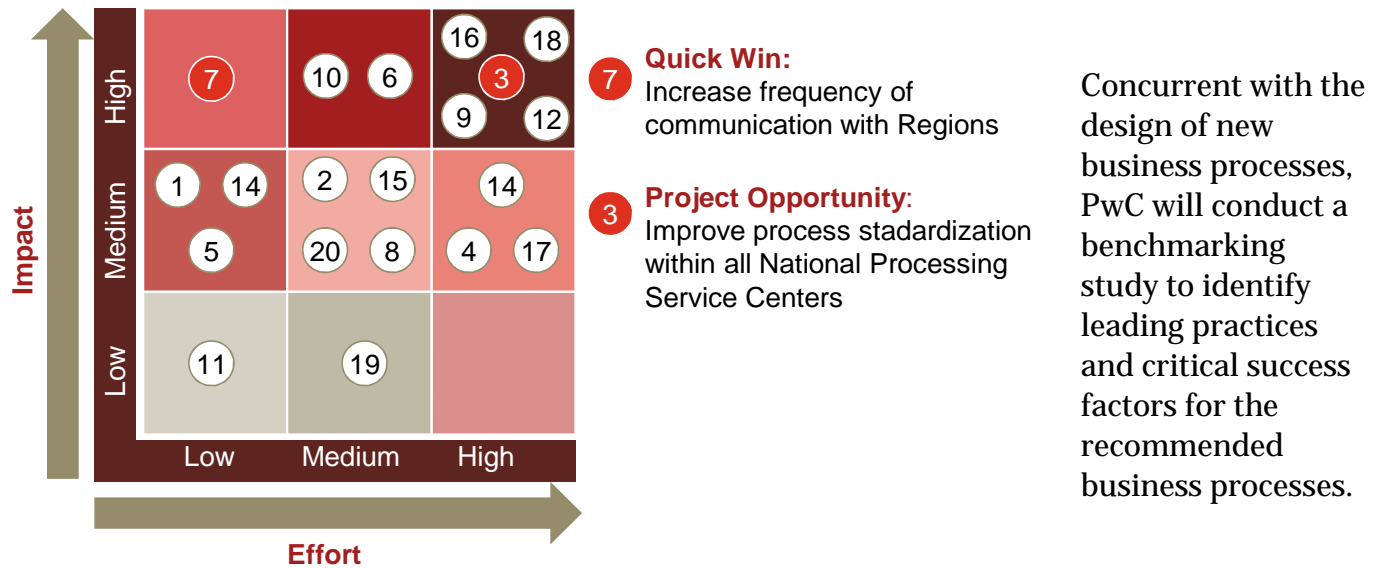
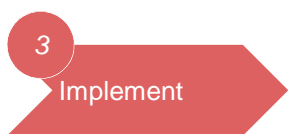


Figure 5. Effort vs. Impact

We recognize that the design of new processes is an iterative task that should be based not just on input from key process owners but also on benchmarks established across comparable states, counties and territories. As such, we will leverage our established relationships and experience performing similar assessments at other departments and agencies to conduct a benchmarking study to identify leading practices for potential inclusion in the design of the selected business processes. See Figure 5. Our team brings established relationships with key federal, state, and local partners through our ongoing recovery support for Sandy. In support of New York State, we conducted benchmarking studies and identified best practices from states exposed to similar hazards, such as LA, FL, PA and IA.



We successfully identified several practices that are currently being adopted by New York State during its recovery. In this phase, PwC will support the implementation of the re-designed business processes, along with potential changes to organizational structure, performance measures, policies and tools. We will identify specific requirements needed to facilitate the transition to the new business processes. This may include, but is not limited to, designing and delivering training, developing job aids or guidance, creation of standard operating procedures and/or manuals and implementing performance management and reporting tools. We will also develop a comprehensive implementation plan that outlines the protocol for how we will support the transition activities described above. This plan will increase communication with stakeholders, standardize the implementation of new business processes and improve overall customer service by minimizing the impact of the transition on the affected communities.

PwC will support the ongoing management and continuous improvement of the revised business processes. We will work with federal, state and local stakeholders to continuously integrate emerging regulatory requirements, internal controls and performance measures into the new business processes to achieve compliance, control risk and measure the effectiveness of each process improvement. Our team will also work with the State of New Jersey to promote a culture of continuous improvement. Continuous improvement is an operational philosophy based on the premise that performance improvement is the ongoing responsibility of everyone in the organization to achieve higher levels of performance and customer satisfaction. To determine that the initial benefits of the process improvements are not lost, PwC will work with the State of New Jersey to implement a formal continuous improvement process to consistently measure performance, refine its business processes and sustain the realization of benefits.

## Tools and technology

When applied in a complementary manner, the use of tools and technology can significantly improve the efficiency and effectiveness of the State of New Jersey's recovery programs and ancillary business processes by:

- Establishing a structured, repeatable and standardized mechanism to gather key operational, financial and performance data;
- Enabling more accurate and real-time tracking, monitoring and reporting;
- Promoting data integrity, fidelity and transparency to provide the situational awareness required to inform key decision making; and
- Streamlining and centralizing documentation retention activities to achieve regulatory compliance and prepare for audit and monitoring requirements.

PwC recognizes that technology is not a one-size-fits-all solution. We have worked alongside FEMA programs as well as federal, state and local partners to develop IT solutions ranging from simple tools and templates to fully customized web applications and executive dashboards. We understand that the State of New Jersey requires tools and technology that bolster its ability to align processes to regulatory requirements and grant-specific guidance. Specifically, we will assist the State of New Jersey in understanding CDBG disaster fund recovery eligibility and monitoring criteria and developing the associated tools to collect the requisite information from grantees and sub-grantees throughout the grants management process. This is critical to achieving compliance with CDBG requirements and providing increased visibility into grantee performance to inform future funding allocation. Furthermore, it facilitates more accurate, reliable and timely reporting of information required to conform to HUD monitoring and reporting guidance, respond to OMB single audits and prepare for GAO/IG reviews. We also know that a key goal is to promote transparency with the general public on the allocation and expenditure of CDBG funding. PwC can support the development and maintenance of an external-facing website that provides data such as available federal funding streams and funding criteria, the tracking of federal funding allotments and contract vendor information.

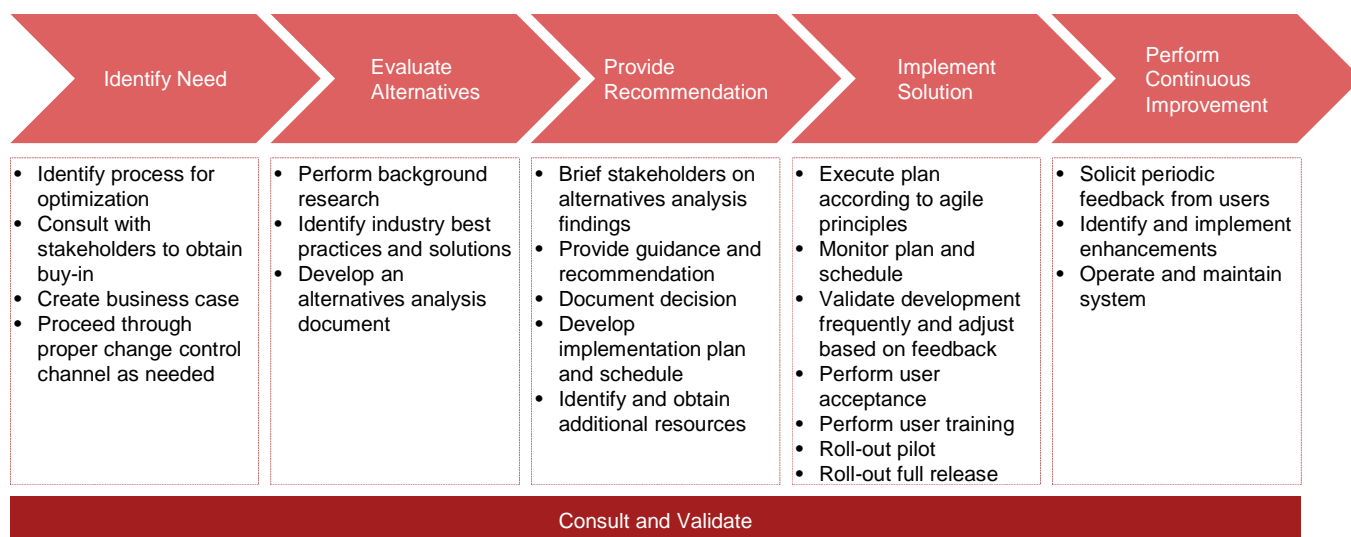
PwC will promote the use of technology and applicable program/project management tools by working with the State of New Jersey, grant programs and other assistance programs to evaluate

the existing portfolio of IT tools to determine whether the existing suite of tools and configurations meet requirements.

This includes, but is not limited to, the following:

- Conducting analysis of alternatives (AoA) to identify tools that meet critical requirements;
- Performing benchmarking to gather and apply industry leading practices;
- Developing customized tracking, monitoring and reporting tools to streamline program, financial and grants management operations;
- Building and maintaining websites to improve transparency with the general public; and
- Creating executive dashboards to improve overall situational awareness.

Figure 6 outlines our methodology for identifying, recommending and implementing tools and technology that are agile and promotes consultation and validation throughout the process. PwC has worked directly with FEMA HQ and FEMA-administered programs to develop and implement technology solutions to improve efficiency and effectiveness of program delivery, increase transparency and accountability of program oversight, implement more robust internal controls and enhance leadership visibility of program activities. Our solutions range from simple, out-of-the-box applications to custom-developed websites, tailored to meet specific client needs. The table below highlights examples of tools and technology we have developed and implemented for our clients.



*Figure 6. Methodology for identifying, recommending and implementing tools*

Client: Federal Insurance and Mitigation Administration (FIMA) Risk Insurance Division (RID)

**Challenge:** RID required an improved process for completing an important internal control function involving the operations of over 90 private insurance companies and flood vendors.

**Solution:** PwC built a customized web-based application using the MS. NET framework and MS SQL Server to automate and standardize operation reviews of private insurance companies and flood vendors. This solution improved transparency of company/flood vendor performance, helped leadership to identify and resolve common errors, improved efficiency of the operation reviews and cut down the time required to perform the review of sample files.

Client: FIMA Risk Reduction Division (RRD) Grants Policy Branch (GPB)

**Challenge:** GPB required a solution to improve communication and collaboration, as well as enhance efficiency of program delivery when developing policy and regulation to support the Hazard Mitigation Grant Program (HMGP).

**Solution:** PwC developed a customized MS SharePoint site, including several automated workflows to manage document creation, review and retention; improve communication with stakeholders; and enhance leadership situational awareness. As a result, GPB has a “one-stop-shop” for all of its policy and regulation documents, thereby improving access for HMGP stakeholders nationwide as well as improving leadership’s ability to manage workloads.

Client: Federal Emergency Management Agency (FEMA) Office of the Chief Financial Officer (OCFO)

**Challenge:** FEMA OCFO must process hundreds of documentation requests annually from auditors to promote the efficient and timely completion of numerous audits.

**Solution:** PwC used Microsoft (MS) InfoPath and SharePoint to create an automated process in which requests can be submitted, managed and tracked. This solution consolidated and automated the documentation request process, shortened processing times and improved response accuracy.

### ***Task 3 - Conduct Workforce Analysis***

Workforce analysis is a critical activity in the disaster recovery environment, particularly following a disaster with the magnitude of impact and surge support associated with Sandy. It provides a mechanism to evaluate organizational effectiveness by analyzing workload, throughput, skills and recruitment strategies under various operational states. The State of New Jersey has already been challenged with navigating significant changes in its operating environment to meet disaster recovery needs following Sandy. We have also seen this first-hand during our support of NYS in its Sandy recovery efforts, where we analyzed impacts of staffing shortfalls on emergency response and recovery and identified a need for a revised emergency staffing approach. To support the ongoing development of the workforce in line with the State of New Jersey's strategic priorities and anticipated future events and scenarios, PwC proposes conducting a capabilities- and events-driven workforce planning initiative. This effort must be comprehensive yet also flexible enough to allow the State of New Jersey to continue to refine workforce projections based on changing needs and assumptions.

Primary activities for this workforce planning include the following:

- Establish baseline of the State of New Jersey's current disaster recovery workforce;
- Analyze workloads;
- Conducting gap analysis between current and future capabilities and skills analysis; and
- Develop a workforce roadmap with short-term and long-term strategies to close gaps.

It is expected that the recommendations to remediate gaps may include leadership coaching, training, team development and other capability-building activities. PwC has performed work of similar scope and complexity across the government, including comprehensive workforce analysis of the DHS Office of Financial Management (OFM), DHS Chief Procurement Office (CPO) and the FEMA Grant Programs Directorate (GPD).

PwC has extensive experience performing workforce analyses to optimize the alignment of resources to achieving mission, goals and objectives.

- **FEMA GPD** - Performed analysis to determine both the cost and the operational effectiveness of GPD's organizational structure and resource allocation strategies in meeting overarching goals and objectives.
- **DHS OFM** - Conducted a workforce planning assessment that yielded multiple tools and resources to support the development of OFM's workforce, such as position descriptions, documented roles and responsibilities, a revalidated competency model, a performance management guide and training and developmental opportunities.
- **DHS CPO** - Provided support to the Acquisition Professional Career Program (APCP) including workforce analysis, recruiting and hiring, learning and development and process improvement.

PwC's approach is well-tested and easily scalable to meet specific needs and challenges. The State of New Jersey's operating environment and current workforce composition and demands make a point-in-time analysis particularly challenging. Among the many unique drivers of future workforce capabilities and capacity are: 1) constantly changing legislative requirements, 2) new and revised program areas and mission expectations, 3) new and modified IT system changes, 4) a blended workforce composed of multiple employment types, 5) an increased emphasis on regional delivery of services, and 6) a widely variable workload. Based on our knowledge of disaster recovery operations and our experience in the field, we recommend the following steps to the workforce planning task. The scope proposed here provides the most reliable and immediately usable outcomes. Each step produces relevant workforce planning deliverables that support the identification of process improvements, leading practices and performance measurement.

**1 Assess** This step emphasizes collecting data about processes, functions, resource types, current workloads and units, transaction frequency and transaction complexity. The end result is the baseline of the workforce with analysis of the associated workloads. PwC will leverage data as it is available such as staffing ratios, resource types, fund types, work performed, project sizes and status, effort based on project complexity and applicant numbers. The workforce assessment will leverage as much of this as possible to promote consistency in reporting. Where needed, PwC will develop and administer a brief survey to round out the workforce demographic data



from the entire state. Additional data inputs to support workforce baseline and workload analysis include:

- Average workforce capacity (onboard FTE/allocated FTE positions) by organizational unit;
- Workforce demographics (tenure, certifications, grade level);
- Information on known or expected external factors that impact, or may impact, the workforce or the workload; and
- Other workload or workforce analysis tools or models currently in use.

PwC also proposes conducting detailed interviews with senior leadership and process owners as appropriate to fully understand the external factors that impact workload because these establish the initial set of events or scenarios that drive future capabilities and capacity. Following a validation meeting with these leaders, PwC will analyze this data to create a Workforce Baseline Assessment. This report includes a summary of current capabilities, analysis of the nature and extent of the current workload—including shortfalls, inefficiencies and skill gaps and an assessment of the most likely and impactful events and scenarios that will drive future workload.



This step uses the results from the data collection activities to customize the workforce and workload assessment. PwC is unique in that we will design the workforce assessment based on the tools, methods and models that were proven successful on similar projects at FEMA and DHS.

Having this foundation as a starting point saves significant time while also greatly reducing the risk of exposing a large number of employees to an untested process of potentially limited value. The primary tools are described in the table below. Each has a specific purpose and the outputs of each feed the dynamic workload forecast model.

Tool	Purpose
<i>Workload Survey</i>	Provide broad base of workload data for each capability and serve as a validation of other data collected
<i>Interview Guide</i>	Gather detailed information on current workload duration, frequency, complexity and specific impacts of events and scenarios
<i>Observation Checklist</i>	Directly observe the work patterns, challenges and leading practices of employees who perform disaster recovery functions

PwC will build a workload forecast model using Microsoft Excel, or a similar application, to provide a dynamic model and tool to forecast future workload based on established variables. There is no single “best way” to calculate workload. Therefore, we use a combination of calculation methods so we can cross-reference the results and achieve a higher degree of accuracy and relevance than those using a single-path.

**Task by Time Analysis**

For example, repetitive and frequent tasks such as Registration Intakes are

<i>Activity</i>	<i>Number of transactions</i>	<i>Hours</i>	<i>Sub-total</i>
Registration Intake	1900	0.75	1425

suited to a **Task-by-Time Analysis** that takes the number of times the task is executed and multiplies by the average task duration. Tasks can then be aggregated to define the workload for an entire function. Other tasks are harder to define, less frequent or more variable in their duration. Examples include responding to Congressional inquiries or requests for presidential disaster declarations, PA policy analysis or general management/leadership functions. In these cases, PwC recommends using a **Proportional Effort Analysis** by calculating workload based on the percentage of overall time dedicated to a task. The data collection tools and the forecasting model are tested using data gathered and finalized based on input from senior leadership. The model also supports data collection to conduct skills-gap analyses for individuals or work teams and provide leadership with specific decision support for resource allocation and workforce development considerations.

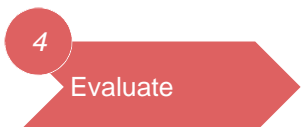
**Proportional Effort Analysis**

<i>Activity</i>	<i>Number of transactions</i>	<i>Hours</i>	<i>Subtotal</i>
Congressional Inquiry Response	0.15 (%)	1800	270
Congressional Inquiry Response	52 (weeks)	5	260



This step involves collecting the necessary data and running it through the workforce assessment model. The resulting forecasts of future workforce capabilities and workload capacity are compared with the baseline to create a capability and event-based gap analysis. PwC will deliver a Future

Workforce Roadmap that prioritizes the gaps and provides short and long-term strategies to close the capability and capacity gaps. PwC builds in additional time to accommodate participant schedules and conduct the deeper discussions necessary to accurately (1) define current workload and (2) estimate the workload impacts of potential future events and scenarios. Next, we consolidate the raw data from all sources and conduct a validation session with relevant stakeholders and process owners to address any issues or opportunities before loading the data into the workload assessment model. Then, we load the data and generate the event and scenario-based assessment of future workforce capabilities and workload capacity. PwC will present the quantitative and qualitative gap analyses to senior leadership during a facilitated prioritization session. The purpose of this session is to select those gaps that are most pressing, based on likelihood and impact and guide subsequent strategies for reducing or eliminating gaps. The outputs of this step—data collection, quantitative and qualitative gap analysis, prioritization and strategies—make up the Future Workforce Roadmap.



In this step, PwC creates performance metrics and evaluation processes used to continuously assess and refine the workforce planning tool after

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the implementation of workforce planning initiatives that result from the Roadmap. The Roadmap will provide detailed strategies and action plans for implementation. These may include solutions such as training, team-building and coaching. Even as the internal and external environments continue to change, PwC provides easy-to-reuse tools and models to turn workforce planning into a new internal capability for the State of New Jersey; and one that clearly links future workforce capabilities and workload capacity to operating plans, performance measurement and strategy.

#### *Task 4 - Implement internal controls*

Internal control and risk management activities are undertaken by an organization to proactively prevent, detect and mitigate risks of fraud, waste, abuse and non-compliance within a program or activity. We understand that the CDBG disaster recovery program that the State of New Jersey is implementing is highly susceptible to these risks due to dollar value, recovery magnitude, political visibility, its unprecedented nature and the public's interest in the expedient distribution of funds, for example. Risks within the housing, economic and infrastructure sectors vary but must be managed in a coordinated and centralized manner to determine that all risks related to the CDBG are accounted for and effectively managed via appropriate internal control activities, such as validating and documenting eligibility for grant payment and monitoring use of payments after award.

PwC's program and process management auditing approach centers around an effective system of internal controls and risk management strategies that protect the fidelity of grant funds as they are implemented. PwC has extensive experience in instituting internal controls and deploying risk management tools to support agencies effectively and efficiently administer grant programs, while meeting the requirements laid out in federal and state regulation, including those set forth by the U.S. Office of Management and Budget (OMB). OMB compliance often proves challenging in large-scale grant implementation efforts, as requirements are applicable to multiple stakeholders and sub-grantees. The State of New Jersey, and the New Jersey Department of Community Affairs (DCA), which is responsible to HUD for administering the distribution of the CDBG disaster recovery funds, require a team who understands first-hand the complexities and has successfully implemented solutions to manage large-scale grant implementation efforts. The magnitude of costs and available grant funds to recover the State of New Jersey's housing, economic and infrastructure sectors pose high risk and high complexity in implementing the grant within the two years required by HUD.

PwC's approach links an in-depth understanding of OMB guidance to real-time application by consistently connecting regulatory requirements to grant administration best practices. To this end, PwC will institute internal controls and risk management strategies that align with the grant administration business process areas. Our team has almost a decade of experience developing, implementing and assisting with oversight of department-wide internal control and risk management programs at the Department of Homeland Security and its components, to include FEMA. We also have in depth experience performing assessments of payment propriety

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at HUD and are familiar with its programs, approaches and guidelines for housing funding programs. We will leverage the methodologies we have implemented at these agencies and tailor them to meet the State of New Jersey's requirements.

## Compliance sanctions program

As a means of mitigating the risk of fraud, waste, abuse and compliance with grant agreement stipulations set forth between the State of New Jersey and grantees (and therefore between HUD and the State of New Jersey), a compliance sanctions program should be instituted where grantees become aware of penalties (such as suspension of funds, return of funds, other penalties) that could be imposed for non-compliance or illegitimate use of funds. This is required by the Governor's Executive Order 125 and can deter grantees from misusing grant funds and allow the State of New Jersey to demonstrate to HUD and FEMA that it has a strong risk management approach in place to manage the CDBG disaster recovery implementation.

Our approach to developing a compliance sanctions program is as follows:

- Prior to finalizing a grant agreement, validate eligibility.
- Establish clear criteria in grant agreements that comprehensively outline how grantees can use funds. This should encompass HUD's and the State of New Jersey's requirements for the timing and purpose of fund use, criteria for vendors and materials to be used for reconstruction/recovery, as well as the State of New Jersey's requirements for documentation to be retained for HUD or the State of New Jersey monitoring testwork, Single Audits, IPERA reviews and other authoritative body reviews.
- Through monitoring activities and testwork, identify deficiencies in the grantee's use of funds based on grant agreement stipulations.
- Work with the grantee to agree on and document the deficiency and what caused it.
- Work with the grantee to develop a corrective action plan that resolves the root cause of the deficiency. This should include the corrective action, which is responsible for completing that corrective action and the deadline. Impose grant fund usage sanction or penalty if needed. If fraud is suspected, refer the case to the appropriate authority.
- Follow up with the grantee to validate that the corrective action
- Determine whether penalties should be imposed for the deficiency if not corrected as expected.

We would assist the State of New Jersey with documenting the procedure for this program and developing the appropriate language to include in the grant agreements. Grantees who must become involved in the compliance sanctions program pose a higher risk to the State of New Jersey for proper use of grant funds, as they now have a demonstrated track record of non-compliance. Our approach factors this history into our risk management approach. We would document the compliance sanctions history in the grantee's file to inform the risk analysis/management approach for monitoring. Additionally, the compliance sanctions program should include whistle-blower procedures and a process to refer matters of fraud, waste, abuse and other misuse of grant funds to local, state and federal authorities. Having this

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in place provides an avenue for matters to be reported that may not otherwise have been identified through DCA's monitoring procedures, which facilitates a more comprehensive and effective program.

### Account reconciliations

An essential key internal control that an entity should implement in a payment management process, such as that for grants, is the periodic reconciliation of the timing and amounts of payment and reimbursement activity against pre-established payment ceilings (i.e., grant award total). Reviewing and reporting on a periodic basis the results of reconciliations can inform decision makers and the risk management and monitoring processes of where anomalies in spending exist to identify fraud, waste, abuse or human error in tracking fund usage.

Reconciliations are also an essential control for assisting the State of New Jersey with ensuring that grantees do not overspend their awards and that the State of New Jersey does not provide awards above those established in grant agreements and, therefore, above the total award allocated to the State of New Jersey by HUD. Reconciliations serve as an internal control to detect anomalies and correct them within periodic intervals to avoid overspending and the accumulation of erroneous spending activity over time through the grant management process. The results support management's assurances that transactions are authorized, reasonable, allowable and correct.

We are experienced in performing reconciliations of payment and other financial activity across the federal government and within state government organizations such as the New York State Department of Homeland Security and Emergency Services and the Division of Budget. We will leverage this experience to implement the below proven methodology for conducting reconciliations on a periodic (i.e., monthly or quarterly, depending on availability of data via systems interfaces or grantee submissions) basis:

- Awards Amount Reconciliations
  - Obtain project worksheet and/or grant agreements and report from system of record of grant applicant awards
  - Compare project worksheet and/or grant agreement balance with that in system of record to confirm accuracy
  - Identify anomalies and make corrections if needed
  - Perform quality assurance by verifying correction is implemented as expected
- Federal cash and expenditures on SF-425 Federal Financial Report
  - Obtain cash receipts, cash disbursements and cash on hand data from grantees and reconcile with supporting documentation
  - Reconcile confirmed cash balances amount with the State of New Jersey system data
  - Obtain expenditure data from grantees and reconcile with supporting documentation
  - Reconcile confirmed expenditure amount with the State of New Jersey system data
  - Adjust/confirm grantee balance accordingly

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## Quality assurance/quality control reviews

Quality assurance and quality control for compliance and conformance with federal and state regulations should be implemented via a series of internal controls across each phase of the grant management process. Below we outline our approach to assisting the State of New Jersey with applying quality assurance and control procedures to determine appropriateness of fund usage and grant implementation in compliance with applicable regulations and practices.

### Award

The CDBG disaster recovery funds come with several stipulations and eligibility criteria imposed by federal regulations, namely those required by HUD. We will assist the State of New Jersey with developing a checklist to evaluate each grant applicant for eligibility and fit within CDBG limits and budgets. We will assist with training users on this checklist to facilitate consistency in its use and application. We will develop the checklist in a manner that considers:

- Whether the application would duplicate an executed grant agreement
- How the grant contributes to HUD's requirement for the State of New Jersey to expend at least 80% of the allocation in the most impacted and distressed counties, namely, Atlantic, Bergen, Cape May, Essex, Hudson, Middlesex, Monmouth, Ocean and Union Counties.
- Whether housing grant applications relate to primary residences versus vacation homes or non-primary residences
- How the grant application fits within the \$25,000,000 ceiling for tourism marketing campaigns for the Jersey Shore approved by HUD
- Whether the application is for an eligible small business need

Further, as required by the Governor's Executive Order 125, all potential procurements where the expenditure of federal reconstruction resources is required should be reviewed by the the State of New Jersey Office of the State Comptroller. We will work with the State of New Jersey to determine that all grant awards are reviewed by the Comptroller's Office to assess compliance with applicable rules and regulations for procurement.

### Obligations

Assessing risk in grantee obligations will determine the need for additional program and financial monitoring, as well as the focus for monitoring activities over the life of grant funds. This assessment includes identification of sub-grantees subject to A-133 audit requirements, those who may be on federal department lists, and those who would benefit from technical assistance on their financial management systems and internal controls.

### Payments

A complex grant such as CDBG has a higher risk of improper payments occurring due to the volume of payments. Data mining tools can be used on a quarterly basis to identify and/or target those payments that are most

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likely to be high-dollar overpayments as defined by Part III of OMB Circular A-123, Appendix C. Quarterly payments can be identified for review based on a set of rules, including statistical criteria for the identification of outliers and pre-defined program expectations.

#### Accruals

Frequent reporting on the status of grantee accruals safeguards against having to deobligate or return funds at the conclusion of a grant. To facilitate this process, PwC leverages program dashboards so that senior staff have access to information about grant progress in expending and drawing down funds. It also streamlines the reconciliation between state and grant specific financial systems.

#### Grant Closeout

Often times, the greatest challenge in grant administration is the timely closeout of grant funds. Backlogs of reimbursement requests and audit resolutions prevent state agencies from complying with federal timelines for closing out a grant funding stream. PwC will implement internal controls to bolster the state's ability to meet the closeout deadline, such as quality control reviews of Federal Financial Reports (SF-425) each quarter. This will identify potential challenges to close out early on by conducting thorough reviews of grant progress each quarter, rather than relying on audit requirements alone. This includes making certain that access to grant-related records is restricted to authorized personnel and that all records are maintained or discarded consistent with policies and procedures.

We will also develop a central repository for storing all documentation relating to the management of the grant, from eligibility validation to closeout for each grantee. Having documentation centrally stored will better prepare the State of New Jersey for future audits required by the Single Audit Act or for testwork performed by FEMA or HUD on the propriety of payments made. We bring an audit readiness focus to our approaches to identify and realize opportunities to optimize your readiness for future audits.

### *Risk analysis and risk management*

In compliance with HUD's Community Planning and Development (CPD) Monitoring Handbook 6509.2 and the Governor's Executive Order 125, DCA must perform monitoring of grant activity based on risk assessments at least once every six months, with each grant program or project being monitored at least once during its lifetime. Monitoring must be based on HUD's Disaster Recovery Monitoring approaches and checklists and any existing checklists used by the State of New Jersey for monitoring non-disaster program activities. Monitoring is an essential and proactive key control to ensuring compliance and conformance with regulations, agreement stipulations and stated objectives and to detecting and preventing fraud, waste and abuse. Not only is monitoring a key internal control, but through monitoring, the level of error, misuse or non-compliance should be reduced, better preparing the State of New Jersey for potential future Single Audits and other reviews on the use of federal grants. Furthermore, the use of risk analysis will help pinpoint areas most susceptible to fraud, waste, abuse or non-compliance to inform internal control testing/monitoring and auditing planning.

PwC brings an established knowledge of the monitoring and financial standards outlined in HUD's requirements. Our subject matter specialists will collaborate with appropriate stakeholders to develop and embed the monitoring controls into the State of New Jersey's procedures for the administration of CDBG funds. We understand the scope of the CDBG fund reviews, the sampling methodology and the recordkeeping practices required to comply with existing and new requirements in the CPD Monitoring Handbook. PwC is highly skilled in designing and implementing risk management and internal control programs across the federal and state government arena. At the Department of Homeland Security, we have worked at every Component, including FEMA, over the last seven years, to analyze quantitative and qualitative considerations that contribute to the risks that impact financial reporting and operational activities. We have also performed enterprise-wide risk assessments and contributed to ongoing risk management programs at the department and component levels. As a result, we have in-depth knowledge and familiarity with the considerations and complexities in evaluating process- and enterprise-wide risks and prioritizing and developing plans for the evaluation of internal controls. We have also assisted state governments such as the New York State Department of Homeland Security and Emergency Services with evaluating internal controls and processes related to its procurement/payment and asset management processes for disasters during the early stages of its Superstorm Sandy recovery phase.

We will assist in implementing and training stakeholders on the framework below to enable the the State of New Jersey DCA and its Office of Auditing to proactively address and prioritize risks and determine the best course of action to ascertain that grant projects comply with applicable federal regulations and are effectively meeting their stated goals. This framework will assist the State of New Jersey with analyzing risks to financial reporting and to operations. Financial risks are those that impact financial statements or other reports on financial/payment data, whereas operational risks are those that impact the program's ability to meet stated goals and objectives or comply with federal and state rules and regulations. Understanding these risks will enable the State of New Jersey DCA to prioritize grant programs and determine which areas to monitor, the number of visits and when and how often.

Our five-phased approach is further detailed in the table below, which encompasses requirements of risk-based monitoring outlined by HUD.

Phase	Key activities
<p><b>1</b> <i>Identify Program Risks and Score</i></p>	<ul style="list-style-type: none"> <li>• Identify and document objectives and determine scope of assessment (e.g., all sub-grantee programs)</li> <li>• Conduct interviews with sub-grantees to collect risk analysis information</li> <li>• Collect and analyze relevant internal and external assessment documentation, such as that from grant agreements and performance reports and financial reports</li> <li>• Compile population of risks (e.g., financial, operational, reputational, performance) in comprehensive risk inventory</li> <li>• Score risks on qualitative factors (likelihood, severity, and level of effort) and quantitative factors; consider prior CDBG-DR administration performance; prior audit findings; complexity of the project; dollar value of grantee; ability to meet performance measures; etc.</li> </ul>



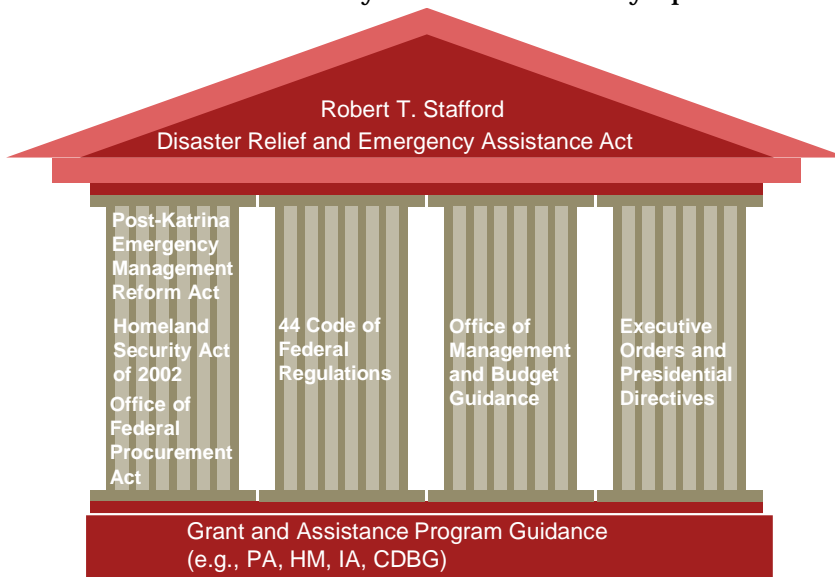
Phase	Key activities
<p><b>2</b> <i>Prioritize and Evaluate; Identify Participant Red Flags and Low Risk Participants</i></p>	<ul style="list-style-type: none"> <li>• Prioritize risks based on qualitative and quantitative risk considerations and scoring</li> <li>• Identify critical controls in place related to prioritized risks based on design and/or operating effectiveness; determine residual risk based on prior internal control evaluations or audits</li> <li>• Rank participants and identify red flag and low risk participants</li> <li>• Document and evaluate preliminary risk responses (e.g., monitoring and type of monitoring); determine if risks should be accepted, rejected, transferred to another party or remediated</li> <li>• Document risk profile of program participants</li> </ul>
<p><b>3</b> <i>Respond and Manage</i></p>	<ul style="list-style-type: none"> <li>• Communicate risk assessment results to stakeholders and coordinate with them on managing risks based on response strategy</li> <li>• Conduct periodic review of risks to assess response strategy updates</li> </ul>
<p><b>4</b> <i>Develop and Implement Monitoring Approach</i></p>	<ul style="list-style-type: none"> <li>• Assess available resources for monitoring in six month intervals</li> <li>• Identify monitoring plan and schedule for all participants based on risk profiles; determine that all participants would have a monitoring visit at least once in their life based on duration of grant program</li> <li>• Develop monitoring program to include review of program compliance against grant agreements, review of functions, review of spending and expenditures, systematic problems, performance reports/results, environmental reviews, fair housing, Section 3 compliance and compliance with the Davis-Bacon Act, as well as other labor standard provisions, procurement regulations, fair housing and equal opportunity requirements, and compliance with the OMB A-87, program income and other CDBG financial requirements (in accordance with HUD guidelines and Governor's Executive Order 125)</li> <li>• Conduct monitoring remotely or on-site depending on monitoring programs associated with each risk profile and program participant</li> </ul>
<p><b>5</b> <i>Perform On-site and Remote Monitoring</i></p>	<ul style="list-style-type: none"> <li>• Notify program participants (sub-grantees) and schedule date for on-site or remote monitoring in compliance with CDBG-DR requirements, cross cutting federal requirements including Section 3 compliance, FEMA, SBA, EPA, OMB circulars and other federal and state requirements. Confirm via formal letter the monitoring schedule details, areas of review, and other details (or what items must be submitted for review for remote monitoring)</li> <li>• Conduct entrance conference to confirm monitoring approach, schedule, participants</li> <li>• Perform monitoring assessment, to include interviews and file/document reviews/inspections. Maintain ongoing communication and open dialogue with program participants.</li> <li>• Document monitoring work and findings and conclusions. For each finding, identify and document the condition (what was wrong), criteria (what requirement was not met), cause, effect, and required corrective action.</li> <li>• Schedule and conduct exit conference to discuss initial findings and conclusions with appropriate program participants, to confirm accuracy and program participant understanding.</li> <li>• Oversee completion of corrective actions.</li> </ul>
<p><b>6</b> <i>Report</i></p>	<ul style="list-style-type: none"> <li>• Develop risk/monitoring reports/letters for the State of New Jersey leadership, sub-grantees and key stakeholders</li> <li>• Prepare overall report to reflect the State of New Jersey's comprehensive enterprise-wide view of risk over the CDBG for disaster recovery</li> </ul>

## Task 5 - Achieve regulatory compliance

The amount of remaining unmet needs, volume of subsequent appropriation of CDBG disaster recovery funds to support the State of New Jersey disaster recovery efforts, and new laws and regulations magnifies the need for regulatory compliance to determine that funding is distributed, monitored and reported in accordance with governing laws and regulations, policies and guidance.

As shown in Figure 7, PwC brings an established knowledge of the regulatory environment through our work supporting numerous FEMA-administered programs, including PA and IA as well as HUD, in achieving compliance with OMB requirements. We recognize that the goal is not only to achieve regulatory compliance but also to actively embed the requisite controls into existing processes, procedures, and tools so that compliance is inherently built into routine business operations. As such, we recommend reviewing governing regulations and guidance as the first step in any process improvement effort. This not only positions the State of New Jersey to achieve compliance but also better prepares the State for Single Audits or other OMB, GAO/IG inquiries that may arise.

Written guidance and policies are an integral part of an effective internal control environment for the State of New Jersey's disaster recovery operations. Regulations and policies establish the



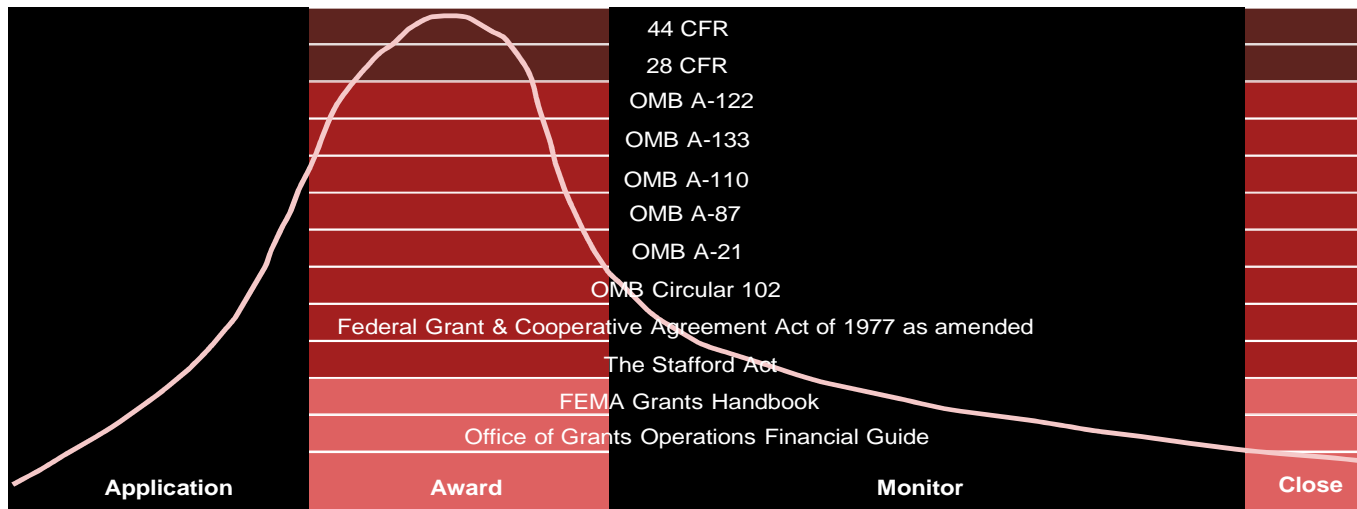
rules that guide and direct grant and assistance program activities carried out by FEMA, grantees, sub-grantees and other stakeholders.

Procedures and specific Program guidance provide the required steps for complying with the regulations and policy. As with other federal grant programs, the challenge is addressing issues that affect the adoption, consistency and benefits of required policies and procedures.

Figure 7. Regulatory Environment

PwC understands this compliance burden well, given the auditor's lens we employ on our other work. PwC has experience mitigating issues arising from a lack of unification between critical policies and procedures, a perception that the activities are of little direct value to the organization and stakeholders and limited and ineffective communication and training. As such, PwC will coordinate all regulatory compliance support with program management, process improvement and technology development efforts to provide a coordinated and unified

policy/process development process is executed on an ongoing basis across all current relevant regulations, policies and other guidance throughout the grant management lifecycle as outlined in Figure 8 below.



*Figure 8. Regulatory compliance support*

The execution of guidance and regulations ramps up during the pre-award process and peaks during the award process, but it remains critical throughout the grant lifecycle.

PwC is prepared to assist the State of New Jersey in meeting the goal of reviewing and aligning processes to governing laws and regulations. Our approach is designed to provide the best value by leveraging personnel with existing, highly specialized PA, IA, HM and HUD experience and knowledge of related regulatory requirements.

Our regulatory and guidance compliance capabilities span several FEMA components and diverse federal clients. The table below provides a sample of our experience in supporting our clients with achieving regulatory compliance.

- **FEMA PA TAC:** Tracked all formal guidance and its relevance for the 2008 Iowa floods disaster by developing a compendium of policies, procedures and other information to establish a historical record of PA program implementation and to provide consistency in implementation of regulations and guidance.
- **FEMA OCFO:** Since 2005, sole provider of improper payments assessment and internal controls support for nine FEMA grant and non-grant programs (including PA, IHP, NFIP), where policy and program guidance is reviewed, interpreted and documented in tools and training materials for stakeholders and program support is provided for implementation and compliance.
- **U.S. Coast Guard:** Provided Financial Strategy for Transformation and Audit Readiness (FSTAR) financial remediation and policy support in compliance with OMB Circular A-123, federal accounting standards and the CFO Act.

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## ***Relevant Experience***

Detailed descriptions of qualifications related to Pool 1 can be found in Section 4.5.5 (originally Section 4.4.4.5).

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## ***Pool 2***

PwC understands that the State of New Jersey has received grant funding for disaster recovery assistance from various federal agencies, including FEMA, HUD and other federal disaster assistance programs. The administration of and reporting on, grants are mandated by various federal and state regulations and guidelines. The FSIO (Financial Systems Integration Office) developed and released Grants Management Requirements in 2000. These requirements include pre- and post-award activity, including obligations, payments and reporting. In addition, the Grants Management Line of Business (GMLoB) was formed to provide guidance and support for grants management.

It is important to note that PwC has played a leadership role in developing the current guidance, compliance testing and reporting around grants at the federal level. Some examples of the roles we have played, and continue to play, are as follows:

- We frequently meet with the Inspector General Auditors of various federal and state agencies to discuss areas of compliance audit focus and attention in the upcoming year with respect to recipients of federal and state funds.
- We work directly with the Office of Management and Budget (OMB) to provide perspectives regarding recently proposed changes to federal Single Audit guidance.
- PwC is a member of the Executive Committee of the AICPA Government Audit Quality Control Committee (GAQC). The GAQC provides audit guidance, audit tools and training to all auditors that perform federal and state compliance audits.

As you can see, we have a thorough understanding of the design and execution of the processes, internal controls and reporting that means grant recipients comply with the evolving requirements of grant programs and their interpretation by federal and state auditors.

### ***Processes, controls and technologies to support FEMA-administered programs (Section A)***

To drive strategic plan creation and multi-year implementation plan development, as well as a host of other complex work, PwC employs a comprehensive methodology known as Transform, which drives our engagements to rapid success. This methodology offers the State of New Jersey with an approach combining leading project implementation practices with critical knowledge and operations best practices for transforming the State's grant management and support organizations, as well as developing monitoring programs for compliance with federal and New Jersey state regulations.

Transform differs from traditional methods in three fundamental ways, which correspond to the drivers the State outlines in the RFQ. Transform:

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- Integrates design, planning, and execution management to bring unified focus to the entire improvement agenda, including strategy, people and change management, organizational design, business and process requirements, integrated process design and information technology;
  - Aligns the requirements of federal grants with the compliance monitoring functions in the State of New Jersey; and
  - Drives towards sustainability and continuous improvement.

Transform is a phased approach that comprehensively addresses the challenges involved in implementing a large, complex program, from design to change to execution, including the strategic overview and multi-year implementation plan. Additionally, within each stage of the methodology, we have a step-by-step approach for performance improvement.

### ***PwC central framework (Sections A and C)***

PwC's approach to planning, implementing, administering, coordinating, monitoring and evaluating financial and administrative functions is anchored in a standard framework, which we tailor to meet your specific needs. This approach is composed of four main parts: **Process**, **People**, **Analytics** and **Deliverables**, as illustrated in the figure below.

- The **process** is our approach to planning, which is organized into three main phases, with multiple steps and dynamic elements within each phase.
- **People** are the key individuals, groups and units involved with claimants, the State of New Jersey, and federal regulators central to the planning effort.
- **Analytics** is the wide array of analyses and techniques we use to collect and study information and develop a plan designed to drive compliance, accountability and regulatory impact.
- **Deliverables** are the findings, analyses and observations compiled in our reports.

The methodology is described in more detail in Figure 9 and the sections which follow.

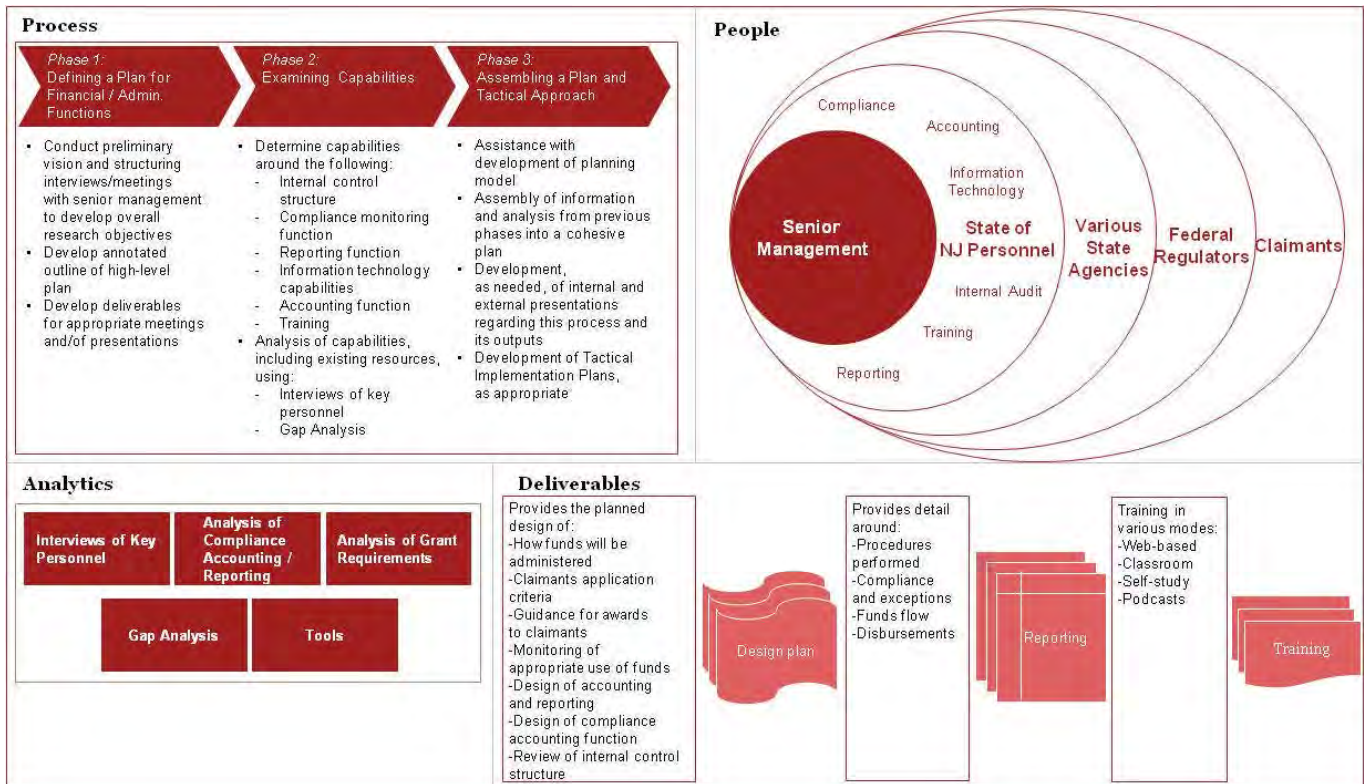


Figure 9. PwC Central Framework

## Obtaining an understanding

We will begin by obtaining a thorough understanding of grant requirements so we are able to put together a plan that meets all of your compliance accounting and reporting needs. We will then obtain an understanding of the compliance processes and internal controls currently in place within the State of New Jersey in the areas responsible for compliance, accounting and reporting for grants administration. This current state assessment will allow us to effectively identify gaps and improvements that can be made and ultimately determine that the compliance and reporting structure within the State of New Jersey is consistent with requirements of the grants and can account for the completeness and accuracy of the flow of grant funds.

## Project management

As we consider the flow of funds and processes that need to be in place to determine the completeness and accuracy of accounting and reporting of funds, we generally see the major considerations to be as follows:

1. Funds are received from the federal government and are broken down into block grants awarded to multiple agencies.

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2. An overall process design is needed to address how claimants apply to the state to access funding to compensate for their losses:
    - a. Develop a communication to inform potential claimants of the process required to apply for funding;
    - b. Outline documentation required to be submitted by claimants;
    - c. Outline guidelines for reviewers and provide advice on determining awards to claimants;
    - d. Establish a review and approval process to determine accuracy of awards;
    - e. Determine procedures and internal controls around distribution of awards, including criteria for draws against the award and, potentially, inspections to determine that funds are spent for the intended purpose and to achieve the intended result.
  3. An overall structure to report periodically on progress against grant requirements. Some reporting considerations include:
    - a. Design of detailed requirements consistent with the overall project plan and grant requirements;
    - b. Development of a dashboard to monitor progress in real time. We recommend Internet-enabled technology that provides real time access to our dashboards so you can monitor our progress against any task order on a real-time basis;
    - c. Development of reports to be provided periodically to document progress, issues and resolutions.
  4. Design and implementation of workflow management software to identify in real time the status of claims and information required to complete each claim.

At the outset of this project, we will develop a detailed project workplan delineating the estimated start dates and duration of all workstreams and tasks to be performed by PwC and the State of New Jersey. The project work plan will include milestones, activities, meetings and deliverables. We will work with you to develop and finalize the work plan, milestones and deliverables.

### *PMO – Assess and design*

PwC has a long roster of satisfied clients, not only as a result of the quality of our deliverables but also as a result of our engagement management approach that means we meet project deliverables, on time and on budget. For engagements such as this, we establish a PMO to provide coordination, controls and reporting, using our proven program management methods and frameworks.



Focus	Tasks	PwC tools and experience
<i>Manage the people</i>	<ul style="list-style-type: none"> <li>Assemble the right team</li> <li>Clearly define roles/responsibilities</li> <li>Facilitate the execution of the communication framework</li> <li>Provide continuous feedback</li> </ul>	<ul style="list-style-type: none"> <li>Communication, staffing, and resource plan</li> <li>Detailed project plan</li> <li>Action/item log</li> <li>Knowledge transfer plan</li> </ul>
<i>Manage the plan</i>	<ul style="list-style-type: none"> <li>Develop/execute detailed project plan</li> <li>Facilitate workstream coordination</li> <li>Document/report status of tasks</li> <li>Track deliverable completion</li> <li>Update plan as required</li> </ul>	<ul style="list-style-type: none"> <li>Detailed project plan</li> <li>Milestones calendar</li> <li>Deliverable matrix</li> <li>Workflow management tools</li> <li>Weekly/monthly progress reports</li> </ul>
<i>Manage the risk</i>	<ul style="list-style-type: none"> <li>Assess initial risks</li> <li>Track risks on an ongoing basis</li> <li>Proactively manage risks</li> <li>Define mitigation strategies/standards</li> </ul>	<ul style="list-style-type: none"> <li>Preliminary risk assessment</li> <li>Risk/mitigation plan</li> <li>Issue/risk logs</li> </ul>
<i>Manage the scope</i>	<ul style="list-style-type: none"> <li>Verify requirement/design completeness</li> <li>Enforce requirement relationship</li> <li>Enforce the project plan</li> <li>Enforce the change control process</li> </ul>	<ul style="list-style-type: none"> <li>Detailed project plan</li> <li>Change control process/policy</li> </ul>
<i>Manage expectations</i>	<ul style="list-style-type: none"> <li>Verify requirement design accuracy</li> <li>Facilitate the execution of the communication framework</li> <li>Conduct regular status meetings</li> </ul>	<ul style="list-style-type: none"> <li>Communication framework</li> <li>Functional requirements</li> <li>Weekly/monthly status reports</li> <li>Updated milestones calendar</li> </ul>

We intend to establish a precise set of controls and communication mechanisms to illustrate that our performance is effectively managed. We are confident that you will find our approach collaborative, timely and fact-based.

For ongoing project management and to facilitate effective and timely communication, PwC's PMO will employ the following methods and procedures for tracking and communicating status:

- *Relationship management:* We value our relationships with our clients more than anything else. We will dedicate a PwC lead, John Case, to take charge of this contract and our work with you.
- *Project plan:* For each phase of the engagement, we will produce a project plan for your approval, including timeline and resources. Once you have approved each plan, it will be used as the baseline to track progress throughout the project.
- *Kickoff meeting:* At the beginning of each project, we will conduct a formal kickoff meeting with the State of New Jersey and PwC participants. This will be an opportunity to clarify expectations about the timeline, your participation and the approach. The combined team

will review and approve the work plan and will meet and assign State of New Jersey resources as appropriate to the project team.

- *Subject matter specialists:* In addition to the resources dedicated to the project, we will use internal and external subject matter advisors to provide opinions and points of view on specific topics related to the engagement, including compliance with New Jersey state and federal regulations.
- *Workflow management tools:* These tools will give you visibility into each claim and an understanding of what is required to complete each claim file. The tools will also allow PwC to understand other exceptions and actions required to address those exceptions.

## ***Electronic Grants Management (Section B)***

The integration of the electronic grants management program with the State’s finance and accounting system is an important component in the administration, control and financial management of grants programs. It is important that the expenditures incurred for disaster recovery activities are funded and verified against the delivered grant programs.

Our first step will be to complete an analysis of the existing electronic grants management system’s functionality and requirements, and evaluate compliance with the applicable federal and state regulations. We will leverage our knowledge of existing grants interface solutions including DHHS/NIH, DoT and NSF Grants integration. The requirements and limitations identified within these integrations will provide accelerated requirements analysis, which means we are not starting with a blank state. We will develop a solution based on the programs, tables and screens that meet the State of New Jersey’s unique requirements and that will become the starting point for the system integration. Data conversion into the solution will require analysis of existing data within the electronic grants management system and the State’s finance and accounting system. Data loads will be tested to determine conversion duration, accuracy and usability.

### **Related Experience**

PwC implemented a real-time Web service-based integration of the NIH Grants and financial systems

We will manage our development approach using Transform, taking advantage of accelerators and best practices and ensuring we remain compliant with the applicable project life-cycle phases. Our approach will include the identification and execution of a comprehensive change management and training program to implement this integration within the business community.

### **Related Experience**

PwC developed as-is and to-be business process flows for Grants Financials at the National Science Foundation

## ***Grants management and reporting***

The project management skills discussed in Section A and C above will allow us to effectively assist with your grants management, compliance and reporting needs. PwC has extensive experience helping state and

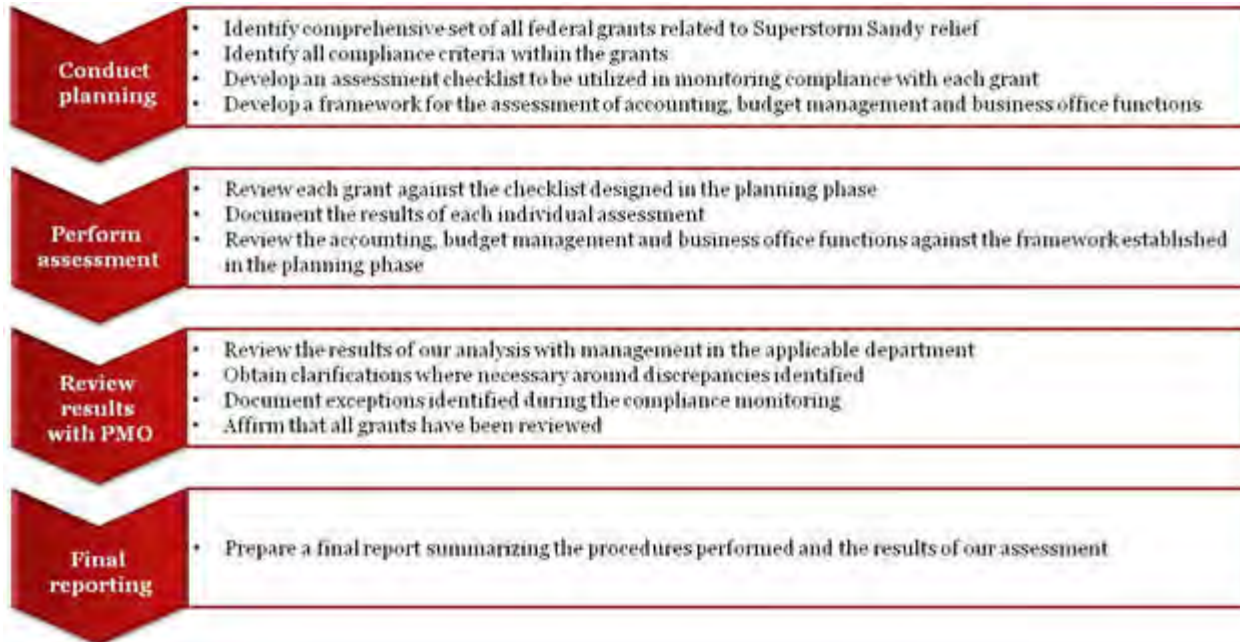
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local governments with grant management process and design, including efficient management of the structure around grants (process, systems and people perspective) and the administration and reporting of dollars received and disbursed. For the State, our main areas of focus will include:

- Ensuring that the attributes and expectations around the grant funds received are aligned with the State of New Jersey's existing systems for assuring compliance, accuracy and completeness for the accounting and reporting of grant funds. A misalignment between these two elements will increase the likelihood of improper payments. Where we identify gaps or inconsistencies between grant requirements and the State of New Jersey grant administration business process flows, we will make recommendations for changes that improve the monitoring of compliance, as well as the completeness and accuracy of accounting and reporting of grant funds. These recommendations will also address improvements in the efficiency of grant administration.
- Designing and implementing processes to determine compliance with grant requirements, including distribution of grant money. We will work with you to design compliance and reporting systems that will enhance efficiency while not compromising accuracy. For example, you will see from our qualifications that we have designed shared services that may be beneficial for the monitoring of compliance with New Jersey state and federal regulations, avoiding a costly duplication of infrastructure.
- Ensuring that those expectations are in line with recipient accountabilities.
- Understanding what type of information is needed at the grant level, the program level and the departmental enterprise level and testing for completeness and accuracy of that information to determine that personnel at all levels of the organization are given confidence that grant funds are being used in accordance with the grant requirements, as well as complying with state and federal regulations.

### ***Monitor grant management, accounting, budget and business office functions (Section E)***

We tailor our approach to reflect compliance requirements related to grants management. The phases and high-level activities of PwC's tailored compliance assessment methodology are illustrated below in Figure 10:



*Figure 10. PwC's Compliance Assessment Methodology*

Record-keeping requirements for grants are established within AAGAM 3.06.106-5, "Grant-Related Documentation and Files." PwC will collaborate with the State to design and develop a compliance checklist that will be used to determine the completeness of the award files. This will not only serve as the scope of the compliance assessment but also define the attributes to be tested.

### ***Tools for the Assessment of Performance of the Financial Transaction Processes (Section D)***

Tools are very important to the efficiency and quality of our approach. Some of the tools we anticipate using in this engagement include:

1. Compliance Checklist – This document will outline the compliance requirements of the grants and will allow the reviewer to assess the effectiveness of the monitoring of compliance with the contracts. This will provide a timely identification of breakdowns in internal controls over compliance, accounting and reporting.
2. Master Findings Report – Allows for the monitoring of findings to show, in real time, the stage of completion of the findings. We will provide access to this report through our Web Portal.
3. Web Portal – A tool designed to provide contemporaneous reporting so you can assess our progress against our overall timeline and work plan. This tool will allow you to see open and completed items.

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4. Workflow management tools – We will work with you to implement a workflow management tool that means you can easily see what is open on any claims that have been received, as well as the resolution of completed claims.
  5. Project Invision Web-based Project Collaboration Tool – We will be using state-of-the-art project management software that will enable our reporting against the compliance requirements of the grant, as well as other critical indicators to highlight the progress and efficiency of our work.
  6. Audit Program – We have developed audit programs tailored to government audits that allow our staff to understand up to date requirements and the related audit steps to comply with government audits.
  7. Data Inquiry/Analytics tool – This tool is designed to identify unusual activity that may require closer review. One of the queries in the tool, for example, is the identification of high risk transactions.

As noted above, these tools are designed to enhance our efficiency and allow us to collaborate with you so that you fully understand our progress and the status of our findings.

### ***Compliance with Federal and State accounting and financial reporting requirements (Section G)***

Compliance with laws and regulations plays a critical role in the success of the overall grant program. We have robust, tailored government audit programs that help direct our teams to test the required elements of grants, use tools and programs developed around how to audit high risk transactions, and run data inquiries and extract high risk transactions for review. We have deep GASB expertise with many resources to assist the State and the engagement team with the implementation of any future GASB requirements. Within our National Office is a core team of professionals who are dedicated full-time to serving PwC's clients in the state and local government, healthcare, higher education and not-for-profit industries. This group is responsible for consulting with PwC engagement teams and clients on difficult accounting and reporting matters involving industry clients, for authoring all of the firm's internal technical guidance related to governmental and not-for-profit entities and for monitoring all GASB, FASB and AICPA projects that are relevant to those organizations. Our national office's support of our professionals in the field on GASB accounting and reporting is unique among accounting firms and provides you with an added dimension of quality control around the grant administration required in this effort.

PwC works directly with sponsoring agencies to understand the new rules and expectations in auditing grants. We have in-depth understanding of the compliance expectations of grant recipients, as well as extensive experience working directly with federal agencies to understand their expectations. We have a seat at the table with the regulators, helping them shape audit expectations. For example, John Mattie, our National Higher Education Leader, and Ralph DeAcetis, our National Regulatory Compliance Managing Director, are on the Executive

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Committee for the AICPA Government Compliance Quality Control Committee, ensuring that institutions receiving grant money have appropriate levels of compliance and control.

### ***Fraud, Waste and Abuse Training (Section F)***

Our significant experience gives PwC the ability to provide relevant and timely training. We have designed programs and developed training around detection of fraud, specifically fraud related to grant funds received. We advise on federal and state compliance expectations, specifically with detection and determination around grants received. This is training we can provide while we work side by side with you. We are also able to share this training in a classroom setting. Alternatively, we have had success producing videos on relevant topics and can make them available to your staff over the Internet for on-demand viewing.

### ***Relevant Experience***

Detailed descriptions of qualifications related to Pool 2 can be found in Section 4.5.5 (originally Section 4.4.4.5).

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# *Pool 3*

PricewaterhouseCoopers (PwC) is one of the world's largest professional services organizations, providing a full range of assurance, tax and advisory services. Through our three principal professional service lines, we provide multidisciplinary services to 22 industries, as well as to the public sector, government, not-for-profit, and international development organizations, including the United Nations, World Bank, state and local government entities and many other multilateral organizations and agencies.

Our Forensics practice provides services which include forensic accounting, financial analysis, advanced technology, and regulatory knowledge to companies confronting corporate investigations, litigation and regulatory enforcement challenges. PwC works with businesses and government entities around the world, sharing our team of top local, national and global professionals who bring a myriad of special skills to your door: Certified Public Accountants, financial analysts, technology specialists, former regulators, members of law enforcement, statisticians, economists, engineers, compliance officers and fraud examiners. We offer guidance and assistance with complex technology challenges; we conduct fraud and forensic investigations; and we develop value-preserving solutions for companies and government entities that have been compromised by weakened processes and controls. Our forensic professionals in more than 30 countries have deep investigative experience, local insight and knowledge of specific industries, relevant regulations and forensic technology.

PwC has a longstanding history of helping government agencies, at the Federal, State and Local levels, solve complex business issues, manage risk and add value through its comprehensive service offerings in operations improvement and strategic program management. PwC is uniquely qualified to provide fraud detection, resolution, and deterrence assistance to the State of New Jersey ("State") as well as provide a clear solution to manage and mitigate the risk of fraud. Our team includes a former New Jersey State Police and New Jersey Attorney General's Office official and two former New Jersey FBI special agents with extensive investigative experience in the area of fraud, organized crime, money laundering and New Jersey state, county and local public corruption. Members of the team also include a former New York City Department of Investigation Inspector General for Major Development with years of experience in program, project and construction management services. In addition, our PwC forensic technology specialists have been providing computer forensic, data mining and predictive analytics services since 1993. PwC's value differentiator is that we incorporate our business insights into our integrated IT platforms. Our integrated project and analytics framework approach demonstrates this differentiating factor.

During Hurricanes Katrina and Rita, the Government Accountability Office found that 16% paid in disaster assistance to victims of these disasters was the result of fraud or invalid information. Applied to your fund, this translates to \$2.56 billion or more of potential losses, if you do not strategically manage fraud, corruption, waste and abuse.

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Following Enron, PwC became the first and only firm to form a practice wholly dedicated to preventing and detecting fraud, corruption, waste and abuse. The SEC, PCAOB, COSO, AICPA, IIA and even our competitors, have embraced or adopted the "scheme and scenario" antifraud framework proffered in our 2003 seminal whitepaper, "Key Elements of Antifraud Programs and Controls," which we have applied to hundreds of clients. Most importantly, we do not view fraud management as a "bolt on" activity. A key element of our success is that we tailor and embed fraud management into day-to-day activities, which is what we recommend for each aspect of the claims process. Our fraud risks and controls specialists and our multi-disciplinary specialists and forensic technologists will work with you to help anticipate and develop a strategic, integrated response to the many inevitable fraud, corruption, waste and abuse scenarios that some will seek to perpetrate against you. We are confident that our specialists and approach will help to protect you against the potential massive losses caused by fraud, waste and abuse.

Since 2005, PwC has been the sole provider of Improper Payments Information Act (IPIA) assessment support services to the FEMA Office of the Chief Financial Officer (OCFO). We have developed an IPIA assessment methodology that has been applied on nearly 30 assessments. FEMA's IPIA assessments conducted throughout FY09 contributed to the Department of Human Services (DHS) achieving compliance with IPIA requirements for the first time in the Department's history.

In 2008, we supported an IPIA Pilot Review of five FEMA grant programs and the National Flood Insurance Program (NFIP), which was recognized by OMB as an Agency Best Practice and improved DHS's Eliminating Improper Payments PMA rating from red to yellow. PwC's support to FEMA's Individuals and Households Program (IHP) has resulted in a reduction in IHP's improper payment rate from 8.56 % for disbursements made in FY05 to 0.31 % for FY10 disbursements.

Our support has enabled FEMA OCFO to provide additional support to Program efforts to implement IPIA remediation to target, address and track resolution of root cause issues. Programs have exhibited increased acceptance and support of IPIA requirements and activities, as well as an appreciation for potential value-add of IPIA efforts. Some Programs have incorporated IPIA requirements into current Program processes and activities.

Further, PwC successfully implemented a fraud detection Business Activity Monitoring (BAM) solution for the Department of Defense ("DOD") which resulted in the prevention of more than \$1.5 billion in improper payments since August 2008. The success of this project has been featured on [www.PaymentAccuracy.gov](http://www.PaymentAccuracy.gov) as an Agency "Success Story". PwC's continuous monitoring support enabled DoD DFAS to rapidly reconfigure its business rules, which resulted in a 77 % increase in improper payments prevented or recovered in the IT solution's second year as compared to the first.

PwC designed, developed and implemented a predictive analytic Data Mining/Risk Assessment (DM/RA) solution for DoD's Purchase Card Program. During its first six months of operation, DM/RA reviewed over five million purchase card transactions and flagged over 170,000



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transactions for further review. Additionally, based on the complex, adaptive learning, the solution suppressed approximately 500,000 transactions that would have been flagged in the first six months of operations, streamlining the review process that billing officials perform.

We expect that the State will receive any number of quotes to the subject solicitation that offer proprietary toolsets from the start. These offers represent a significant risk to the State for a variety of reasons, including a lack of thorough understanding of the overall culture, risk profile, control environment, operational requirements and alternative analysis of the various potential supporting tools. Simply put, the first major effort undertaken by the State cannot be a failed systems implementation as so often happens with rapid deployment of technical solutions without first performing thorough analysis and planning. PwC is not wed to any one tool solution but instead maintains a solution agnostic approach that will first examine the true requirements of the State, the available technical infrastructure and existing capabilities and then recommend an approach that improves the delivered value for the State.

It is this combination of industry leading practices and deep knowledge of government agencies that allows PwC to offer a unique set of skills and approach to the State. In addition, the introduction of PwC – a known and recognized leader in independent and objective analysis, fraud prevention and financial accountability – will provide immediate brand establishment and reputation with the State for the ongoing efforts.

## ***Approach***

Through phased execution, the PwC Team will provide fraud monitoring solutions, strategic program support, data analytics and other services to assist the State in identifying, predicting and monitoring fraudulent activity. Through experience providing these services to both commercial and other government agencies, we are able to apply the lessons learned to provide key benchmarks and insights throughout each phase of this approach. PwC has organized our response into the following sections:

- Information Gathering
- Fraud Analytics
- Ranking and Scoring
- Fraud Risk Assessments
- Fraud Exams
- Forensics Monitoring
- Dashboards
- Due Diligence

## Information gathering

PwC will apply a phased systems analysis and implementation approach to the information gathering effort, as shown in Figure 11 below:



*Figure 11. PwC's Phased Analysis Approach Provides Proven Results*

### *Assess*

As the first step in our methodology, PwC will develop an understanding of the business processes, documentation and data systems to develop a map of the interconnections, dependencies, and relevance of the information. We recognize that the information involved may represent a wide variety of owners, technologies and requirements that are important to fully understand before meaningful analysis can begin. PwC will utilize a combination of independent documentation review, interviews of key personnel and preliminary data analytics to understand the fundamental issues involved.

By understanding the relationship between applications, major business processes and internal controls, our team of forensic specialists is able to assess the information that would support quantitative predictive models and analysis to identify incidents and/or areas of high vulnerability to fraudulent transactions and activities.

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In addition to this fundamental assessment, we will also begin to perform exploratory data analysis and initial data investigation to help discover the nature of the available data and inform our planning efforts. PwC will also note any key limitations or gaps in relation to the information available for analysis.

### *Plan*

PwC will use the results of our initial assessment and investigative analytics to develop the deployment plans for the critical components of the remaining phases of our data mining and predictive analysis approach. Understanding the data allows our forensic specialists to sketch out the desired methodologies and preferred analysis models to be applied in the ongoing effort. This planning will leverage our understanding of the relevant business processes data systems, and will promote clustered, non-learning and learning models necessary for quantitative analysis.

### *Transform*

To complete the next phase in our approach, PwC will develop a data model to store the information from the State's system. This will be performed through a scalable and repeatable method to enable future efficiencies and streamlined knowledge transfer. The completeness and accuracy of the data will be verified through built-in data quality checks.

### *Review*

After transforming the information into the analytical model, PwC will apply our standard quality process, as well as work with the State to determine relevant metrics for control checks of the information. The data warehouse model will host reusable quality reports and facilitate ad-hoc reporting. PwC will use the data quality review methodology to help identify various anomalies in the source data. This methodology contains detailed field level checks, as well as business logic checks with the overall goal of identifying data issues which may impact reporting. As data quality issues are identified, PwC assesses the potential impact on the analysis results and, as necessary, follows up to request new or supplemental data.

- **Relevancy Check** – identifies information that is relevant and necessary to the overall goals of the project
- **Completeness Check** – identifies information that is incomplete or inaccurate to make recommendations related to controls and constraints
- **Validity Check** – identifies information that does not appear to meet the required business rules
- **Consistency Check** – identifies situations in which information that is expected to be the same is slightly different and is then researched and standardized

## Analyze

### Fraud analytics

PwC will review available transactions rather than a more typical sample basis to identify the full impact of potential issues, instead of developing a simple estimate. Our approach proactively leverages datasets to scrutinize for trends and relational outputs, and establishes common and custom rules within an analytics library to guide the detection and monitoring efforts toward areas of vulnerability. The process captures the intelligence gained from previous iterations and is scalable to any magnitude of data and rules-based complexity. Provided below in Figure 12 is a snapshot of sample tests that PwC will process against the State’s dataset. Based on prior analyses performed in this area, PwC has indicated correlations between the categories of testing and the high level analyses. PwC will use these as a baseline and further refine and prioritize based on the State’s data results and input.

Benchmark Categories	Cost Mischarging	Duplicate invoice payments to contractors	Payments without valid supporting documentation	Payments to debarred or suspended contractors	Defective Pricing	False statements and claims	Phantom vendors	Commingling of contracts	Bid rigging	Unjustified sole sourcing	Conflicts of interest	Rigged specification	Kickbacks	Bribery	Collusive bidding	Invalid or unsupported task orders or delivery orders	Unsupported change orders	Counterfeit goods	Unauthorized product substitution
Asset Misappropriation/ Billing Schemes	★		★	★		★	★									★			
Asset Misappropriation/ Cash	★			★	★	★							★	★					
Asset Misappropriation/ False Sales & Shipping	★	★	★	★	★	★	★									★			
Corruption/Bribery			★	★	★	★	★	★	★	★	★		★	★	★				
Fraudulent Disbursements/ Billing Schemes	★	★	★	★	★	★	★		★	★	★					★			
Fraudulent Statements/ Fictitious Revenues	★		★		★	★					★		★			★	★	★	★

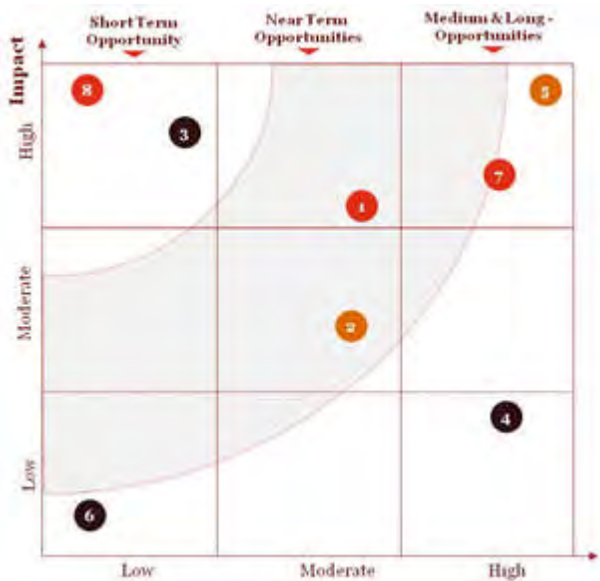
Benchmark Categories	Cost Mischarging	Duplicate invoice payments to contractors	Payments without valid supporting documentation	Payments to debarred or suspended contractors	Defective Pricing	False statements and claims	Phantom vendors	Commingling of contracts	Bid rigging	Unjustified sole sourcing	Conflicts of interest	Rigged specification	Kickbacks	Bribery	Collusive bidding	Invalid or unsupported task orders or delivery orders	Unsupported change orders	Counterfeit goods	Unauthorized product substitution
Fraudulent Statements/ Timing Differences	★				★	★										★	★	★	★
Informative/ Billing Schemes	★	★	★	★	★	★	★									★			
Informative/Cash						★											★	★	★
Informative/ Fictitious Revenues						★											★	★	★

Figure 12. PwC's Data Analytics Provide Thorough Coverage of the State's Areas

### Ranking and scoring systems

PwC's analytic solutions framework employs a ranking and scoring methodology and system using predictive models to test and assess the risk profile of data. This approach creates the ability to perform both proactive and reactive risk assessments to uncover trends, patterns and other information of interest.

Risks are typically assessed in terms of impact and likelihood. These scales comprise rating levels and definitions, examples of which are shown below in Figure 13. When anomalies are found through various analyses, the team will compile a matrix showing, by issue, the likelihood versus the business impact. This visual will allow stakeholders to prioritize using a targeted approach, addressing the most important crucial issue first.



#	Category	Impact	Likelihood
1	Commingling of contracts	High	Moderate
2	Phantom vendors	Moderate	Moderate
3	Cost Mischarging	High	Low
4	Collusive bidding	Low	High
5	Conflicts of interest	High	High
6	Policy Change	Low	Low
7	Counterfeit goods	High	High
8	IT System	High	Low

Figure 13. Example Heat Map

Measurable criteria could include the following:

- Number of known fraud schemes committed against the State
- Number and status of fraud allegations received requiring investigation
- Number of fraud investigations resolved
- Number of employees who have/have not completed ethics training
- Number of whistleblower allegations received by the State
- Benchmarks with global fraud surveys, including type and average losses
- Number of fraud audits performed by internal auditors
- Results of employee or other stakeholder surveys concerning culture
- Current data versus data from prior period(s)
- Comparison of data on a disaggregated basis

PwC will develop ongoing monitoring and measurements to evaluate, remedy and continuously improve the State's fraud detection techniques. If potential adjustments or improvements are identified, PwC's methodology will promote that updates and improvements are made as soon as possible. PwC will work with the State to establish measurement criteria to monitor and improve fraud detection.

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## Fraud risk assessments

### Methodology

A properly executed fraud risk assessment begins with the organization of the assessment and must take into consideration the operating environment and the organizational structure. Assessment should be conducted across various levels, including the (i) organization-wide, (ii) program-wide, and (iii) process levels. The assessment should identify potential fraud, waste and abuse schemes and scenarios tailored to each level – taking into consideration the related actors/participants.

The State will be able to leverage PwC's multi-phased approach for the assessment, design and implementation of a thorough and effective anti-corruption program. First, PwC will conduct a preliminary assessment of the State's control environment which includes:

- Risk assessment protocols and ratings
- Culture, both at the State and the various field activities,
- Level of education and awareness across the State enterprise, and the
- Processes and internal controls in place

### Risk assessment protocol and ratings

Our forensic professionals examine high risk indicators in the context of industry trends, – identifying potential crucibles for fraudulent activity – identify financial irregularities, analyze complex business issues and mitigate risk of fraud. We have developed and pioneered new technology and processes to effectively and efficiently manage information to support investigations and dispute resolution.

A risk assessment protocol will be used to pre-screen and risk-rate projects proposed by entities seeking State of New Jersey project approval during the project concept phase and/or project proposal phase. Projects will be assessed for a variety of risk factors, resulting in the assigning of a composite risk score. The scores allow a Superstorm Sandy risk-rated project portfolio to be established and managed throughout the disaster recovery and development effort. This developmental leading practices activity will enable the State government to determine that monitoring assets are allocated against the highest-risk projects in the Superstorm Sandy portfolio. A key feature of this risk assessment is to determine which project proponents already have effective oversight mechanisms to avoid redundancy in monitoring activity.

Risk-based monitoring teams will work closely with staff to assess whether a project proposal formally submitted for approval to the State meets the objective criteria for approval under federal and state law and Disaster Recovery Grant Reporting (DRGR) regulations. PwC will also work with you to be sure that bid documents are prepared in accordance with standard terms and conditions, are clear in their guidance and are not altered to favor or exclude specific potential contractors. We will oversee the bid submission process to mitigate the risk of

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collusion among bidders and also will oversee bid evaluation, where the reliability, integrity and transparency of the contractor selection process are most critical.

The monitoring teams will evaluate the performance of parties to determine that work performed is in accordance with technical specifications. The teams will also identify that goods are being provided as specified, that the service providers are being validated appropriately and that disbursements are being used for their intended purposes. This analysis will be evaluated for compliance with applicable state and federal governing guidelines, regulations and laws.

Once the schemes and scenarios are identified, they should be assessed to determine the significance (i.e., material, indirectly material, more than inconsequential and inconsequential) and likelihood (i.e., probable, more than remote or remote) of the fraud risk occurring and the corresponding rationale for the assessment. Management should further evaluate the schemes and scenarios that fall in the reasonably probable and more than inconsequential category, as well as those with material impact regardless of likelihood. The objective of this effort will be information gathering that will then allow us to tailor an appropriate approach for subsequent efforts to the specific fraud challenges facing the State.

PwC will then use a scheme- and scenario-based corruption risk assessment to identify and review the design effectiveness of the current anti-fraud policies and controls. Further, PwC can perform limited operational effectiveness testing on these policies and controls. The design and operational effectiveness assessments are essential for both the State and PwC to understand the current state of an anti-fraud architecture and determine the basis for anti-fraud action plans. Our analysis will be framed, at least in part, according to the fraud triangle - namely the three conditions fraud specialists say are always present whenever fraud occurs:

- Opportunity
- Incentives or pressures
- Justifications to commit fraud or rationalization

#### PwC's Anti-Corruption Center of Excellence

Furthering our commitment to the global fight against corruption, PwC has founded an Anti-Corruption Center of Excellence to strategically align the specialized skills and resources of our firm to help our private and public sector clients. As described by one PwC anti-corruption specialist, the center "will place PwC in a unique position to advise corporations, governments and international organizations on their governance and anti-corruption strategies."

The center will provide PwC's clients ready access to the firm's global network and deep expertise in combating corruption.

In 2007, PwC published "*Confronting Corruption*", a study conducted in partnership with the Economist Intelligence Unit exploring corruption from the private sector's point of view. This report takes an in-depth look at the compelling business case for companies to proactively manage corruption risk and provides a road map for implementing effective anti-corruption programs. PwC will apply the wealth of information gathered for preparation of this report to support our assessments and



provide a comparator for private sector information that the State can draw from in executing its anti-fraud initiatives.

PwC will leverage our experience and thought leadership to contrast the existing antifraud structure against authoritative literature and leading industry practices. This will facilitate the identification of any potential control deficiencies and recommend performance improvement opportunities to strengthen and enhance the State’s efforts to combat risks of fraud, corporate misconduct and corruption.

Our evaluation process parallels the COSO Enterprise Risk Management framework and facilitates our assessment of the State’s entity-level control structure and how those control activities cascade through the State’s business segments, creating multiple lines of defense against fraud, corporate misconduct and corruption.

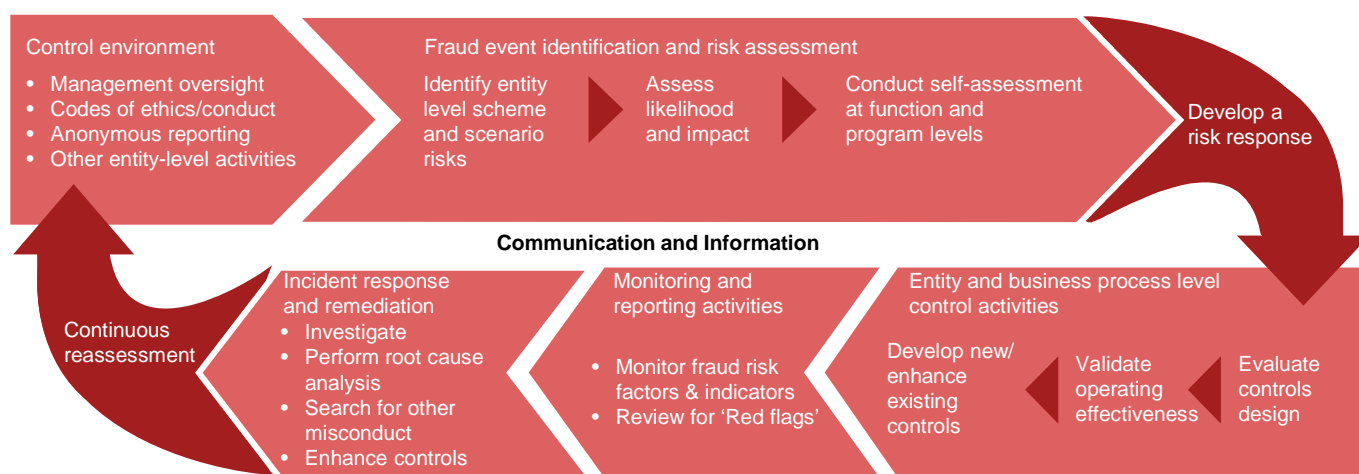


Figure 14. PwC's Anti-fraud Framework

## Culture

Ultimately, the success or failure of an organization in preventing fraud depends on the expressed vision of management, the resulting culture and the follow-through of the organization to achieve that vision. Visionary leaders see risk management as a launching pad to innovation and competitive advantage – and they are able to communicate that vision and weave it into the organization's fabric. PwC will assist the State in instilling that vision with its agencies, municipalities, counties and citizens. As part of this effort, we will conduct interviews with key stakeholders in order to ascertain what elements of an anti-fraud program currently exist. These stakeholders will provide essential information pertaining to the operating effectiveness of the current anti-fraud programs.

## Education and Awareness

PwC is well equipped to combat public and private sector fraud. Our network of professionals specializes in a wide range of anti-fraud disciplines, including accounting, IT and law, taking the offensive against internal and external misconduct to manage and mitigate fraud and abuse.

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PwC is committed to supporting, educating and connecting those responsible for managing fraud, corruption and integrity risk for their organizations around the world. The PwC Fraud Forum is an exclusive community where members can gain knowledge, participate in events and share important insights on preventing, detecting and investigating fraud, corruption and economic crime. This comprehensive forum provides our members with access to regulators, peers and consultants through events, seminars, webcasts, thought leadership, knowledge, benchmarking tools, surveys and regular topical updates. Our members include finance, legal, internal audit, risk, compliance and fraud professionals working in a wide variety of industry sectors.

We can work with you to deliver a thorough anti-fraud program — engaging in meaningful dialogues with your people, examining high-risk indicators in the context of industry trends and identifying potential crucibles for fraudulent activity. Our services help government entities and individual companies safeguard their interests, identify and close gaps in their anti-fraud controls and prevent recurrence if fraud has occurred.

### Process and Controls

PwC will evaluate entity level controls, including reviews of financial processes, procedures and documentation. Agency-level controls are the policies, procedures, techniques and mechanisms used to determine that management's risk management directives are carried out. An Entity Level Assessment entails an evaluation of the five components of internal control (control environment, risk assessment, control activities, information and communication and monitoring) that are pervasive to the State. PwC will provide the State with an Entity Level Assessment team that has extensive, relevant and recent entity level controls experience.

PwC will conduct this thorough entity level assessment utilizing the GAO Internal Control Management and Evaluation Tool (GAO-01-1008G, August 2001) as a framework. The framework (or "COSO") considers the five standards for internal control and identifies factors to be considered when assessing these controls. The assessment of entity level controls affects the State at all levels and impacts the nature, timing and extent of testing of controls at the Program level. The PwC team will identify interdependencies between the Entity Level Assessment and the assessment and remediation activities at the focus area level. By identifying these interdependencies, the PwC team will prevent duplication of efforts in remediating identified deficiencies that have an overarching effect on multiple business processes and programs. Furthermore, the entity level assessment performed by PwC will provide the State with the necessary feedback to integrate relevant financial improvement efforts into their overall Strategic Plan.

### Fraud exams

Anti-corruption detection and prevention will consist of experienced professionals such as, but not limited to, anti-corruption specialists, forensic accountants, development specialists and former law enforcement officials. Anti-corruption protocols mean that reconstruction projects and activities are subject to the highest level of performance, governance, controls, monitoring and oversight.

Proactive strategies will be implemented to prevent and detect fraud, corruption, waste and abuse in projects subject to State oversight or approval. Internal and external allegations and instances of fraud, corruption, waste and abuse will be investigated and remediated at the earliest possible opportunity. In turn, the citizens of New Jersey and the communities affected have transparency into the decisions, activities and actions. Anti-corruption will be further prevented and detected by reporting on the execution of projects, identifying deficiencies and areas for improvement, and promoting accountability. A statewide corruption whistleblower mechanism will be created to help investigate and resolve allegations of corruption, fraud or other misconduct as may be reported through this mechanism.

Our thorough analysis of the threats to the State’s viability will provide you with the protection the agency needs to build a sustainable operation and safeguard the agency's resources. We will help you meet your challenges proactively and effectively with the help of our deep, reliable investigative experience and proven reputation for guiding government organizations toward intelligent, informed decisions.

Threats from within must be managed quickly and effectively. Our deeply experienced, interdisciplinary team can mean the difference between stopping the damage in its tracks and exposing the State to costly instances of fraud. Our investigative approach is summarized below:



Figure 15. Investigative Approach

### Phase I – Initial Response and Strategic Planning

- Phase A – Scope Definition and Initial Response: Relevant facts about the problem are gathered. Technology, processes and people within scope are determined. Immediate actions are taken to secure data and evidence.
- Phase B – Strategic Planning and Team Setup: The Incident Investigation and Remediation team structure is defined, logistics and resources to support the investigation are determined, outline planning is commenced and the investigation team is assembled and briefed.

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- Phase C – Define Data and Evidence Management Procedures and Systems: The legal, regulatory and framework of the investigation is determined together with the data and evidence, as well as systems to be employed for the collection, storage and analysis of evidence are created.

### Phase II – Investigation

- Phase D – Evidence Extraction and Analysis: Data and evidence are extracted and analyzed from the target sources.
- Phase E – Investigative Research: Public records and media sources in relevant jurisdictions are searched to obtain information about the alleged or suspected perpetrators and other individuals who may have perpetrated or assisted in the incident.
- Phase F – Interviews: Individuals deemed relevant by the Incident Investigation team are interviewed and their statements are summarized in memoranda of interviews.
- Phase G – Operational Assessments: The organization’s operating environment, controls, policies and procedures are assessed to identify weaknesses or institutional failures that may have led or contributed to the incident.

### Phase III – Remediation

- Phase H – Remediation: Based upon the Incident Investigation team’s findings, appropriate remediation actions are recommended, conducted/implemented and documented.

### Phase IV – Reporting

- Phase I – Reporting and Completion: A final report is issued to the appropriate individuals or committee within the organization. The investigation is formally closed. Where appropriate, the investigation results are communicated to the appropriate regulator/regulatory body and/or law enforcement.
- Phase J – Hearing Preparation and Attendance: Where a hearing is to take place or a lawsuit is to be filed, both fact and evidence are prepared and presented. Any necessary post-hearing actions are conducted in this phase.

## Forensics monitoring

The essence of a continuous monitoring solution is in the operation of the continuous monitoring cycle, where the analytical rules that monitor transactional data for anomalies are developed, deployed and the outputs continuously reviewed. PwC supports a wide range of activities required to apply continuous monitoring, from a proof of concept to embedding it within an organization as business as usual. Technology is an enabler for continuous monitoring and is only one aspect of a successful solution. Systems typically monitor transactions for anomalies through the application of data analytics.

Our approach to meeting the State’s needs is to first begin to understand the environment, fraud risks, and available data before selecting a specific toolset to implement continuous monitoring.

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Further, it is important to have an idea of the overall analysis strategy, types of predictive models, desired ranking and scoring systems, and dashboards needed before embarking on an implementation. To simply implement a tool first would be to risk missing important considerations and/or risk implementing a more expensive tool than is truly needed. Further, an opportunity to leverage existing tools/infrastructure the State is currently trained on and maintains could be missed. To this end, we will leverage our structured Technology Selection Methodology to assist the State in making informed decisions regarding the implementation of the continuous monitoring tool. This methodology gives us a framework to review and assess technology solutions that meet your needs in collaboration with your input and involvement.

The structure of this methodology is based on industry standard practices and will be adjusted based on the initial analysis, data mining, and assessments done during the first 90 days of this effort. In support of this effort, PwC has already researched a number of technology vendors that provide continuous controls monitoring capabilities.

PwC has evaluated the majority of these tools according to the methods each uses to identify at-risk transactions within the data, the scalability of the analysis platform and the configurability of the tool to meet requirements. PwC has also implemented many of the tools at one or more of its clients and has existing relationships with the vendors. We have seasoned professionals available who have the requisite experience to implement these technologies for the State. In selecting the right tool for the State, PwC suggests the following criteria for evaluating options for implementing a permanent solution:

**Develop rules to detect anomalies** – We start with the data from various systems. Analytical rules are developed to identify anomalies, or deviations from the norm, in the transactional data. This is accomplished through our Analysis Engine. Rules are typically developed against a historical dataset to maximize their effectiveness to detect error, abuse and control circumvention when deployed to run on a continuous basis. Once deployed, rules are iteratively refined, incorporating the results of anomalies that have been detected by the rules and subsequently investigated.

**Deploy rules continuously** – Once developed, rules are deployed to run continuously to detect anomalies in new transactions and notify the appropriate individuals. This includes incorporation of the Ranking and Scoring defined above. The exact frequency (for example, once per day or month) depends on the business process being monitored, the inherent value and risk of that process and the availability of the source data. Rules should be applied frequently enough to allow appropriate action to be taken when an anomaly is detected.

**Operate continuously** – Reports like the Ranking and Scoring Report and Dashboard Reporting enable the final step of continuous monitoring. The closed loop refinements of detected anomalies are fed into the Analysis Engine to continuously update the entire system. The goal is to embed a complete cycle, where detected anomalies are managed through a workflow from investigation through to remediation. The remedial action may be an improvement to a control, a process intervention or an improvement of the rule that detected

the anomaly. These rules and reports will be assessed to identify any necessary updates and/or deletions to the reporting process.

## Dashboards

Today's information-rich, digital environment provides abundant opportunities for both perpetrators and investigators of fraud, as well as for those who seek to prevent and eradicate it before it happens. Perpetrators have a vast amount of information at their fingertips with which to commit fraud against the agency or on behalf of an external organization. In response, investigators are challenged to collect and analyze millions of transactions from disparate

data sources, often after the fact, to identify the few needed to reconstruct suspected fraud events. Preventing fraud in the first place is made even more daunting by the task of analyzing and interpreting huge amounts of empirical data to first understand the historical warning signs and indicators of fraud and then to accurately predict the potential for future occurrences of fraudulent behavior.

Harnessing the intelligence of massive amounts of business data to detect and, where possible, to prevent fraud events can be a formidable task. Our extensive fraud risk management experience, deep understanding of data management and our deep knowledge of the statutory and regulatory environment enable us to differentiate our dashboard solution from those offered by our competitors.

A high quality dashboard solution consolidates streams of information to extract meaningful and accurate information in real time, providing the State with enhanced situational awareness of the organization and enabling timelier, more accurate and effective decisions about the monitoring process.

Dashboard design involves making four value-based decisions:

- What information to present,
- How to present it,
- To whom and
- How often.

Our understanding of fraud risk management, combined with an iterative, end user focused approach to lifecycle support will provide the State with a dashboard solution that keeps fraud risk information highly visible, accessible and usable. The dashboard will assist in identifying fraud risks such as geographic distributions, link analysis and non-obvious relationships, duplicate transactions, screenings and top vendors with regards to volume and frequency.

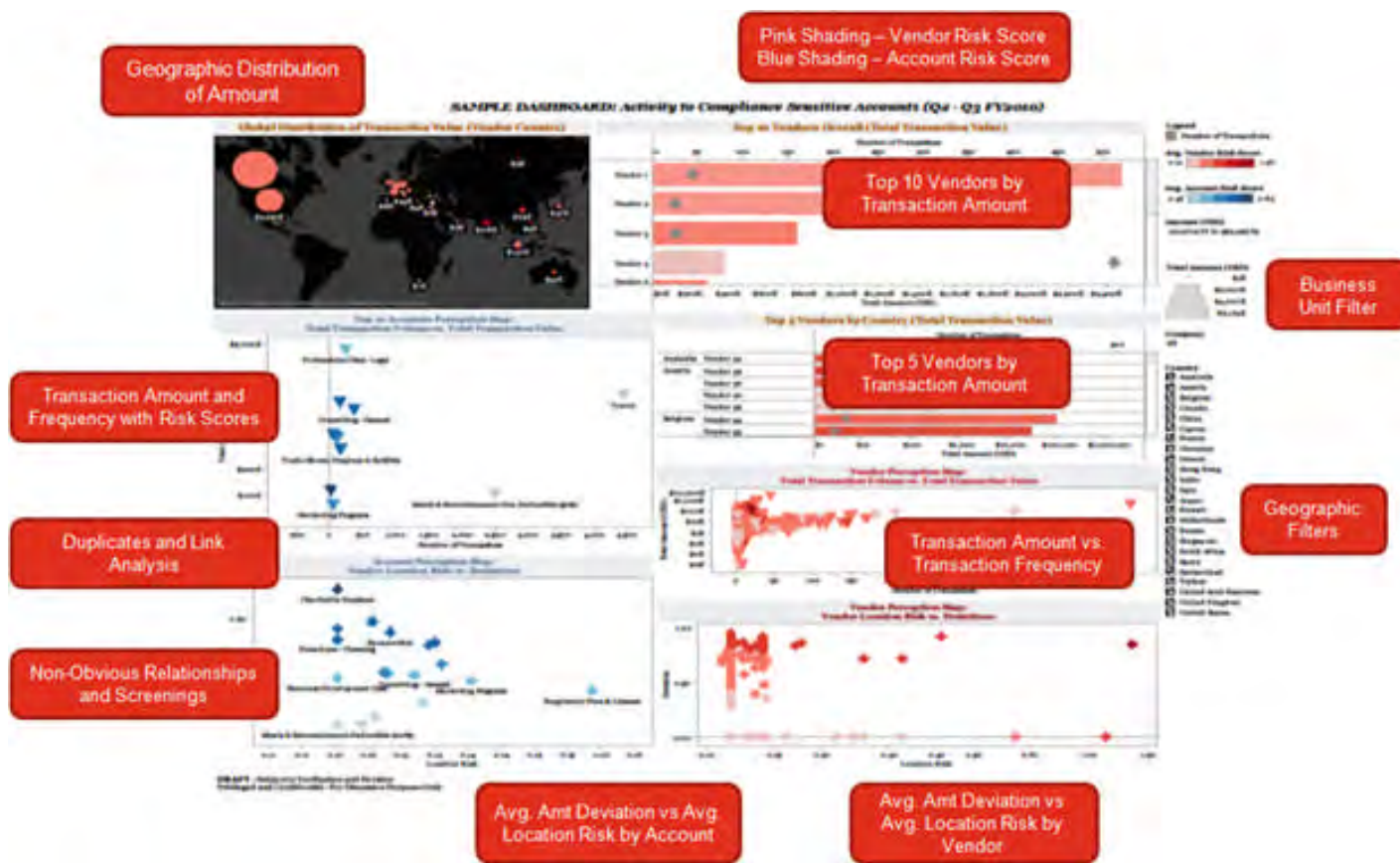
### Dashboard Solutions Help Solve Fraud Risk Management Challenges

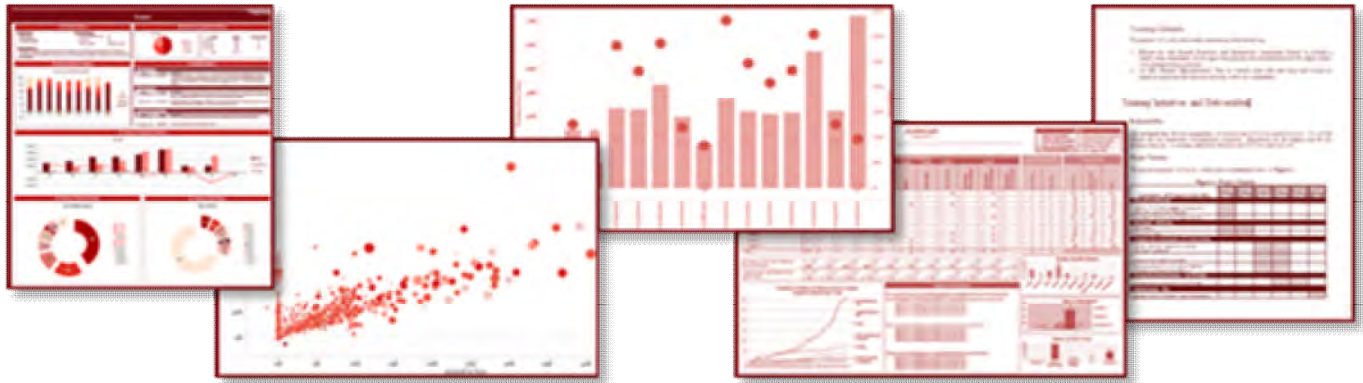
- Enables real and near-real time performance management and reporting
- Consolidates data from multiple decentralized sources for enhanced information visibility
- Automates workflow to aid milestone management and progress reporting
- Enables visualization of predictive and trend analysis results

Managing fraud risk involves identifying and tracking of occurrences of fraud, understanding their adverse impact on the State and the taxpayers, and planning an effective response to reduce risk exposure. The thorough fraud risk management framework described in this response provides a principles-based foundation for fraud prevention and deterrence, early detection, and effective response. However, the success of the State's fraud risk management program depends on the ability of the State to make "zero day" decisions about evolving risks and events.

Although there is value in using a fraud risk dashboard to see summary-level Key Performance Indicators (KPIs) gathered from fraud risk management processes, critical decisions should not be made on that alone. The real value of the dashboard lies in being able to see the KPIs and in being able to quickly make decisions based on context and interaction. As demonstrated in the conceptual design in the figure below, a dashboard captures information from a variety of sources to support the State's fraud risk management framework and activities noted in the Statement of Work and addressed in our response.

The graphics below provide a snapshot view of sample reports to provide an idea of the types of dashboards that can be created through a variety of tools from the most basic MS Excel-type tools to sophisticated dashboard tools.





*Figure 16. Sample Dashboards and Charts*

## Due diligence

With the abundance of laws and regulations imposed by the government, contractors need a compliance program that covers the entire contract life cycle. Government laws and regulations cover many aspects of contracts, from bid and pre-award through close-out. With a solid understanding of these regulations, our government contract professionals can help contractors assess their current practices and develop and implement new policies, business systems, controls and processes to meet government requirements. Members of the PwC team specialize in contract compliance, claims administration and insurance dispute resolution services for corporate and governmental clients, insurance brokers, risk managers and law firms. This includes forensic accounting services primarily involving the quantification of economic and physical damages resulting from catastrophic losses and maximizing recovery and/or distribution of funds from insurance companies, federal, state and local grant programs and other private funds. Team members have experience working on projects such as the Deepwater Horizon Claim Center resolving certain economic loss and property damage claims related to the 2010 Deepwater Horizon oil spill. PwC is responsible for the development and implementation of quality assurance reviews of business economic claims filed by class members, preparation of damage calculations for hospitality, seafood processing and other business claims based on the application of models developed by team members.

PwC has performed more than 2,000 contract compliance inspections for numerous clients all over the world. Of those inspections, approximately 85% have resulted in monetary findings. On average, these findings are eight to ten times our fees. Findings can vary from business partner to business partner and range from accounting and clerical errors to contractual interpretation issues and fraud. Specifically, our global team has performed multiple inspections in the disaster recovery, technology, life sciences/pharmaceutical, entertainment and media, aerospace, luxury goods, and consumer products sectors. Our inspections across these industries have resulted in additional cash flow for our clients through revenue recovery or cost savings, which positively affect the bottom line.

Government contractors sometimes face government allegations of fraud, waste, and abuse; non-compliance with regulatory or contract requirements; or deficient or inappropriate activity



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while performing on government contracts. Our professionals analyze the allocability, allowability and reasonableness of costs charged to government contracts and assist clients in resolving complex issues, such as allegations of failure to exclude unallowable costs, compliance with Cost Accounting Standards (CAS), and disclosure requirements.

A due diligence protocol will apply reputational and qualitative due diligence to entities seeking project approval to perform a project, as well as contractors. This protocol has been established to screen and evaluate these entities including their employees, agents and representatives. It is designed to provide the State with the knowledge that the implementing parties possess the necessary capacity to discharge their duties consistent with applicable federal and state law, regulations and administrative guidelines.

PwC will administer a standard due diligence questionnaire with a consistent set of inquiries to which each entity seeking project approval or contractor will submit responses during the project concept phase and the project proposal phase. Information queried may include, for example, corporate registration documents, tax exempt certifications, existing licenses and permits, and ownership information. This information will serve to: (1) acquire basic information to facilitate independent research, such as personal and corporate identifiers; and (2) survey specific areas of relevant risk, including, as appropriate, potential connections to government entities and officials or criminal history.

### ***Relevant Experience***

Detailed descriptions of qualifications related to Pool 3 can be found in Section 4.5.5 (originally Section 4.4.4.5).

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## ***4.4.3.2 Contract management***

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## 4.4.3.2 *Contract management*

In our view, many projects fail before they even begin because they neglect to establish basic, sound project management rigor. We will treat each Task Order as a different project and manage these assignments according to three basic pillars of project management methodology; project management oversight, quality assurance and risk management

### *Project management oversight*

Project management oversight is critical in establishing the structure, processes, and tools that will guide activities throughout the course of the project. We will establish a core team for day-to-day project support and communications and also a separate steering committee to keep a larger group of stakeholder up-to-date. To facilitate these relationships, we are proposing regularly weekly checkpoints with the core project teams, and monthly reviews with the project's steering committee in which we will review deliverables, discuss the status of the project, and help to establish all parties are aligned. We also like to begin each project by holding a kick-off session in order to thoroughly understand your expectations and to establish a joint project team composed of PwC and State stakeholders who will be responsible for working closely together throughout the duration of the project.

### *Key activities*

- **Facilitate project kick-off:** We will organize a meeting with our project team and your key stakeholders to set expectations related to scope, timing, roles, etc.
- **Develop project plan:** During the first week of each engagement, we will work closely with you to bring this plan to a more detailed and actionable level. More specifically, we will work with you to define concrete tasks, assign owners, and determine the time required for each element of the plan.
- **Develop project governance structure:** PwC will design a project governance structure that will include weekly touch points, regular executive briefings, and a steering committee structure.
- **Create status reporting template:** PwC will work with you to develop status reporting tools that meet the needs of key project stakeholders and executive leadership (i.e., status reports that measure the team's progress against the tasks and deliverables included in the project plan, identify any issues or risks, etc.).

### *Key deliverables*

- **Detailed project plan:** The detailed project plan will include tasks, schedules, owners and milestones.
- **Project governance structure:** The project governance structure will detail the composition of the governance structure and will include a plan for how status will be

delivered to key project stakeholders and the steering committee (i.e., to whom it is delivered, how it is delivered, and when it is delivered).

- **Status report template:** The status report template for the core team and executive leadership will include fields that highlight progress against the project plan, any risks or issues, recent accomplishments and upcoming plans.

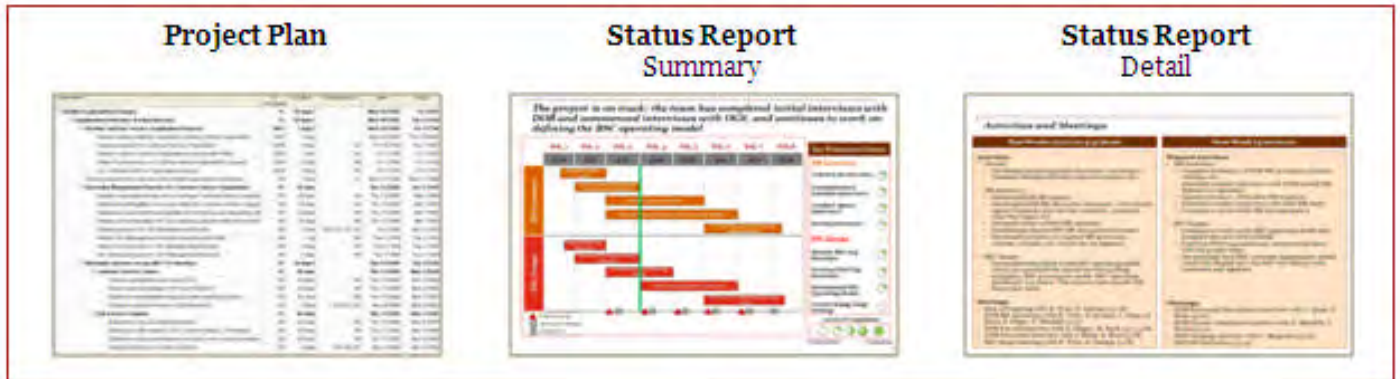


Figure 17. Examples of project management deliverables

## Quality assurance

In addition to project management oversight, PwC's perspective is that quality assurance is foundational to a sound project management program. Quality is a critical success factor and must be integral to the project to increase the chances of success (delivery on time, to cost and to specification) and to minimize the risk of not achieving planned business benefits.

Our quality assurance approach takes the salient aspects of recognized methodologies such as Certified Software Tester Common Body of Knowledge (CSTCBOK), Capability Maturity Model (CM), and the Institute of Electrical and Electronics Engineers (IEEE) to provide a comprehensive toolkit that is customized to address the needs of the program in question.

Similar to our project management oversight approach, we will use the first week to articulate and validate our quality assurance approach and develop our quality management plan. The quality management plan will summarize and articulate all the activities that will go onto our quality management approach.

We have seen that although the quality management plan will drive the quality control activities, quality control by no means is the responsibility of one or more individuals, but instead has to be managed at multiple different layers:

- **Project Oversight** - The PwC team is going to work with the project steering committee to establish the ongoing alignment of the project with our stakeholders' business needs and delivery of the stated objectives.

- 
- **Project Delivery** – Project management disciplines and controls (predominantly executed by the Project Director) will address key quality objectives. Specific quality activities will be required at every stage of the individual projects to determine that initiative produces the desired results and deliverables.
  - **Business Solution** – There must be checks and balances to determine that the recommendations delivered by the project are fit to meet the business purpose. This includes a broad range of considerations and might be very different for each Task Order, varying from functional effectiveness to integrity of data and ability to meet various regulatory and business reporting needs

PwC is the consulting industry's leader in providing comprehensive program management and quality assurance services on both small and large size projects. One differentiating feature of our work approach is our insistence on embedding quality assurance (QA) into the project process. Too many QA efforts fall short because they are viewed as bureaucratic and create extra work. Our view is that the work of Quality Assurance should be a natural component of the project itself, not the work of a team of disconnected auditors. Our consultants will work alongside their counterparts from the State, observing, documenting, building relationships and offering in-the-moment course corrections.

PwC's proven approach is to blend and incorporate the pertinent and salient aspects of industry recognized frameworks to address the key objectives of a given project. Our objective is to determine that business value realization is first and foremost with all performed activities supporting that objective. We recognize the value that a widely understood and adopted framework brings in terms of setting expectations across all constituents. Supporting our approach is a comprehensive repository of proprietary tools and templates refined through the course of prior engagements. In terms of systems and program management products, our personnel have extensive experience in leveraging leading commercial products to fulfill tasks and requirements as needed.

In addition to a comprehensive set of deliverables and tools in our methodology, PwC believes that our key differentiator is the depth and breadth of the experiences our consultants have. Our teams have exposure to both commercial and public sector clients, and as a result, understand the unique needs of the public sector as well as the leading edge practices and approaches that our commercial clients seek.

### ***Risk management***

Finally, based on our experiences of running large initiatives, PwC's collaborative program management framework extends traditional program management activities with value-focused activities. A key part of PwC's framework is Risk Management. It is imperative that a well-defined escalation plan is in place to address issues in a timely manner and avoid delays to the project. Furthermore, it is important that this process is well communicated to the project team so that all resources are encouraged to raise issues quickly and feel confident that they will be resolved.

---

PwC believes that a structured and well-communicated approach to risks and issues is critical to the role of being a proactive partner. Moreover, based on our past experience, we understand how proactive communication, or its absence, can dramatically affect project progress and buy-in. Early qualification of risks means that there are no surprises and serves as an early warning system to the stakeholders. To provide transparency and establish trust, PwC plans to tailor its approach to unique needs of each Task Order during the first week of engagement and share and validate the approach with the stakeholders.

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## ***4.4.3.4 Potential Problems***

## 4.4.3.4 Potential Problems

A program of this size, with its varied stakeholders and compressed timelines, is bound to encounter challenges. In this case, these challenges will be accentuated by the intense scrutiny of the State’s management of the allocated funds and the public interest consequences if deadlines are not met.

Through our experiences working on similar disaster recovery initiatives, and especially our current work providing integrity monitoring services for the CDBG-DR program in NY State, we are well suited to address these challenges and will apply lessons learned from our past experiences to our work in New Jersey.

While the potential pitfalls and consequences are many, we believe that the challenges the State of New Jersey will face can be mitigated through strong, effective program management, tight controls, and effective communication.

Some of the key challenges we anticipate can be seen below:

Key Challenges		
<b>CHALLENGES</b>	<i>Ensuring Funds Reach the Right Cases Promptly</i>	<i>Managing Vendors</i>
<i>Managing Stakeholders</i>	<i>Managing Public Expectations</i>	<i>Identifying Process and Technology Solutions</i>
<i>Staffing Resources</i>	<i>Coordinating Across Multiple Workstreams</i>	<i>Eliminating Fraud, Waste and Abuse</i>

Figure 18: Potential Challenges

*Ensuring Funds Reach the Right Cases Promptly*

**Description:** Perhaps the most significant challenge the State faces is one that lies at the core of the recovery effort: Making sure that funds reach only those applicants who truly require them and that money gets to these applicants quickly. Often in disaster recovery, agencies receive many requests that do not qualify for funding, which slows down the process for qualified applicants. Moreover, delays in funding repairs and mitigation will hinder the State’s economy, as New Jersey cannot return to its previous capacity until its residents and businesses are brought back to a level of repair. In our experience, the need for promptness can create an environment in which the necessary diligence is not completed, just as excessive bureaucracy can slow the recovery process.

**Proposed Solution:** To achieve the proper balance between efficiency and integrity, PwC recommends a process design that incorporates reengineering principles that result in cases



being handled quickly **and** with appropriate care to detail. PwC's approach to process design doesn't treat quality control as an extra step or an afterthought, but rather builds quality control into the actual work while it's being done so cases are managed efficiently and with due care.

### *Managing Stakeholders*

**Description:** To quickly and effectively manage the review and allocation of funds, the State will be working with several stakeholders, within the State of New Jersey, and with federal agencies. These parties will want and deserve regular updates on how the applications are being reviewed, how quickly funds are being dispersed, and how auditing and monitoring processes are progressing. Given the high visibility of this program, it is critical to understand the expectations and possible agendas of each stakeholder group, from the highest level of public office within the state and the country to each subcontractor and applicant. The State will need to manage a broad strategic communications plan that adequately satisfies State and Federal agencies, and keeps the public abreast of the progress of its various initiatives.

**Proposed Solution:** A strong strategic communication plan is the key to managing the multiple stakeholders who will be involved with this program. At the outset of the engagement, we recommend the State develop a robust and comprehensive communications strategy that aligns all stakeholders and means they understand what will happen throughout the evolution of the program. The State should establish a PMO for each project, and develop a detailed governance structure for the overall program, identifying key stakeholders and ensuring that they are fully engaged within the program. The governance model will allow all stakeholders to help shape and guide the evolution of the program, address key issues that arise, and continuously refresh the program's strategy and operational goals.

### *Staffing Resources*

**Description:** When staffing a program of this nature, it is important to have contractors with the capacity and experience to quickly identify and put the right people, with the right skills in critical roles. In addition, the State may be challenged to free up its own staff to oversee and supplement portions of the program. However, their involvement is critical as they need to help guide program decisions and manage issues and risks.

**Proposed Solution:** PwC's methodology and experience in similar programs will allow us to quickly understand the State's needs, run on boarding procedures, and, finally, effectively manage knowledge transfer and roll-off when a project is completed. At PwC, we have subject matter experts who have worked directly on the CDBG-DR program and several other similar disaster recovery efforts. We have specialists who understand HUD, FEMA, and other Federal and State grant assistance program regulations. PwC also has over 30,000 consultants in the US and is able to quickly find staff with the right skills to deploy onto the project.

In addressing internal State resources who may not have the time to dedicate to the Program, one solution that PwC has employed in the past is pairing executives with our own Program Management team so that the State and user agencies can drive decision making and navigation through the agency, while the PwC team members focus on the heavy lifting of execution.

### *Managing Vendors*

**Description:** Due to the nature of this program, there will be multiple vendors engaging in various parallel work streams. Dealing with multiple vendors can prove challenging in terms of managing vendor contracts, ensuring that those contracts' deliverables are being met, and that

confidentiality is being maintained. The State will be relying on vendors to own very critical components of the fund allocation process, including developing the workflow case management system, and cannot afford to have issues arise in contract management or schedule and budget compliance. Typically when vendors are engaged quickly, emergency procurement vehicles are used. Some of the vendors that our clients have employed on other engagements have been very small and tend to staff many subcontractors, resulting in issues with the quality of the staff and the breadth of their skill sets. PwC is witnessing this challenge in our work with NY State.

**Proposed Solution:** We believe that effective control over vendor contracts and activities is critical to the success of the program. PwC can assist the State with reviewing staff from vendor organizations to determine that the right skill sets and experiences are being applied to the right aspects of the program. PwC can also assist with vendor selection and individual resume review.

In addition, PwC will assist the State in the ongoing monitoring of vendor activities to determine that their work is done according to the agreed-upon contracts and adheres to the overall schedule, reporting any issues and risks to the State through its program status reporting.

#### *Managing Public Expectations*

**Description:** The deadlines to conduct reviews and distribute funds are fast-approaching, creating an acute sense of urgency. Thousands of people are eagerly awaiting grant money needed to continue with the lives they lived prior to the hurricane. Missing a deadline has severe consequences in a program of this nature - not only in preventing or delaying residents from getting badly-needed funds, but also in terms of public scrutiny. Not only is it critical to conduct reviews and deliver funds within the mandated deadlines, but it is also critical to manage the public's expectations throughout the process, by providing transparency into the application submission and review process. Customers should have the ability to understand where their application is within the review process and be able to turn to the State for information and assistance as they go through the process from submission to closure.

**Proposed Solution:** We are aware of the huge responsibility bestowed on the State and, through proper process design, oversight and monitoring, PwC can help the State implement strong program management and effective communications are maintained and that all parties involved understand timelines and dependencies, tasks needed to complete an obligation, and anything affecting the critical path is raised immediately.

#### *Coordinating Across Multiple Workstreams*

**Description:** Given the demanding deadlines of this program, multiple efforts need to be executed in parallel, by multiple teams. Only firms that have experience with similar initiatives can appreciate the complexities of an undertaking of this nature and be able to address the myriad nuances of the program through effective monitoring and oversight.

**Proposed Solution:** PwC is well aware of the complexities of FEMA programs, the CDBG-DR program, and other Federal and State grant and assistance programs. We have deep experience with policy development, training, QA, software development, website development, case management, underwriting, onsite support, call center support, monitoring, audit, and numerous other tracks of work. Through our experience both at NY State and at FEMA, we know what is needed to successfully manage and coordinate the numerous activities in this

program and are therefore very well placed to provide the necessary oversight and controls, and detect and remediate anomalies.

#### *Identifying Process and Technology Solutions*

**Description:** In our experience at NY State and other clients, we have seen customer-facing websites and communications launched before back-end processing is fully developed. This becomes an issue as customers do not have smooth and positive experiences interacting with the State, leading to negative publicity. The ability to implement new systems is entirely dependent on the efficient development of effective policies and procedures. In considering the case management workflow technology solution, it is critical to implement the technology in conjunction with the processes that surround it so that the technology can enable the State to do its job more effectively. While this may seem obvious, we have seen several instances where clients attempted to implement tools without a structured approach, causing delays and end-user frustrations.

**Proposed Solution:** In our role as a program and process management auditor, PwC can act as a facilitator and broker between the parties developing the policies and procedures, and those developing technology tools to provide coordination and cohesion between the two. We can work with the State to determine the most effective tools to communicate to the public and facilitate the application submission process. PwC will work with the implementation vendor to determine that requirements are fully understood and documented and that business processes are developed across every stage of the workflow for each program.

#### *Eliminating Fraud, Waste and Abuse*

**Description:** While execution is a significant focus for this program, it is absolutely critical to maintain compliance with FEMA and HUD regulations, CDBG-DR policies, and any other relevant Federal and State guidelines during every step of the process. Often with programs of this size and nature, the focus is so heavily on delivery that steps to determine compliance are forgotten and the staff that is put in place does not have the knowledge or experience to manage compliance. This often leads to rework and delays.

**Proposed Solution:** PwC will make sure that the overall strategy, the policies and procedures, and the processes implemented are in compliance with all laws and regulations. Throughout the program, we will conduct quality assurance checks and ongoing monitoring to review programmatic and applicant level compliance with policy and regulations and escalate pertinent issues so they are resolved in a timely manner.

### *Risk and Issues Management:*

PwC believes that a structured and well-communicated approach to risks and issues is critical. Based on our experience as integrity monitor for the CDBG-DR Program in New York State, we understand how proactive communication, or its absence, can dramatically affect program progress. Early qualification of risks means that there are no surprises and serves as an early warning system to stakeholders. As our clients in NY State will confirm, PwC actively and diligently works in a collaborative, albeit independent, manner with all parties to mitigate issues with minimal impact. To establish transparency and trust, at the onset of the program, we recommend that the State develop a risk management plan, including a repository of risks and issues management processes. PwC can help the State establish an accessible and visible repository for logging potential risks and issues. Complimentary to this process is a change

control process that identifies necessary, feasible changes, manages the integration of such changes into project and program plans, and revises budgets, resource allocations and schedules.

Risks can be categorized into a few categories: scheduling, budgeting, program, public perception, and vendor. Each risk should be documented and rated in terms of its likelihood of occurrence and impact to the overall program using a framework like the one depicted in Figure 19.

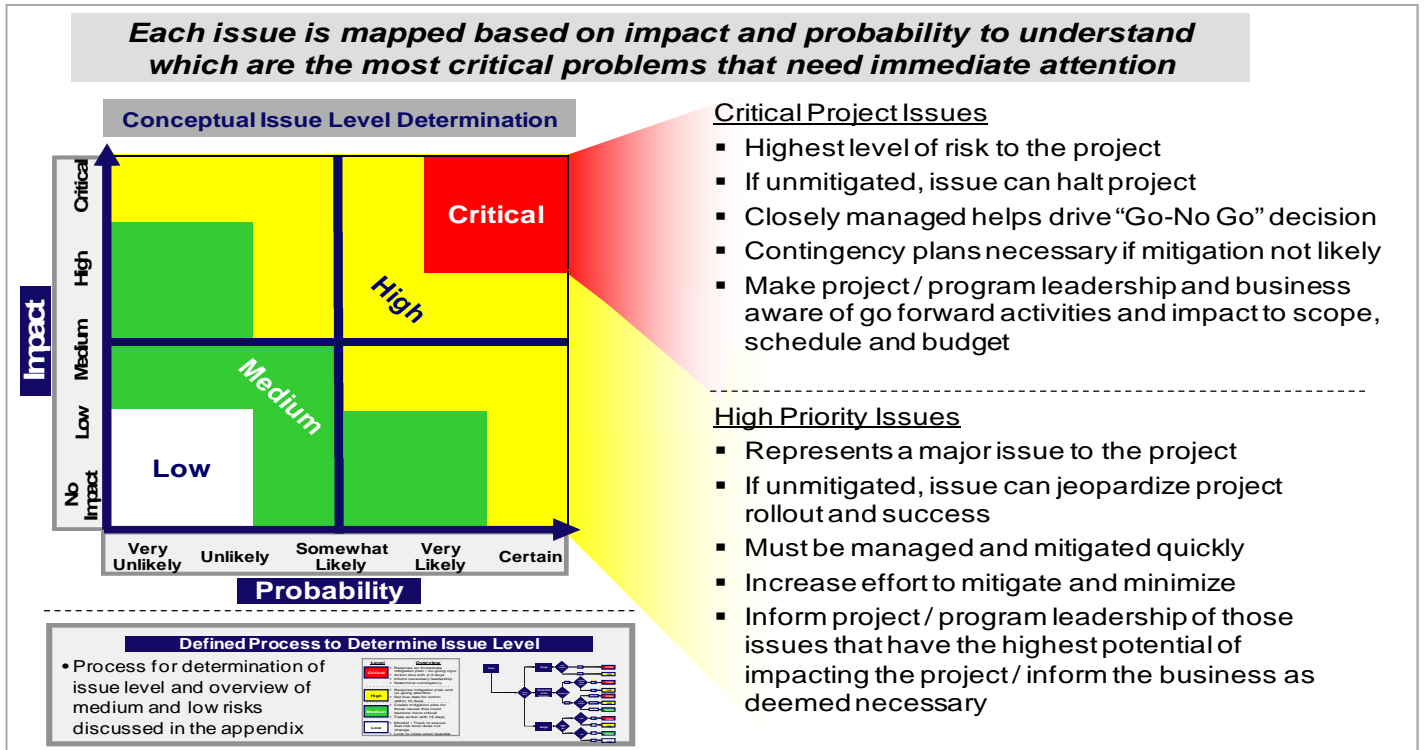


Figure 19: Issues & Risks Management Framework

Through regular meetings and status updates on each work stream of the program, the State can make sure that the biggest issues and risks receive management's attention. It will be our role as integrity monitors to establish a process whereby risk and issue logs are maintained, new risks are added to the logs as they arise, and all vendors involved in a particular activity understand how the potential impact and likelihood of occurrences are changing over the duration of a project.

Representative time frames that we have employed at some of our other clients are listed below for reference. PwC will establish processes that allow vendors to collaborate with the State so time constraints associated with issue categories are acceptable and actionable by all stakeholders. This will help the State maintain support and buy-in once a project is underway.

<b>1. Critical</b>	<b>High</b>
Requires an immediate mitigation/resolution plan Action due within 2-3 business days Inform necessary leadership Determine contingency	Requires mitigation/resolution plan Set due date for action within 5 business days
<b>2. Medium</b>	<b>Low</b>
Requires mitigation/resolution plan if they become more critical Take action within 10 – 15 business days	Monitor/Track so that risk/issue level does not change Seek to close when feasible

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## ***4.5 Organizational support and experience***

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## **4.5 [Originally 4.4] Organizational support and evidence**

This section illustrates the capabilities of PwC as one of the world's largest organizations, which a vast advisory and auditing capability and for our ability to provide functional and subject matter expertise across all three pools captured in this proposal.

As seen in the matrices in the ensuing sections, Dr. Sotiris Pagdadis shall manage the execution of this overall program and shall work closely with the partners and principals whose practices have been tapped to be able to provide the resources, experience and quality of deliverables required of this overall program. Furthermore Dr. Pagdadis shall work closely with our sub-contractor, Milligan and Company, to provide their knowledge and expertise across a wide array of disciplines. The objective of having a single point of contact for the contract is to provide seamless administration to the State of New Jersey, while at the same time, freeing up a lot of the execution and delivery to senior level partners and principals.

The selected resumes identified for this program, provide a clear story of the experience, functional capabilities and subject matter expertise a company like PwC is able to provide.

To meet the needs of the State, PwC has reached across the entire US organization, with multiple practices and competencies to provide the State with a coherent team of experts. This organizational framework is further identified in this section.

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## ***4.5.1 Location***



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## **4.5.1 [Originally 4.4.4.1] Location**

The following address represents the bidder's office where responsibility for managing the contract will take place.

PricewaterhouseCoopers LLP

300 Madison Avenue

New York, NY 10017

Contact: Dr. Sotiris A. Pagdadis, Ph.D.

(T) (646) 471-5483

(E) [sotiris.pagdadis@us.pwc.com](mailto:sotiris.pagdadis@us.pwc.com)

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## ***4.5.2 Organization Charts***

# 4.5.2 [Originally 4.4.4.2] Organization Charts

## Contract-Specific Chart - Pool 1

We have chosen a team that represents our capabilities and experience to meet the requirements outlined in RFQ Pool 1. We selected these team members given their collective specific experience working in support of Federal and State program and process initiatives, related to disaster recovery, internal control and risk management, payment management and quality assurance, financial management, and regulatory compliance. Our team includes professionals credentialed as Certified Public Accountants (CPAs), Certified Government Financial Managers (CGFMs), Project Management Professionals (PMPs), Certified Emergency Managers (CEMs), and more.

Partners	Sotiris Pagdadis	John Saad					
Program Managers	Shannon White	Jeremias Alvarez	Jimmy He	Ruba Elbasha			
Senior Consultants	Clint Cleveland	Tanya Jaklis	Jennie Kim	Michael Hall	James Buckley Milligan & Co	Kristin Szwajkowski Milligan & Co	
Consultants	Rosemarie Hamm	Stacey Crawford	Olivia Miller	Alicia Backous	Marshall Sanders	Adam Pritchard	Alison Hedquist
Associates/Staff		Amanda Rhyne	Ashley Harmon	Kaitlyn Kirby			
Subject Matter Experts	Carlos Castillo	Christine Ayers	Sherlonda Goode-Jones	Chris O'Brien	Valerie Piper Milligan & Co		

## ***Contract-Specific Charts - Pool 2***

PwC's team selected for this response was appointed given their qualifications and leadership of providing business solutions relevant to what the State of New Jersey is seeking. Our ability to deliver high-quality service is predicated upon the individuals that make up our team. The project will be staffed with professionals who have experience and expertise to support you in your specific goals. The availability of these team members is dependent on the State of New Jersey's ability to mobilize and complete project prerequisites detailed herein.

### ***Grants management and administration (Sections A, C, D, and E)***

Partners	Sotiris Pagdadis	Gerry McDougall		
Program Manager	John Case			
Project Managers	Eric Tomasini	Ivy Xie	Gerri Johns Lindsay	Seidah Durante, Milligan & Co
Senior Consultant	Annemarie Byrnes, Milligan & Co			
Consultants	Tarun Gulrajani	Jiten Ghelani	Allison Shelton	
Associates/Staff	Sarah Clarke-Worley	Linda Jiang		

### ***Electronic grants management (Section B)***

Program Manager	Jasjit Singh					
Project Managers	Anand Chaturvedi	Sudheer Handulnagaram	Sharon Valencia	Patrizia Somavilla	Trace Gorsline	Ashish Kak

*Compliance with Federal and State accounting and financial reporting requirements (Sections E and F)*

Partners	Sotiris Pagdadis	John Mattie, CPA		
Partners	Lisa Preddice, CPA	Michael George, CPA	Maria Esposito, CPA	Ralph DeAcetis, CPA
Program Managers		Karen Kassar, CPA	Katharine Grover, CPA	
Project Managers		Jessica Cooney, CPA	Matthew Blaber, CPA	
Consultant		Mariya Niyazova		
Associate/Staff		Noam Heller		

## ***Contract-Specific Charts - Pool 3***

Our Forensic Services practice can help you prevent, investigate and remediate the issues arising from regulatory, legal and commercial disasters. We provide forensic accounting, financial analysis, advanced technology and regulatory knowledge to organizations confronting investigations, litigation and regulatory enforcement challenges. We work with clients around the world, sharing our team of top local, national and global professionals who bring myriad special skills to your door: accountants, financial analysts, technology experts, former regulators and members of law enforcement, statisticians, economists, engineers, compliance officers, and fraud examiners.

### ***Forensic accounting, fraud risk assessment, and investigations***

Partner	Sotiris Pagdadis	Mark Gerber, CPA	
Program Managers	Bill Waldie, CPA	William Courtney	Bill Warren, CPA
Project Managers	Peter Zanolin, JD	Kurt Kolakauskas, CPA	
Senior Consultant	Troy Spence, CPA		

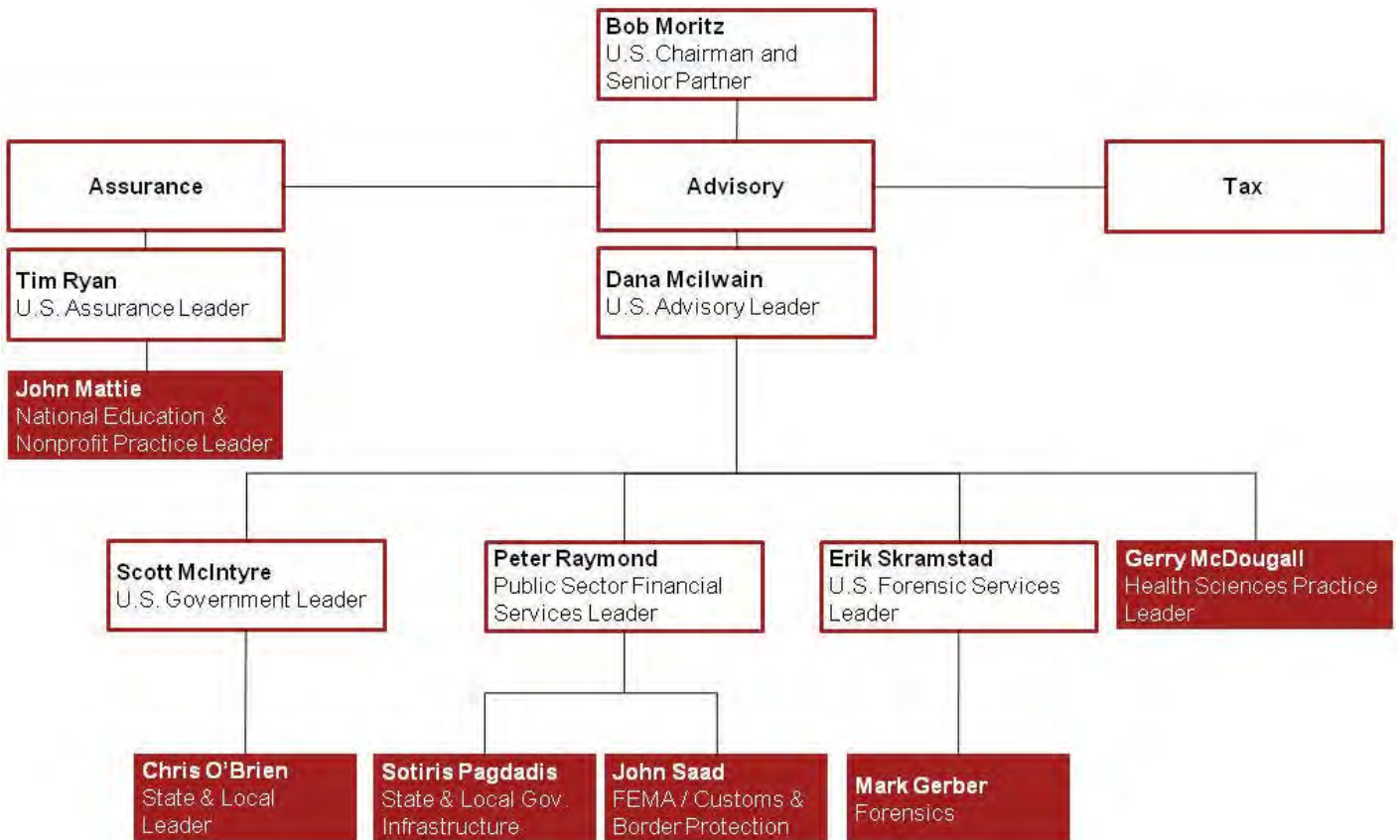
### ***Integrity monitoring, compliance management and performance and program management***

Partners	Sotiris Pagdadis	George Prokop	Chuck Hacker
Partners	Anthony Caletka	Glenn Ware	
Program Managers	Frank Manzo	Laura Laybourn	John Petzold

## Data integrity, information management and anti-fraud analytics

Partner	<b>Sotiris Pagdadis</b>	<b>Sanjay Subramanian</b>
Program Manager		<b>Walter Okpych</b>
Project Manager		<b>Kyle Lorenz</b>
Senior Consultant		<b>Lauren Flynn</b>

## Chart for U.S. Firm



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## 4.5.3 *Resumes*



## 4.5.3 [Originally 4.4.4.3] Resumes

### **Sotiris A. Pagdadis, Ph.D.**

#### **Principal**

Dr. Sotiris Pagdadis is a Principal at PwC with over 25 years of experience consulting with top executives in public and private sector infrastructure management around the globe. He leads State and Local Government Infrastructure projects nationally. Dr. Pagdadis has helped clients manage the complexities associated with large and complex infrastructure projects, capital development and capital improvements, public-private partnerships, and project financing. His expertise includes: strategic planning, capital project planning, infrastructure assessment, capital project financing, program management, value management, risk management, and operations and technology assessment. Immediately after Hurricane Katrina Dr. Pagdadis served on the Disaster Recovery Committee for ACI-NA to assist in the development of a disaster recovery plan for airports across the U.S., as well as the Homeland Security Committee and Emergency Management for ITS America. He also served as part of a panel review for the 1991 World Trade Center bombing rehabilitation.

#### **Referable clients**

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference</i>
Mumbai Railway Vikas Corporation	01/15/2012 – 03/15/2013	Project leader for appraisal of a new railway project in Mumbai. Oversaw project, including; assessment of political risk for the success of the program, funding sources, program management plan and risk management plan, financial feasibility.	Rakesh Saksena Managing Director, MRVC <a href="mailto:and@mrvc.gov.in">and@mrvc.gov.in</a> + 91-22-2208 0015

#### **Other experience:**

Prior to joining PwC, Sotiris was founder and president of the Lambousa Infrastructures Consultancy Group where he pioneered a risk-based management review and project appraisal methodology. He performed reviews of mega-infrastructure projects with a cumulative capital cost in excess of \$60 Billion. He previously served as Managing Director of the Transportation Infrastructure Practice at McKenna Long and Aldridge, LLP, focusing on governmental affairs, procurement advocacy, public-private partnerships and privatization. Earlier he was world-wide vice president of public sector transportation at CA, Inc. There he advised government agencies and private sector clients globally, creating best-of-breed solutions for some of the most prestigious airport and seaport authorities around the world in the areas of asset and portfolio management, services management, and security command and control.

#### **Education**

- Ph.D. Project Management – MSIS. The University of Texas at Austin, Austin, TX
- M.S. Engineering - Applied Mechanics. The University of Texas at Austin, Austin, TX
- B.S. Aerospace Engineering. The University of Texas at Austin, Austin, TX

# Pool 1

## John Saad Partner

John has more than 17 years of experience and is a Partner in PwC's Advisory Line of Service where he leads the firm's account with the Federal Emergency Management Agency (FEMA) and Customs and Border Protection Agency within the US Department of Homeland Security. John has a team of over 40 staff engaged on projects throughout FEMA and CBP in support of a number of programs including the monitoring and assessment of FEMA's multi-billion post disaster grant programs for improper payments in conjunction with the Improper Payment Recovery and Elimination Act (IPERA), the alignment of mission spend to budgets, as well as program reviews and the implementation of enterprise risk management programs.

### Relevant experience

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Federal Insurance and Mitigation Administration (FIMA) Risk Insurance Division (RI) PMO	3/2011 – 3/2013	<ul style="list-style-type: none"> <li>Implemented a phased PMO support approach that integrated effective program and project management.</li> <li>Supported the documentation of numerous key processes through SOPs, reference guides, and process maps, including Change Control, On-boarding and Off-boarding, Process Improvement, Executive Dashboard Reporting, Correspondence Management, and RID Debt Collection.</li> <li>Supported the Division in implementing improvements to the documented processes by developing business cases for the change control board, supporting IPTs.</li> </ul>	Ronald O. Ortega, (202) 646-2964;  Michael Tramposch <a href="mailto:Michael.Tramposch@fema.dhs.gov">Michael.Tramposch@fema.dhs.gov</a>
DHS, FEMA, Individuals and Household Program (IHP)	7/2007 – 2/2009	<ul style="list-style-type: none"> <li>Led a project to remediate the current recoup and collection processes and procedures. Mr. Saad's team used a three track approach, which includes policy, data, and process analysis. These analyses were used by FEMA management to provide options for debt collection that comply with governing laws and regulations, obtaining a current operating picture of recoup data, and providing recommendations for a more streamlined, robust, and policy-driven process.</li> </ul>	Sheila Miller, <a href="mailto:sheila.miller@dhs.gov">sheila.miller@dhs.gov</a> , (202) 646-3819
DHS, FEMA, Program Analysis & Evaluation Division (PA&E) Baseline, Program Directorate (GPD)	6/2009- 5/2010	<ul style="list-style-type: none"> <li>Served as the engagement executive in support of FEMA's Office of Program Analysis, Program Analysis and Evaluation a comprehensive program review of GPD.</li> <li>Gathered headquarter and regional grant management lifecycle data and compared GPD's operation to 8 other federal grant making entities, developing a detailed quantitative and qualitative analysis that has been delivered to FEMA Senior Leadership and the Office of Management and Budget.</li> </ul>	David Ashley, <a href="mailto:David.Ashley@fema.dhs.gov">David.Ashley@fema.dhs.gov</a> , (202) 646-2971
DHS, FEMA, Office of	4/2009 –	<ul style="list-style-type: none"> <li>Supported numerous tasks at FEMA's OCFO. The</li> </ul>	Denise

the Chief Financial Officer (OCFO)	10/2009	tasks supported included accounts payable accrual, policies and procedures, financial statement support, knowledge retention, entity level controls, NFIP reconciliation, undelivered orders, internal use software, audit readiness, A-123 planning, audit liaison, map monitoring, and improper payment information act support.	Christodouloupoulos, Denise. Christodouloupoulos@dh s.gov, (202) 646-3399
American Red Cross		<ul style="list-style-type: none"> <li>Led a cross-functional team of over 15 consultants to support the American Red Cross with a number of activities in the wake of Hurricanes Katrina and Rita, including relief claims data analysis, review and mapping of business processes and procedures, and IT security policy reviews.</li> </ul>	
Confidential		<ul style="list-style-type: none"> <li>Supported an embassy to the United States in its administration of a Katrina Fund, a \$100 million gift in support of the victims of Hurricane Katrina in the Gulf Coast of the United States.</li> <li>Provided monitoring of the grant funding made to 18 different gift recipients by developing a monitoring and oversight protocol supported by quarterly site visits.</li> </ul>	
U.S. Department of Justice (DOJ)		<ul style="list-style-type: none"> <li>Assembled and managed a team of over 30 professionals for the economic valuation of personal injury claims submitted to the DOJ's September 11th Victim Compensation Fund.</li> <li>Worked with the Special Master's Office and DOJ attorneys to develop the processes used to effectively train new staff, organize work flow, and adjudicate over 3,000 personal injury claims over a 15-month period.</li> </ul>	Beth Henderson, (202) 615-5015

Other client work includes:

- Leading a team this is providing strategic process improvement and fiscal management analysis services to the FEMA National Integration Center (NIC).
- Leading a team that is providing program management, financial analysis, and cost modeling services to FEMA's National Training, Education, and Exercises Division (NTEED).
- Led several teams of professionals in the assessment of FEMA's Individuals and Households Program (IHP) and the Vendor Payment Program for IPIA compliance.

### Education

- M.B.A., Finance & Strategy, University of Maryland
- B.S., Finance, University of Maryland

## Shannon White Program Manager

Shannon is a Director in PwC's Public Sector Practice and has managed multi-million dollar contracts and delivered quality products and services on time and on budget. She has over 17 years of cross-functional experience, including PM, PMO start up, grants management, project leadership, strategic planning, internal controls, financial modeling, process improvement, finance and policy analysis, and business development. Specifically, she has ten years of experience providing emergency management consulting services to FEMA, including PM, grants

management, internal controls assessment support and strategic planning.

### Relevant experience

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Office of the Chief Financial Officer (OCFO)	4/2009 – 10/2009	<ul style="list-style-type: none"> <li>Managed the successful start up and implementation of a PM function within the FEMA OCFO.</li> <li>Developed and implemented a PM training presentation, recommendations for shared drive organizational improvements, alignment to reporting templates, creation of a resource allocation/budget dashboard, and the development of business rules for PM tools and templates.</li> </ul>	Denise Christodouloupoulos, Denise, <a href="mailto:Christodouloupoulos@dhs.gov">Christodouloupoulos@dhs.gov</a> , (202) 646-3399
DHS, FEMA Office of the Chief Financial Officer (OCFO)	4/2010-11/2010	<ul style="list-style-type: none"> <li>Performed a risk assessment of all FEMA programs' disbursements in FY 09 to determine whether they were susceptible to significant improper payments as defined by IPPIA, OMB Circular A-123, Appendix C, and the DHS IPPIA Implementation Guide.</li> <li>Identified eight programs (PA, IHP, NFIP, AFG, HSGP TSGP, EFSP, PSGP) as high risk and deemed susceptible to significant improper payments based on statistical sampling performed as part of the assessment.</li> </ul>	Angela G. Meeks, <a href="mailto:Angela.G.Meeks@dhs.gov">Angela.G.Meeks@dhs.gov</a> , (202) 212-1767
DHS, FEMA, Federal Insurance Administration (FIMA), Risk Insurance (RI) Division	1/2011-Present	<ul style="list-style-type: none"> <li>Leading team to provide support to the RI Division including PMO start up support and the development of a tool (U-CORT) to support the RI Division in the organization, automation, and integration of underwriting and claims operation review data and report development, and grants policy support to the Grants Policy Branch.</li> </ul>	Bonnie Shepard, <a href="mailto:bonnie.shepard@fema.dhs.gov">bonnie.shepard@fema.dhs.gov</a> , (703) 605-1238

Other client work includes:

- Led teams providing policy analysis and implementation support at numerous Directorates, including at FIMA's Risk Reduction Division Grants Policy Branch.
- Developed strategic plans to support the Individual Assistance (IA) housing program in New Orleans, Louisiana which helped to increase efficiency of programs offered to Katrina survivors.
- Served as the Deputy Senior FEMA Official in San Antonio, Texas after Hurricane Katrina, and as such, collaborated with a variety of other federal agencies during the recovery phase, including the Army Corps of Engineers, and the Small Business Administration (SBA).

### Education

- M.B.A., Finance, Columbia Business School
- B.A., Government, Georgetown University

## Jeremias Alvarez Project Manager

Mr. Alvarez has more than 12 years of experience and is a Manager in PwC's Public Sector Practice. Mr. Alvarez has

extensive experience implementing A-123 for improper payments at FEMA by documenting the complexity of grant programs, developing robust test plans, defining the sampling unit and obtaining the underlying source documentation for testing. He also has practical experience in disaster recovery and has been working with FEMA clients for over the last seven years.

### Relevant experience

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), Hazard Mitigation Technical Assistance Program (HMTAP)	7/2010-Present	<ul style="list-style-type: none"> <li>Serves as the overall project manager for all nine workstreams/projects, including a policy analysis project that assessed options for implementing minimum design and construction standards for all Hazard Mitigation Assistance (HMA) funded flood projects.</li> <li>Led the analysis and provided expert advice and assistance to the policy staff, including the development of a policy options paper and a technical matrix that has been shared with a broad range of FIMA stakeholders.</li> <li>Manages an IT tool options analysis project that will identify IT tools to deploy an MS SharePoint PMO Site for use by all Grants Policy Branch policy staff and other FIMA stakeholders.</li> </ul>	Eric Kenney, <a href="mailto:kenneyed@cdmsmith.com">kenneyed@cdmsmith.com</a> , (508) 479-9427
DHS, FEMA, Federal Insurance and Mitigation Administration (FIMA) Risk Insurance Division (RI) PMO	3/2011 – 3/2013	<ul style="list-style-type: none"> <li>Manages the execution and delivery of all five objectives, including assessing the state of project management within the RI Division.</li> <li>Developing and implementing a comprehensive project management training plan; defining and assisting in the establishment and maintenance of PMO process and procedures; assisting the PMO in obtaining and deploying information technology tools, such as SharePoint; and assisting in the implementation of a knowledge management program.</li> </ul>	Ronald O. Ortega, (202) 646-2964; Michael Tramposch, <a href="mailto:Michael.Tramposch@fema.dhs.gov">Michael.Tramposch@fema.dhs.gov</a>
DHS, FEMA, Public Assistance Technical Assistance Contract (PA TAC)	11/2008-3/2009	<ul style="list-style-type: none"> <li>Served as a Financial Specialist reporting directly to the PA (Infrastructure) Branch Director and assisted with the coordination of special projects related to financial management of PA infrastructure grants to grantees and sub-grantees.</li> <li>Conducted a study to provide a set of tools and related standard operating procedures (SOP) to help PA staff distinguish between direct and indirect administrative activities, to evaluate the reasonableness of acceptable direct administrative costs submitted by sub-grantees as project costs, and to require itemization of all direct administrative costs (DAC).</li> </ul>	Charles Chaffin, (816) 283-7909
DHS, FEMA, National Flood Insurance Program (NFIP)	6/2008-11/2008	<ul style="list-style-type: none"> <li>Served as the workstream lead for NFIP work stream and deliverables, which included an NFIP process map, three IPIA test scripts, stakeholder interview scripts and memos, and sampling methodology options.</li> <li>Collected, reviewed, and synthesized NFIP policy</li> </ul>	Bonnie Shepard, <a href="mailto:bonnie.shepard@fema.dhs.gov">bonnie.shepard@fema.dhs.gov</a> , (703) 605-1238

		documents including: 44 Code of Federal Regulations (CFR); IPIA; NFIP Policy Issuances, Endorsements and Bulletins; Flood Insurance Manual; WYO Accounting Procedures and Training Manuals; Financial Control Plan Requirements and Procedures; Transaction Record Reporting and Processing (TRRP) Plan; Flood Insurance Claims Handbook; and Adjuster Claims Manual.	
DHS, FEMA, Individual Assistance Technical Assistance Contract (IA TAC)	1/2007-9/2007	<ul style="list-style-type: none"> <li>Served as an Analyst on the IA Support and Planning Team that assisted the IA program managers with organizational change, program management, tool development, process documentation, and technical assistance.</li> <li>Utilized functional expertise in policy development and analysis, financial analysis, strategy and change management, process mapping, group facilitation, and program management.</li> </ul>	Charles Chaffin, (816) 283-7909

Other client work includes:

- Served as an analyst assisting with MAC/HAZUS stakeholder outreach, documentation of available data and HAZUS data request processes, coordination of data submissions to the OCFO, HAZUS data analysis and use in hurricane cost model, and validating the new proposed process and tool.
- Managed organizational development, which included defining, establishing, and maintaining of the FEMA Financial Policy Unit program management processes and tools that support the development of policy.

### Education

- Master of Public Affairs, The University of Texas at Austin
- B.A., Spanish/International Business, St. Edward's University

## Jimmy He Project Manager

Mr. He is a Manager in PwC's Public Sector Practice and has over six years of experience providing strategic advisory services to the public and private sector. He has supported DHS FEMA for the past four years on various initiatives including program/project management, cost modeling/analysis, business process improvement, policy development, training design and delivery, and regulatory compliance. Currently, he simultaneously serves as the project manager for seven workstreams related to FEMA's FedTraveler system, leads the Improper Payments Information Act of 2002 (IPIA) assessments of nine high risk FEMA Programs, and manages a team supporting FEMA's National Exercise Division to perform a cost analysis of National Level Exercises.

### Relevant experience

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Individuals	7/2007 – 2/2009	<ul style="list-style-type: none"> <li>Led a team that to develop the future state recoup processes for the FEMA IHP.</li> <li>Worked with staff and management at the FEMA Finance Center (FFC) to design, develop, and implement a more efficient, closed-loop business process that is better aligned to recoup policies and</li> </ul>	Sheila Miller, <a href="mailto:sheila.miller@dhs.gov">sheila.miller@dhs.gov</a> , (202) 646-3819

and Household Program (IHP)		<p>procedures.</p> <ul style="list-style-type: none"> <li>Delivered a series of 15 cross-functional training sessions on a weekly basis at the FFC covering the "To-Be" recoup/debt collection policies and procedures.</li> </ul>	
DHS, FEMA, National Training, Education, and Exercises (NTEED)	5/2011 – Present	<ul style="list-style-type: none"> <li>Leading a team to support FEMA's National Exercise Division in performing a cost analysis of National Level Exercises to determine the full cost of these exercises and their effectiveness in meeting desired outcomes.</li> <li>Facilitated working sessions with key NLE stakeholders to obtain historical information, discuss cost measures and data, and gain insight into the benefits and cost of the NLEs for all participants.</li> <li>Led a team to develop in-depth cost model to trend the full cost of the NLEs over time, including costs borne by the internal and external agencies.</li> </ul>	David Larimer, <a href="mailto:David.Larimer@fema.dhs.gov">David.Larimer@fema.dhs.gov</a>
DHS, FEMA, Office of the Chief Financial Officer (OCFO)	1/2011 – Present	<ul style="list-style-type: none"> <li>Managing nine workstreams to support FEMA in performing an IPIA assessment of FY10 disbursements for the following high risk FEMA Programs: AFG Program, IHP, DRF VP, NFIP, HSGP, TSGP, PA Program, EFSP, and PSGP.</li> <li>Interfaces with senior management at the FEMA OCFO, FEMA Grants Program Directorate (GPD), as well as staff at each of the nine Program Offices to lead the development of test plans, testing playbooks, data capture tool questions, and training materials.</li> </ul>	Angela G. Meeks, <a href="mailto:Angela.G.Meeks@dhs.gov">Angela.G.Meeks@dhs.gov</a> , (202) 212-1767
DHS, FEMA, Office of the Chief Financial Officer (OCFO)	3/2010-12/2010	<ul style="list-style-type: none"> <li>Managed four workstreams to support FEMA in performing an IPIA assessment of FY09 disbursements made by the AFG Program, EFSP, IHP, and DRF VP.</li> <li>Collaborated with senior management at the FEMA OCFO as well as staff at each of the four Program Offices to lead the development of test plans, testing playbooks, data capture tool questions, and training materials.</li> <li>Interfaced with key stakeholders to identify root causes of improper payments, provide recommendations to address issues identified, and develop Mission Action Plans to facilitate remediation.</li> <li>Facilitated working sessions with key programmatic stakeholders and serves as an IPIA subject matter specialist to the client.</li> </ul>	Michael Walker, <a href="mailto:m-anthony.walker@dhs.gov">m-anthony.walker@dhs.gov</a> , (202) 646-3177

Other client work includes:

- Provided support to FEMA's Office of the Chief Financial Officer to develop a cost model used to determine the estimated cost to process and recover a single IHP erroneous payment.
- Led two teams to support FEMA in performing an IPIA assessment of the Disaster Relief Fund (DRF) Vendor Payments Program and the Individuals and Households (IHP) Program.

## Education

- Dual B.S., Finance and Accounting, University of Maryland

## ***Ruba Elbasha*** **Project Manager**

Ms. Elbasha is a Manager in PwC's Public Sector Practice and has eight years of experience supporting Federal and State agencies in the areas of financial management, audit readiness, and program and process management. Her experience includes OMB Circular A-123 Compliance, financial and budgetary data analysis and reconciliations, budget execution and monitoring support, Improper Payments Elimination and Recovery Act (IPERA)/Information Act (IPIA) compliance, program management office advisory and oversight support, business process reengineering support, audit readiness and remediation support, internal controls assessment and implementation support, and regulatory compliance support.

### **Relevant experience**

Prior relevant experience:

<b><i>Client type</i></b>	<b><i>Dates</i></b>	<b><i>Work performed</i></b>	<b><i>Reference information</i></b>
U.S. Department of Homeland Security (DHS), Office of the Chief Financial Officer, Risk Management & Assurance Division	3/2012 – Present	<ul style="list-style-type: none"> <li>• Managed efforts to conduct tests of design and tests of operating effectiveness over internal controls around the payment management process at several DHS components.</li> <li>• Assisted with planning for internal control assessment scope and approach utilizing an implemented risk-based approach.</li> </ul>	Teresa Taber, <a href="mailto:Teresa.taber@hq.dhs.gov">Teresa.taber@hq.dhs.gov</a> , 202-447-0189
New York State Department of Homeland Security and Emergency Services and Division of Budget	2/2013 – 3/2013	<ul style="list-style-type: none"> <li>• Managed efforts to review internal controls, process, and technology around New York State's disaster response and recovery approaches, with a focus on procurement and asset management</li> </ul>	Jeff Bender, <a href="mailto:jbender@dhse.ny.gov">jbender@dhse.ny.gov</a> , 518-242-5063

Other client work includes:

- Served as the manager on a team charged with providing accounting, operational, and program management support to a federal client for its reimbursable agreement program. Developed and implemented a methodology to analyze accounting data and supporting documentation for over 2,000 reimbursable agreements to remediate aged accounts receivable and unfilled customer orders for a federal client.
- Served as a manager on an Improper Payments Information Act assessment over federal grants provided to airports under the Airport Improvement Program at the Federal Aviation Administration.
- Served as the manager on a team charged with performing a study, for a federal client, on the feasibility of consolidating financial cuff record systems and tools for tracking budget obligations and expenditures.

### **Education**

- MBA, Accounting, The George Washington University, in progress, expected May 2013
- B.S., Finance, University of Maryland



## Carlos J. Castillo

### Subject Matter Expert

Mr. Castillo has more than 32 years of experience and is currently a Manager in PwC's Public Sector Practice specializing in emergency and disaster management at the Federal, state, local, and international levels. Mr. Castillo is a former FEMA Assistant Administrator for Recovery. Mr. Castillo, through PwC's Public Sector Practice, provides project management, policy, subject matter specialist, and advisory services to government and commercial clients. He specializes in emergency/disaster management consulting with deep experience in all phases of emergency management. He leads Disaster Risk Management/Resilience service area and leads the Port Security Risk Management/Mitigation Planning Services.

#### Relevant experience

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA) Individual Assistance Technical Assistance Contract (IA TAC)	10/2011-Present	<ul style="list-style-type: none"> <li>Oversaw the review and revisions for Regional Readiness Playbooks for the Prime IA TAC contractor. The playbooks are used as a guide to deploying personnel in response to requests from FEMA in the areas of Mass Care, Feeding, and Sheltering, Temporary Housing and Warehouse Support, among others.</li> </ul>	Heather Gordon, <i>heather.gordon@parsons.com</i> , (703) 424-4060
DHS, FEMA, National Training, Education, and Exercises (NTEED)	5/2011-12/2011	<ul style="list-style-type: none"> <li>PwC was engaged to support FEMA NED in conducting a cost study of NLEs, analyzing costs against established units of measure, and developing findings to support FEMA's reporting requirements and to inform the planning, execution, and management of future NLEs.</li> <li>Served as the Senior Program Manager to provide subject matter expertise to the core team in the areas of exercise support and inter-agency/Federal, State &amp; Local participation in large-scale events.</li> </ul>	David Larimer, <i>David.Larimer@fema.dhs.gov</i>

Past prior experience includes:

- FEMA, Disaster Assistance Directorate** – As FEMA Assistant Administrator from 2007-2009, he led the Disaster Assistance Directorate, responsible for the disaster declarations process, Individual Assistance, and Public Assistance. Mr. Castillo oversaw the development of FEMA's National Disaster Housing Strategy and worked closely with other Federal agency stakeholders such as the Department of Housing and Urban Development (HUD) on an Interagency Agreement to provide temporary housing following major disasters including Hurricanes Katrina and Ike. Mr. Castillo also worked with the State of California to develop a Joint Housing Solutions Task Force, providing support and guidance to the State-led task force.
 

In this role and due to his experience, Mr. Castillo testified before the Committee on Financial Services: Subcommittee on Housing and Community Opportunity and the Subcommittee on Emergency Communications, Preparedness and Response of the Committee on Homeland Security during a joint hearing entitled “Examining the Roles and Responsibilities of HUD and FEMA in Responding to the Affordable Housing Needs of Gulf Coast States following Emergencies and Natural Disasters.”
- Local Government Expertise** – As Director of Emergency Management for Miami-Dade, he managed prevention, preparedness, mitigation, response, and recovery activities, and led the response and recovery for 7 hurricanes, a tornado and the Free Trade Area of the Americas Summit. Following Hurricane Wilma, which followed Hurricane Katrina, he oversaw recovery operations that included several thousand residents displaced from their following both storms. He oversaw development of the County's continuity of operations plan, and

the design, conduct and evaluation of several exercises to test emergency operations center procedures, which he managed in actual activations.

- **Other Client Work** – Led PwC Team in performing a strategic analysis of risks facing port systems on both the East and West coasts, including the development of risk management and trade resumption/resiliency plans and supporting the process of applying for future PSGP funding.

**Education**

- M.P.A., Florida International University
- B.A., Professional Studies, Barry University

**Christine Ayers**  
**Subject Matter Expert**

Ms. Ayers has over 15 years of experience, with the last five dedicated to client service delivery within the Department of Homeland Security (DHS). Ms. Ayer's range of experience includes human capital, strategic assessments, business process redesign, transformation, organizational analysis, and program management. She has demonstrated experience helping clients assess and remediate complex problems in the areas of human capital and operational effectiveness. Clients have included the Office of the DHS Chief Financial Officer (OCFO), DHS Office of the Chief Human Capital Officer (OCHO), Transportation Security Administration (TSA), Customs and Border Protection (CBP), the former Preparedness Directorate, and the Citizen and Immigration Services (CIS).

**Relevant experience**

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), Office of the Chief Financial Officer (OCFO), Office of Financial Management (OFM)	1/2007-5/2007	<ul style="list-style-type: none"> <li>• Led an organizational design and workforce assessment of the OFM within the OCFO. The scope of the assessment includes development of a revised OFM organizational structure and workforce, identification of related leading practices, development of competency models and position descriptions, and identification of developmental opportunities for OFM staff to improve financial management skill sets.</li> <li>• Oversaw all aspects of engagement delivery including development of methodologies, deliverables, and status briefings to the DHS CFO. Under Ms. Ayers' direction, the team developed a step-by-step approach for organizational design and workforce planning assessments, including a customized questionnaire used in conducting interviews across the DHS CFO organization and other government agencies.</li> </ul>	Michael Jones, <a href="mailto:Michael.jones4@fema.dhs.gov">Michael.jones4@fema.dhs.gov</a>

Other client work includes:

- Led a team providing strategic planning support to the Department of Homeland Security (DHS) Office of the Chief Human Capital Officer (OCHCO). The support includes project and program management in developing a five-year DHS Strategic Human Capital Plan that will be used as OCHCO's basis for decision-making on its initiatives and resource allocations, assisting in the development and execution of a two-year implementation plan, and coordinating human capital governance activities.
- Currently leading a team engaged by the FEMA Office of the Chief Financial Officer (OCFO) to provide

professional and project management support services in the areas of strategic planning, organizational development, communications strategy, and workforce planning.

**Education**

- M.B.A., George Washington University
- B.A., State University of New York at Binghamton

**Sherlonda Goode-Jones**  
**Subject Matter Expert**

Sherlonda Goode-Jones is a Director in PwC’s Public Sector Financial Services Advisory Practice and has over 13 years of consulting experience across industry groups including finance and banking. She serves as the Lead Account Director for the Department of Housing and Urban Development agency. Through her work supporting a wide array of government and commercial clients including HUD, the Department of Transportation, Department of Treasury, Department of Homeland Security, National Credit Union Administration, and the Federal Communications Commission she is well versed in the policy and regulatory environment surrounding financial services related agencies. Ms. Goode-Jones frequently serves as an Engagement Director and is well versed in establishing and maintaining PMOs, developing project reporting standards and guidelines, providing quality assurance and risk management on large contracts, managing the work and administrative tasks associated with using subcontractors, and managing engagement financials.

**Relevant experience**

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Housing and Urban Development (HUD), Ginnie Mae	7/2011-Present	<ul style="list-style-type: none"> <li>• Provides program management oversight to the PwC Team serving as Ginnie Mae's Securitized Transactions Financial Advisor at HUD. Work includes overseeing the issuance process for \$7-9 billion/monthly of new multiclass REMIC securitizations guaranteed by Ginnie Mae.</li> <li>• Served as the Transition Manager for a \$33 million contract and oversaw the stand-up of the program management office for the HUD Ginnie Mae contract. Responsible for transitioning all incumbent contractor services to the PwC Team within a two month period.</li> </ul>	George Rose Director, <a href="mailto:George.rose@hud.gov">George.rose@hud.gov</a> , (202 475-4924
HUD, Training Academy	9/2001-12/2001	<ul style="list-style-type: none"> <li>• Led a team to conduct a business process reengineering (BPR) effort to assess the HUD’s Training Academy current learning and development processes, policies, programs and IT capabilities.</li> <li>• Provided an assessment of current practices, a gap analysis and a road-map to enhance HUD’s Training Academy Program.</li> </ul>	

HUD Federal Housing Authority (FHA)	10/2012-1/2013	<ul style="list-style-type: none"> <li>Served as the lead Director to conduct an inventory of and catalog FHA's current guidance including Single Family policy directives, including but not limited to Handbooks, Mortgagee Letters, Housing Notices, Title I Letters, Federal Register notices, FHA desires services of a Contractor to conduct an inventory and catalog FHA's current guidance.</li> </ul>	Ravindranatha Reddy Nara, (703) 297-4699
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Other client work includes:

- Provided oversight to engagement team in developing and implementing change leadership solutions for the United States Coast Guard Financial Transformation (FSTAR) Program.
- Led project team to develop performance measures to evaluate organizational efficiency. Developed, reviewed and selected "efficiency" performance measures (including cost, productivity, quality and timeliness) to support the client's management goals.

### Education

- M.B.A, General Management, University of Virginia
- B.S., Finance and Marketing, University of Virginia

## Christopher O'Brien

### Subject Matter Expert

Mr. O'Brien leads PwC's State and Local Government Advisory Practice in the United States. Christopher has more than 20 years of experience helping companies and governments develop innovative strategies to achieve improvements in performance. Chris has worked with health care, retail and energy companies, but his primary focus has been serving dozens of US State and Local government clients as they seek to enhance service to citizens, reduce costs, increase efficiency and implement process improvements and enabling technology. Prior to joining PwC, Chris served as the Chief Information Officer at the City of Chicago, where he oversaw several large scale technology programs, such as the City's Enterprise Resource Planning (ERP) implementation, its 311 customer service center and its eCommerce platform. Chris also has a Masters in Business Administration from the J.L. Kellogg Graduate School of Management at Northwestern University.

### Referable clients

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference</i>
New York State  Strategy and Planning, Program Management, Integrity Monitoring	Ongoing	Engagement partner for NYS Sandy project, with Multiple objectives including: assisting the State in understanding the requirements outlined within Federal and other funding documents, building reporting structures to drive the transparency needs of the State, supporting the design of a process to promote controls over use of funds, and implementing the overall integrity monitoring process.	Mary Beth Labate First Deputy Director, Division of Budget New York State 518 474 7136 MaryBeth.Labate@budget.ny.gov

### Other experience

- For the New York City Housing Authority (NYCHA), Chris and a team of PwC consultants led a management visioning and strategy effort designed to create an operating model for NYCHA for the next 5 years. Following this effort, Chris and his team lead a program management office (PMO) that oversaw the implementation of new business processes and Siebel Customer Relationship Management (CRM) software to improve the

manner in which NYCHA interacts with its residents. The program, which went live in 2011, includes a consolidated call center, improved walk in centers and on-line tools for citizens and residents to apply for public housing, pay rent and log and track maintenance requests.

- For the City of New York, Chris led a team responsible for creating a long-term economic development vision and strategy for Staten Island. The work involved categorizing all of the assets of Staten Island, identifying high-growth sectors of the economy and creating a match between assets and sectors. The team interviewed dozens of City officials, academics and economic development thinkers to craft a plan that would yield "game changing" results for the City and Staten Island.
- For the City of New York, Chris led a project team through the completion of a Broadband Strategy to improve the digital infrastructure and capabilities of the City and its residents. The effort inventoried, at an address-by-address level, the broadband services available to citizens and businesses in an effort to determine whether market interventions were necessary to improve access. The study results indicated a significant problem with digital literacy among residents and recommended a significant program of investing in education and infrastructure for low-income New Yorkers. PwC helped the City obtain more than \$50 million in federal funding to implement the program, which has become a national model for broadband adoption programs.
- For the Metropolitan Transportation Authority (MTA), Chris led a team of consultants who created a strategy and business case regarding implementation of a shared service center to process HR and Finance transactions. The team evaluated the technology platforms of the individual agencies and created application architecture, using PeopleSoft ERP technology, to serve as the foundation of the center. The team then transitioned into the role of Quality Assurance monitor over the \$125M implementation, helping with an on-time and on-budget release of the business process and technology for the Business Service Center

#### Education

- M.B.A., Marketing and Finance, J.L Kellogg Graduate School of Management, Northwestern University
- B.A., Political Science, The Catholic University of America

## Valerie Piper

### Subject Matter Expert

Ms. Piper's areas of expertise include: economic development, grant compliance, land use and transportation policy, and open space. She has provided oversight on projects that receive Pennsylvania Office of the Budget's Redevelopment Assistance Capital Program, Federal Section 108 loan funds, Low Income Housing Tax Credits, and various other state, federal, and local sources. She has worked closely with metropolitan planning organizations, municipalities, and non-profits in policy analysis for strategic planning. Ms. Piper has conducted federal oversight for Federal Transportation Administration grant recipients and evaluated financial soundness of their operating and capital budgets. She is certified by the American Institute of Certified Planners.

#### Relevant experience

Prior relevant experience:

<i>Client</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference</i>
Commonwealth of Pennsylvania, Pennsylvania Office of the Budget – state agency	1/2005 - present	<b>Senior Project Manager on oversight of economic development projects funded through state and federal grants. Milligan provides technical assistance, financial reporting, compliance review, and oversight</b>	Elias Joseph <a href="mailto:ejoseph@pa.gov">ejoseph@pa.gov</a> 215-496-9100 ext 127

**Other experience**

- **Commonwealth of Pennsylvania, Transportation Funding and Reform Commission, Harrisburg, PA:** Reviewed the capital and operating budgets of two Pennsylvania transit agencies. Prepared summary reports used to compile a complete audit of each system and make recommendations to a state appointed commission regarding the soundness of their operating and capital budgets.
- **University of Pennsylvania, Information Resources, Philadelphia, PA:** Coordinated the development of West Philadelphia community and regional business, employment, and real estate data into a set of web-based Geographic Information System maps.
- **New Jersey Institute of Technology/Federal Highway Administration, TELUS Economic Land Use Model (TELUM), Newark, NJ:** A mapping and policy analysis tool, the TELUM interface design was made for planners to forecast household and employment locations up to 30 years into the future. Led a design and implementation team in building a user interface and Geographic Information System application for DRAM/EMPAL. DRAM/EMPAL models to produce regional forecasts of households and employment.
- **Federal Transit Administration, Transportation Equity in Emergencies, Various Locations:** Analyzed census tract demographic data to identify above average populations of disadvantaged persons in relation to the transit service area. Data generated was used for a Post-Katrina review of the practices of state departments of transportation, metropolitan planning organizations, and transit agencies in 20 metropolitan areas for aiding disadvantaged persons during emergencies.
- **New Jersey Institute of Technology/Federal Highway Administration, TELUS Economic Land Use Model (TELUM), Newark, NJ:** A mapping and policy analysis tool, the TELUM interface design was made for planners to forecast household and employment locations up to 30 years into the future. Led a design and implementation team in building a user interface and Geographic Information System application for DRAM/EMPAL. DRAM/EMPAL models to produce regional forecasts of households and employment.
- **Upper Southampton Township, Management and Development, Southampton, PA:** Managed the township’s use of CDBG funds to develop a community center and replace aging sewer infrastructure. Directed a master plan task force in inventorying municipal-owned recreation and open space. Conducted a community-wide survey, and used the results to establish a recreation-services capital improvement program. Managed and administered the township’s annual grant projects funded by Community Development Block Grant and the Pennsylvania Council on the Arts.

**Education**

- Master in City Planning, University of Pennsylvania, Philadelphia, PA
- BS, Management, Slippery Rock University, Slippery Rock, PA
- American Institute of Certified Planner (AICP), Number: 020605

**Clint Cleveland**  
Senior Consultant

Mr. Cleveland has 12 years of experience and is a Manager in PwC’s Public Sector Practice. He is a seasoned financial management professional with sound accounting, technical and internal control skills and has a deep working knowledge of various business processes including, but not limited to, general ledger

management/financial reporting, grants management, payment management, property management. Mr. Cleveland has over eight years of experience in federal accounting, auditing, financial management, internal controls, and risk management.

**Relevant experience**

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Housing and Urban Development (HUD)	2/2004-12/2004	<ul style="list-style-type: none"> <li>Supported the erroneous payments risk assessment for HUD.</li> <li>Assisted in administration of OMB Guidance M-03-13, which outlines how Federal agencies should implement the “Improper Payments Information Act of 2002” (Public Law No: 107-300).</li> <li>Assessed the risks associated with each program/funded activity and determining which of HUD’s programs were considered to be most susceptible to erroneous or improper payments as defined in the guidance (OMB M-03-13).</li> </ul>	Jodie Flakowicz (GTR) 202-708-0614 x3835
U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), Office of the Chief Financial Officer (OCFO)	2/2008-12/2011	<ul style="list-style-type: none"> <li>Provided technical accounting, audit remediation and internal control support.</li> <li>Led several remediation projects and assisted the client with executing corrective action plans to address audit findings and control deficiencies.</li> <li>Provided ad hoc technical support to assist FEMA OCFO management in the following areas, but not limited to: Office of Management and Budget (OMB) A-123 Test of Design (TOD) and Test of Operating Effectiveness (TOE), Independent Verification and Validation (IV&amp;V), Data Reporting and Integrity, and Financial Policy Support.</li> </ul>	Denise Christodouloupoulos, <i>Denise.Christodouloupoulos@dhs.gov</i> , (202) 646-3399

Other client work includes:

- Provided project management and technical support to the United States Coast Guard (USCG) for its financial transformation effort.
- Provided technical support to the Transportation Security Administration to assist with responding to audit findings related to implementation of SFFAS 10 - Internal Use Software Capitalization.

**Education**

- B.A., Accounting and Business Economics, Randolph-Macon College

**Tanya Jaklis**  
Senior Consultant

Ms. Jaklis has more than 10 years of experience and is a Manager within PwC’s Public Sector Practice. She has assisted several Federal agencies in the assessment and implementation of enterprise-wide programs; policy and program development; and stakeholder identification and management for large scale projects. Ms. Jaklis has led several Business Process Re-engineering (BPR) initiatives, as well as led efforts to bring process and financial efficiency to agencies’ grants management lifecycle.

## Relevant experience

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), Individuals and Household Program (IHP)	7/2007 – 2/2009	<ul style="list-style-type: none"> <li>Developed process maps, standard operating procedures (SOPs) and training modules for the To-Be processes identified under the program as part of the Business Process Re-engineering (BPR) component.</li> <li>Worked to design, develop, and implement a more efficient, closed-loop business process that is more closely aligned to recoup policies and procedures.</li> </ul>	Sheila Miller, <a href="mailto:sheila.miller@dhs.gov">sheila.miller@dhs.gov</a> , (202) 646-3819
DHS, FEMA, Program Analysis & Evaluation Division (PA&E) Baseline, Program Directorate (GPD)	6/2009-5/2010	<ul style="list-style-type: none"> <li>Conducted baseline assessment of GPD's existing business processes, including process analysis, cost analysis, and a benchmarking study.</li> <li>Led the policy analysis and benchmarking workstream for the assessment.</li> </ul>	David Ashley, <a href="mailto:David.Ashley@fema.dhs.gov">David.Ashley@fema.dhs.gov</a> , (202) 646-2971
DHS, FEMA, Office of the Chief Financial Officer, Internal Controls and Program Management Office (ICPMO)	3/2011-6/2011	<ul style="list-style-type: none"> <li>Advised and assisted the ICPMO in the process mapping of the Agency's financial assistance process to include all phases of the lifecycle.</li> <li>Led a team in identifying the key internal controls for each phase and developing a project plan for executing a streamlined and consistent process across all Agency Components.</li> </ul>	Bill Mason, <a href="mailto:Bill.Mason@hq.dhs.gov">Bill.Mason@hq.dhs.gov</a> , (202) 447-5195

Other client work includes:

- Led an Improper Payments Information Act assessment of Fiscal Year 2008 grant payments made by the multi-million Homeland Security Grant Program.
- Assisted FEMA's OCFO in developing a multi-year grants compliance framework to remediate the identified material weakness surrounding grants management

## Education

- M.A., International Commerce & Policy, George Mason University School of Public Policy
- B.A., Government & International Politics, George Mason University

## Jennifer Kim Senior Consultant

Ms. Kim is a Senior Associate in PwC's Public Sector Practice with 10 years of management consulting and federal government experience in the areas of project management, PMO implementation, process improvement, financial policy, strategic planning, strategic communications, change management, and organizational effectiveness.

## Relevant experience

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Homeland Security (DHS), Federal Emergency	6/2007-6/2008	<ul style="list-style-type: none"> <li>Provided Business Process Reengineering (BPR) and change management support for FEMA's Individual and Households Program, recoup process and procedures assessment.</li> </ul>	Sheila Miller, <a href="mailto:sheila.miller@dhs.gov">sheila.miller@dhs.gov</a> , (202) 646-3819



Management Agency (FEMA), Individuals and Household Program (IHP)		<ul style="list-style-type: none"> <li>Facilitated client focus group sessions and conducted interviews with key FEMA staff and managers to identify needs in the areas of communications, training, management/leadership, and performance management, and to uncover potential obstacles to change.</li> </ul>	
DHS, FEMA, Federal Insurance and Mitigation Administration (FIMA) Risk Insurance Division (RI) PMO	3/2011–3/2013	<ul style="list-style-type: none"> <li>Assisted FEMA to interpret and implement policy through the Public Assistance (PA) Program.</li> <li>Developed policies and programs for the Individual Assistance (IA) Program.</li> <li>Led teams to develop financial policies that guided staff throughout FEMA, and in the field through the IA and PA programs to support FEMA staff to implement policy during disaster recovery efforts.</li> </ul>	Ronald O. Ortega, (202) 646-2964; Michael Tramosch, <a href="mailto:Michael.Tramosch@fema.dhs.gov">Michael.Tramosch@fema.dhs.gov</a>

Other client work includes:

- Led a team in implementing a Knowledge Retention/Knowledge Transfer (KR/KT) Program to help enhance organizational maturity and continuity of operations for a federal client.
- Developed financial management and travel policy and coordinated with stakeholders across the federal agency to gather input into new policies.

### Education

- M.P.A., University of South Carolina
- B.A., English, University of South Carolina

## Michael P. Hall

### Senior Consultant

Mr. Hall has more than 8 years of experience and is a Senior Associate in PwC's Private Sector Practice. He has over three years of experience providing strategic consulting support to FEMA clients, including FEMA's Federal Insurance and Mitigation Administration, Office of the Chief Financial Officer, and Logistics Management Directorate.

### Relevant experience

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), Office of the Chief Financial Officer (OCFO), Risk Insurance Division	7/2011-Present	<ul style="list-style-type: none"> <li>Currently serving as the overall project lead to design, develop, and operate and maintain the Underwriting and Claims Operation Review Tool (U-CORT), which will enhance RID's ability to assess the overall internal control environment of the underwriting and claims operations at Write-Your-Own (WYO) insurance companies and flood vendors.</li> <li>Providing improved visibility of workflow management and allow for the tracking of specific internal controls deficiencies identified during underwriting and claims operation reviews.</li> </ul>	Bonnie Shepard, <a href="mailto:bonnie.shepard@fema.dhs.gov">bonnie.shepard@fema.dhs.gov</a> , (703) 605-1238
DHS, FEMA, OCFO	2/2010 - 10/2010	<ul style="list-style-type: none"> <li>Assisted the FEMA OCFO perform its Fiscal Year 2009 Improper Payments Information Act of</li> </ul>	Angela G. Meeks, <a href="mailto:Angela.G.Meeks@">Angela.G.Meeks@</a>

		<p>2002 (IPIA) assessment of the Emergency Food and Shelter Program (EFSP).</p> <ul style="list-style-type: none"> <li>Developed several client deliverables and testing support tools: these included a detailed Test Script and Test Playbook incorporating EFSP policies and IPIA guidelines; and an EFSP Transaction Tool, which consolidated grantee data from multiple sources, thereby streamlining the testing process, increasing the accountability of the testing process and the accuracy of the testing results.</li> </ul>	<p><i>dhs.gov</i>, (202) 212-1767</p>
<p>DHS, FEMA, Federal Insurance and Mitigation Administration (FIMA) Risk Insurance Division (RI) PMO</p>	<p>4/2011-9/2012</p>	<ul style="list-style-type: none"> <li>Led the development and implementation of new PM processes, tools, and templates including nine standard operating procedures (SOP) documents for new processes such as change control, process improvement, executive dashboard reporting, and contracts management.</li> <li>Managed the development of a comprehensive PM training program and the development and delivery of training on new processes, tools, and templates including Microsoft SharePoint.</li> <li>Assisted the RI Division to design and leverage a MS SharePoint Site including identifying and migrating business processes to SharePoint to realize the efficiencies of automation.</li> </ul>	<p>Ronald O. Ortega, (202) 646-2964; Michael Tramosch, <i>Michael.Tramosch@fema.dhs.gov</i></p>

Other client work includes:

- Assisted a team tasked with providing process improvement and quality control support to the FEMA LMD, Total Asset Visibility Asset Tracking Services (TAV-ATS) Program.
- Led the development of a custom MS SharePoint Site to enhance document management, workflow automation, and information sharing and collaboration for FEMA's Grants Program Directorate.

### Education

- M.A., Political Science, George Mason University
- B.A., Government, James Madison University

## **James Buckley** Senior Consultant

Mr. Buckley has more than 35 years of transit industry expertise as related to research, project management, fleet operations, equipment infrastructure, and safety and security. He performs transportation compliance reviews, security assessments, and emergency preparedness plans. He served as a deputy administrator and operations and maintenance manager of major regional transit authorities.

### Relevant experience

Prior relevant experience:

<i>Client</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference</i>
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US Department of Transportation – Federal Transit Administration – State Management Reviews	9/2007 - present	Lead Reviewer – Triennial Reviews of FTA grantees' compliance with USDOT, FTA and federal requirements	Amy Jernigan amy.jernigan@dot.gov (202) 366-6475
US Department of Transportation – Federal Transit Administration – Triennial Reviews	6/2008 – present 12/2008	Lead Reviewer and technical liaison for this engagement to analyze capital project funding and review MTA's internal controls. Led the development of a comprehensive process and procedures manual for the Capital Programming Division to strengthen internal controls over the federal funding process.	Amy Jernigan amy.jernigan@dot.gov (202) 366-6475

### Other experience

- Managed performance of voluntary Security Assessments and security perception surveys of transit grantees.
- Reviewed snow emergency plans of transit systems impacted by the Blizzard of 1996. Directed case studies of MBTA, CTA, Metro North, and Long Island Rail Road.
- Maryland Transit Administration (MTA), Deputy Administrator, Baltimore, MD: Responsible for the daily executive management of the MTA., which was comprised of 480 management staff, 80 engineers, 2,100 union employees, 850 buses, 100 metro rail cars, 53 light rail cars, 44 diesel and electronic locomotives, 110 commuter rail cars, 94 support vehicles, 44 transit stations, four bus divisions, two rail divisions, and the MARC Commuter Rail System. Also served as the MTA's Director of Operations and the Director of Maintenance.
- Southeastern Pennsylvania Transportation Authority (SEPTA), Manager of Maintenance, Philadelphia, PA: Responsible for all SEPTA rolling stock and support shops, including 1,350 buses, 450 rapid transit cars, 260 light rail vehicles, 150 trolley buses, and 400 utility vehicles. Stock was dispersed amongst 15 operating locations.

### Education

- BS, Industrial Management, Villanova University, Villanova, PA

## ***Kristin M. Szwajkowski***

### Senior Consultant

Ms. Szwajkowski has managed simultaneous large and complex public, institutional, and community projects in the nonprofit and public sectors. Her project management expertise includes: planning, review of project feasibility, data analysis, development and management of project budgets and RFPs, drafting confidential documents, securing formal approvals, project team liaison, verbal and written project presentations, selection and management of external consultants, contract administration, GIS mapping, site plan, and design review.

Ms. Szwajkowski is an experienced cultivator and manager of funder, client, and grantee relationships, including private stakeholders and city, state and federal officials. She has managed a variety of multimillion-dollar public and private foundation grants over a ten year period, primarily for capital projects. Extensive experience drafting funding applications and working with state, city and private funders to secure financial support for projects and programs.

### Relevant experience

Prior relevant experience:

<i>Client</i>	<i>Dates</i>	<i>Work Performed</i>	<i>Reference</i>
Commonwealth of Pennsylvania, Pennsylvania Office of the Budget – state agency	1/2009-present	Senior Consultant on oversight of economic development projects funded through state and federal grants. Milligan provides technical assistance, financial reporting, compliance review, and oversight services for grant-funded projects.	Elias Joseph <a href="mailto:ejoseph@pa.gov">ejoseph@pa.gov</a> 215-496-9100 ext 127

### Other experience

- Federal Transit Administration, Washington, DC: Consultant on *Disadvantaged Business Enterprise and Procurement System Compliance Reviews*, nationwide on-site reviews of local and state transit agency grant recipients.
- Philadelphia Industrial Development Corporation, Philadelphia PA: Provided analysis and negotiation of complex real estate and financial transactions including Tax Increment Financing (TIF) underwriting and approval; developed land reuse and financing strategies for clients; provided legal document drafts and reviews; drafted City Council legislation; and managed state and federal funding applications.
- Francisville Neighborhood Development Corporation, Comprehensive Neighborhood Plan, Francisville, Philadelphia, PA: Served as Acting Executive Director and Project Director for Francisville’s Comprehensive Neighborhood Plan, focused on equitable development and commercial revitalization.
- Free Library of Philadelphia Foundation, Central Library Expansion Financing, Philadelphia, PA: Financial Consultant on the team that negotiated approvals for a \$30 million municipal bond to fund expansion and renovation of the Central Library.
- City of Philadelphia /Philadelphia Industrial Development Corporation, Development of Civic Center Property, Philadelphia, PA: Lead Project Manager for the redevelopment of former 19-acre Philadelphia Civic Center into four million square foot medical campus. Provided design review, alternative site reuse analysis, master plan approval, and traffic study input, negotiated the Development Agreement and managed land sale.

### Education

- Masters of City Planning, Community & Economic Development, University of Pennsylvania, Philadelphia, PA
- Masters of Government, Public Policy/Non-Profit Management, Johns Hopkins University, Baltimore, MD
- BS, Political Science/Hispanic Languages and Literature, University of Pittsburgh, Pittsburgh, PA
- Certificate, Latin American Studies, University of Pittsburgh, Pittsburgh, PA
- American Institute of Certified Planners (AICP), Number: 020271

## Rosemarie Hamm

### Consultant

Ms. Hamm has 14 years of experience and is a Senior Associate in PwC’s Public Sector Practice. She has cross-functional experience on projects and is currently focused on providing support for both the Mitigation and Response and Recovery directorates of FEMA. Specifically, her recent experience has focused on providing policy analysis and development and program support services for hazard mitigation projects. Additional past FEMA experience has included supporting the Grant Programs Directorate (GPD) in leading teams to: administer mission-critical support for a full suite of financial and full-lifecycle grants management services and supporting senior clients with program management support services.

### Relevant experience

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), FIMA and Response Recover Directorate (RRD)	4/2012 - Present	<ul style="list-style-type: none"> <li>Supported FIMA with a business planning initiative for RRD branch.</li> <li>Supported FIMA's Risk Insurance (RI) division as the process team lead, to develop and deploy a web-based tool for data capture and reporting that will organize, record and track progress of all underwriting and claims operation reviews.</li> <li>Leading a small team to the PA Program by providing program/project management consultants to support Hurricane Sandy recovery efforts.</li> </ul>	Ronald O. Ortega, (202) 646-2964; Michael Tramposch, <a href="mailto:Michael.Tramposch@fema.dhs.gov">Michael.Tramposch@fema.dhs.gov</a>

Other client work includes:

- Provided support FEMA Grants Program Directorate, FEMA regions, and the grantee community by providing a full suite of financial and full-lifecycle grants management services, operational and strategy special projects support, data analysis and reporting, and official file and records management for FEMA Legacy and Preparedness awards.
- Oversaw the development and stand-up of a robust quality assurance/quality control program which instituted internal controls in all areas of daily project operations and provided for deliverable guidelines and rules of engagement for client requests at a federal agency.

### Education

- M.B.A., International Business and Strategy, The George Washington University
- B.A., English, George Mason University

## Stacey Crawford Consultant

Ms. Crawford has 12 years of experience and is a Senior Associate in PwC's Public Sector Practice on the Federal Emergency Management Agency (FEMA) team. Her work focuses on the delivery of solutions for grants management; program and project management; change management; strategic communications; and compliance and regulatory risk management. She has managed local, state and federal grant initiatives in workforce development and public education, including program development and management. Her areas of expertise include program and project management, human capital planning, financial management, and regulatory compliance.

### Relevant experience

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), Office of the Chief Financial Officer (OCFO), Risk Management and	3/2013- Present	<ul style="list-style-type: none"> <li>Developing standard operating procedures for the resolution of OMB A-133 audits.</li> <li>Creating workflow and quick reference guide to facilitate the timely and accurate accrual and close out of grant funds.</li> <li>Providing technical assistance to initiative that targets the remediation of outstanding Office of the Inspector General audit recommendations.</li> </ul>	Nickie Dawkins, <a href="mailto:nickie.dawkins@fema.dhs.gov">nickie.dawkins@fema.dhs.gov</a>

Compliance (RMC) Division			
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Other client work includes:

- Directed financial management strategies and administered the implementation of more than \$40 million in federal and state funds, at local government agency in Houston, Texas, reducing client reimbursement process from 90 to 30 days, and provided technical assistance and compliance monitoring, ensuring adherence to all state and federal OMB requirements.

**Education**

- Master of Public Affairs, The University of Texas at Austin
- B.S. in Public Relations, The University of Texas at Austin

**Olivia Miller**  
**Consultant**

Ms. Miller is a Senior Associate in PricewaterhouseCoopers (PwC's) Public Sector Practice. She has more than 10 years experience, including more than five years experience supporting the Department of Homeland Security (DHS) implementing various human capital and business process improvement initiatives. Within the area of human capital, Ms. Miller's experience includes such items as strategy development, organizational design and workforce planning, full learning and development lifecycle support, communications and stakeholder management, change management, and federal recruiting practices. Ms. Miller is a certified Human Capital Strategist and is certified in Lean Manufacturing.

**Relevant experience**

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Homeland Security (DHS), Office of the Chief Procurement Officer (OCPO)	9/2008-9/2012	<ul style="list-style-type: none"> <li>Supported DHS, OCPO with operations, logistics, and program management support for the OCPO's Acquisition Professional Career Program (APCP). This early career development program consists of numerous cohorts and nearly 200 program participants.</li> <li>Facilitated development of training goals and objectives, designed training content, and facilitated training delivery and logistics with program managers and external vendors.</li> </ul>	Patrick J. Kennedy, <a href="mailto:Patrick.Kennedy@hq.dhs.gov">Patrick.Kennedy@hq.dhs.gov</a> , 202-447-5478

Other client work includes:

- Supported the DHS Office of the Chief Financial Officer (OCFO) in executing human capital initiatives designed to remediate material weaknesses and strengthen the workforce. Specifically, she managed the full life cycle for a customized New Hire Orientation designed to welcome employees to DHS financial management community and distill financial management fundamentals.
- Provided guidance and advice on applying principles of Lean Manufacturing, and facilitated development of a future state organization for the U.S. Army Corps of Engineers. Functions included analyzing non-value added components of existing processes, developing value stream maps, identifying training requirements, establishing mitigation strategies for initial operating capacity and full operating capacity barriers, and drafting future state standard operating procedures.

**Education**

- B.A., Organizational Communication, Purdue University

## ***Alicia Backous*** Consultant

Ms. Backous has over 9 years of experience and is a Senior Associate in PwC's Public Sector Practice where she has focused on providing PM and resource oversight support to government and commercial clients. She recently supported the Gulf Coast Claims Facility's oversight of claims related to the 2010 Deepwater Horizon/BP oil spill, and has nine years of PwC and external experience, including providing business process support to state government organizations.

### **Relevant experience**

Prior relevant experience:

<b><i>Client type</i></b>	<b><i>Dates</i></b>	<b><i>Work performed</i></b>	<b><i>Reference information (name, email, phone #)</i></b>
U.S. Department of Homeland Security (DHS), Federal emergency Management Agency (FEMA), FIMA RI Division Underwriting and Claims Operation Review Tool	12/2011-Present	<ul style="list-style-type: none"> <li>Supports the process and training team by executing project management activities.</li> <li>Contributes to the development and revision of key output documents, including the requirements documents, standard operating procedures, IPIA Integration Plan, sampling methodology documents, and other outputs.</li> </ul>	Ronald O. Ortega, (202) 646-2964; Michael Tramosch, <a href="mailto:Michael.Tramosch@fema.dhs.gov">Michael.Tramosch@fema.dhs.gov</a>
Large Private Sector Client	10/2010-11/2011	<ul style="list-style-type: none"> <li>Tracked and reported the status of all claimants' files, preparing documents for attorneys to use in their settlement negotiations, and drafting claimant correspondence regarding economic calculation and missing documentation.</li> <li>Oversaw the assignment of claims and other tasks to 100+ adjusters who performed accounting work ups for small business claims.</li> </ul>	

Other client work includes:

- Served in the Program Management Office for a large national nonprofit where she created qualitative and quantitative success metrics and 26 inter-organization projects for weekly communication and evaluation.

### **Education**

- M.B.A., Operations & Strategic Management, Boston College
- B.A., Political Science, University of Michigan

## ***Marshall Sanders*** Consultant

Mr. Sanders has more than 9 years of experience and is a Senior Associate in PwC's Public Sector Practice. He has extensive FEMA program management experience providing consulting services in the areas of emergency management services and grants management including improper payment assessments and testing.

### **Relevant experience**

Prior relevant experience:

<b><i>Client type</i></b>	<b><i>Dates</i></b>	<b><i>Work performed</i></b>	<b><i>Reference information (name, email, phone #)</i></b>

U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), Public Assistance Technical Assistance Contract (PA TAC)	1/2013–Present	<ul style="list-style-type: none"> <li>• Currently deployed on the PATAC in response to Hurricane Sandy in New Jersey.</li> <li>• Serving in the Public Assistance Communications and Reporting team.</li> <li>• Analyzes PA regulations to provide responses to official correspondence to congressional inquiries, guidance on Program policies, laws, and regulations, and individual project status requests.</li> </ul>	Charles Chaffin, (816) 283-7909
DHS, FEMA, Office of the Chief Financial Officer (OCFO)	1/2012–12/2012	<ul style="list-style-type: none"> <li>• Supported the development of a to-be process to improve the FEMA-wide grants monitoring process.</li> <li>• Provided recommendations for future tools to improve the overall effectiveness of FEMA's financial monitoring plans for grants.</li> <li>• Supported OCFO in conducting Improper Payments Information Act of 2002 (IPIA) Assessments of Fiscal Year (FY) 10 disbursements for FEMA Grant programs.</li> </ul>	Angela G. Meeks, <i>Angela.G.Meeks@dhs.gov</i> , (202) 212-1767

Other client work includes:

- Assigned to the Emergency Food and Shelter Program (EFSP) as the on-site team member co-located with the client at United Way Worldwide Headquarters and was responsible for providing training, testing support, data management support, and producing a final report including highlighting the improper rate and providing observations and recommendations to limit future improper rates.

**Education**

- B.A., Economics/Spanish, Clemson University

**Adam Pritchard**  
Consultant

Mr. Pritchard has over six years of experience and is a Senior Associate in PwC's Public Sector Practice who focuses on delivering financial management solutions to the Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA). He has over six years of project and financial management experience with both public sector and commercial clients. In particular, Mr. Pritchard has extensive experience in providing grants management, risk management, audit resolution, and internal control evaluation support to Federal clients

**Relevant experience**

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information (name, email, phone #)</i>
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U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), Office of the Chief Financial Officer (OCFO)	9/2011-12/2011	<ul style="list-style-type: none"> <li>Assisted OCFO Management re-design and document internal control procedures to enhance Management's ability to detect and prevent errors in budgetary entries.</li> <li>Led a risk assessment of FEMA's Statement of Budgetary Resources (SBR) to identify key risks for Management's consideration and to propose mitigation strategies to address each risk.</li> <li>Managed a Verification &amp; Validation assessment focused on targeted budgetary and financial control objectives within FEMA OCFO.</li> </ul>	Bonnie Shepard, <a href="mailto:bonnie.shepard@fema.dhs.gov">bonnie.shepard@fema.dhs.gov</a> , (703) 605-1238
DHS, FEMA, Support Services and Facilities Management Division (SSFMD)	1/2012-12/2012	<ul style="list-style-type: none"> <li>Performed a risk assessment and internal control remediation effort for FEMA's Fleet Card Program to help address deficiencies identified in prior year assessments.</li> <li>Assisted SSFMD Management re-design charge card processes to promote better management of FEMA funds and heightened accountability among Fleet Card Managers.</li> </ul>	Denise Christodouloupoulos, <a href="mailto:Denise.Christodouloupoulos@dhs.gov">Denise.Christodouloupoulos@dhs.gov</a> , (202) 646-3399

Other client work includes:

- Led a team in a business process reengineering initiative aimed at streamlining FEMA's Grants Management Division's (GMD) operations and served as head business analyst in developing a Microsoft Access financial management system aimed at integrating grant data within GMD.

### Education

- B.A., Economics, University of Virginia

## Alison Hedquist Consultant

Ms. Hedquist has over 5 years of experience and is a Senior Associate in PwC's Public Sector Practice where she has focused on supporting the Federal government on a variety of emergency management projects including process development, catastrophic planning, and logistics supply chain management. Most recently, Ms. Hedquist served as team lead supporting FEMA's National Training, Education, and Exercise Division (NTEED) in conducting financial analyses, developing a grants management process, supporting responses to OMB and congressional inquiries, providing strategic support and developing and implementing a customized PMO framework.

### Relevant experience

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information (name, email, phone #)</i>
U.S. Department of Homeland Security (DHS), Federal emergency Management	8/2012-Present	<ul style="list-style-type: none"> <li>Currently serves as the Team Lead supporting FEMA in conducting financial and cost analyses and the design and development of a Program Management Office (PMO) framework.</li> </ul>	David Larimer, <a href="mailto:David.Larimer@fema.dhs.gov">David.Larimer@fema.dhs.gov</a>

Agency (FEMA), National Training, Education, and Exercises (NTEED)		<ul style="list-style-type: none"> <li>Supported the client in the development of a PMO solution that included financial management leading practices and internal controls.</li> <li>Supported the development of a competitive grants management process, outlining all stages of the grants management lifecycle and provided recommendations for the development and implementation of a defensible, adaptable, and objective grant solicitation and awards process that promoted full and open competition.</li> </ul>	
DHS, FEMA, Federal Insurance and Mitigation Administration (FIMA) Risk Insurance Division (RI) PMO	12/2011-8/2012	<ul style="list-style-type: none"> <li>Supported client in the development of a financial and cost analysis of historic, current and future FEMA National Level Exercises (NLE) to determine the full cost and benefit of the NLEs.</li> <li>Evaluated the impact of each NLE in meeting its stated objectives against established units of measure</li> </ul>	Ronald O. Ortega, (202) 646-2964; Michael Tramposch, <a href="mailto:Michael.Tramposch@fema.dhs.gov">Michael.Tramposch@fema.dhs.gov</a>

Other client work includes:

- Developed a best practices study, operations manual and toolkit for sheltering persons with medical needs for a FEMA-administered program.
- Provided project management support in the development of four joint region-state plans (CONPLANS and OPLANs) for the New Madrid Seismic Zone (NMSZ) for FEMA's Catastrophic Disaster Readiness Planning Project.

### Education

- B.A., Economic and International Business, Boston University

## Amanda Rhyne

### Associate/Staff

Ms. Rhyne has six years of experience and is an Experienced Associate in PwC's Public Sector Practice, providing emergency management consulting services to FEMA. Currently, she is providing support at the FEMA Federal Insurance and Mitigation Administration (FIMA), in the Risk Insurance and Risk Reduction Divisions. She brings extensive knowledge of FEMA-administered programs, program and process management, auditing, improper payments policy and assessments, and disaster recovery efforts.

### Relevant experience

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work Performed</i>	<i>Reference information (name, email, phone #)</i>
U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), Federal Insurance and Mitigation Administration (FIMA) Risk Insurance Division (RI) PMO	6/2011 – Present	<ul style="list-style-type: none"> <li>Supported the development of a web-based data capture and reporting tool designed to enhance internal controls and improve business processes.</li> <li>Developed standard operating procedures, trainings, user guides, and other guidance and tools to assist in the organization, automation and integration of operation review data.</li> </ul>	Ronald O. Ortega, (202) 646-2964; Michael Tramposch, <a href="mailto:Michael.Tramposch@fema.dhs.gov">Michael.Tramposch@fema.dhs.gov</a>

DHS, FEMA, Office of the Chief Financial Officer	7/2010 - 9/2010	<ul style="list-style-type: none"> <li>Worked with multiple teams of professionals in the assessment of FEMA's Public Assistance, National Flood Insurance Program, Homeland Security Grant Program, Transit Security Grant Program, and Assistance to Firefighters Grant Program for Improper Payments Information Act of 2002 (IPIA) compliance.</li> <li>Participated in the execution of projects that combined Office of Management and Budget (OMB) guidance with best practices, lessons learned, and automated data collection tools to enhance the accuracy and management control in the testing of thousands of payment transactions.</li> </ul>	Denise Christodouloupoulos, <i>Denise.Christodouloupoulos@dhs.gov</i> , (202) 646-3399
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Other client work includes:

- Assisted the FIMA Risk Reduction Division Grants Policy Branch with technical assistance to support the HMA needs related to legislation, rulemaking, policies, and guidance development, as well as related policy maintenance and outreach activities.
- Contributed to establishing effective internal controls, reporting key metrics, and developing the requisite materials for launching a pilot programmed designed to introduce smartcard-based logical access for FEMA networks.

#### Education

- B.A., Homeland Security and Emergency Preparedness, Virginia Commonwealth University
- B.A., Political Science, Virginia Commonwealth University

## Ashley Harmon

### Associate/Staff

Ms. Harmon has over 3 years of experience and is an experienced associate in PwC's Public Sector Practice with management consulting and federal government experience in the areas of project management, PMO implementation, PM training, business process improvement, strategic planning, policy development, and financial analysis. Ms. Harmon has supported several FEMA clients in the Insurance and Mitigation Administration (FIMA) as well as the DHS Private Sector Office.

#### Relevant experience

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information (name, email, phone #)</i>
U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Federal Insurance and Mitigation Administration (FIMA) Risk Insurance Division (RI) PMO	1/2012-Present	<ul style="list-style-type: none"> <li>Developed the RID Process Improvement SOP document and several PMO reference guides including the RID Change Control, RID Contracts Management, RID Debt Collection and RID Change Control guides.</li> </ul>	Ronald O. Ortega, (202) 646-2964; Michael Tramposch, <i>Michael.Tramposch@fema.dhs.gov</i>
DHS, FEMA, Risk Reduction Division	1/2012-11/2012	<ul style="list-style-type: none"> <li>Assisted the Grants Policy Branch (GPB) by providing policy development and interpretation</li> </ul>	Eric Kenney, <i>kenneyed@</i>

(RRD) Hazard Mitigation Technical Assistance Program		<p>support.</p> <ul style="list-style-type: none"> <li>Conducted thorough analysis of documents, data, and program stakeholder feedback to determine the best approach in developing, revising, and interpreting FEMA's building-code policies.</li> </ul>	<i>cdmsmith.com</i> , (508) 479-9427
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Other client work includes:

- Supported an independent review of 7,500 loan files of residential foreclosure for Citi Mortgage, addressing all charges assessed during a foreclosure period to determine if the borrower suffered financial injury due to errors or misrepresentations in servicing.
- Led a comprehensive analysis of the DHS Private Sector Office Model Ports Initiative, a program developed to improve tourism and security at 20 airports across the United States.

**Education**

- B.A., International Relations/Economics, College of William & Mary, Williamsburg, VA

***Kaitlyn Kirby***  
**Associate/Staff**

Ms. Kirby is an Experienced Associate in PwC's Public Sector Practice with expertise in developing and implementing customized information technology (IT) solutions to improve business processes. She has over 3 years of experience in applying methodologies to support and address client needs, identify inefficiencies, and mitigate risks in the areas of data management, information system security, and program management. Ms. Kirby has supported several FEMA offices and programs by developing customized data management and reporting tools.

**Relevant experience**

Prior relevant experience:

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference information</i>
U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA), Office of the Chief Financial Officer (OCFO), FIMA Division	1/2011-Present	<ul style="list-style-type: none"> <li>Assisted multiple FEMA offices with development support for FEMA's SharePoint platform Enterprise Shared Workspace (ESW).</li> <li>Responsible for building out site capabilities including document management, workflow automation, document sharing, and collaboration between FEMA personnel.</li> <li>Developed and implemented customized SharePoint tools, templates, and workflows to automate project management functions such as change control, process improvement, executive dashboard reporting, and contracts management.</li> </ul>	Tim Willenbucher, <i>Timothy.Willenbucher@fema.gov</i> , 202-646-7924,

Other client work includes:

- Supported a major federal financial regulator by providing data analytics services through remediation and reconciliation of a legacy system's financial data.
- Supported several FEMA offices and programs by developing cost-effective, customized data and automation tools by leveraging existing FEMA resources and technologies.

**Education**

- B.S., Management, Penn State University
- B.A., Political Science, Penn State University

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# Pool 2

## Gerry McDougall Partner/Principal

Mr. McDougall is the Partner in Charge of PwC's Health Sciences Practice, serving academic and research organizations in all business sectors. He is responsible for leadership of the broad range of institutional and research strategic and business planning, financial analysis, research compliance, clinical research operations improvement and information systems services that PwC provides.

Mr. McDougall has over 26 years of experience, serving on large engagements involving senior-level clients and interaction with the institution's Board, financial leaders and political stakeholders. He has advised many of the top 50 Academic Medical Centers and has worked with the majority of the Ivy League schools and with many of the major research universities and health systems. He also is a member of the Task Force on Health Care for the World Council for Sustainable Business Development which brings together some 180 international companies in a shared commitment to sustainable development through economic growth. Clients have also included the federal government and governors of several states.

### Relevant experience

Prior relevant experience:

<i>Client/Client type</i>	<i>Work performed</i>
Major Academic Medical Center	Consultation for development of affiliation agreements with existing and new clinical partners, including financial analysis of fund flows, benchmarking of industry practices with regard to "deal" terms and conditions, development of scenario model for evaluation of potential alternatives, preparation of presentation materials for communication with Boards, and providing strategic and financial analysis support to the negotiating team.
Biotech cluster in a major municipal area	Worked with both public and private partner/stakeholders to develop plans for a new research institute to serve as the nexus of a biotech cluster in a major municipal area. Tasks included the development of a comprehensive feasibility study, development of initial Affiliation Agreements and development of Prospectus document to assist with capital formation.

Other work includes:

- Worked with a leading AMC to develop a strategy for selection of ERP software for the University and Health System at one of the largest ERP implementations planned in higher education (estimated implementation cost of \$150M).

### Education

- B.S., Business Administration, Northeastern University

## John Case Program Manager

Mr. Case is a Director in PwC's advisory practice. He has over 25 years of experience serving higher education, academic medical centers, medical schools, hospitals, and research institutes. The breadth of his experience spans public and private universities, health care, research institutes, and private industry. His strengths reside in pre- and post-award research administration, as well as areas of finance, administration, research, healthcare, etc.

Mr. Case has been active in the National Association of College and University Business Officers (NACUBO), including leadership on EACUBO planning committees and leadership initiatives. He has held many offices, including President and Treasurer of the 7,000 member National Council of University Research Administrators (NCURA), and has been involved in every aspect of its funding, structure, and training delivery. In addition, Mr. Case has been a contributor to the 2009 Advisory Board Company University Business Executive Roundtable's:

Making the Case for Shared Services - Lessons for Overcoming Obstacles to Business Process Reform.

### Relevant experience

Prior relevant experience:

<i>Client/Client type</i>	<i>Work performed</i>
College of Medicine	Research administration shared services assessment and implementation - Project Director (2013)
Private Academic Medical Center	Complete shared services model for research administration (central, department and school administration functions) implemented (2012 - 2013, pilots went live in March 2013)

Other work includes:

- Health Care Colleges shared services assessment (finance, procurement, other administration) and implementation in 2013
- Fiscal, administrative and compliance activities in support of the University of North Carolina at Chapel Hill's research enterprise as the associate vice chancellor for research

### Education

- B.S., Finance and Accounting, State University of New York at Geneseo
- M.B.A, St. John Fischer College
- Ed.D. Higher Education Management, University of Pennsylvania

## Eric Tomasini Project Manager

Mr. Tomasini is a Manager in PwC's advisory practice. He has over 14 years of research operations management experience with Life Science companies, Academic Medical Center settings and consulting. Specifically, his experience includes site monitoring/compliance auditing, strategic and tactical AMC program and departmental management, pre and post award life-cycle engineering/optimization, billing compliance assessment, research revenue cycle optimization, SOP and policy development, federal/industrial regulation integration, as well developing/managing A-133 compliant research Cores and Recharge Centers.

### Relevant experience

Prior relevant experience:

<i>Client/client type</i>	<i>Work performed</i>
Oceanographic Research Institution	Worked to assess overall current state business requirements related to contract review and negotiation process, grant proposal preparation and submission process, governance and risk management infrastructure, gap assessment of policies and procedures in comparison to state, federal, sponsor, and commercial requirements, as well a current state assessment of enterprise resource management technology requirements.
Leading Academic Medical Center	Authored an implementation plan for a research administration infrastructure. Plan included pre and post award planning for DHHS, Industry, Foundation and IIS research. Developed business plan, financial planning and forecasting documents, AR systems integration and cost containment planning and facilitated multiple routine A-133 audits for six research Cores.

Other work includes:

- Worked to provide comprehensive diagnostic evaluation of current clinical trial administrative processes for a Cancer Institute and a Midwest Academic Medical Center

### Education

- B.A., Wheaton College
- M.B.A, Babson FW Olin Graduate School of Business

## **Ivy Xie**

### **Project Manager**

Ms. Xie is a Manager in PwC's advisory practice. She has over 10 years of experience serving top research institutions, public safety net health systems and universities. Her experiences include operational performance improvement, shared service model design and implementation, financial planning and reporting, for hospitals and medical schools.

#### **Relevant experience**

Prior relevant experience:

<b>Client/client type</b>	<b>Work performed</b>
Academic Medical Center Shared Service implementation	Serves as the lead, currently managing four ongoing Shared Services projects
Healthcare Transformation engagement	Managed multiple workstreams for a public safety net health system in the Midwest.

Other work includes:

- Conducted through AMC benchmarking studies, compensation review and costing analysis, analyzed affiliation agreements and funds flows to evaluate ownership/governance structure, and reviewed chart of accounts in PeopleSoft and SAP.
- Trained physician leadership and business managers to leverage business intelligence to manage the institutions, departments and faculty performance. Led teams to develop and implement sustainable tools and trained client to automate the reporting process.

#### **Education**

- B.A., Finance, Fudan University - Shanghai, China
- M.H.A, Cornell University

## **Gerri Johns Lindsay**

### **Project Manager**

Ms. Lindsay is a Manager in PwC's advisory practice. She has over 15 years of experience delivering business and technology consulting services to clients within the commercial, public sector, healthcare and higher education sectors. She specializes in IT driven process improvement initiatives, including ERP implementations and upgrades, custom application development, quality assurance assessments and business process redesign. She has spent nearly a decade focused on implementing solutions that specifically support the research administration missions within flagship research universities, academic medical centers, NCI-designated cancer centers and large healthcare systems.

She works with both pre- and post-award offices to increase operational efficiencies, enhance compliance and strengthen controls via the optimization of their PeopleSoft Grants applications. She is well versed in requirements gathering, business process design, systems analysis and integration, conversion and custom application development.

#### **Relevant experience**

Prior relevant experience:

<b>Client/client type</b>	<b>Work performed</b>
Not-for-profit pediatric hospital	Leading the Independent Verification and Validation (IV&V) review of the current status of a recently deployed PeopleSoft Financials and Supply Chain, Human Capital Management and Grants Management systems implementation. Conducting the IV&V review for Grants

	Management, which includes a comparison of the functionality deployed against the original system requirements, identification of potential gaps between the current and desired functionality and development of high-level recommendations for improvements in processes, controls and technology.
Non-profit healthcare system	Lead consultant for the Grants Management and Non-patient AR teams during the design phase of the PeopleSoft 9.1 FIN/SCM implementation. Responsible for coaching the client team members through the development of future business processes and development of functional designs for conversion and interface designs.
University health system	Leading the Chart of Account redesign in preparation for a future implementation of the PeopleSoft Grants Management application.

Other work includes:

- Management of IT related changes to support the implementation of shared services center model for research administration (central, department, and school administration functions)
- Served in Functional Lead roles for 12 of the 13 PeopleSoft Grants Management engagements she has participated in, all of which included the Grants Management, Project Costing, Customer Contracts, Billing, Accounts Receivables and Commitment Control modules.
- Grants experience spans versions 8.4 – 9.1 and includes five (5) 9.1 implementation projects and two (2) Grants implementations done in parallel with upgrades of the existing FIN/SCM modules.

### Education

- B.S., Management Science & Information Technology and Finance, Virginia Tech

## Seidah Durante Milligan & Company - Project Manager

Ms. Durante is a Senior Manager in Milligan & Company’s Assurance Department and is responsible for the management of several financial and compliance engagements performed in accordance with Generally Accepted Government Auditing Standards and the U.S. Office of Management and Budget (OMB). Ms. Durante serves as the Project Manager for the firm’s work for the FTA that includes conducting *Financial Capacity Assessments* and performing *Financial Management Oversight* reviews of grant recipients.

### Relevant experience

Prior relevant experience:

<i>Client</i>	<i>Dates</i>	<i>Work Performed</i>	<i>References</i>
US Department of Transportation – FTA	October 2010 - present	Project Manager on Milligan’s engagements to conduct Financial Management Oversight of federal grantees	Amy Jernigan (Oct 2010-July 2012)/Alison Pegram (July 2012-present), Contracting Officer Representative (COR) (202) 366-9249
US Department of Transportation – FTA	August 2010 - present	Project Manager on Milligan’s assignments to conduct review Cost Allocation Plans and conduct Financial Capacity Assessments of federal Grantees	Michael Patella, COR (202) 366-081

### Other experience

- City of Philadelphia, Redevelopment Authority (RDA), Philadelphia, PA: Served as Manager on the audit of RDA’s bond programs. Also supervised financial and compliance audits in accordance with OMB A-133, audits



of bond programs, and DCED program audits. Assisted with RDA's GASB 34 implementation.

- Philadelphia Industrial Development Corporation (PIDC), Financial Audits, Philadelphia, PA: Managed the audit of financial statements and compliance audit in accordance with OMB A-133.
- Philadelphia Housing Development Corporation (PHDC), Financial Audits, Philadelphia, PA: Managed on the audit of financial statements and compliance audit in accordance with OMB A-133. PHDC receives federal, state and city funding to develop new and rehabilitate existing housing for low and moderate income families in the City of Philadelphia.
- Camden Redevelopment Agency, Auditing and Accounting Services, Camden, NJ: Served as Senior Accountant on the firm's initial audit of the agency for 2002, and progressed to Supervisor on the 2003 engagement, and Manager on the 2004, 2005 and 2006 audits. Assisted the agency with its GASB 34 implementation and installation and maintenance of a new accounting system.

### Education/Certificates

- BS, Economics (concentration in accounting), University of Pennsylvania, Philadelphia, PA
- Certified Public Accounting licensed in: Pennsylvania
- Certified Fraud Examiner

## Annemarie Byrnes

### Milligan & Company - Senior Consultant

Ms. Byrnes has over 25 years of experience and a solid background in project management and finance, with expertise in economic development, grant compliance and planning. She directs Milligan's Economic Development & Planning efforts and manages the firm's engagement with the Pennsylvania Office of Budget's *Redevelopment Assistance Capital Program*, representing the Commonwealth's interest on economic development initiatives.

Ms. Byrnes also manages Milligan's role in financial feasibility analyses of proposed major transit investment projects, and has developed long-range transportation improvement alternatives combined with land-use strategies. She has worked extensively with municipalities, universities, and special event centers nationwide to enhance transportation services. She is a certified Project Management Professional (PMP).

### Referable clients

<i>Client</i>	<i>Dates</i>	<i>Work performed</i>	<i>Reference</i>
Commonwealth of Pennsylvania, Pennsylvania Office of the Budget – state agency	1/2000 - present	Project Director on oversight of economic development projects funded through state and federal grants. Milligan provides technical assistance, financial reporting, compliance review, and oversight services for grant-funded projects.	Elias Joseph <a href="mailto:ejoseph@pa.gov">ejoseph@pa.gov</a> 215-496-9100 ext 127
Michael Baker Corporation, Prime, on contract with Pennsylvania Department of Transportation	2006-2008	Team Leader for Milligan's subcontract for the Transportation Funding Reform Study for PennDOT. Reviewed the capital and operating budgets of seven Pennsylvania transit agencies, including the largest agency in PA (SEPTA). Prepared reports that were used to compile a complete audit of each system, and made recommendations to a state-appointed commission regarding the soundness of the agencies' operating and capital budgets.	Denise Goren, Vice President Public Policy at Michael Baker Corporation <a href="mailto:dlgoren@mbakercorp.com">dlgoren@mbakercorp.com</a> , 215 444-0888

### Other experience

- City of Philadelphia, Roosevelt Boulevard Transportation Investment Study, Philadelphia, PA: Managed the firm's role in this engagement for the City of Philadelphia. Milligan developed a 20-year financial plan for the locally preferred alternative (LPA) of the Roosevelt Boulevard Transportation Investment Study that examined express bus, light rail, and subway expansion options. The financial plan for the LPA included capital, operating, and maintenance funding requirements; existing sources of revenue; potential sources of revenue; and annual cash flow pro forma for capital and operating costs. Milligan identified federal, state, and local sources of transit and highway funding, as well as private funding and innovative finance sources.
- Lancaster County Planning Commission/PennDOT, Long-Range Planning Study, Lancaster County, PA: Deputy Project Manager on a major investment study for the Lancaster County Planning Commission and PennDOT. Based on business, residential, and travel demand forecasts, analyzed options for expanded bus transit, feasibility of light rail, and options for transit-oriented development. Developed transportation improvement alternatives combined with land use strategies. Participated in extensive public involvement effort.

### Education

- MBA, St. Joseph's University
- MS, Transportation Engineering, Villanova University
- BS, Education, West Chester University

## Jiten Ghelani

### Consultant

Mr. Ghelani is a Senior Associate in PwC's advisory practice. He has over nine years of managerial experience at U.S. academic medical centers and research institutes, where he has worked closely with physician leadership and executives to manage financial, business and research operations. Mr. Ghelani has several years of experience in financial modeling, reporting and analysis for sponsored research grants, academic units, physician practice plans and hospital service lines.

Prior to joining PwC, Mr. Ghelani has served as an academic practice administrator in departments of internal medicine and pediatrics, where he monitored the financial performance, developed business proposals, managed pre-award and post-award research administration, conducted market analysis, led strategic planning initiatives and negotiated physician service agreements with hospital leadership.

### Relevant experience

Prior relevant experience:

<i>Client/client type</i>	<i>Work performed</i>
Research administration	Served as supervisor to over 30 grantees, managed grant proposals and contractual agreements, negotiated with federal, state and private agencies and provided financial oversight of \$20M annual research budget
Top 25 Medical School	Evaluated people, processes and systems supporting sponsored research administration function as part of an administrative restructuring. Assessment and recommendations were presented to medical center leadership to optimize grants management process and develop future-state for efficiency and effectiveness.

Other work includes:

- Initiated and led project to create new reporting model to improve budgeting and forecasting process and effectively manage divisional operating budgets and research grants.
- Core team member on research administration shared services design and implementation engagement in a large academic medical center to improve research administration operations.

### Education

- B.A., Economics, University of Michigan

- M.B.A., Emory University

## **Tarun Gulrajani**

### **Consultant**

Mr. Gulrajani is a Senior Associate in PwC's advisory practice. He has over seven years of experience related to project management, mergers & acquisitions assessment, medical school development, financial modeling, organizational development, data assessment, interpretation and presentation, physician practice management/hospital due diligence, strategic plan development, performance improvement, grants and contracts administration, and shared services design within research administration structures at Academic Medical Centers.

#### **Relevant experience**

Prior relevant experience:

<i>Client/client type</i>	<i>Work performed</i>
Academic Medical Center shared services implementation	Serving as a core team member, assisting with the design and construction of a model for research administration shared services centers, including defining roles and responsibilities, improving grants and contracts processes, determining staff roles, skills and developing standard operating procedures (SOPs)
Large academic medical university	Managed and led research, grants and contracts workstream data analyses, for large academic medical university transformation project. Client utilized data to understand current state environment and how to improve future state.

Other work includes:

- Managed several initiatives at a large, national payor organization including defining frameworks and metrics across service operations in an effort to reduce cost by driving self-service adoption across the client's various functions within Member, Provider, Enrollment and Billing and Claims. Performed several activities within these functions including developing program plan to manage and forecast milestones and dependencies, and developing VP level dashboards aimed at measuring the organization's performance.
- Assisted with the planning studies of potential schools of medicine, reviewing their current operating and business planning to develop undergraduate medical education programs. Managed development of a financial model, analyzing expected revenue sources, marginal expenses, research revenue, fees, research grants, support services and faculty support for new schools of medicine.

#### **Education**

- B.A., Electrical Engineering, UNC-Charlotte
- M.S.P.H., Emory University

## **Allison Shelton**

### **Consultant**

Ms. Shelton is a Senior Associate in PwC's advisory practice and has been with the firm for over two years. She has experience working in a variety of areas within the healthcare provider and payer sectors including: academic medical centers, children's hospital, the NHS (National Health Service) in London, a health plan system (specifically Medicare based), and a large national payer.

Her experience prior to joining the firm, includes financial and operational analysis in clinical quality and informatics, process improvement, cost benefit analysis, project leadership and target market analysis, project development and research examining international healthcare and health plan systems.

#### **Relevant experience**

Prior relevant experience:

<i>Client/client type</i>	<i>Work performed</i>
Health system	Documented and analyzed residency specialty findings by medical, surgical and hospital based specialty as well as created a peer organization benchmarking profile which included the amount of facilities, beds, physicians, residency programs, ACGME approved slots, and Medicare Reimbursed FTEs for each health system.

Other work includes:

- Assessed and evaluated multiple (17) professional service agreements and administrative agreements of a health system.
- Reviewed a health system's professional services contracting methodology with the objective of recommending process improvement opportunities including alignment of incentives and associated compensation models/methods.

### **Education**

- B.A., English, Pre-Med Concentration, Emory University
- M.H.S.A., University of Michigan

## **Linda Jiang** **Associate/Staff**

Ms. Jiang is an Experienced Associate in PwC's advisory practice and has been with the firm for over two years. During her tenure with PwC, Ms. Jiang's clients include academic medical centers, top integrated healthcare systems, medical device companies, and big box retailers. Her experiences include shared services model design and implementation, market entry assessments (including international healthcare markets), strategic planning and provider operations improvement.

Prior to joining PwC, Ms. Jiang worked at a boutique consulting firm and an Academic Medical Center giving her experience in areas of provider contracting, healthcare litigation consulting, revenue cycle management, and labor productivity analysis. In addition, she has experience implementing a key provision of the Affordable Care Act (ACA), having interned at the U.S. Government Accountability Office.

### **Relevant experience**

Prior relevant experience:

<i>Client/client type</i>	<i>Work performed</i>
Academic Medical Center shared services implementation	Assess and implement Shared Service Centers for the College of Medicine and Health Care Colleges (Colleges of Dentistry, Health Sciences, Nursing, Pharmacy, and Public Health)
Top integrated healthcare system	Conducted analysis of supply chain data for 23 hospitals against industry benchmarks to identify improvement opportunities; took ownership of developing benefits realization plan; captured client pain points through participation in stakeholder interviews

Other work includes:

- Performed a SWOT analysis as part of health system's defensive strategy against competitors; evaluated health system's financial indicators, service offerings, geographic location, quality, market recognition and hours of operation against competitors
- Supported the development of a 5 year strategic plan for the company's medical device division by conducting a comprehensive quantitative and qualitative research

### **Education**

- B.S., Neuroscience and Behavioral Biology, Emory University
- M.P.H., Healthy Policy and Management, Emory University

## **Sarah Clark-Worley**

### **Associate/Staff**

Ms. Clark-Worley is an Experienced Associate in PwC's advisory practice with more than five years experience working in health industries. At PwC, Ms. Clark-Worley has worked with a wide range of health industries clients including a national health insurer, a regional integrated delivery network in the Southwest, and major academic medical centers.

Prior to joining PwC, Ms. Clark-Worley was a compliance administrator with the Institutional Review Board of a major academic medical center and university.

#### **Relevant experience**

Prior relevant experience:

<b>Client/client type</b>	<b>Work performed</b>
Research administration	Development and implementation of shared services model

Other work includes:

- Assessment and design of grants and contracts administration operations
- Needs assessments and gap analyses of claims adjudication systems, supply chain operational and management strategy
- Performance improvement and change management

#### **Education**

- B.A., Psychology, Agnes Scott College
- M.P.H., Healthy Policy and Management, Emory University

## **Jasjit Singh**

### **Program Manager**

Mr. Singh is a Director in PwC's advisory practice. He has more than eight years of Government/Public Oracle experience. He specializes in project management, technology, application deployment and implementation, IT strategy definition and alignment, enterprise architecture and web-services based integration, organization structure development, process design and implementation. He has extensive leadership experience leading large teams of 30 or more consultants through complex program and project tasks.

#### **Relevant experience**

Prior relevant experience:

<b>Client/Client type</b>	<b>Work performed</b>
National Science Foundation	Technical advisor to the NSF to provide project management and support for the agency's Oracle Federal Financials implementation program (September 2012 - present)
Military Health Service	Subject Matter Expert - responsible for ensuring the compliance with Dept of Defense's Standard Financial Information Structure (August 2012 - present)
Department of Health and Human Services	Solution Architect - enabling funds control to prevent the potential of anti-deficiency act violations, etc. (April 2010 - September 2012)

Other client work includes:

- Oracle Federal Financials implementation of a Loan Management and Accounting System
- Development of Oracle Release 12 upgrade strategy and model for the Federal financial sector
- Other projects around business development, delivering and presenting proposals at various federal and civilian opportunities and modeling strategic direction

## Education

- B.Tech Indian Institute of Technology
- Certified Project Management Professional

## Ashish Kak Project Manager

Mr. Kak is a Manager in PwC's advisory practice. He has more than 17 years of strong enterprise applications functional and technical solution design and implementation, data conversion, advisory and strategy for ERP solutions, architecture and project management experience. He has expertise in Oracle ERP Finance, Supply Chain, Logistics and Manufacturing modules with background in Federal, Department of Defense and Commercial industry. His consulting experience spans Enterprise Resource Planning (ERP), SOA Architecture (Oracle Middleware), Business Intelligence (BI) and designing complex ERP COTS Customizations, Interfaces & Extensions.

### Relevant experience

Prior relevant experience:

<i>Client/Client type</i>	<i>Work performed</i>
National Institute of Health (NIH) Oracle R11 iERP Customization	Leads the functional requirements and solution design work streams of NIH's Healthier Financial Management Initiative that included Grants Management, CAN-MAS Retirement, Funds-Checking, Payroll Integration, Reimbursable Agreements modules, Construction Project financials and NIH Fee-For-Services business processes (June 2010 - present)

Other client work includes:

- United States Air Force Oracle R12 ERP Implementation - Enterprise Data Architect
- Oracle R12 ERP Federal Assessment - Team Lead
- Workforce Event Automation (PeopleSoft & Oracle Fusion Middleware) - Technical Lead

## Education

- B.S., Electronics Engineering, Bangalore University (India)

## Anand Chaturvedi Project Manager

Mr. Chaturvedi is a Manager in PwC's Washington Federal practice. He has more than 13 years of experience in design and development of technical solutions involving the customization, extension, implementation and support of Oracle e-Business Suite in federal and commercial clients. He has designed and developed interfaces, conversions, extensions and extracts in the Oracle financial modules General Ledger, Purchasing, Payables, Receivables and Projects. He has worked on various stages of software development lifecycle including system analysis, design, development, implementation and performance tuning. He functions as an integrator between business needs and technology solutions and assist clients in designing and implementing custom technology-enabled business solutions.

### Relevant experience

Prior relevant experience:

<i>Client/Client type</i>	<i>Work performed</i>
National Institute of Health (NIH)	Technical Lead, providing technical design and development solutions for NIH Oracle E-Business suite, including successful implementation of integrated grants, payment management system solution NIH Oracle application (June 2010 - present)
Health and Human	Developed custom reports, forms, workflow as per the requirement, designed the technical

Service client	document, performed testing and provided performance tuning assistance to developers
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Other client work includes:

- Functional setup for Oracle Purchasing, Oracle Payables and General Ledger

**Education**

- B.Tech, Pant-Nagar University (India)

## **Sudheer Handulnagaram** Project Manager

Mr. Handulnagaram is a Manager in PwC’s Washington Federal practice. He has extensive experience in enterprise applications technical solutions design and implementation, data conversions and support of Oracle e-Business Suite, Data Warehousing and Business Intelligence systems. His robust knowledge of technical solutions includes design and development of interfaces, conversions, extensions, and extracts in the Oracle financial modules - General Ledger, Purchasing, Payables, Receivables, and Projects. He is also proficient in creating complex extract-transform-load routines for Data warehousing applications. He is experienced in all stages of software development lifecycle including system analysis, requirements analysis, design, development, testing, performance tuning, and deployment. Mr. Handulnagaram has functioned as an integrator between business needs and technology solutions and assisted clients in implementing custom technology-enabled business solutions.

**Relevant experience**

Prior relevant experience:

<i>Client/Client type</i>	<i>Work performed</i>
Centers for Disease Control and Prevention	Oracle Hyperion profitability and cost management implementation project (July 2012 - present)
National Institutes of Health (NIH) - Oracle Upgrade	Responsible for performing the ERP Upgrade Analysis and design of the financial systems upgrade to Oracle EBS R12 (September 2011 - July 2012)
National Institutes of Health - nVision (data warehousing)	Leading the solution design and development for Funds Control, in support of near real time status of funds reporting (March 2007 - September 2011)

Other client work includes:

- Implementation of Oracle eBS 11.5.9 - creating a Unified Financials Management System by integrating all legacy systems and deploying Oracle Federal Financials

**Education**

- B.S., Computer Science specialization, Osmania University
- M.B.A., Finance, Southern New Hampshire University

## **Sharon Valencia** Project Manager

Ms. Valencia is a Manager in PwC’s Washington Federal practice. She has over 18 years of experience providing management consulting and related services to Federal, Defense, state, local, private sector, and international organizations. Capabilities include IT strategy; portfolio, program and project management; business process improvement; process modeling; performance measurement, risk management, testing, organizational assessment and design; change management; and training. She applies ITIL, Six Sigma, Lean, Lean Six Sigma, CMMI and other process improvement methodologies to enhance organizational effectiveness. Ms. Valencia is a PwC instructor for Quality, Risk, Lean Six Sigma, Program Management and Organizational Assessment and Design.

## Relevant experience

Prior relevant experience:

<i>Client/Client type</i>	<i>Work performed</i>
Bank, Project Management Office Manager	Responsible for leading the program management office for a large technology initiative (October 2010 - January 2011)
National Institutes of Health (NIH)	Responsible for leading unit, system integration and user acceptance testing for an Oracle Financial grants management and funds control initiative (June 2010 - October 2010)

Other work includes:

- Leads PwC risk and quality initiatives for the Public Sector Practice, including risk and quality reviews, methods, systems, tool, training and communications. Conducts quality and compliance reviews, identifying improvement opportunities.

## Education

- B.B.A., University of Wisconsin - Madison
- M.B.A., George Mason University
- Certified ITIL v3 Expert, Six Sigma Black Belt, Project Management Professional

## ***Patrizia Somavilla***

### **Project Manager**

Ms. Somavilla is a Manager in PwC's Washington Federal practice. She has over 19 years of consulting experience, managing organizational, technical and financial aspects of engagements. Her experience includes Human Capital transformations efforts for Federal Government clients.

## Relevant experience

Prior relevant experience:

<i>Client/Client Type</i>	<i>Work Performed</i>
Department of Veterans Affairs - Senior Executive Talent Management System	Led the team that conducted an analysis and re-engineering of the current executive talent management system and making recommendations for improved processes, structures and tools deployed through an automated system
Internal Revenue Service - Organizational Assessment and Design Lead	Analyzing and understanding the current state of operations necessary to measure the effectiveness of the current functionality against industry trends

Other work includes:

- Risk Assessment and Performance Measures - developed an approach to identify performance measures in the areas of Quality, Effectiveness and Efficiency
- Performed Business Processes and System Analysis, collecting and analyzing group process improvement ideas

## Education

- B.S., Mechanical Engineering, University of Maryland

## ***Trace Gorsline***

### **Project Manager**

Mr. Gorsline is a Manager in PwC's advisory practice. He has over 19 years of experience in program/project start-



up and operations, including client relationship management, compliance, risk management and quality assurance, staffing and resourcing, strategic planning and communications, etc. He has managed complex and regulated initiatives before through structured project methodologies and systems developments life cycles, with experience in implementing policies, procedures and infrastructure to improve organizational capability, efficiency and productivity.

### Relevant experience

Prior relevant experience:

<i>Client/Client type</i>	<i>Work performed</i>
Department of Health and Human Services, National Institutes of Health	Lead a 25 person team including subcontractors to plan, design, develop, test and implement system enhancements, retire legacy systems and plan for future state financial systems. Responsible for Federal client and account management, overseeing development and execution of the HFMI training program (2009 - 2012)
Department of Defense	Analyzing and understanding the current state of operations necessary to measure the effectiveness of the current functionality against industry trends

Other work includes:

- Risk Assessment and Performance Measures - developed an approach to identify performance measures in the areas of Quality, Effectiveness and Efficiency
- Performed Business Processes and System Analysis, collecting and analyzing group process improvement ideas

### Education

- B.A., Telecommunications, Michigan State University
- M.B.A., Johns Hopkins University
- Certified Project Management Professional and ITIL practitioner

## John Mattie

### Partner

#### Role

Mr. Mattie will serve as industry advisory expert on risk management and best practices in the higher education industry, sharing his industry perspectives drawn from his service to some of the leading higher education institutions and private research universities.

#### Experience

- PwC's National Education & Nonprofit Practice Leader with 30 years of diversified audit and consulting experience with particular expertise serving public and private research universities with academic medical centers and other not-for-profit organizations.
- Has developed a reputation as a substantive business advisor with the ability to develop practical solutions to complex problems and has consulted with large research university and academic medical center clients on a broad range of business and technical topics, including risk assessment and management, financial accounting and reporting, regulatory matters, strategic planning and financial management.
- He is recognized by the Firm as an expert on current and evolving board governance, accounting and control matters and their impact on higher education institutions.
- One of the firm's technical leaders for federal compliance issues, including OMB Circular A-21 and OMB Circular A-133. John also served on the AICPA Single Audit Working Group, which prepared Statement of Position 98-3, Audits of Not-for-Profit Organizations Receiving Federal Awards, and he currently serves as PwC's partner representative on the AICPA Government Audit Quality Control Center.
- Recently appointed to the Financial Accounting Standards Board (FASB) Not-for-Profit Advisory Committee (a select group of 17 professionals from the not-for-profit sector that will provide input to the FASB on critical technical and reporting issues facing the sector in future years), and also serves as the Firm's representative on

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the AICPA Not-for-Profit Exempt Panel.

- One of the industry's thought leaders, having co-authored numerous publications in the last several years, including:—"Meeting the Challenges of Enterprise Risk Management in Higher Education," and Institutional Oversight: Managing the Challenges of Alternative Investments in the Higher Education Environment."

### **Client experience**

Cornell University, Columbia University, University of Pennsylvania, Harvard University, MIT, New York University, Stanford University, Yale University, Georgetown University, University of Chicago (internal audit services), University of Michigan, and the University of Missouri.

### **Education**

- B.S., Accounting, University of Hartford
- Certified Public Accountant, Connecticut, Massachusetts, New Hampshire and New York

## ***Lisa Preddice***

### **Partner**

Ms. Preddice is a Partner in PwC's assurance practice, specializing in the not for profit industry. Through her 23 years at PwC, Ms. Preddice's experience includes providing auditing and business advisory services to hospitals, integrated delivery systems, academic medical centers, colleges and universities, museums, foundations, and managed care payors. Lisa was recently appointed the Metro New York Healthcare/NFP Assurance Leader.

Ms. Preddice has been responsible for and coordinated the delivery of a wide range of audit and business advisory services including financial feasibility studies, demand and market analyses, operational and strategic assessments, finance department assessments, financial planning, due diligence reviews, transaction support services, SAS 70 reviews and various internal control and accounting related projects. Ms. Preddice has extensive experience with compliance audits in accordance with OMB Circular A-133

### **Relevant experience**

Representative sample of Lisa's clients:

- Research Foundation of the State of New York
- Hackensack University Medical Center
- University of Medicine and Dentistry of New Jersey
- New York Univeristy
- Solomon R. Guggenheim Foundation

### **Education**

- B.S., Accounting, State University of Oswego
- Certified Public Accountant, Connecticut, New Jersey and New York

## ***Michael George***

### **Partner**

Mr. George is a Partner in PwC's assurance practice. He has more than 15 years of experience in providing auditing and business advisory services to hospitals, integrated delivery systems, academic medical centers, universities, museums, foundations and managed care payors. He completed a three year assignment in PwC's National Accounting Office working with not-for-profit organizations across the country on complex accounting and auditing issues. This role provided him the opportunity to author thought leadership on topics impacting not-for-profit organizations including fair value accounting, credit market issues for tax-exempt debt issuers, pension accounting and business combinations. Mr. George has extensive experience with compliance audits in accordance with OMB

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Circular A-133.

**Relevant experience**

Representative sample of clients include:

- Museum of Modern Art
- New York Medical College
- Hackensack University Medical Center
- Weill Medical College of Cornell University
- Atlantic Health Systems
- Continuum Health Partners
- Medisys Health Network
- Hudson Valley Hospital
- University Physician Associates
- Farleigh Dickenson University

**Education**

- B.S., Accounting, State University of Oswego
- Certified Public Accountant, New York and New Jersey

***Ralph DeAcetis***  
**Partner (Managing Director)**

Mr. DeAcetis is a Managing Director in PwC's Health Industries assurance practice. He has over 35 years of experience and is our National Director of Regulatory Compliance associated with federal awards to the not-for-profit sector. He has a detailed understanding of the business, regulatory and accounting issues impacting our not-for-profit clients.

Mr. DeAcetis' knowledge of the Single Audit Act and OMB cost and administrative circulars has made him our National Leader in this field. He routinely represents our firm on various AICPA and federal agency task forces associated with OMB Circular A-133 and the Single Audit Act and development of specific Federal Agency audit guidelines such as audit guides recently issued by the Federal Departments of Education and Energy, for example. He represents PwC on the AICPA Government Audit Quality Center Executive Committee.

**Relevant experience**

Representative sample of clients include:

- Harvard University
- Yale University
- Princeton University
- University of Medicine and Dentistry of New Jersey
- Columbia University
- Boston University
- University of Michigan
- University of California System
- Stanford University
- WGBH Educational Foundation
- Massachusetts Housing Finance Agency
- DeVry University
- ITT Technical Institute

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- Partners Health Care System

#### **Education**

- B.S./B.A., Accounting/Business, Boston University
- Certified Public Accountant, California, Massachusetts and New Hampshire
- Certified Management Accountant, Certified Government Financial Manager and Chartered Life Underwriter

### ***Maria Esposito***

#### **Partner (Managing Director)**

Ms. Esposito is a Managing Director in PwC's Health Industries assurance practice. She has over 23 years experience in the public and private sector, supervising and managing audit engagements for higher education, and other not-for-profit organizations.

Ms. Esposito's experience includes enterprise risk management and internal controls assessments. She also has extensive experience in managing complex OMB A-133 and Program Specific compliance audits and is an Employee Benefit Specialist within the Firm. She is a lead instructor for educational not for profit courses and an external speaker on higher education and not for profit technical matters.

#### **Relevant experience**

Representative sample of clients include:

- Columbia University
- Princeton University
- New York University
- Yeshiva University
- Pace University
- Continuum Health Partners
- The Ford Foundation
- Fairleigh Dickinson University
- Sacred Heart University

#### **Education**

- B.B.A., Pace University
- M.B.A., Pace University
- Certified Public Accountant, State of New Jersey and State of New York

### ***Karen Kassar***

#### **Program Manager**

Ms. Kassar is a Senior Manager in PwC's Health Industries assurance practice with experience in both the public and private sector. She has significant experience managing all phases of Higher Education, Healthcare and other Not-for-Profit audit engagements and complex audits performed in accordance with government auditing standards and Circular A-133. She has had extensive involvement with organizations with alternative investment portfolios and engaged in business combination arrangements and bond financing transactions.

Ms. Kassar is a lead instructor and developer of internal training materials for the Firm's exempt organizations Learning and Education curriculum and has also been a speaker at the National Council of University Research Administrations regional and National conferences and Firm related seminars on topics related to Circular A-133 and has presented Merger and Acquisition accounting training for the New Jersey Healthcare Financial

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Management Association.

**Relevant experience**

Representative sample of clients include:

- University of Medicine and Dentistry in New Jersey
- Meridian Health System
- Atlantic Health System
- The Robert Wood Johnson Foundation
- The Museum of Modern Art
- Solomon R. Guggenheim Foundation

**Education**

- B.B.A., Pace University
  - Certified Public Accountant, New Jersey and New York
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***Kathy Grover***  
**Program Manager**

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Ms. Grover is a Senior Manager in PwC's Health Industries assurance practice. She has more than 10 years of experience providing auditing and business advisory services to universities, hospitals and other not-for-profit organizations.

Ms. Grover has provided various levels of service in financial statement auditing, OMB circular A-133s and special projects. She also serves as one of our Firm's A-133 specialists and is involved in designing and teaching OMB Circular A-133 training courses for PwC staff.

**Relevant experience**

Representative sample of clients include:

- Harvard University
- Tufts University
- Bates College
- Worcester Polytechnic Institute
- Connecticut Community Colleges
- Atrius Health
- Cape Cod Healthcare
- WGBH Educational Foundation
- Plan USA

**Education**

- B.B.A., Accounting, Babson College
- M.B.A., Nonprofit Management, Suffolk University
- Certified Public Accountant, Massachusetts

***Matthew Blaber***  
**Project Manager**

Mr. Blaber is a Manager in PwC's Health Industries assurance practice. He has over eight years of public accounting experience managing audit engagements for both public and non public organizations in the assurance

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practice. He has focused his efforts primarily on higher education and healthcare clients. Mr. Blaber has extensive experience performing Student Financial Aid and Research and Development A-133 audits managing the largest A-133 engagement performed out of the New York City office.

**Relevant experience**

Representative sample of clients include:

- Columbia University
- Princeton University
- Yeshiva University
- Boston College
- Boston University

**Education**

- B.A., Economics and Accounting, College of the Holy Cross
- Certified Public Accountant, New York

**Jessica Cooney**  
**Project Manager**

Ms. Cooney is a Manager in the Health Industries practice. She has 9 years of public auditing experience, including over 6 years in higher education, non-for profit and health-care. Ms. Cooney has planned and executed financial statement and Circular OMB A-133 Audits, including the management of large audit teams. She has researched and resolved industry issues applying FASB and GAAP standards, as well as fostered a professional and cooperative relationship with clients and key client personnel. She has also acted as a liaison for work to be performed with other lines of service including Tax, Actuarial, and IT. Ms. Cooney has also served as an instructor for Healthcare related training courses, including planning and performing an A-133 audit

**Relevant experience**

- Representative sample of clients include:
- New York University
- New York University School of Medicine
- Fairleigh Dickinson University
- Metropolitan Museum of Art
- Solomon R Guggenheim Foundation
- Continuum Health Partners (Beth Israel Medical Center, St. Luke's-Roosevelt Hospital, New York Eye and Ear Infirmary)
- PNC
- MediSys Health Network

**Education/Certifications**

- B.S., Business Administration, Bucknell University
- Certified Public Accountant, New York

**Mariya Niyazova**  
**Consultant**

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Ms. Niyazova is a Senior Associate in PwC's Health Industries assurance practice. She has more than six years of experience providing auditing services to universities, hospitals, museums and other not-for-profit organizations. Ms. Niyazova has provided various levels of service in financial statement auditing, OMB Circular A-133, Bond Offering procedures and special projects. She also serves as a local resource for training PwC staff in OMB Circular A-133 audits.

**Relevant experience**

Representative sample of clients include:

- New York University
- Institute of International Education
- HealthQuest Systems
- Medisys Health Network
- The Metropolitan Museum of Art

**Education**

- B.B.A., Accounting, City University of New York - Baruch College

***Noam Heller***

**Associate/Staff**

Mr. Heller is an Experienced Associate in PwC's Health Industries assurance practice. He has experience overseeing the student and financial cluster, as well as work experience in the research and development and other program clusters.

**Relevant experience**

Representative sample of clients include:

- Columbia University
- New York University
- Continuum Health Partners

**Education**

- B.S., Accounting, New York University
- M.S., Accounting, New York University

# Pool 3

## George W. Prokop Partner (Managing Director)

George W. Prokop is a Managing Director in PricewaterhouseCoopers' Advisory Forensic Services practice and a senior practitioner in PwC's Anti-Corruption Centre of Excellence. With 20+ years of experience, Mr. Prokop advises public and private sector clients on leading practices in managing governance, risk, and compliance matters with an emphasis on the prevention, detection, investigation, and remediation of various economic threats and crimes including fraud, waste, abuse, corporate misconduct, and corruption.

### Relevant experience

<i>Client type</i>	<i>Work performed</i>
U.S. Department of the treasury, troubled asset relief program (TARP)	Assisted the Chief Compliance Officer at the U.S. Department of the Treasury's Office of Financial Stability to design, develop, and implement governance protocols and compliance programs to promote transparency in the processes surrounding the disbursement and monitoring of funds provided to the private sector under the TARP initiative.
Interim Haiti Recovery Commission (IHRC)	Advised the Prime Minister of Haiti and former U.S. President Bill Clinton (IHRC Co-Chairs) on the establishment and operations of the IHRC's Performance and Anti-Corruption Office (PAO). Assisted in the development of the PAO to (i) promote transparency/accountability across the development project lifecycle; (ii) identify/communicate project implementation challenges and successes; and (iii) develop the capacity of the Government of Haiti to monitor and evaluate the range of development activities. Collectively, these activities enabled IHRC to assess/report on project status, monitor performance, and mitigate fraud and corruption.
Republic of Iraq, Kurdistan Regional Government (KRG), Office of Governance & Integrity	Advised the Prime Minister of the Kurdistan Regional Government (KRG) in Iraq to develop and implement a strategy to strengthen the KRG's governance model enhancing transparency across the government's operations. As an example, PwC created an executive-level Office of Governance and Integrity ("OGI") that instituted reforms to various civil service, public procurement, and public financial management activities (e.g., new licensing processes for independent contractors, financial disclosure programs for KRG officials).
Centers for Disease Control and Prevention (CDC)	Directed a forensic investigation to assess allegations of asset misappropriation at a CDC field office in Africa.

Other client work includes:

- Mr. Prokop is often retained by counsel to assist their efforts in monitoring the design and operating effectiveness of the policies, procedures, and internal controls that form the foundation of corporate compliance programs. Over the last three (3) years, Mr. Prokop led PwC's assessment of the anti-corruption compliance program of a U.S.-based industrial company operating under a Monitor imposed by the U.S. Department of Justice. Mr. Prokop also has direct experience working in similar capacities with Monitors appointed by the World Bank, U.S. Securities and Exchange Commission, and the U.S. Federal Trade Commission.
- A frequent speaker on the design of effective risk and compliance programs, Mr. Prokop has also led multi-disciplinary teams of auditors, forensic accountants, internal control specialists, former regulators, and investigative attorneys to investigate accounting irregularities; assess allegations of corporate misconduct; examine incidents of fraud, waste, and abuse in the public sector; analyze allegations of bribery and corruption; perform due diligence on third parties acting on behalf of the institution; and study issues related to money laundering activities and terrorist financing.

### Education



- B.A., Mathematical Economics/Political Science, University of Pittsburgh
- M.B.A., Economics/Finance, Columbia Business School, Columbia University

## **Sanjay Subramanian**

### **Partner (Principal)**

Mr. Subramanian is a Partner in PricewaterhouseCoopers' Advisory Forensic Services practice based in the Washington Metro Region. He specializes in helping clients respond to crises stemming from complex litigations, corporate disputes, regulatory actions, e-discovery, and fraud detection and prevention purposes. He was a lead inventor of PwC's patented fraud detection capabilities and manages the Washington DC and Philadelphia Forensic Data Analysis teams.

#### **Relevant experience**

<i>Client type</i>	<i>Work performed</i>
Department of Army (Doa) - general fund enterprise business system (GFEBS) forensic accounting	Led a forensic audit of 750 million general ledger records to identify and analyze abnormal balances. 19 abnormal balances were identified, potentially impacting the reliability of financial statements and audit readiness of the financial management process. Suggested a remediation approach with supporting documentation from both a data analytics perspective and a system configuration analysis.
Major Merger in The Transportation Industry	Led the data collection efforts for the Department of Justice (DOJ) Anti-trust request for a major US merger in the transportation Industry. Collected and documents over 4 terabytes of structured and unstructured data, while coordinating efforts from the client's General Counsel, two law firms and the DOJ.
Major Government Contractor	Led the analysis of a \$46 million billing dispute between the Government and a major contractor after Hurricane Katrina. The project involved piecing together data from archives, legacy and new data warehouses, as well as paper records to establish support for the billings.
International Chemical Products Company	Led the Accounts Payable analysis for a major international chemical products company data as part of an engagement to uncover potentially duplicate invoice payments, identify possible conflicts of interest as well as flag potential fraudulent vendors. Over 1.5 million Accounts payable transactions were received and analyzed from 6 different client sites distributed across North America, South America, Europe and Australia, from multiple ERP systems including SAP, Informix, and Protean.
Major US Bank	Led the discovery and litigation support effort for one of the largest banks in the US. Managed the data collection and analysis of vast quantities of data in a powerful central database, as well as the collection of over 25,000 hard copy boxes from over 8,000 custodians in over 500 sites in the US. Managed the development of a consolidated evidence tracking repository to track all of the banks open cases, legal holds, custodians and related data.

Other client work includes:

- Led the proactive fraud and controls review of over \$18 billion in payments and over 75,000 vendors for a major Global Retail client in order to identify potential issues with the clients vendor and employee master files, duplicate and suspicious payments, and make recommendation as to future control improvements.
- Managed the proactive fraud and controls review of over \$500 million in payments and over 12,000 vendors for a major Media client in order to identify potential issues with the clients vendor and employee master files, duplicate and suspicious payments, and make recommendation as to future control improvements.

#### **Education and certifications**

- M.B.A, University of Maryland, Robert H. Smith School of Business
- B.S. Finance and Economics, University of Maryland, Robert H. Smith School of Business
- Six Sigma Red Belt Certification, University of Maryland, Robert H. Smith School of Business
- Certified Fraud Examiner (CFE)

- EnCase Certified Examiner (EnCE)
- Certified Information Systems Auditor (CISA)

## **Glenn Ware**

### **Partner (Principal)**

Glenn T. Ware, Esq. is a Principal/Practice Group Leader for PricewaterhouseCoopers LLP and leads the Corporate Intelligence and Anti-Corruption Practice for the U.S. firm. In the last two years, Mr. Ware has been retained by four current and previous Heads of State and a Nobel Peace Prize winner, as well as some of the top international companies around the globe to address the most pressing governance challenges of our time. Mr. Ware is an international lawyer by training and prior to coming to PwC, he served as the Chief Investigative Counsellor to the President of the World Bank Group where he directed the investigative, monitoring and due diligence work for the World Bank. In that capacity he investigated and monitored multi-sectoral infrastructure investments in emerging and post conflict/disaster markets around the globe. He has lived and worked extensively overseas in the Middle East, Europe, Asia, and Latin America assisting private and public sector clients navigate the complex business, ethics and legal challenges in emerging and post conflict/disaster markets. He also led the establishment of PwC's office in Iraq and established a PwC response team serving President Bill Clinton following the devastating earthquake in Haiti so that money was used for its intended purposes.

Mr. Ware sits on the World Economic Forum's Task Force for Anti-Corruption (PACI), Transparency International USA's Corporate Counsel Forum and was recently selected by the OECD as a participant for their site inspection of the United States compliance with the OECD Convention against Corruption. In addition to Haiti, Mr. Ware spends a considerable amount of time in Iraq advising the Kurdistan Regional Government on Governance issues.

#### **Relevant experience**

<i>Client type</i>	<i>Dates</i>	<i>Work performed</i>	<i>References</i>
Foreign Government	April 2010 - Oct 2011	Post Disaster Project Monitoring	Laura Graham, Lgraham@clintonfoundation.org
Foreign Government	Oct 2008 - Dec 2012	Post Conflict Transparency	Ms. Nisar Talibany, +964 7504460140, Nisar.Talabany@krg.org

Other client work includes:

- Served as managing partner for numerous global anti-corruption investigations involving alleged bribery and fraud to foreign government officials under the FCPA, UK Bribery Act as well as World Bank anti-corruption guidelines.
- Served as managing partner on hundreds of global due diligence investigations involving both public and private sector organization to determine their integrity and reputation for performing on a variety of public and private sector obligations.
- Served as lead partner for a Noble Peace prize economist on a high visibility investigation involving a foreign government claim that the economist micro finance organization was legitimately the property of a foreign government.
- Worked for the U.S. State Department on claims related to the Iranian Tribunal assessing the validity of Iran's claims against the United States
- Navy Reserve Duty (most recent assignment) Acted as Senior Legal Advisor for Navy Inspector General

#### **Education**

- Harvard Law School, LL.M.
- Cooley Law School, J.D. (Cum Laude)

- Central Michigan University, B.S. (Cum Laude)
- Naval Justice School (Art 27b certification)

## **Mark J. Gerber**

### **Partner**

Mr. Gerber is a Partner in PricewaterhouseCoopers' Advisory Forensic Services practice based in Philadelphia. He specializes in conducting forensic accounting investigations, assisting companies in developing remedial procedures, and designing compliance systems and internal controls to mitigate future potential issues. Mr. Gerber combines his unique experience as a Special Agent with the FBI, as a CFO, and as an auditor with a Big 4 international accounting firm in providing advice to clients.

#### **Relevant experience**

<i>Client type</i>	<i>Work performed</i>
Global Medical Device Manufacturing	Assisted a global medical device manufacturer perform proactive compliance audits of its international operations. Managed and performed FCPA compliance gap assessments of various global locations. Conducted interviews of company personnel to assess the current state of the compliance program as well as identify and address key business risks affecting the medical device industry.
Major Automotive Manufacturer	Evaluated the effectiveness of internal controls for a large multi-national Automotive Manufacturer as it relates to compliance with the books and records provisions of the FCPA. Undertook review procedures necessary to understand the Company's overall system of internal accounting controls, identifying possible FCPA books and records violations and control weaknesses.
Multinational Oil and Gas Company	Conducted pre-acquisition investigations and post-acquisition compliance reviews related to alleged FCPA violations for a large multinational oil and gas company. Performed analysis of financial documents and data, review of emails and documents, interviews of personnel, and coordination and management of global teams operating in over multiple countries. Conducted background interviews and review of the agent's books and records relating to compliance with the FCPA anti-bribery, books and records, and internal control provisions.

Other client work includes:

- Prior to joining PwC, Mr. Gerber served as a Special Agent with the FBI for nine years. During his tenure with the FBI, he was the lead investigator on both the \$14 billion Cendant case which ultimately led to the conviction of the CEO, COO, and CFO of the company, and the Bristol Myers Squibb channel stuffing case, which resulted in the company's acceptance of a deferred prosecution agreement and the indictment of two senior executives.

#### **Education and certifications**

- BS Accounting, St. Joseph's University, cum laude.
- Certified Public Accountant (CPA)
- Certified in Financial Forensics (CFF)

## **William D Courtney**

### **Program Manager (Director)**

Mr. Courtney joined PricewaterhouseCoopers in 2000 having over eighteen years experience in conducting a wide variety of investigations for major law firms and large corporations. Formerly, Mr. Courtney was the Deputy Director of Investigations for Control Risks Group, Ltd. and was a Vice President and co-office head for The Investigative Group, Inc. in New York. Mr. Courtney also worked for several law enforcement agencies including the New Jersey State Police and the New Jersey Attorney General's Office, Division of Gaming Enforcement ("DGE"). While employed at DGE, his assignments focused upon conducting financial investigations related to

organized crime's possible infiltration into the casino industry.

The majority of his engagements have involved fraud, embezzlement, bribery, litigation support, and due-diligence investigations. His experiences have included managing and conducting investigations for financial institutions, litigators and multi-national corporations. Mr. Courtney has also conducted numerous investigations in Latin and South America, Europe, Africa and Asia. Most of his recent assignments have involved conducting financial investigations or compliance reviews relating to potential violations of the Foreign Corrupt Practices Act.

**Relevant experience:**

<i>Client type</i>	<i>Work performed</i>
Government Contractor	Led a forensic review of failed a USAID project in Pakistan involving construction related issues. And the alleged misuse of program funds.
Foundation 501 (3) C	Led an internal investigation of program grants and matching charitable contributions which related to fraud. The target of the investigation was convicted.
Financial Institutions	Led international investigations for several financial institutions that involved former executives who embezzled over USD \$ 50 million from private banking client accounts. Testified in civil proceedings relating to insurance claims.
Bribery/Corruption	Led international investigations for agriculture, pharmaceutical clients in an attempt to resolve issues concerning foreign bribes. Also lead compliance audits for international clients in a variety of industries.
Construction/Criminal Litigation	Assisted defense counsel during an appeal of a criminal conviction involving a major New York hotel magnate. The investigation included investigating allegations of vendor kickbacks and inflated construction costs.

**Education and certifications**

- B.S., John Jay College of Criminal Justice
- Graduate New Jersey State Police Academy
- Veteran, U.S. Marine Corps

## **William B. Waldie**

### **Program Manager (Director)**

Bill is a Director in PricewaterhouseCoopers' Forensic Services Group. He recently joined PwC after 24 years as a Special Agent with the FBI in New Jersey. He managed and investigated hundreds of sophisticated white collar crime investigations involving public corruption, money laundering, and fraud. He initiated and was the lead case agent on the largest public corruption investigation in New Jersey history that resulted in charges against over 90 targets to include businessmen, religious leaders, and the State of New Jersey State, county, and local public officials. The investigation received massive international media attention, was featured on the television show "American Greed", and is the subject of the book *The Jersey Sting*. He has years of experience dealing with State, county, and local government entities and is familiar with federal funding and grants as they relate to State agencies and local municipalities.

#### **Relevant experience**

<b>Client type</b>	<b>Dates</b>	<b>Work performed</b>	<b>References</b>
US Department of Justice	1989 - 2013	Criminal investigation specializing in white collar crime, public corruption, and money laundering.	<p>Matthew Boxer, NJ State Comptroller, 609-984-2668, matthew.boxer@osc.state.nj.us</p> <p>John Carney, Partner, Baker Hostetler, 212-589-4255, jcarney@bakerlaw.com</p> <p>Aaron Ford, SAC FBI, 201-388-7568, aaron.ford@ic.fbi.gov</p>

Other work includes:

- Served as FBI case agent responsible for initiating, investigating, and managing the largest cable piracy case in United States history involving numerous sophisticated frauds, international money laundering, counterfeiting, interstate transportation of stolen property, and signal theft. The investigation led to over forty convictions, \$30 million in forfeiture, and the seizure and liquidation of a Cayman Island bank.
- Initiated a major FBI fraud against the government investigation and convicted several targets in connection with an international scheme to pay a high level government official a \$400,000 bribe and defraud the U.S. Department of Transportation of over \$5 million. The investigation resulted in the largest white collar crime seizure in the Eastern District of Virginia.
- Served as an internal auditor at a NJ company before being promoted to controller. Responsibilities included all internal audit controls, financial reporting requirements, organization of the company's financial planning, debt financing, and budget management.

#### **Education**

- BS in Accounting, Rider University
- Certified Public Accountant
- Certified Fraud Examiner

## **Bill Warren**

### **Program Manager (Director)**

Mr. Warren is a Director in PricewaterhouseCoopers' Advisory Forensic Services practice based in Atlanta. He specializes in fraud risk assessments and corporate investigations. Mr. Warren assisted in developing PwC's fraud auditing policy and methodology, and serves as a subject matter expert for numerous audit engagement teams with respect to clients' antifraud programs and controls and the engagement teams' fraud auditing procedures. Mr. Warren was the firm's representative on the task force that wrote the AICPA, IIA, and ACFE sponsored whitepaper *Managing the Business Risk of Fraud - a Practical Guide*.

#### **Relevant experience**

<b>Client Type</b>	<b>Work performed</b>
Federal Regulator	Led the teams that investigated the loan files and other processes at six failed financial institutions. The projects included reviews of loan files on which there were significant losses; interviews of former CEO's, CFO's and Chief Lending Officers; collection and indexing of significant volumes financial institution records; periodic reports to the Regulator; and communications with attorneys and law enforcement officials.
Brazilian Telecommunications Company	PwC Brazil was engaged to assist a large company to design an antifraud program over operational and financial reporting fraud. Mr. Warren was engaged by the team as an expert in fraud risk assessment and response.
Cable Company	PwC was engaged to assist a large company to design an antifraud program over financial reporting fraud. Mr. Warren was engaged as by the team as an expert in fraud risk assessment and response.

Other client work includes:

- *Listed Telecommunications Equipment Distributor*: The distributor, in conjunction with its channel partners, structured transactions to achieve desired financial reporting results. Mr. Warren was the project manager for a team conducting forensic audit procedures to unravel three years of transactions. The project included on-going communications with company management, the audit committee, the audit committee's counsel and the auditors.
- *Listed U.S. Office Products and Services Company*: Subsequent to the withdrawal of an opinion by another accounting firm due to massive financial statement fraud, Mr. Warren worked on the team to restate the financial statements and address all findings noted in the investigation report.
- *Large Telecommunications Company*: Subsequent to the withdrawal of an opinion by another accounting firm due to massive financial statement fraud, Mr. Warren worked on the team to restate the financial statements and address all findings noted in the investigation report.

#### **Education and certifications**

- B.S. Accounting, Indiana University - Bloomington
- Certified Public Accountant (CPA)
- AICPA Certified in Financial Forensics (CFF)

## **Walter A. Okpych IV**

### **Program Manager (Director)**

Mr. Okpych is a Director in PricewaterhouseCoopers' Advisory Forensic Services practice based in the Philadelphia Metro Region. He specializes in matters involving computer forensic investigations, data archiving/retrieval, systems decommissioning and application/data warehouse development in order to help his clients respond to litigation, reduce risk/fraudulent activity, increase efficiency and improve data accuracy.

#### **Relevant experience**

<b>Client Type</b>	<b>Work Performed</b>
Fraud Investigation for Major Financial Institution	Led team of 8 staff to provide technology and reporting support for a team of over 100+ PwC consultants tasked by the SEC, Federal Reserve Bank, OCC and 50 State Attorney Generals to review 25,000+ foreclosed loans at a loan servicing company. Built proprietary tool to execute and record testing procedures for over 15 different testing categories. Interpreted regulatory guidance and generated exceptions reports. Produced weekly and ad hoc reports to client and regulatory stakeholder highlighting project status and key findings.
Data Breach and Regulatory Compliance Services for Global Financial Services Company	Led team of 15+ staff to provide data analysis expertise to assist a financial services client locate Personally Identifiable Information (PII) which may have been accessed after a security breach. In less than three weeks, over four terabytes of data was collected and analyzed which helped identify over 1 million individuals who may have had their PII compromised. After the crisis, a condensed team of 8 staff provided further analysis to locate other sensitive data throughout the clients' environment in order to help them become PCI compliant and fortify other areas within their IT infrastructure which contained sensitive data.
Claims/Service Charge Dispute for Global Healthcare Payor	Provided data analysis expertise to assist a dispute over service charge payments between a third party health care administrator and its client. Worked with client IT to obtain data from three separate systems in order to match electronically stored claim-level data with hard-copy summarized records which spanned over four years of claim history. Worked with PwC dispute specialists to analyze captured data and determine which claim-level records were associated with the summarized records. Successfully broke down the components of the summarized records to determine how service charges were applied during the 4 year period.
Regulatory Compliance Support for Global Pharmaceutical Company	Led team to assist a global pharmaceuticals company review their compliance with the PHS340B program. Leveraged internal patented software/techniques to match customer addresses across several legacy systems and the HRSA database to identify match and identify customers who may have improperly purchased products utilizing their PHS340B discount. Post-project, continued working with the client to clean up their overall customer master data to assist with their global SAP implementation.
Litigation Support for Global Food and Beverage company	Led team of 5 staff to assist a global food and beverage company respond to eDiscovery request. Worked with client representatives from three different countries to understand SAP customizations in order to identify and extract data from two SAP instances. Developed off-site custom repository of SAP data in order to produce requested sales order, invoices, shipment/delivery documents and cash receipts allowing the company and external counsel to select appropriate attributes and quickly produce documents to opposing counsel.

Other client work includes:

- Assisted a global Aerospace and Defense corporation establish a corporate wide systems decommissioning strategy following a global implementation of SAP encompassing 30+ Strategic Business Units (SBU's) and 45+ legacy systems. Conducted interviews with corporate and SBU and IT stakeholders to determine in-scope systems, legal holds, regulatory requirements, business and contractual obligations.

#### **Education and certifications**

- B.S. Management Sciences & Information Systems, Pennsylvania State University, Smeal College of Business

## **John Petzold**

### **Program Manager (Director)**

John Petzold is a Director in PricewaterhouseCoopers' Forensics practice, located in the New York City office. He specializes in providing contract compliance, claims administration and insurance dispute resolution services to corporate and governmental clients, insurance brokers, risk managers and law firms. John's forensic accounting services primarily involve the quantification of economic and physical damages resulting from catastrophic losses and maximizing recovery and/or distribution of funds from insurance companies, federal, state and local grant programs and other private funds.

#### **Relevant experience**

<b>Client type</b>	<b>Work performed</b>
BP Oil Spill - Deepwater Horizon Claim Center	Currently leading the accounting department at the Deepwater Horizon Claim Center, which was created to resolve certain economic loss and property damage claims related to the 2010 Deepwater Horizon oil spill. Responsible for the development and implementation of quality assurance review of business economic claims filed by class members; preparation of damage calculations for hospitality, seafood processing and other business claims based on the application of models developed by John and his Team.
Feinberg Rozen, LLP (BP Oil Spill - Gulf Coast Claims Facility)	Responsible for reviewing the underlying support for business claims and ensuring consistent application of economic loss and damages theories. Frequently met with claimants and their representatives, including counsel to evaluate and resolve claim differences.
Metropolitan Transportation Authority	Led the property damage and business interruption claim preparation efforts for MTA's various intrastate transportation authority agencies (including the New York City Transit, MTA Bridges and Tunnels, Long Island Rail Road, Metro-North Railroad, New York City Bus, and the Staten Island Railway. Instrumental in assisting the MTA with its claim submission to the Federal Emergency Management Agency and its claim for lost subsidy funds from the State of New York.
National Railroad Passenger Corporation (AMTRAK)	Served as the expert witness for the railroad, when insurance coverage relating to claims arising from the Blizzard of 1996 was in dispute; providing document discovery, expert report and trial preparation services.
Revere Armored, Inc.	When the assets of an armored car service were seized by the Federal Bureau of Investigation due to bank fraud, John was instrumental in coordinating efforts by the United States District Attorney's Office, the Federal Bureau of Investigation, and the United States Marshal's Service to establish and monitor the procedures for filing proofs of loss and resolving claims to the seized assets by over 100 bank and wholesale/retail claimants.
Kansas Gas Services	After several gas explosions resulted in the evacuation of a small mid-western city, John and his team were called upon by a major utility company to develop a process that would guide dozens of claimants through the process of preparing and filing business interruption claims resulting from the evacuation. His team was also responsible for the evaluation of each claim prior to proposed settlement. The success of the PwC team allowed the utility company to accurately reimburse each claimant and avoid a class action lawsuit.
Regions Financial Corporation	Assisted the client with the measurement of its economic and physical losses to several hundred branches, automatic teller machine and office location following Hurricane Katrina. Analyses included the calculation of actual costs incurred for repair or replacement of damaged assets and the analysis of historic and loss related operating expenses to quantify the amount of extra expenses incurred by the policyholder. Performed site visits to assist client with coordinating the scope of repair work with the insurance company representatives. Reviewed and analyzed hundreds of contractor invoices, internal time and expense reports and other related documentation supporting the claimed costs incurred. Compiled information relevant to property tax rebates being afforded by various state agencies.

#### **Education and certifications**

- M.B.A Financial Risk Management, St. John's University, College of Insurance
- B.S. Accounting, University of Maryland, Samuel J. Silberman College of Business Administration



## **Laura Laybourn**

### **Program Manager (Director)**

Laura Laybourn is a Director in PwC Advisory Forensic Services practice based in the Washington, DC. She advises both commercial and government clients on leading practices in managing governance, risk, and compliance issues with an emphasis on the prevention, detection and remediation of fraud and corruption.

Laura works with clients throughout the investment cycle, benchmarking initiatives to leading instruments and effective measures to combat corruption. She has helped to streamline decentralized business lines and bring an expanded global footprint into the oversight of corporate level regulatory and compliance functions. She has delivered on many complex due diligence engagements, to mitigate reputational and business risk and gain greater insight into local market conditions, investment decisions and project implementation.

Laura has conducted risk assessments to help focus on risks most critical to an investment, and right-size efforts to prioritize and enable effective allocation of resources to manage and monitor those risks. Her experience with country-level governance frameworks and preparing governments for sustainable investment has been invaluable in her efforts to level set the private sector on conduct and approach in growth markets.

#### **Examples of relevant experience**

<i>Client type</i>	<i>Work performed</i>
Risk-Based Aid Management and Effective use of Public Funds for the Haiti Recovery Commission	Integral team member in the design of the IHRC's Performance and Anti-Corruption Office (PAO) Governance and Performance Risk Management Framework, under a risk-based, phased approach comprised of three main components: <ul style="list-style-type: none"> <li>• Risk assessment protocol to pre-screen and risk-rate proposed projects;</li> <li>• Due diligence protocol by which to evaluate entities (and their contractors) seeking to perform development projects in Haiti, and</li> <li>• Monitoring and compliance protocol that assesses project-specific performance benchmarks and builds anti-corruption measures into projects from the start.</li> </ul>
Developing Governance and Transparency Initiatives for The Kurdistan Regional Government (KRG)	Advisor to the KRG in its design and implementation of a governance and transparency strategy, applying the requirements of the United Nations Convention against Corruption (UNCAC) and other leading anti-corruption frameworks, to benchmark the KRG's policies and controls in i.e., codes of conduct, procurement monitoring, contractor compliance, financial disclosure, outreach and collaboration with the international governance community and civil society.
Gaining Transparency Into The Newly Opened Frontier Market Of Myanmar	Team lead in a phased due diligence assessment, to enhance the client's pre-existing perspectives on potential business partners and their positioning within the industry over the many years within a closed market. The scope of the due diligence extended regionally into multiple jurisdictions, whereby we profiled the far-reaching footprint and associations to provide a compilation of numerous perspectives and extraordinary transparency into what otherwise has been an opaque market, and the basis for risk mitigation upon entry.

- Prior to joining PwC, Laura was with the World Bank Group's Department of Institutional Integrity, the fraud and corruption investigative arm, and also advised the Bank's Strategy/Financial Planning Unit on monitoring and reporting tools in order to enhance central oversight of unit level funds and help develop program effectiveness.
- Laura has worked in emerging markets throughout her career. She supported technology infrastructure and public resource distribution projects in Latin America with the Inter-American Development Bank, and market-based economic reform projects worldwide with the Center for International Private Enterprise ("CIPE") -- affiliate to the U.S. Chamber of Commerce

#### **Education and certifications**

- M.B.A. Georgetown University McDonough School of Business
- B.A. Pennsylvania State University
- Certified Fraud Examiner (CFE)

## **Frank Manzo**

### **Program Manager (Director)**

With over 40 years of experience of providing program, project and construction management services, including the operation of a general contracting firm performing fixed-price, public works contracts won by competitive bid. As a Director in PwC's Capital Projects and Infrastructure practice, he provides project advisory, program management oversight, construction management, forensic analysis, claims avoidance and dispute resolution services. Frank is a recognized expert in CPM Scheduling, Project Controls, Forensic Delay and Disruption Analysis and advising public agencies, owners, contractors, underwriters, banks and law firms on the establishment of governance, risk and program frameworks and benchmarking projects to enable alignment with global best practice, industry standards and the avoidance and resolution of disputes, cost overruns and delays.

#### **Relevant experience**

<b>Client type</b>	<b>Work performed</b>
Port Authority of New York and New Jersey	Construction oversight and integrity monitoring services for the construction at the World Trade Center in New York City
A Contracting Officer of a Corporation	Assessment of a contractor's claim, submitted for a contracting officer's decision, for increased costs due to delay and government interference with the contractor's performance of the contract
Water Pollution Control Plant	An expert witness for damages relating to increased costs of improvements to a water pollution control plant
Mining and Processing Facility	A project governance review for a mining and processing facility in Quebec Province, Canada
Refinery	A project management and cost assessment for a refinery expansion in South America
Major Airline	A project governance and project controls review for a major airline's terminal expansion at JFK airport

#### **Education and certifications**

- B.S., New York University
- Pratt Institute, New York (majored in architecture)
- Pratt Institute School of Architecture, Construction Management Department and New York University (NYU-Polytechnic) served as an adjunct professor at and as a visiting lecturer

## **Kyle Lorenz**

### **Project Manager (Manager)**

Kyle Lorenz is a Manager in PwC's Advisory Forensic Services practice based in the Philadelphia Metro region. Kyle's primary focus has been leading data analytics engagements and offering solutions with regards to large, complex datasets in crises situations. He has experience across several industries and has experience in litigation support, investigations, and information and records management.

#### **Relevant experience:**

<b>Client type</b>	<b>Work performed</b>
Global Healthcare Company	Managed the data analytics work stream of a large Forensic Technology team focused on identifying, parsing, and aggregating patient health information from unstructured data. The analysis was across performed on over 50 different data sources and spanned approximately 1 billion files.

US Healthcare Company	Led a team composed of Core Forensics and Forensic Technology staff in an abnormal account reconciliation engagement. Performed analysis on an in-house, custom system containing member premium data and executed analysis to reconcile against banking information.
GLOBAL Beverage Client	Lead technical resource in a litigation support and ERP assessment for a global beverage client. Managed the custodian and evidence information for response to the legal team. Performed an SAP ERP assessment of their sales and distribution channel to provide insight to the legal team.

Other client work includes:

- Performed analysis on several Foreign Corrupt Practices Act (FCPA) and Vendor related analyses for identification of fraud related activities. This analysis included customer name and address matching and other data quality exercises in support of the fraud analytics.
- Developed a target operating model, maturity models, and roadmap for a non-profit organization and global beverage client trying to improve their RIM and eDiscovery programs. Identified the current state of their RIM and eDiscovery programs, benchmarked them against their industry peers, and developed a target operating model as well as roadmap and recommendations for how they can elevate their program to meet the needs of their business.

### Education

- B.S. Magna Cum Laude, Business Administration, Drexel University

### Technology capabilities

- Databases - Oracle (OCA Certified, SQL Analysis) and SAP (SQL Analysis), MS Access (SQL and VBA)
- Forensic/E-Discovery Tools – DT Search, TRIA, Business Objects DQ, Tableau
- Operating Systems - Windows platforms, DOS, Linux knowledge

## Peter L. Zanolin

### Project Manager (Senior Associate)

Prior to joining PwC, Peter was with the New York City Department of Investigation, where he was the Inspector General for the City's major development, environmental and construction agencies, including the Departments of Environmental Protection, Transportation, Housing Preservation & Development and Design & Construction. Peter led hundreds of construction, development, transportation, information technology and public works related investigations. In addition to his anti-corruption and criminal investigative responsibilities, Peter was responsible for overseeing the work performed by outside Integrity Monitors on several large public works projects. Additionally, Peter had a primary role in working with the agencies to identify projects and contractors that required independent monitor agreements and responsibility certifications. Peter negotiated terms of such agreements with the covered contractors and their counsel, and interacted with the corresponding federal and state prosecuting agencies when such monitoring related to a related prosecution. Peter led an office of approximately 40 sworn peace officers, attorneys and investigative staff.

Peter is also a former Senior Assistant District Attorney with the Brooklyn District Attorney's Rackets Bureau and Assistant Deputy Attorney General with the New York State Attorney General's Organized Crime Task Force. As a prosecutor, Peter investigated and prosecuted a wide array of criminal activity including frauds, bribery, embezzlement, sub-prime mortgage fraud enterprises operating throughout New York State, misconduct by public officials and traditional organized crime (La Cosa Nostra). Peter tried multiple felony and misdemeanor cases to verdict, presented over 100 of cases to grand juries, interviewed and managed cooperating witnesses, examined or cross examined hundreds of witnesses under oath, and interrogated numerous suspects and defendants in pre-arrest and proffer settings.

### Relevant experience

Client type	Work performed
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Special Fiscal Agent-Appointed by New Jersey Superior Court	Managed engagement in which PwC provided forensic analysis, testing, and compliance monitoring services in support of independent Special Fiscal Agent appointed by New Jersey Superior Court Justice to act as independent monitor for ongoing compliance with Court orders and injunctions by corporate parties.
Prior Experience as Inspector General	<ul style="list-style-type: none"> <li>Supervised criminal investigations relating to official corruption, housing fraud, environmental crimes, Disadvantaged Business Enterprise fraud, bid-rigging, violations of the federal Davis Bacon Act, whistle-blower retaliation, and construction fraud.</li> <li>Led investigation into multi-million dollar bribery, bid-rigging and kickback conspiracy involving City assistant commissioner and multiple public workers, developers, contractors and subcontractors, leading to multiple federal indictments and felony conviction.</li> <li>Supervised investigation and analysis of gross cost overruns and unaccounted-for capital funds in City development agency. Identified inadequate controls and accounting practices.</li> <li>Investigated asbestos and lead testing fraud scheme involving hundreds of residential and commercial sites, leading to federal felony conviction. Designed and oversaw implementation of internal controls within city agencies charged with building code and environmental enforcement.</li> <li>Investigated “frontloading” and tax evasion schemes involving contractors on multiple large-scale affordable housing and mixed use developments.</li> <li>Supervised criminal investigations into fatal construction accidents, crane and building collapses.</li> </ul>

### Education and certifications

- Juris Doctor, Fordham University School of Law
- B.A., Fordham College, Fordham University
- Admitted to practice law before the New York State Bar

## Kurt Kolakauskas

### Project Manager (Senior Associate)

Mr. Kolakauskas is in his sixth year with PricewaterhouseCoopers' Advisory Forensic Services practice based in Philadelphia. He specializes in helping clients respond to crises stemming from embezzlement fraud, earnings manipulation, complex account reconciliations, related party transaction investigations, and SEC litigation. He has also led several, large-scale compliance and financial process improvement projects focused on operational efficiency, enterprise risk management, and project management.

### Relevant experience

<i>Client type</i>	<i>Work performed</i>
Major US Bank	<ul style="list-style-type: none"> <li>Led forensic investigation and analysis of a major US bank's response to a multi –million dollar earnings manipulation incident. Provided CAE and CFO with a risk based actionable approach to remediation.</li> </ul>
National Health Insurance Provider	<ul style="list-style-type: none"> <li>Led a team of CPA's and FTS specialists at a Fortune 100 healthcare provider in developing and executing a hypothesis based methodology to analyze and deconstruct the client's complex accounting and information system design. Performed testing of the system environment to identify root-cause reconciling errors.</li> </ul>
International Technology Company	<ul style="list-style-type: none"> <li>In connection with the defense of a former CFO of a publicly traded services and technological solutions company, performed full investigation of securities fraud allegations related to several complex accounting issues</li> <li>Independently performed detailed review of company documents, internal email communications, prior auditor work papers, testimony summaries, and restatement work papers</li> </ul>

**Aviation Manufacturing Company**

- Conducted investigation and risk assessment of foreign subsidiaries for a multi-billion dollar aviation manufacturing company
- Led the independent investigation into the \$7M embezzlement from a foreign subsidiary
- Conducted walkthroughs, compiled findings, and proposed recommendations related to the internal controls around Treasury operations.

Other client work includes:

- Provided direct accounting and investigative assistance to a law firm representing a former CFO charged with earnings manipulation and fraud by the Securities and Exchange Commission. Fraud charges include allegations spanning over a dozen complex technical accounting areas.
- Lead global compliance outsourcing engagement at a large, global industrial products manufacturing company, coordinating activities across 4 subsidiaries across multiple product lines. Key aspects of service delivery included development of a risk assessment process, compliance monitoring plan development, performed controls reviews and coordination of specialist activity.

**Education and certifications**

- B.S. Accountancy, Cum Laude, Villanova University
- Certified Public Accountant (CPA)

**Troy C. Spence**  
**Senior Consultant (Senior Associate)**

Troy C. Spence is a Senior Associate in PwC’s Forensic Services advisory practice. He has over four years of experience providing forensic accounting and litigation support services to clients in various industries. He has experience performing both internal and external investigations, and has worked closely with clients and their legal representation, focusing on complex accounting practices, performing analyses and researching past company practices and accounting guidance. Mr. Spence has also gained experience conducting internal risk assessments for multiple clients, focusing on alleged wrongdoing and fraud risk, as well as the current FCPA policies and risk within the subsidiary of a foreign company.

**Relevant experience**

<i>Client type</i>	<i>Work performed</i>
Global water purification company	<ul style="list-style-type: none"> <li>• Assessed existing Foreign Corrupt Practices Act (FCPA) policies and procedures for local subsidiary of global water purification company</li> <li>• Developed a customized risk based FCPA survey to be submitted to current and prospective third party business partners</li> <li>• Adapted existing PwC thought leadership and previous client deliverables to produce internal questionnaire and narrative</li> </ul>
Government Agency	<ul style="list-style-type: none"> <li>• Worked for government client in connection with investigation of regional bank</li> <li>• Retained and analyzed key documents for use in extensive review of allegations against bank executives and employees</li> <li>• Communicated with employees regarding importance and relevance of financial documentation and personnel files</li> </ul>
Large Manufacturing, Technology Company	<ul style="list-style-type: none"> <li>• In connection with the defense of a former CFO of a publicly traded services and technological solutions company, performed full investigation of securities fraud allegations related to several complex accounting issues</li> <li>• Independently performed detailed review of company documents, internal email communications, prior auditor workpapers, testimony summaries, and restatement workpapers</li> </ul>

**Global Manufacturing,  
Industrial Products  
Company**

- Conducted objective investigation and risk assessment for a Norwegian and an Italian subsidiary of a multi-billion dollar manufacturing company
- Leveraging the results of the company's completed internal investigation department, participated in the independent and object investigation into the \$7M embezzlement from a Norwegian subsidiary
- Conducted walkthroughs, compiled findings, and proposed recommendations related to the internal controls around Treasury function of the Italian subsidiary

Other client work includes:

- Researched and reviewed various revenue, receivable, and expense accounts for a bottling company in connection with an internal investigation, communicating with client personnel and obtained supporting documentation and journal entries in order to complete review
- Reviewed and processed business economic loss claims submitted by claimants affected by a natural disaster
- Financial Statement Audit - Performed substantive testing for various clients within the financial services industry, focusing on areas including, but not limited to cash, receivables, notes payable, equity, surplus reserves, premiums, claims, borrowed securities, intercompany

**Education and certifications**

- BS in Business Administration, Cum Laude, Accounting, University of Pittsburgh
- Certified Public Accountant (CPA)

**Lauren Flynn**  
**Senior Consultant (Experienced Associate)**

Lauren is an Experienced Associate in PwC's Forensic Technology practice, specializing in information risk management and data analytics. An Oracle SQL Certified Associate, Lauren also has experience using MS SQL Server and Oracle to analyze data, working to solve complex issues that are associated with large volumes of data. Lauren's experience also includes records management gap analyses and creation of target operating models, including records management policies, procedures, retention schedules, training and audit and monitoring recommendations to assist clients in improving their RIM programs.

**Relevant experience**

<b>Client type</b>	<b>Work performed</b>
<b>Banking and Capital Markets</b> (Major US Bank)	<ul style="list-style-type: none"><li>• Claims management engagement where Lauren was responsible for maintaining borrower claim intake and assessment processes in a SQL database.</li><li>• Created and maintained 3 critical project metric reports using SQL/VBA for internal leadership and government purposes.</li><li>• Team lead for generating project documentation and maintaining version control of vital reports and codes on the server.</li></ul>
<b>Consumer Goods &amp; Products</b>	<ul style="list-style-type: none"><li>• Data classification of sensitive keywords within servers and databases.</li><li>• Analyzed sensitive data hits to provide analysis for exclusion of false positive data types of structured and unstructured sensitive data across multiple databases.</li><li>• Performed data validation testing using Vontu tool to create policies for sensitive data types</li><li>• Created data identifiers specific to the PII keywords and used SQL RegExs for configuration to the target database pages.</li></ul>
<b>Transportation/ Industrial</b>	<ul style="list-style-type: none"><li>• Developed a process of comparing a client's purchase orders and invoices to the payments and customer master, to properly categorize the amount spent in different areas across the business.</li><li>• Performed SQL data quality checks and SQL analysis of the clients' purchase orders and</li></ul>

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|  | invoices to provide accuracy and precision. <ul style="list-style-type: none"><li>• Assisted in data loading and data integrity.</li></ul> |
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Other client work includes:

- Using a risk-based approach, developed options for retaining selected data via data extracts or data warehouse and provided guidance on methodologies and tools for future access of the data.
- Developed email transition plan to transition from email management practice of indefinite email retention to a policy-based email management solution and improve overall records and information management. Identified the current state of RIM and eDiscovery programs, benchmarked clients against their industry peers, and developed a target operating model as well as roadmap and recommendations for how clients can elevate their program to meet the needs of their business.

**Education and certifications**

- B.S. Information Sciences and Technology, Penn State University
- Oracle Certified Associate

**Technology capabilities**

- Databases - MS SQL Server, MS Access, Oracle
- Programming Languages- SQL, PL/SQL

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## ***4.5.4 Backup Staff***



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## ***4.5.4 [Originally 4.4.4.4] Backup Staff***

As previously noted in Section 4.4.3, as task orders are received, resource needs will be assessed and fully understood by the Project Leader (engagement partner) and the responsible pool senior manager. The pool senior manager and one or both of the line resource managers, as required, will work together to allocate task order assignments to the most appropriate pool resources and to other required PwC resources when necessary. Priority will be given to local resources (i.e., those living close enough to the project site to commute daily) to minimize expenses and support continuity, unless the technical requirements of a task order are such that an out-of-market specialist is best suited to perform the work.

As one of the largest advisory organizations, PwC is well suited to be able to identify replacement staff, as well as being able to augment resources as needed to provide the amount of support and quality of delivery needed for this program.

In addition to its own pool of staff, PwC subcontractor/ Partner, Milligan and Company, will also be in a position to provide additional resources on an as-needed basis.

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## ***4.5.5 Experience of bidder on similar contracts***

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## ***4.5.5 [Originally 4.4.4.5] Experience of bidder on similar contracts***

### ***Pool 1***

Experience on similar contracts and past performance indicates future success. Successful support of the NJ's objectives for program and process management requires a proven partner, a team experienced in the oversight/monitoring and management of programs administered or overseen by federal agencies, such as FEMA, and a proven technical/management approach that can be utilized on day one.

This section provides a comprehensive listing of contracts we have completed or are currently completing of a similar scope and complexity to the services required for RFQ Pool 1. This provides evidence of our ability to perform and execute our technical/management approach outlined in this proposal to meet the requirements of the RFQ Pool 1. Our history demonstrates our ability to continue providing this support consistent with NJ's recovery mission.

#### ***Current Projects***

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##### **New York State – Sandy Relief Integrity Monitoring**

**COTR/POC:** Matthew Nelson, President, Office of Community Renewal

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**Contract Number:** C000422

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**Address of Work:** 38-40 State Street, Albany, NY 12207

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**Period of Performance:** April 2013-ongoing

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**Description:** New York State has engaged PwC to provide integrity monitoring and oversight for all Sandy-related funding sources, including CDBG-DR, SSBG, HMGP, CWSRF and DWSRF.

For CDBG-DR, PwC is reporting directly to the governor's office and the President of the Office of Community Renewal and working with numerous stakeholders including New York State Homes and Community Renewal, the Governor's Office, the Division of Homeland Security, third party vendors, counties, and the federal government to develop an end-to-end integrity monitoring and oversight capability. Our overall objectives include assisting the State in understanding the requirements outlined within Federal and other funding documents, building reporting structures to drive the transparency needs of the State, supporting the design of a process to promote controls over use of funds, and implementing the overall integrity monitoring process.

In this capacity, PwC has been completely integrated into all strategy, planning, and execution workstreams to provide oversight and expert advice on key decisions, build executive reporting, compile risk and issue monitoring, and implement corrective actions.

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## Past Projects

1. U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Hazard Mitigation Technical Assistance Program (HMTAP)/Hazard Mitigation Assistance (HMA) Policy and Guidance Support

*Contract type: Firm Fixed Price (FFP)*

*Budget: \$409,324.00*

### Description

**COTR/POC:** Eric Kenney (CDMSmith), (508) 479-9427, kenneyed@cdmsmith.com

**Contract Number:** HSFEHQ-09-D-1128/HSFEHQ-10-J-0017 (Subcontractor)

**Address of Work:** 1800 S Bell St, Arlington, VA 22202

**Period of Performance:** 7/27/2010 – 9/30/2012

**Description:** FEMA HMTAP/HMA faced a changing and unpredictable policy development environment and required assistance responding to policy issues, preparing for legislative changes, and improving existing/developing new HMA policies, related materials and tools.

In order to assist FEMA HMTAP/HMA in tackling these challenges, PwC provided a variety of developed a variety of tools and provided a range of technical assistance program support. PwC's support included the development of guidance document which provided a comprehensive list of all HMA policies as well as a searchable, publicly available database of all HMA helpline responses. Both deliverables provided concise, user-friendly tools to respond to HMA policy issues and requests. PwC also provided grants support to HMTAP/HMA, including the development of a process for providing technical assistance to communities that lack technical capabilities, while maintaining the competitive nature of the grant program. The revised process also included the revision of eGrants questions to closely resemble those asked during the Engineering/BCA NTR and improve capabilities to allow the FEMA regional offices to track and close-out grants. Finally, PwC supported HMA/HMTAP in improving technical guidance for determining recurrence intervals for floods on ungaged sites using existing USGS methodologies.

As a result of the legislative, rulemaking, policy, and guidance support provided by PwC, FEMA HMTAP/HMA was able to successfully navigate the ever changing policy environment, understand and respond to policy issues, and develop and distribute improved policy materials and tools.

2. U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) OCFO Professional Services and Internal Controls Support/RI Underwriting and Claims Operation Review Tool (U-CORT) Task Order (Office of the Chief Financial Officer (OCFO) Internal Controls BPA)

*Contract type: Firm Fixed Price (FFP)*

*Budget: \$3,854,492.53*

### Description

**COTR/POC:** Bonnie Shepard, bonnie.shepard@fema.dhs.gov, (703) 605-1238

**Contract Number:** HSFEHQ-10-A-1598/HSFEHQ-11-J-0804 (Prime Contractor)

**Address of Work:** 1800 S Bell St, Arlington, VA 22202

**Period of Performance:** 7/5/2011 – 7/4/2013

**Description:** Due to the complex nature of the program, the FIMA Risk Insurance Division (RI) was seeking to improve its internal controls over the flood insurance operations of the National Flood Insurance Program (NFIP) Write-Your-Own (WYO) companies and vendors.

To support this effort, PwC leveraged RI's current processes and tools to develop a RI Underwriting and Claims Operation Review Tool (U-CORT) in order to assist in the organization, automation, and integration of underwriting and claims operation review data and report development. The tool also providing improved RI management visibility of workflow management and tracking of the statuses of specific internal controls deficiencies (critical errors) identified during underwriting and claims operation reviews. This solution provided RI with the ability to assess the overall internal controls environment of the underwriting and claims operations at WYO insurance companies, flood vendors, and the

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Direct Servicing Agent (DSA) contractors in an efficient and effective manner.

In order to manage the development of the tool and promote alignment between U-CORT and RI's business needs, PwC employed an agile project management methodology. This methodology included a robust requirements gathering process to capture and document RI needs, facilitated working sessions to review the tool and incorporate client feedback, and frequent client demonstrations to identify and resolve gaps between the tool's specifications and client requirements. These management processes allowed PwC to manage project scope, risk, schedule, and quality.

Throughout the development of U-CORT, PwC also provided stakeholder management support to RI. This support included identifying and documenting key RI and external stakeholders impacted by the implementation of U-CORT and assisting the project sponsor in reaching out to the stakeholders, facilitating demonstrations and working sessions to provide project updates and seeking input/feedback for incorporation into the project plan. PwC also supported the development and distribution of standard operating procedures (SOPs), user guides, training, and ongoing maintenance and operations support. This level of stakeholder management and communication resulted in a smoother transition period, broader understanding of the tool and a better understanding of changes to existing policies and guidance.

As a result of U-CORT, RI was able to streamline, automate, and enhance the procedural and operational facet of their reviews in a way that met FEMA and GAO internal controls standards and requirements. The development and implementation of U-CORT protected and sustained the integrity of NFIP and resulted in more robust operation reviews and sound underwriting, investigation, adjustment, and supervision requirements.

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### 3. U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Federal Insurance and Mitigation Administration (FIMA) Risk Insurance Division (RI) PMO

*Contract type:* Firm Fixed Price (FFP)

*Budget:* \$849,656.14

#### *Description*

**COTR/POC:** Ronald O. Ortega, (202) 646-2964; Michael Tramosch, Michael.Tramosch@fema.dhs.gov

**Contract Number:** GS10F0466N/HSFEHQ-11-F-0386 and HSFE60-12-F-0219 (Prime Contractor)

**Address of Work:** 1800 S Bell St, Arlington, VA 22202

**Period of Performance:** 3/16/2011 – 3/14/2013

**Description:** PwC developed, implemented, and transitioned a customized program management office (PMO) which supported RI in delivering projects and mission critical contracts on schedule and within budget, reported useful performance metrics, aligned with over-arching strategic goals, and met overall programmatic and project goals. In addition to the development and implementation of the PMO, PwC supported RI in strategic planning initiatives, the development of the RI SharePoint Site, and the development and facilitation of training program.

PwC implemented a phased PMO support approach that integrated effective program and project management. PwC supported the documentation of numerous key processes through SOPs, reference guides, and process maps, including Change Control, On-boarding and Off-boarding, Process Improvement, Executive Dashboard Reporting, Correspondence Management, and RID Debt Collection. PwC also supported the Division in identifying and implementing improvements to the documented processes by developing business cases for the change control board, supporting IPTs, and collaborating with other Divisions affected by process improvements.

In support of RI's annual strategic planning process, PwC assisted the Division in linking its activities and goals to FIMA, FEMA, and DHS strategic goals. PwC also leveraged its broad network of Subject Matter Specialists (SMS) to bring in a specialist to establish direction and priorities for the Division and facilitated individual strategic planning sessions with all RI branches to finalize objectives and metrics. Following the individual branch planning sessions, PwC supported the Division in developing a comprehensive strategic plan to better document RI strategies.

PwC also supported the development and enhancement of the RI SharePoint site. SharePoint was being used by the Division to distribute monthly newsletters and ad-hoc announcements, post branch calendars, automate Division processes, including change control, correspondence, and executive dashboard reporting. The executive dashboard provided RI with comprehensive tool and process to collect and report performance data for all RI programs, projects, contracts, systems, and processes. The Executive Dashboard also provided RI leadership with periodic updates on Division performance and established standardized procedures for responding to stakeholder performance metric

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3. U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Federal Insurance and Mitigation Administration (FIMA) Risk Insurance Division (RI) PMO

*Contract type:* Firm Fixed Price (FFP)

*Budget:* \$849,656.14

*Description*

information requests.

Finally, PwC assisted RI in its goal of supporting its workforce by developing the RI Training Plan and facilitating a series of trainings for Division leadership and staff. Through the work at the RI PMO, PwC delivered training on a variety of topics including Microsoft (MS) Excel, MS SharePoint, MS Access, and Document Collaboration.

PwC's support of RI assisted the division in achieving its ultimate goal of sustaining a reputation for quality, efficiency, and effectiveness among all its stakeholders by documenting processes, driving process improvements, and developing an executive dashboard reporting tool.

4. U.S. Department of Housing and Urban Development - Administrative Funds Control Review

*Contract type:* Firm Fixed Price (FFP) / Time & Materials (T&M)

*Budget:* \$3,226,121

*Description*

**COTR/POC:** Jodie Flakowicz (GTR) 202-708-0614 x3835; Contracting Officer - Gloria Freeman

**Contract Number:** GS23F0165N/COPC22520 (Subcontractor)

**Address of Work:** Not available

**Period of Performance:** 10/1/2003 – 9/1/2006

**Description:** In response to changes in Federal regulations, the Department of Housing and Urban Development asked PwC to document and recommend improvements to the funds control processes, assess risk of improper payments and determine error rate for their high risk programs, and perform audit recovery services related to procurements under the FAR.

PwC analyzed and documented the fund control processes for approximately 170 individually funded activities, conducted independent reviews and testing of processes, assessed risk, designed and performed audit recovery services, development process flow charts for all funding activities, developed erroneous payment methodologies and reports, and developed a methodology for recovering auditing programs on HUD contract activity. PwC's support resulted in recommendations to improve the funds control processes across HUD, the development and implementation an Improper Payments Risk Assessment methodology and tool set, and the achievement of a GREEN score on the PMA scorecard for Eliminating Improper Payments.

To successfully manage this project, PwC created and maintained a project and quality control plan, developed a communications plan including bi-weekly project status reports, and regularly monitored resources and performance to ensure optimal project efficiency. The project required seamless integration with subcontractors, the use of numerous project management, data mining, statistical analysis and reporting tools, and efficient and effective project management processes.

5. U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Individuals and Household Program (IHP) Recoup Process Remediation and Cost Model

*Contract type:* Time & Materials (T&M)

*Budget:* \$1,569,994.84

*Description*

5. U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Individuals and Household Program (IHP) Recoup Process Remediation and Cost Model

*Contract type:* Time & Materials (T&M)

*Budget:* \$1,569,994.84

*Description*

**COTR/POC:** Sheila Miller, (202) 646-3819, sheila.miller@dhs.gov

**Contact Number:** HSHQPA-06-A-00035/HSHQDC-07-J-00037

**Address of Work:** 4th & E St SW, Washington, DC 20024

**Period of Performance:** 7/2007- 2/2009

**Description:** PwC provided contractor support to FEMA's Office of the Chief Financial Officer (OCFO). First, PwC documented, assessed and remediated FEMA's processes and procedures for recouping Individuals and Households Program (IHP) disaster assistance housing and other needs assistance payments. The data gathered during the policy and data analyses assisted FEMA management in identifying options for debt collection that complied with governing laws and regulations, obtaining a current operating picture of recoup data, and providing recommendations for a more streamlined, robust, and policy-driven process. PwC also developed a cost model that was used to determine the estimated cost to process a single IHP erroneous payment.

In support of the first task, PwC used a three-track approach to analyze recoup policies, data, and processes. PwC conducted three-day workshops with all four FEMA National Processing Service Centers (NPSCs) in Virginia, Maryland, Texas, and Puerto Rico as well as the FEMA Finance Center (FFC). PwC facilitated discussions with FEMA staff and management to map out the "As-Is" (current) recoup business processes and various system interfaces (i.e., NEMIS, ACCPAC, IFMIS). During the workshops, PwC led focus groups and conducted interviews with key stakeholders and process owners to document the recoup process as it is performed in the field and to identify and capture key findings impacting the process. PwC then developed and presented a detailed briefing for each workshop that included key findings, areas for improvement, and action items. This information was subsequently used to perform a gap analysis and develop proposed recommendations for the "To-Be" (future) recoup process model. Following the "As-Is" assessment, PwC used the information gathered to develop the future state recoup processes and created standard operating procedures at the FFC. PwC facilitated meetings with key process owners to review key procedural steps, identify potential improvement areas, and design the future state process model.

Finally, to support the implementation of the redesigned process, PwC created job aids, IT enhancements, and guidance. In particular, PwC conceptualized, created, and delivered a series of 15 cross-functional training sessions on a weekly basis at the FFC covering the "To-Be" recoup/debt collection policies and procedures. The team created customized instructional binders for each session that included the "To-Be" process training module, policy documentation, and relevant screenshots. Over 35 individuals at the FFC attended these training sessions, including the Branch Chief, Unit Leads, and staff in the Debt Establishment, Debt Management, Debt Collection, and Receipts Units.

In support of the second task, PwC developed a cost model that was used to determine the estimated cost to process a single IHP erroneous payment. The team interviewed senior officials at FEMA's NPSCs, as well as management and staff at the FFC to identify fixed and variable costs associated with establishing, processing, reviewing and tracking a debt through resolution. Using the data obtained through these interviews, the team developed a cost model that included fixed costs, variable costs, and additional costs related to debt collection based on relevant factors. Some of the costs incorporated into the cost model included: facilities, equipment, utilities, software licenses, labor, overtime, and debt collection costs incurred by other offices. This cost information was used in conjunction with transaction volume extracted from the National Emergency Management Information System (NEMIS) and the FFC's ACCPAC system to compute an average cost of establishing, processing, reviewing, and tracking a single erroneous payment. Using this average cost, PwC worked with FEMA to identify a dollar threshold below which it is not cost effective to pursue collection of a debt. This dollar threshold was used as the basis for a FEMA policy to establish a monetary threshold under which it will not pursue collections because the cost to the Agency of preparing and issuing a notice as to the potential debt, providing an appeals process, and pursuing actual collection would exceed the potential amount the Agency could or would recoup. Finally, PwC worked with the FEMA Office of Chief Counsel, the Office of the Administrator, and the OCFO to finalize this policy and present it to the Office of Management and Budget for approval.

6. U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Public Assistance Technical Assistance Contract

*Contract type:* Time & Materials (T&M)

*Budget:* \$3,176,659

*Description*

**COTR/POC:** Charles Chaffin, (816) 283-7909

**Contract Number:** HSFEHQ-06-D-0488 (Subcontractor to ERPMC)

**Address of Work:** Denton, Texas; New Orleans, Louisiana; Des Moines, Iowa

**Period of Performance:** 11/2007-06/2009

**Description:** From the September 11, 2001, terrorist attacks, through the 2005 hurricanes and the 2008 Iowa flooding, PwC management consultants have been on the front lines with FEMA PA executives, providing grant management support, quality assurance, reporting, financial analysis, and support for correspondence and appeals. Through extensive field work experience with Joint Field Offices and Long Term Recovery Offices, PwC understands all elements of the disaster recovery process.

In the aftermath of Hurricanes Katrina and Rita, PwC assisted FEMA as part of the Management Support Group (MSG) at the Louisiana Transitional Recovery Office (LA TRO) with the mission of advising and supporting the FEMA PA leadership with readily accessible program and management expertise. The MSG's responsibilities included communications, reporting, program coordination, issue resolution, organizational troubleshooting, and special projects. PwC responded to requests from all levels of management in the PA group and furnished subject matter experts through periodic on site rotations and occasional remote support. PwC also supported the Appeals Liaison (responsible for coordinating appeal communication) and Deputy Lead Public Assistance Coordinator (PAC) within PA Operations, responsible for coordinating all requests from LA TRO staff for information from the Appeals Team and verifying the accuracy of the responses. Additionally, PwC has supported PA Program Management by assisting the State of Louisiana in preparing grant documents and has supported FEMA Region 6 in responding to disaster correspondence and appeals. PwC also provides support for active disasters in all five Region 6 states.

PwC supported the Gulf Coast recovery with a Correspondence Specialist in the PA Program Communications branch. This Specialist served as a conduit between the PA field teams and the TRO leadership in addressing and responding to formal PA requests and communications specifically responsible for responding to the State's requests for time extensions, alternate and improved projects, and other such correspondence. This complex endeavor was critical to FEMA's accurate, timely, and appropriate management of the PA Program.

In response to the 2008 Floods, PwC supported the FEMA disaster recovery operations in Iowa. The varied roles included a PA Task Force Liaison responsible for coordinating the efforts of the Critical Infrastructure, Levee, Water-Wastewater, and Drainage District Task Forces with the PACs and POs in the field. Additionally, our team coordinated with the PAO and Deputy Public Assistance Officer on PA management support in all aspects of PA operations: developing and distributing disaster-specific guidance; volunteering to perform data entry quality control; drafting grant management notifications for headquarters review; and working with the TAC Coordinator with on-boarding and deploying new personnel to the field. Moreover, PwC was heavily involved with Data Entry and QA/QC on Project Worksheets (PWs) entered into NEMIS. The QA/QC function was essential to verifying the accuracy of PWs to expedite the funding obligation to the Applicant and ensure the documentation will support audits of funding and eligibility, and ultimately preparing the PWs for the Closeout process.

PwC also performed a key role in the Reports Team in Iowa by performing data analysis and weekly reporting. PwC developed a tool for FEMA leadership to obtain an immediate and real-time holistic picture of the disaster operations. This was particularly important in the wake of large disasters, which required FEMA Headquarters to confer with the Joint Field Office, the Regional Office, and the Grantee on information regarding the projects.

**As a result of** PwC's scalable and adaptable expertise, federal, state, and local personnel were able to efficiently and effectively advance recovery operations in both Louisiana and Iowa.

7. Federal Emergency Management Agency's (FEMA) Program Analysis & Evaluation Division (PA&E) Baseline Assessment of FEMA's Grant Program Directorate (GPD)



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*Contract type:* Fixed Firm Price (FFP)

*Budget:* \$741,245.74

*Description*

**COTR/POC:** David Ashley

**Contract Number:** GS-10F-06-LP-A-0010/HSFEHQ-09-0868 (Subcontractor)

**Address of Work:** 500 C Street, SW Washington D.C.

**Period of Performance:** 6/8/2009-5/14/2010

**Description:** FEMA's PA&E led a comprehensive program review of FEMA's Grant Programs Directorate (GPD). PA&E engaged PwC to support the development and baseline assessment of GPD's current grants management process, benchmark those processes, provide process recommendations, and analyze the cost of those processes.

In order to assist PA&E, PwC conducted a two phase assessment. During Phase I of the assessment, PwC performed series of process analyses, benchmarking, and cost analyses to analyze GPD's organizational effectiveness. PwC assessed the efficiency of GPD's structure, operations, resources, and underlying processes as well as their effectiveness in meeting the objectives and needs of their grant programs and stakeholders (e.g. grantees, external program offices, etc.) to achieve their mission. As a result of Phase I, an interim report was published that assessed GPD's efficiency and effectiveness based on their current delivery of grants management services and support. This report included various considerations for altering existing or establishing new business processes.

Based on the findings of the initial Baseline Assessment, PwC developed recommendations for GPD in Phase II of the assessment. This was performed by obtaining an operational awareness of GPD's Regionalization effort, a deeper knowledge of GPD's processes by grant category, and a stronger understanding of GPD's grants management model compared to other Federal agencies. PwC incorporated elements of workforce planning and methods for improving GPD's organizational effectiveness into the Phase II recommendations. As a result of Phase II, a Baseline Assessment Final Report was developed, which addressed the current state of GPD grants management and detailed several recommendations. Each recommendation included the various cost impacts, the operational impacts, and the benefits associated with that recommendation.

As a result of PwC's extensive knowledge of grant programs, workforce planning, and organizational effectiveness, PA&E received a valuable resource for developing a comprehensive program review of GPD.

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**8. Federal Emergency Management Agency's (FEMA) National Training, Education, and Exercises (NTEED) Support Contract for Financial Analyses, Measures, and Accounting**

*Contract type:* Fixed Firm Price (FFP)

*Budget:* \$934,908

*Description*

**COTR/POC:** David Larimer, David.Larimer@fema.dhs.gov

**Contract Number:** BPA: HSFEHQ-10-A-1598, HSFE40-12-J-0394 (Prime Contractor)

**Address of Work:** 800K St NW, Washington, D.C. 20005

**Period of Performance:** 8/1/2012-1/31/2014

**Description:** PwC was hired to support the FEMA NTEED with multiple tasks that are analytical in nature, including: the design and development of a program management office (PMO) framework, the development of a technology platform system lifecycle analysis, financial and analytical support in responding to OIG, GAO and OMB inquiries, analytical, planning, and financial costing support for the development of the National Training and Education System and additional ad-hoc support. The deliverables, products, and conclusions provided by PwC have been utilized to improve processes, create efficiencies, and provide valuable information to federal decisions makers.

PwC's first task including the design and development of a Program Management Office (PMO) framework. NED required a set of policies and procedures help to sustain the continuity of operations and minimize the risk during and after the transition to a new business model, by making sure all tasks and projects within NED were being completed effectively and efficiently. PwC supported the conceptualization, development, and implementation of a customized PMO

8. Federal Emergency Management Agency's (FEMA) National Training, Education, and Exercises (NTEED) Support Contract for Financial Analyses, Measures, and Accounting

*Contract type:* Fixed Firm Price (FFP)

*Budget:* \$934,908

*Description*

framework aimed at sustaining continuity of operations and minimizing risk during the paradigm shift in FEMA NEDs business model. PwC interfaced with key executive leaders to develop a set of standardized operating procedures, tools, templates, and web-based applications to promote increased process consistency, improve data tracking and reporting, and provide senior leadership with the financial and operational transparency necessary to inform future decision-making.

PwC also supported NED in the various cost modeling and financial analysis projects, including the development of a technology platform system lifecycle costs analysis, supporting responses to AD HOC, OIG, GAO, and OMB inquiries related to NLE costs and other financial related inquiries, and the evaluation of the operational effectiveness and financial impact of NTEEDs training programs to determine if they were operating as effectively and efficiently as possible and whether stated objectives are met.

Finally, PwC supported the development of a competitive grants management process. The process outlined all four stages of the grants management lifecycle and provided recommendations for the development and implementation of a defensible, adaptable, and objective grant solicitation and awards process that promoted full and open competition. PwC held discussions with FEMA leadership and key personnel to understand problems that arose as a result of the previous year's grant program, researched best practices of other grant programs, and explored Government Accountability Office (GAO) recommended practices and reports for competitive grant programs. Specifically, PwC identified methods for strengthening the peer review panel and processes for objectively evaluating grant applications and documenting these evaluations. PwC continuously gathered and incorporated feedback throughout the project from both FEMA stakeholders and PwC grants management subject matter experts to promote the development of a process that effectively meets the needs of FEMA stakeholders.

PwC's technical approach was rooted in leading practices and lessons learned from experience in conducting financial analyses and developing and implementing PMO frameworks across the public sector. While each of FEMA NTEED's needs represented a separate task, they were coordinated and performed in a manner that realized the synergies that exist between them. PwC's support also positioned the client to more effectively manage and coordinate resources and business activities across FEMA NTEED and to realize efficiencies inherent in their business model and promote a cohesive and cost effective approach to achieving their overall mission.

9. Department of Homeland Security (DHS), Office of Financial Management (OFM) Organizational Design and Workforce Planning Assessment

*Contract type:* Time & Materials (T&M)

*Budget:* \$397,228

*Description*

**COTR/POC:** Mike Jones

**Contract Number:** HSHQPA-06-A-00035/HSHQDC-07-J-00025

**Address of Work:** Not available

**Period of Performance:** 1/22/2007-5/31/2007

**Description:** In an assessment of Entity Level Internal Controls, the DHS OCFO identified material weaknesses surrounding human capital management within the OFM. The assessment findings included a need to strengthen the managerial skills sets within OFM and the need to establish an OFM organizational structure with complete job descriptions. Additionally, OFM required a comprehensive independent human capital assessment, a determination of the roles, responsibilities, and functions to be performed, and the skill sets of staff necessary to perform those functions. Finally, the assessment noted that the OFM maintained heavy dependency on an independent auditor to inform OFM of the steps needed to implement new accounting standards, record non-routine transactions, issue accounting guidance to components, identify errors in accounts, and establish appropriate controls.

## 9. Department of Homeland Security (DHS), Office of Financial Management (OFM) Organizational Design and Workforce Planning Assessment

*Contract type:* Time & Materials (T&M)

*Budget:* \$397,228

### *Description*

To assist OFM in addressing these weaknesses, the PwC team conducted an Organizational Design Assessment first. The team developed a communication broadcast message to clearly articulate the goals and objectives of the assessment and the importance of employee involvement to OFM staff. The team then conducted interviews in conjunction with the Organization Design Assessment and Leading Practices Study. Qualitative information garnered from stakeholder interviews was analyzed to identify key trends, themes, issues, gaps, or other findings impacting OFM's organizational structure and overall performance. Numerous documents were reviewed in order to gain an in-depth knowledge of human capital issues as they relate to financial management in the government. The PwC team analyzed the qualitative data and developed a proposed organizational chart that was designed to mitigate the gaps, issues, and other findings identified in the assessment.

Following the Organizational Design Assessment, the Workforce Planning phase began in which PwC conducted a second round of interviews with all OFM staff, compiling data into Customized Roles and Responsibilities documents. Further analysis of the interview data was conducted to identify training and developmental opportunities for OFM staff to address competency gaps. A summary report of training and developmental opportunities for OFM staff was compiled. The PwC team then developed position descriptions for four existing and potential positions within OFM, including Staff Accountants, Financial Analysts, Budget Analysts, and Systems Accountants. Additionally, the PwC team developed a DHS Performance Management Guide which identified best practices for the creation of staff performance plans. Finally, the PwC team revalidated the OFM Competency Inventory developed in FY06 and updated the document to include competencies identified in OFM interviews.

PwC's recommendations identified in the Organizational Design Assessment and Leading Practices report supported OCFO's strategy to develop a high-performing financial management organization. In addition, the assessment was a key element of the overall human capital strategy to remediate the identified human capital material weaknesses. As a result of PwC's workforce planning expertise, OCFO OFM received multiple tools and resources to support the development of OFM's workforce, including position descriptions, documented roles and responsibilities, a revalidated competency model, a performance management guide, and training and developmental opportunities.

## 10. Department of Homeland Security, Chief Procurement Office - Acquisition Workforce Career Development Programs

*Contract type:* Time & Materials (T&M)

*Budget:* \$2,023,901

### *Description*

**COTR/POC:** Patrick J. Kennedy, 202-447-5478, Patrick.Kennedy@hq.dhs.gov

**Contract Number:** GS-10F-0466N

**Address of Work:** 245 Murray Lane, SW, Building 410, Washington, DC 20528

**Period of Performance:** 9/29/2008 – 9/28/2012

**Description:** PwC provided program management and operations support to the Department of Homeland Security (DHS) Chief Procurement Office (CPO), Acquisition Workforce Development (AWF) Division. PwC's support included recruiting and hiring support, learning and development support, research and thought leadership support, communications and working group support, survey analysis and process improvement, SharePoint site development, strategic analysis, PMO and tactical planning, and general program management and special project support. PwC assisted the Acquisition Professional Career Program (APCP) and AWF Division Director and the two AWF Branch Directors.

PwC's recruiting and hiring included recruitment strategy development, event planning and logistics, and candidate assessment. PwC managed the interview coordination process by reviewing applicant documentation, scheduling interviews, conducting reference checks, and performing quality assurance reviews of candidate information prior to final

## 10. Department of Homeland Security, Chief Procurement Office - Acquisition Workforce Career Development Programs

*Contract type:* Time & Materials (T&M)

*Budget:* \$2,023,901

### *Description*

review and selection. PwC also supported learning and development activities focused on APCP participant development throughout the course of the program including social/networking events, team-building courses, and a three-day orientation. PwC drew upon its human capital expertise to inform the creation of a rotational assignment plan for a new APCP track targeting program management and engineering acquisition professionals. PwC collaborated with human capital subject matter specialists and managers within Federal agencies and analyzed developmental program practices across select Federal agencies and private sector corporations to enhance APCP program aspects. These enhancements were focused on recruiting, rotational assignment design, and performance management

PwC leveraged communication and stakeholder management leading practices to support APCP design, development, and operations. To that end, PwC captured and synthesized stakeholder feedback and information on an on-going basis to memorialize decisions and sustain change. To formalize and strengthen APCP operations, PwC prepared standard operating procedures and offered recommendations for program design and operational enhancements. In support of an enhancement to bolster Participant satisfaction with communications and the education assistance processes, PwC created an APCP SharePoint site for the Participant stakeholder audience. The SharePoint site project included the development of two customized process workflows purposed to automate tracking, approvals, and increase transparency on the status of education assistance requests.

PwC provided general program management and special support for the APCP and the Professional Developments Branch Director including maintaining APCP performance and developmental documents such as the APCP handbook, individual development plans, and the quarterly participant progress reports. PwC also conducted analysis and research to prepare customized reports and assessments for special projects within the AWF Division and branches, identifying process improvements and suggesting programmatic enhancements to benefit branch objectives. Providing strategic analysis and program management support to the AWF Division, PwC has facilitated a current state SWOT analysis and prepared a comprehensive suite of strategic planning tools and recommendations, including: the identification of focus areas and performance improvement opportunities; the preparation of a strategic framework including vision, mission, goals, and objectives; and the development of a strategic roadmap with tactical implementation recommendations

In supporting strategy analysis support activities, PwC solidified its commitment to being a trusted advisor to the AWF Director and Branch Directors. As a result, PwC support transitioned to program management office functions for the AWF Division.

## 11. DHS FEMA OCFO Program/Project Management Support Services

*Contract type:* Time & Materials (T&M)

*Budget:* \$3,610,637.68

### *Description*

**COTR/POC:** Angela Meeks, [angela.meeks@fema.gov](mailto:angela.meeks@fema.gov)

**Contact Number:** GS10F0466N/HSFEHQ-09-F-0517

**Address of Work:** 355 E ST SW, Washington, DC 20024

**Period of Performance:** 4/1/2009 – 10/21/2009

**Description:** PwC Supported numerous tasks at FEMA's Office of the Chief Financial Officer (OCFO). The tasks supported included accounts payable accrual, policies and procedures, financial statement support, knowledge retention, entity level controls, NFIP reconciliation, undelivered orders, internal use software, audit readiness, A-123 planning, audit liaison, map monitoring, and improper payment information act support.

As part of the Accounts Payable Accrual support, PwC supported FEMA by executing specified MAP milestones to assist FEMA remediating the AP accrual material weaknesses. PwC also developed and delivered an AP accrual model that calculated the quarterly accrual estimate based on historical vendor and travel invoice data. Finally, PwC trained FEMA personnel to promote a smooth operation at quarter end. The support that PwC provided helped FEMA by improving the

## 11. DHS FEMA OCFO Program/Project Management Support Services

*Contract type:* Time & Materials (T&M)

*Budget:* \$3,610,637.68

### *Description*

quarterly process to estimate the AP accrual, creating an automated model that will calculate the quarterly AP accrual, and preparing a detailed Standard Operating Procedures (SOP) directing the use of the model and a detailed methodology document summarizing the rationale behind the model.

PwC also provided financial management support including, providing assistance with developing financial management Directives and SOPs. PwC worked with FEMA to publish 17 Directives and other related SOPs that provided valuable policies and procedures related to financial management. The Directives and SOPs developed by PwC helped to create an effective control environment by providing clear and consistent policies and procedures that were both defensible and met applicable reporting requirements. Additionally, PwC provided SMS support to assist with quality control reviews of financial statement deliverables, year-end accounting research, and other analyses.

FEMA required assistance with the development of a systematic approach to capture knowledge from the Senior Accountant and provide coaching sessions to facilitate the transfer of knowledge to FEMA personnel. PwC supported FEMA by developing knowledge capture templates for the Senior Accountant to complete. PwC then conducted coaching sessions that focused on the transfer of knowledge provided in the knowledge capture templates. This PwC supported work helped to increase the transfer of knowledge and limit FEMA's risk related to financial reporting.

In FY 2008, a significant deficiency was noted for Entity Level Controls (ELCs) that was caused by a lack of a strong control environment, ineffective communication methods, and informal policies and procedures. The result of not addressing this issue leads to duplicative efforts, wasted resources and miscommunication. Using guidance, knowledge, and industry best practices, PwC supported FEMA in creating an Agency-wide Internal Control Vision that emphasized the importance of operating and financial reporting controls, an ICB Charter that effectively defines purpose and responsibilities to oversee internal control assessments and improvements, and an annual Assurance Statement process that will accurately capture a complete representation of material internal control conditions across the entity.

FEMA was not consistently and adequately monitoring the status of its obligations as part of its normal operations to ensure the timely de-obligation of its undelivered orders (UDOs). As a result, during the FY08 financial statement audit, KPMG estimated a potential misstatement of the obligation balance in FEMA's financial statements of \$1.1 billion. PwC supported FEMA by executing specified MAP milestones and providing subject matter expertise to assist FEMA in the remediation efforts of the material weakness related to UDOs. PwC provided guidance and knowledge around industry best practices and applied them to the FEMA operating environment. PwC also assisted with the drafting of policies and procedures to manage open obligations across FEMA. Finally, PwC provided program management support by coordinating FEMA and DHS reporting requirements, monitoring and updating the MAPs, and executing a communication strategy to keep stakeholders informed both at the FEMA and DHS levels.

FEMA required assistance to develop and publish a policy for identifying, tracking, and recording internal use software (IUS) investments throughout the software life cycle. Additionally, FEMA needed to identify, analyze, and compile information necessary to record and present an IUS balance in accordance with SFFAS No. 10 for the 6/30/09 quarter-end and 9/30/09 year end. PwC provided subject matter expertise to assist FEMA in working towards remediation of their IUS material weakness. PwC also provided program management support by coordinating and monitoring OCFOs progress for identifying, analyzing and compiling the information necessary to record and present an IUS balance for 6/30 and 9/30, providing support to monitor and update the MAPs, and preparing the bi-weekly one pager to keep DHS informed of remediation progress.

FEMA was cited for various control weaknesses and findings during the FY08 consolidated DHS audits and OMB Circular A-123, Appendix A assessments. FEMA was under continued pressure from DHS to remediate these control weaknesses and findings in an effort to better support the consolidated DHS audit and A-123 assessments, as well as improve their overall financial infrastructure and streamline their business processes. PwC developed a multi-year, phased in approach to implement an audit readiness plan which outlined the steps to the Audit Readiness project from inception to completion. The plan consisted of five steps and was presented to FEMA in the form of a written white paper.

FEMA did not have an efficient MAP monitoring process in place, which made it difficult to respond to requests from DHS and other external stakeholders. PwC worked with FEMA to develop a detailed MAP monitoring and reporting process. The approach to monitor a total of six MAPs comprised of 256 milestones. PwC reviewed supporting documentation and recommended whether it was in line with the milestone descriptions. PwC thoroughly tracked data received from inquiries

## 11. DHS FEMA OCFO Program/Project Management Support Services

*Contract type:* Time & Materials (T&M)

*Budget:* \$3,610,637.68

*Description*

with process owners and maintained the information in the Electronic Project Management Office (ePMO).

## 12. Federal Emergency Management Agency, Office of the Chief Financial Officer-ESW Support

*Contract type:* Time & Materials (T&M)

*Budget:* \$260,500.35

*Description*

**COTR/POC:** Tim Willenbucher, 202-646-7924, Timothy.Willenbucher@fema.gov

**Contract Number:** GS10F0446N/HSFEHQ-10-A-1598

**Address of Work:** 395 E St. SW, Washington, DC, Patriots Plaza 6th Floor

**Period of Performance:** 9/30/2011 – 9/29/2012

**Description:** To improve organizational effectiveness, FEMA elected to use Enterprise Shared Workspace (ESW) across the Office of the Chief Financial Officer (OCFO). PwC was chosen to provide services that would integrate the ESW across FEMA OCFO.

PwC performed a number of tasks to integrate the system, increase usage of ESW capabilities across offices, and provide leadership with consistent and meaningful information. PwC worked with ESW site owners and points of contacts in each OCFO business unit to develop action plans that supported the identification and transition of business processes into ESW which would increase the efficiency of OCFO processes. The PwC team provided continuous training and one-on-one support to implement ESW functions and capabilities, drafted and distributed OCFO-specific guidance related to the continued use of ESW (e.g., standard operating procedures [SOPs]), and facilitated monthly calls with ESW Site Owners from the OCFO business units to encourage ongoing business unit collaborative site reviews. In addition, PwC acted as a liaison between the OCFO and the FEMA ESW Support Team to track the resolution of technical issues and requests to the FEMA ESW Support Team. The PwC team also managed the OCFO Operational Reporting ESW page, consolidated reports for the monthly OCFO Performance and Operational Reporting Metrics meeting, drafted the OCFO Operational Metrics Report for monthly submittal to the Deputy Administrator, and assisted with managing and editing content information on the OCFO intranet and collaborative front page.

As a result of PwC's knowledge of ESW, integration support, and expertise with increasing organizational effectiveness, FEMA OCFO received improved information sharing and reporting processes across the Financial Management community. This enabled OFCO to meet its goals of providing timely, accurate, and reliable financial information, making its processes work better and cost less, and maximizing the impact of financial resources.

## 13. Federal Emergency Management Agency (FEMA), Improper Payments Elimination and Recovery Act (IPERA) Support

*Contract type:* Firm Fixed Price

*Budget:* \$1.53 million

*Description*

**COTR/POC:** Angela G. Meeks, Angela.G.Meeks@dhs.gov, (202) 212-1767

**Contract Number:** BPA No. HSFEHQ-10-A-1598; Task Order No. HSFEHQ-10-J-0673

**Address of Work:** 395 E St, SW, Washington, DC 20472

**Period of Performance:** 4/25/2010 - 11/30/2010

### 13. Federal Emergency Management Agency (FEMA), Improper Payments Elimination and Recovery Act (IPERA) Support

*Contract type:* Firm Fixed Price

*Budget:* \$1.53 million

#### *Description*

##### **Description:**

PwC performed a risk assessment of all FEMA programs' disbursements in FY 2009 (i.e., October 1, 2008 through September 30, 2009) to determine whether they were susceptible to significant improper payments as defined by IPIA, OMB Circular A-123, Appendix C, and the DHS IPIA Implementation Guide. The risk assessment provided an objective opinion of FEMA's overall risk environment and identified potential high-risk programs for further testing. Of the FEMA grant programs reviewed, eight programs were identified as high-risk and deemed susceptible to significant improper payments based on **statistical sampling** performed as part of the assessment. As a result, in FY 2010, the FEMA OCFO performed IPIA assessments of these eight programs and contracted PwC to provide support.

PwC has provided support to conduct IPIA assessments to FEMA's OCFO since 2006, when several reports from external entities such as GAO required that FEMA evaluate its payment processes through IPIA. In the course of our support, PwC has used customized project management tools and a proven methodology to deliver the following five tasks to support the assessments: 1) Development and Planning; 2) Data Gathering and Sample Design; 3) Test Plan Development; 4) Testing and Execution Support; and 5) Reporting and Briefing.

PwC developed an approach for testing and performing quality assurance over disbursements by revising and tailoring the testing methodology proposed during the IPIA pilot review, which was conducted by FEMA OCFO in FY 2008, and leveraging similar testing approaches used in previous IPIA assessments. PwC's communication strategy provided a detailed IPIA stakeholder register, which enabled FEMA OCFO to quickly identify the key stakeholders in each FEMA program included in the FY 2010 IPIA assessment to begin outreach activities. PwC collaborated with FEMA OCFO and FEMA program senior management to develop detailed project schedules for all eight high-risk FEMA programs to be tested. Each project schedule was created using the standard templates outlined in the communications strategy and project management software with consideration for the intricacies of each program. Throughout the development and planning phase, PwC provided stakeholder management support and met with program management and personnel to present an overview of IPIA requirements, assist with planning and coordination, and explain necessary level of effort requirements. This was critical to ensuring active program involvement in subsequent phases of the assessment.

FEMA successfully completed the IPIA assessments of all programs and elevated each program's awareness of the highest risk areas. Each program's report identified specific issues and provided actionable recommendations for FEMA OCFO, various programs, and Grantees (where applicable) to improve policies, processes, systems, internal controls, and training. FEMA program personnel increased their awareness of IPIA requirements, received training on IPIA assessment execution, and improved their understanding of the areas of risk associated with various Grantee payment processes. Assessment challenges were documented and appropriate solutions implemented to allow for smoother IPIA assessment progression going forward. Numerous assessment tools were developed, such as the Q&A Logs, Testing Playbooks, Training Materials, Improper Payments Calculator, and Documentation Collection Tracking Database. These tools assisted in the execution of subsequent assessments. In addition, lessons learned were documented including best practices and recommendations which were leveraged to develop a plan for future year assessments. Finally, knowledge on executing IPIA across FEMA's high risk programs was transferred to FEMA OCFO Risk and Compliance staff as well as testers and management from the participating programs.

### 14. New York State (NYS) Division of Budget (DOB) – Department of Homeland Security and Emergency Services (DHSES) Emergency Management Fiscal Policies and Practices Review

*Contract type:* Firm Fixed Price

*Budget:* \$1.53 million

#### *Description*

**COTR/POC:** Mary Beth Labate, [marybeth.labate@budget.ny.gov](mailto:marybeth.labate@budget.ny.gov), 518-474-7163

**Contract Number:** Contract Number C000422

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14. New York State (NYS) Division of Budget (DOB) – Department of Homeland Security and Emergency Services (DHSES) Emergency Management Fiscal Policies and Practices Review

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*Contract type:* Firm Fixed Price

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*Budget:* \$1.53 million

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*Description*

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**Address of Work:** 1220 Washington Avenue, State Office Campus, Building 7A Suite 710, Albany, NY 12242

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**Period of Performance:** 01/23/13 – 03/12/13

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**Description:** PwC supported a client in evaluating its emergency fiscal management policies, practices, procedures to identify weaknesses and recommend improvements to its emergency preparation and response approach, with a focus on procurement and asset management. The client requested this study since, shortly after Superstorm Sandy, it had experienced significant challenges in reconciling emergency purchasing and procurement activity with vendor payments and with confirming that assets deployed for the emergency remained in the client's possession. PwC worked with senior leadership within the NYS government, including within the Division of Budget and Department of Homeland Security and Emergency Services. PwC interviewed key process owners to identify, collect, and analyze purchasing activity related to the emergency. Our consultants designed and implemented an analytics approach and interviewed key process owners involved in the emergency response to identify spend patterns and procurement and asset management inefficiencies in relation to strategic goals, organizational and technological capabilities, coordination and communication with stakeholders, and emergency needs.

Additionally, PwC developed a questionnaire and conducted interviews with similar agencies to identify best practices and benchmarks for the client to consider in the analysis of its current state emergency fiscal management policies and procedures. PwC used this information to develop a detailed report that provided client leadership with an in-depth view of what occurred during the emergency and where weaknesses exist in relation to the client's strategy, organizational structure and staffing levels, processes, sourcing approaches, and technological capability. Our team developed recommendations, designing approaches that consider best practices to address root causes of identified weaknesses, and a roadmap with suggested timeline to implement these recommendations in time for the anticipated hurricane season. PwC built this timeline by prioritizing efforts based on impact and risk to NYS' emergency response capability. The client has accepted and adopted the recommendations for execution with PwC support. PwC's support has enabled the client to identify and prioritize an approach to improving its emergency fiscal management policies and practices to better prepare for the next emergency and implement a more tightly coordinated, timely, organized response to the public.

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# Pool 2

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**Contract:** *TRICARE T-NEX and T-3 Transitions*

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**Description:**

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Our clients were awarded multi-year managed care support contracts of between \$12B+ and \$20B+ from the Department of Defense to administer health care services for between 1.7 and 2.9 million military beneficiaries and their families. The transitions into these new contracts occurred over nine to ten month periods. During the transition periods, the clients would interact and coordinate activities with various agencies within the Department of Defense, various supporting government agencies, and other prime contractors administering contracts in other regions. In addition to the transition of the contract between contractors, in one case, the client was standing up a new business segment consisting of 32 business areas to support the operations of the contract. The objective of the projects was to plan, execute, and complete successful transitions to new contracts with no disruption in service to the beneficiaries and prepare the companies for the administration of the contracts.

**Roles and Responsibilities**

- Provided project management subject matter specialists and overall project management support for both business and IT functions
- Developed the transition approach, designed and implemented the transition management infrastructure
- Defined the work effort required to achieve go-live
- Created integrated project work schedules
- Led project team meetings and delivered of the weekly transition status and progress reports to client executives and their Government customers

**Client Benefits**

- Achieved their goals of executing a successful transition within the ten month transition periods with no impact to their beneficiaries
- Accomplished by effectively managing between 15,000 to 43,000+ task work plans through well-defined and structured project governance processes, mitigating project risk, and facilitating timely decision making through detailed and accurate reporting.

**Reference**

Kevin Carlson

Vice President & Chief of Staff to UHC Military & Veteran CEO

[Kevin\\_Carlson@uhc.com](mailto:Kevin_Carlson@uhc.com)

(952) 931-5337

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**Contract:** *MedStar Health Research Institute*

*Increase effectiveness of administrative function*

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**Description**

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MedStar Health Research Institute, a large, complex healthcare organization, sought to increase administrative effectiveness and enhance service to its research community. The assessment component of the project addressed organizational structure, departmental functions and individual roles and responsibilities. A member of our team led the restructuring of the research administration function and served as the project manager for the initiative, which included both an assessment and implementation. He also served as interim chief financial officer. The project engaged external consultants and internal staff from the pre- and post-award offices, Office of Research Integrity, general accounting, and

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**Contract:** *MedStar Health Research Institute*  
*Increase effectiveness of administrative function*

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**Description**

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other Shared Services personnel.

**Roles and Responsibilities**

- Assessed structure, functions and roles and responsibilities
- Managed assessment and implementation of integrated organizational, process and IT solution
- Solicited and collected applicable facts
- Developed, prioritized and presented recommendations
- Planned and implemented the transition

**Client Benefits**

- Revised roles and responsibilities
- Improved contract management processes and procedures
- New management and PI reporting tools, which increased account visibility
- Improved financial support for the research community
- Updated systems and infrastructure
- Updated and implemented policies and procedures for grants and contract compliance
- New end-user training for the research community

The project increased the Institute's productivity and profitability while providing greater visibility into the component organizations' financial status and compliance.

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## **Other relevant work**

Client	Description
<i>University of Kentucky</i>  <i>Analysis of Department Business Functions</i>	Assisted in an analysis of their research administration functions to identify opportunities to improve customer service, IT tools, efficiencies and standardization. Also assisted in a review of business functions and support services for all Health Care Colleges (Medicine, Dentistry, Health Science, Nursing, Pharmacy, and Public Health) to identify opportunities to improve efficiencies and customer service. <ul style="list-style-type: none"><li>• Research administration analysis included COM central grants offices; College Grants Officers responsibilities versus department/division accountabilities</li></ul> <p><b>Reference</b> Dr. Jay Zwischenberger Surgeon in Chief for the College of Medicine (859) 229-6635</p>
<i>Emory University</i>  <i>Shared Services</i>	Assisting in the development of an operational and implementation plan for a shared services center approach to research administration through a two phased approach: <ul style="list-style-type: none"><li>• Developing the model for shared services for a pilot run</li><li>• Running and measuring the pilot while developing a campus wide roll out plan</li></ul> <p><b>Reference</b></p>

Client	Description
	<p>William Dracos            Chief Business Practice Improvement Officer            Associate Vice President            (404) 727-6051</p>
<p><i>Research Foundation of State University of New York</i></p> <p><i>Financial Model</i></p>	<p>Assisting in the evaluation of SUNY's current financial model and transformation of that model to support new strategies and projects. This review included their grant administration process.</p> <p>Grants Administration Assessments</p> <ul style="list-style-type: none"> <li>• Analysis of pre-award and post-award functions</li> <li>• Focus on current service levels and expected improvements in the future</li> </ul>
<p><i>University of Florida</i></p> <p><i>Shared Services Assessment</i></p>	<p>Design effort considered:</p> <ul style="list-style-type: none"> <li>• Technology strategy and plans</li> <li>• Organization structure and funding</li> <li>• Human resources capabilities and culture</li> <li>• Requirements imposed by external organizations (e.g., federal grantors, state regulators and support agencies, standards-setting bodies)</li> <li>• Riming of funds availability (i.e., the availability of seed monies for funding investments)</li> <li>• Institutional risk tolerance</li> </ul>
<p><i>California Institute of Regenerative Medicine</i></p> <p><i>Strategic Planning</i></p>	<p>The CIRM was created with the passage of California's Proposition 71, the California Stem Cell Research and Cures Initiative and will oversee the distribution of \$1B in grant dollars over the next 10 years. The grants are intended for the advancement of stem cell science in California and the development of related cures and therapies.</p> <ul style="list-style-type: none"> <li>• An Implementation Plan was developed that mapped out the timing and duration of critical steps for the launch of the various funding initiatives. The Plan also contains estimates of staffing levels required to ensure capacity to launch and manage each initiative.</li> <li>• Detailed reporting on use of funds and compliance with grant provisions</li> </ul>
<p><i>State of Arizona</i></p> <p><i>New research planning and start-up</i></p>	<p>Performed a strategic and financial planning assessment, developed and implemented operational plans, and coordinated and managed multiple stakeholders and partners, assisting in the creation of the financial, governance and regulatory infrastructures.</p> <p>PwC assisted with the recruitment of the initial corps of researchers, transferring grants and equipment and building business plans for each of the division leaders.</p>

## Milligan Experience

Client	Description
<p><i>US Department of Transportation; Federal Transit Administration – Lower Manhattan Recovery Project</i></p>	<p>In July of 2002, the FTA formally established the Lower Manhattan Recovery Office (LMRO) to carry out the rebuilding and enhancement of the Lower Manhattan public transit system. LMRO's mission is to deliver project development and oversight programs for nearly \$5 billion in capital construction funding for transportation infrastructure projects. Congress appropriated these funds to several federal agencies including the Federal Emergency Management Agency (FEMA), the Federal Highway Administration (FHWA), and FTA. FTA was designated as the lead federal agency in administering these funds.</p> <p>Milligan provided financial oversight of grantees of the LMRO during post-9/11 reconstruction of transit facilities including projects for New York City Transit and Port Authority of New York and New Jersey. The firm also conducted several forensic audits of construction project costs.</p>
<p><i>US Department of Transportation; Federal Transit Administration – Financial Management Oversight Reviews</i></p>	<p>Milligan conducts Financial Assessments for projects seeking Section 5309 New Starts Funds. The <i>Financial Assessments</i> entail a review of the financial condition and capacity of transit agencies and other participating agencies considering new fixed guide way investments (New Starts), as well as the level of local financial commitment and capacity towards the project. Milligan performs evaluations in accordance with FTA's Guidelines and Standards, the Guidance for Transit Financial Plans, June 2000, and the current edition of the Reporting Instructions for Section 5309 New Starts Criteria.</p>
<p><i>US Department of Transportation – Federal Transit Administration – Procurement System Reviews</i></p>	<p>Since 2008, Milligan has conducted Procurement System Reviews of FTA grantees to examine how these recipients of Federal Transit Administration funds comply with statutory and administrative requirements for procurement. Milligan conducts these reviews nationwide. These grantee range in size and complexity of operation from small, rural transit agencies to the largest such as New York City Transit. For these grantees, Milligan conducts a series of interviews, full transaction reviews and appropriate substantive tests and determines if the grantee's procurement system meets FTA and other requirements. Milligan also provides detailed findings and recommendations for corrective actions of any deficiencies are identified.</p> <p>In addition to the significant amount of FTA money used by grantees for contracting, the types of organizations that FTA grants funds to varies widely, so naturally the procurement function at these various agencies magnifies the divergent ways that FTA funds are being used to support procurements. Some grantees are independent authorities, while some of divisions within state or municipal entities, and still others are different forms of government. Additionally, many of these grantees have subrecipients, who are essentially "standing in the shoes" of grantees for the procurement function and have the responsibility to follow FTA requirements.</p>

In addition, the following universities are audited by PwC. This experience illustrates that we are fully equipped to handle your compliance and regulatory needs:

Institution	PwC audits		
	Medical school	Clinical practices	Affiliated hospital
Boston University	*	*	*
Case Western Reserve University	*		
Columbia University	*	*	
Cornell University	*	*	
George Washington University	*	*	
Georgetown University	*	*	
Harvard University	*	*	
Howard University	*	*	*
New York Medical College	*	*	
New York University	*	*	*
Stanford University	*	*	*
<b>State University of New York</b>	*	*	
Thomas Jefferson University	*	*	*
Tufts University	*	*	*
<b>University of Alabama at Birmingham</b>	*	*	*
<b>University of California–Davis</b>	*	*	*
<b>University of California–Irvine</b>	*	*	*
<b>University of California–Los Angeles</b>	*	*	*
<b>University of California–San Diego</b>	*	*	*
<b>University of California–San Francisco</b>	*	*	*
University of Chicago <sup>1,2</sup>	*	*	*
<b>University of Hawaii</b>	*		
<b>University of Massachusetts</b>	*	*	*
<b>University of Medicine and Dentistry of New Jersey</b>	*	*	*
<b>University of Michigan</b>	*	*	*
<b>University of Missouri System<sup>1</sup></b>	*	*	*
University of Rochester	*	*	*
University of Pennsylvania	*	*	*
University of Southern California	*	*	
Washington University	*	*	
Yale University	*	*	

# Pool 3

Contract type	Description
<p><i>Feinberg Rozen, LLP (BP Oil Spill - Gulf Coast Claims Facility)</i></p>	<p>Beginning Date: August 2010 Ending Date: June 2012</p> <p>PwC was retained by the law firm Feinberg Rozen to primarily perform a secondary review of claims arising from the explosion on the Deepwater Horizon oil rig. Ken Feinberg was chosen by President Barack Obama to oversee the independent Gulf Coast Claims Facility ("GCCF"), the independent claims administrator. Our analysis included, but was not limited to, reviewing the underlying support and the consistent application of economic loss and damages theories. The first phase of the project, representing emergency advances payments, began on August 23, 2010 and ran through the end of that year. The second phase included the processing of Interim and Final claims and with will run through 2013.</p> <p>Additional roles and responsibilities included:</p> <p>5. Assisting Feinberg Rozen in the evaluation of business claims including:</p> <ul style="list-style-type: none"> <li>- Secondary review of claims prepared by accountants employed by other contractors hired by Mr. Feinberg to assist him in his duties;</li> <li>- Preparation of damage calculations for hospitality, Physical injury, death and certain large loss claims based on the application of developed models;</li> <li>- Meeting with claimants and their representatives, including counsel, to discuss specific claims;</li> <li>- Evaluation of documentation in connection with claimant eligibility determinations based upon GCCF protocol;</li> <li>- Evaluation of claims that have requested a re-review; and</li> <li>- Support in connection with claimant appeals.</li> <li>- PwC assisted claimants directly on behalf of Mr. Feinberg, including:</li> <li>- Contacting claimants (and their representatives and accountants) directly to cure documentation deficiencies;</li> <li>- Contacting claimants (and their representatives and accountants) directly to answer questions regarding their determination letters; and</li> <li>- Contacting claimants (and their representatives and accountants) directly to resolve PwC and GCCF questions related to specific claims.</li> </ul>
<p><i>BP Oil Spill - Deepwater Horizon Claim Center</i></p>	<p>Beginning Date: June 2012 Ending Date: Present</p> <p>Following a court-approved Transition Period, in June of 2012, the Deepwater Horizon Claims Center ("DWHCC") was created to resolve certain economic loss and property damage claims related to the 2010 Deepwater Horizon oil spill. The DWHCC is a court appointed settlement facility established to administer the compensation framework agreed upon by the BP and plaintiff counsel representing claimants impacted by the spill. PwC is performing the following functions for the DWHCC:</p> <ul style="list-style-type: none"> <li>• Quality assurance review of business claims prepared by accountants employed by a separate accounting firm hired by the DWHCC;</li> <li>• Preparation of damage calculations for hospitality, seafood processing and other business claims based on the application of developed models;</li> <li>• Calling and/or meeting with claimants and their representatives, including counsel</li> </ul>

Contract type	Description
	<p>and accountants, to discuss specific claims;</p> <ul style="list-style-type: none"> <li>• Evaluation of documentation in connection with claimant eligibility determinations based upon the established framework;</li> <li>• Review and analysis of claims filed under the Seafood Program;</li> <li>• Application of the Prior Payment Offsets;</li> <li>• Review and analysis of reconsideration and/or appealed claims;</li> <li>• Business claimant reporting and data analytics.</li> </ul>
<p><i>Supporting the Interim Haiti Recovery Commission (IHRC)</i></p>	<p>PwC was retained by former President Bill Clinton and the Prime Minister of Haiti in their roles as Co-Chairs of the Interim Haiti Recovery Commission (IHRC) to establish and provide professional services in connection with the implementation of the Performance and Anti-Corruption Office (PAO), the specialized department within the IHRC dedicated to supporting Haiti in obtaining the maximum benefit from the reconstruction efforts. PwC, through the PAO, serves three primary functions (i) promote transparency and accountability across the development project lifecycle (ii) identify and communicate implementation challenges, obstacles, and success (iii) develop the capacity of the Government of Haiti to monitor and evaluate the range of development activities across the country. The current portfolio of IHRC approved projects is valued at \$3.2 billion, with additional projects being approved every month. Through PwC's efforts, the IHRC will be better able to analyze and report on the status of development projects, monitor performance against stated performance goals, and prevent fraud and corruption in order to help establish reconstruction efforts are as successful as possible.</p>
<p><i>September 11th Victim Compensation Fund</i></p>	<p>This fund was established by the U.S. DoJ to provide compensation for economic and non-economic losses to individuals (or relatives of individuals) that were killed or physically injured as a result of the terrorist attacks of September 11, 2001. The DoJ selected PwC to provide project management and claims processing services for the distribution of funds to eligible victims and their families. PwC was engaged to assist the Special Master with developing the claim valuation model, providing claimant outreach, designing project objectives and work plans, budgeting and tracking costs, and monitoring subcontractors.</p> <p>Working under the direction of Special Master Kenneth Feinberg and the DOJ, PwC opened walk-in centers in eight cities and established a toll-free helpline to provide immediate claimant assistance. PwC set up a claims processing center and oversaw the day-to-day operations of this center. PwC developed the Victim Claims Management System, a highly customized, secure web-based system used to manage claims through the entire valuation process. The system tracked more than 5,000 fields of captured claim information and allowed team members in various cities around the country to view and work on claims. This sophisticated system electronically directed work flow, captured eligibility and award decisions, and provided timely and accurate reporting on claims. PwC managed more than 300,000 documents, which included more than 1 million pages received, as well as generated and mailed over 81,000 letters relating to the claims. In addition, PwC coordinated the scheduling and logistics for almost 4,000 hearings and meetings, as well as the overall payment process.</p>

Contract type	Description
<i>US Federal Agency</i>	<p>A U.S. government agency discovered irregularities in a Petty Cash function that served the local operations of its foreign health initiatives situated at offices and clinics in an African country. Millions of dollars flowed through this Petty Cash system given the relative immaturity of the banking and payment card infrastructure in that country, and the overall need of the initiative staff to rely on cash for its day-to-day operability. Upon closer examination of these abnormalities, it became evident that some portion of those funds had been exposed to misconduct and abuse by administrative support personnel. In coordination with the U.S. mission, the agency retained PwC to conduct a forensic investigation of the Petty Cash funds and Cashier function at the local offices and clinics.</p> <p>PwC's forensic professionals from the U.S. and South Africa were deployed to the country to carry out the inquiry over a period of 2 months. The complex process involved multiple U.S. agencies responsible for the administration of the Petty Cash system and required on-site examination of hard-copy documentation, analysis of complicated government ledger and accounting systems, interviews of various stakeholders, and multiple streams of reporting to officials.</p> <p>PwC presented the U.S. government agency with a final report that outlined the level of funds exposed to misconduct/abuse along with supporting rationale and analysis for that amount. Additionally, the report identified certain individuals who were likely perpetrators of the misconduct for purposes of corrective action, and furthermore, articulated recommendations to enhance controls, policies, and procedures that would protect the future integrity of the agency's funds for its foreign health programs.</p>
<i>US Federal Agency</i>	<p>PwC advised the Office of the Chief Risk and Compliance Officer at a U.S. Federal government agency, created in response to the 2008 financial crisis, to enhance management's efforts to define, implement, and manage the compliance function surrounding a major program with specific emphasis on the prevention, detection, and monitoring of potential risks of fraud, waste, and abuse.</p> <p>PwC interacted with a broad array of stakeholders in the U.S. government and financial institutions to facilitate definition of the process, risk management practices, and roles and responsibilities of program participants.</p> <p>PwC provided guidance on governance protocols and internal control activities to sustain the agency's objectives in support of stabilizing the U.S. economy.</p>
<i>Kurdistan Regional Government</i>	<p>Beginning Date: December 2008</p> <p>PwC is currently engaged by the Kurdistan Regional Government (KRG) to design and implement a strategy to improve governance and internal controls to increase transparency within the KRG. The strategy goal is to bring global standards of governance and transparency to the region. The project includes the preparation and implementation of new internal controls and governance policies and procedures, including those for procurement activities, financial management, internal audit, and codes of conduct for government officials.</p> <p>Reference #1: His Excellency Nechirvan Barzani  Former Prime Minister of the Kurdistan Regional Government, Iraq  c/o Mr. Keith Schuette, Senior Advisor to Nechirvan Barzani  Council of Ministers  (202) 415-0889  +964-750-434-5894 (Iraq)</p>



Contract type	Description
<i>Tobacco Master Settlement Agreement</i>	<p>PwC serves as the Independent Auditor for the \$400 billion-plus Tobacco Master Settlement Agreement. In our capacity as the Independent Auditor and functionally as the settlement administrator, PwC is responsible for performing complex calculations of the amount to be paid to the settlement fund by settling defendants and the amount to be distributed to settling plaintiffs, noticing more than 100 parties, coordinating payment disbursements and receipts into and out of escrow accounts, preparing all required tax reporting for the fund, and building and maintaining an electronic communications network (an extranet) for communication and document repository purposes.</p>
<i>Metropolitan Transportation Authority</i>	<p>Beginning Date: September 2001 Ending Date: January 2004</p> <p>In the wake of the terrorist attacks of September 11, 2001, PwC provided property damage and business interruption claim preparation services to the Metropolitan Transportation Authority's (MTA) various interstate transportation authority agencies (including railroad, subway, bus, bridges and tunnels) throughout the New York, New Jersey and Connecticut areas.</p> <p>The scope of our work related to a \$300 million insurance claim that included physical damage, extra expense and business interruption components. Analyses of the business interruption claim included the projection of passenger ridership, vehicle volume and passenger/toll revenue statistics. Major issues included,</p> <ul style="list-style-type: none"> <li>• Delineating the economic impact of the events of 9/11 from the business interruption loss resulting solely from the physical damage to the MTA's infrastructure required complex econometric modeling and quantitative analyses of employment statistics and other related indices.</li> <li>• Extensive analyses of overhead rates on internal labor were required to ensure maximum recovery.</li> </ul> <p>PwC was also instrumental in assisting the MTA with its claim submission to the Federal Emergency Management Agency and its claim for lost subsidy funds from the State of New York. Due to its confidential nature, the outcome may only be disclosed by the MTA. Reference #1: Michael Jaszcar (212) 868-7283</p>
<i>Sumter Regional Hospital</i>	<p>Beginning Date: March 2007 Ending Date: November 2011</p> <p>PwC assisted a regional hospital in Georgia on their claim recovery after being destroyed by an F-3 tornado. Key support to client included assistance in managing claims under insurance and claims under the Federal Emergency Management Association (FEMA) and Georgia Emergency Management Association (GEMA). Our main focus was to provide the necessary supporting documentation on the cost recovery process required per those agencies.</p> <p>The hospital sustained property damage to the structure, mechanical, electrical, HVAC, medical, computer and phone equipment, furniture, and supplies.</p> <p>The business interruption claim was complicated due to the following:</p> <ul style="list-style-type: none"> <li>• Meditech's accounting system was significantly damaged in the storm; certain outpatient services were quickly restored, but bills could not be sent to patients for over four months; and the financial statements could not be prepared during this time.</li> </ul> <p>PwC was able to provide significant value by maintaining timely exchange of information between the parties, assisting FEMA in understanding what temporary and permanent repair work took place as it occurred, and acting as a partner to the hospital enabling it to a speedy recovery.</p> <p>Some of the issues the hospital encountered included efforts to:</p>

Contract type	Description
	<ol style="list-style-type: none"> <li>1. Get a temporary facility up and running;</li> <li>2. Draft a master plan to construct a new facility; and</li> <li>3. Change the nature of operating a rural community hospital in light of emerging healthcare trends while supporting the needs of the community in a financially sustainable manner.</li> </ol> <p>On a fast-track basis, PwC helped address the above issues in 8 weeks, which normally takes 6-8 months. The outcome enabled the hospital to start with a clean slate. Ultimately, through negotiations with insurers and FEMA, the preferred option selected was to move forward with a new, replacement hospital. Claims coordination with appropriation requests to federal government required PwC to establish a process to identify, and compile/organize documentation necessary to identify and support specific claim categories. The hospital recovered approximately \$90MM from the insurers, and \$40MM from FEMA and GEMA were realized.</p> <p>Reference #1: Brad Hallford (229) 312-6712</p>
<p><i>Southern Sudan Multi-Donor Trust Fund (MDTF-S)</i></p>	<p>Beginning Date: 2006 Ending Date: Present</p> <p>The MDTF-S provides coordinated financing of priority expenditures in the Government of Southern Sudan (GoSS) reconstruction program as identified in the Joint Assessment Mission (JAM). The MDTF-S finances the following activities under the eight clusters identified in the JAM:</p> <ul style="list-style-type: none"> <li>• Institutional development and capacity building</li> <li>• Rule of law</li> <li>• Economic policy</li> <li>• Productive sectors</li> <li>• Basic social services</li> <li>• Infrastructure</li> <li>• Livelihood and social protection</li> <li>• Information and technology</li> </ul> <p>To ensure that contribution funds are utilized only for purposes specified in administrative agreements, the World Bank engaged PwC as the Monitoring Agent (MA) for the MDTF-S to assist the World Bank in fulfilling its fiduciary obligations with respect to procurement and financial management. PwC also helped to design a results-based management framework for the evaluation of project outputs, outcomes, and strategic goals.</p> <p>The responsibilities of the MA include monitoring the procurement of the goods, services, and other items; screening and recommending withdrawal applications for approval and payment by the International Development Association (IDA); monitoring all expenditures financed under the grant; and screening the financial management capacity of the recipient to help ensure that the proceeds of the grant are disbursed only for the intended purposes and according to applicable</p> <p>IDA procedures. PwC also serves the MA role for the National Sudan Multi-Donor Trust Fund (MDTF-N) under a separate contract.</p> <p>Reference #1: Laurence Clarke (249-91) 231-1292</p>
<p><i>Improper Payment Act Assessments</i></p>	<p>FEMA is required to perform an annual assessment for improper payments in accordance with the Improper Payments Information Act of 2002 (IPIA), OMB Circular A-123, Appendix C, and the “DHS IPIA Implementation Guide” to reduce improper payments. These regulations require federal agencies to review and identify high-risk programs, estimate improper payment amounts, implement a plan to reduce improper payments, and annually report the actions planned to reduce improper payments in the future. FEMA has</p>

Contract type	Description
	<p>contracted with PwC annually since 2007 to conduct IPIA assessments of designated high risk programs. These assessments have included testing to determine the percentage and dollar value of improper payments related to IHP payments and Disaster Relief Fund (DRF) Vendor Payments for Hurricanes Katrina, Rita, Ike and Gustav. Based on the assessment results, PwC coordinated with process owners and stakeholders to assess improper payment root cause and develop corrective action plan recommendations to mitigate future erroneous payment risk. PwC developed and implemented a new methodology and installed an automated web-based tool to manage productivity and capture testing results for proper reporting to FEMA senior management, DHS Office of the CFO (OCFO), OMB, the President, and Congress. Additionally, PwC supported FEMA in conducting a Pilot Study of its high-risk programs including the Assistance to Firefighters Grant Program, the Homeland Security Grant Program, the Infrastructure Protection Grant Program, the Public Assistance Program, and the National Flood Insurance Program. This study focused on developing feasible approaches to conducting IPIA Assessments of the high-risk areas of these programs. To complete this pilot, PwC supported FEMA in conducting detailed review of these programs and their key processes and collaborated with program stakeholders to develop draft test plans and sample designs. The approach and results of this study have been shared with DHS and OMB and have been declared a government best practice by OMB. Additionally, PwC provided support to FEMA during presentations and meetings with the DHS OCFO and OMB to discuss findings and IPIA framework recommendations.</p>
<p><i>UN ECLAC - Santiago Earthquake</i></p>	<p>Beginning Date: November 2010 Ending Date: Present</p> <p>As a result of the 2010 earthquake near Santiago, Chile, the United Nations' Latin America and the Caribbean (ECLAC) impacted. As a result, the UN needed to prepare an insurance claim in order to recover the insured value of the damaged property, as well as the extra expenses incurred. These negotiations are still taking place.</p> <p>Actual services provided by our staff included the following:</p> <ul style="list-style-type: none"> <li>• Assisted the ECLAC Division Chief and Chief of Architecture and Engineering with the preparation of property and extra expense insurance claims and the required supporting documentation.</li> <li>• Created and maintained an internet based portal for the storage and transmittal of support to the insurance company and its representatives.</li> <li>• Acted as an interface between our client and the insurance company representatives.</li> <li>• Participated as an advisor to our client during meetings with the in and collaboratively working with the broker, Marsh.</li> <li>• Meetings with key finance and operations personnel in for inclusion in the claim.</li> <li>• Assisted the client in justifying increased costs due to code requirements.</li> </ul>
<p><i>Task Force for Business and Stability Operations</i></p>	<p>Beginning Date: 2009 Ending Date: 2010</p> <p>The US Department of Defense (DoD) Task Force for Business and Stability Operations (TFBSO) was established with a mission to reinvigorate the national economies of Iraq and Afghanistan by restoring employment and creating prosperity for the citizens through focused efforts in industrial revitalization, private sector development, foreign direct investment, global market access, and modernization of banking practices.</p> <p>Through this mission, TFBSO hired PwC to work directly to develop the transparency and governance capacities of ministries in Iraq and Afghanistan. PwC provided direct support to the Republic of Iraq's National Investment Commission (NIC) in Baghdad as it sought</p>

Contract type	Description
	<p>transparency and accountability in its internal processes to attract foreign investment and evaluate and issue investment licenses in a transparent and accountable manner.</p> <p>PwC also provided direct consulting and capacity-building services to the Afghanistan Ministry of Mines to enhance the ministry's ability to attract investment, assess and improve tender processes, and provide accountability and transparency for the issuance of mining licenses.</p> <p>Additionally, PwC supported both ministries in the coordination of efforts being provided by a myriad of international donor agencies.</p> <p>Reference #1: Grace Fontana (703) 607-2451</p>
<p><i>Swiss Bank Claims Resolution Tribunal</i></p>	<p>PwC was one of the leading firms working on behalf of the International Committee of Eminent Persons, more commonly referred to as the Volcker Commission, investigating dormant assets deposited in Swiss banks by victims of Nazi persecution.</p> <p>PwC provided an array of claims management services to the Claims Resolution Tribunal as a part of the \$1.25 billion settlement of the Holocaust Victim Assets Class Action. PwC customized and utilized a web-enabled database-driven claims management system to track more than 30,000 claims, enabling users to review electronic claim information and record findings throughout the entire adjudication process. System functionality included, inter alia, the routing of claims to specific reviewers based on language, ability to record facts using standard "events," viewing scanned images of claims and supporting documentation, automatic matching of claims to names on Swiss bank accounts, automatic generation of relevant correspondence, generation of claim-level and overall management reports, and calculation/tracking of final award payments. The system's web browser interface allowed for easy navigation throughout the various screens and enabled users to log in from anywhere in the world with the appropriate level of security.</p>
<p><i>Entergy - Hurricane Katrina and Hurricane Rita Insurance Claims</i></p>	<p>Beginning Date: October 2005 Ending Date: October 2009</p> <p>Entergy, an integrated energy company engaged primarily in electric power production and retail distribution operations, owns and operates power plants with approximately 30,000 megawatts of electric generating capacity, including more than 10,000 megawatts of nuclear power, making it one of the nation's leading nuclear generators. Entergy delivers electricity to 2.8 million utility customers in four Gulf Coast states and has annual revenues of more than \$11 billion and approximately 15,000 employees.</p> <p>In the wake of Hurricanes Katrina and Rita, Entergy sustained direct damage to almost all categories of assets owned. Damage was sustained to power plants, substations, office facilities, transmission &amp; distribution lines, underground gas pipes, company owned vehicles, and inventory at various locations.</p> <p>Entergy's ability to produce, transmit, distribute and sell electricity was impacted by the storms. In addition, due to flooding in New Orleans, Entergy's ability to distribute and sell gas to customers was also impacted. While Entergy's time element coverage was limited to extra expense, recovery of its business interruption loss was sought via increased rates to customers, as well as government grants.</p> <p>Entergy's claim was in excess of \$1 billion for Hurricane Katrina. Certain issues arose for several reasons, including the following:</p> <ul style="list-style-type: none"> <li>• Long recovery period requiring estimates and continuous updates;</li> <li>• Segregation of costs between claims due to proximity of both storms (time and location);</li> <li>• Replacement cost versus actual cash valuation of damaged distribution equipment;</li> <li>• Coverage issues related to expediting limitations; coverage for payroll and overheads;</li> </ul>

Contract type	Description
	<p>and environmental limitations; and various others.</p> <p>Settlement of the claim required numerous meetings between counsel and representatives from the adjustment team ultimately resulting in a successful settlement for Entergy. Various funds became available by way of federal grants and other government funding.</p> <p>Reference #1: Marcus Brown (504) 576-2765</p>
<p><i>American International Group (AIG)</i></p>	<p>Beginning Date: September 2008 Ending Date: December 2009</p> <p>The financial crisis of 2007–2010 is considered by many economists to be the worst global financial crisis since the Great Depression of the 1930s. PwC was engaged by AIG's global chief compliance officer and deputy general counsel to assist the company in meeting the more strict new regulatory requirements of the US Department of the Treasury and the US Federal Reserve, beginning in 2008. PwC also advised the company on areas of vulnerability and respective financial and operational controls to minimize the impact on daily operations as the crisis ensued.</p> <p>In this role, PwC analyzed the aspects of AIG's global compliance function, including governance structures and internal controls at significant AIG locations around the world. PwC also assisted in the design and implementation of numerous compliance and internal control policies designed to bring AIG in line with leading practice and regulations.</p>
<p><i>FEMA/Katrina Control Board</i></p>	<p>PwC was contracted by FEMA's OCFO to support the preparation of performance metrics, briefings, analysis and communications required by the Katrina Control Board. Working closely with OCFO, PwC performed and briefed various analyses requested by the control board and provided metrics on the status of other CFO activities being performed in response to Katrina. PwC worked with OCFO to implement a communications plan and process to ensure timely responses to the control board, quality control and approval of data being provided and an efficient and disciplined process to address ad-hoc requests.</p>
<p><i>Severstal, North America - Blast Furnace Explosion</i></p>	<p>Beginning Date: January 2008 Ending Date: February 2009</p> <p>When a massive explosion destroyed one of its blast furnaces, senior management of this Russian steel manufacturing and distribution and ultimate settlement of the domestic property loss.</p> <p>Actual services provided by our staff included the following:</p> <ul style="list-style-type: none"> <li>• Performed detailed analyses of the actual costs incurred for the repair/replacement of damaged assets, as well as analyses of property damage items for purposes of actual cash value recovery versus replacement cost.</li> <li>• Planning and set-up of vendors such that procurement of over tens of millions in property damage and related cost support provided by vendors, yielded the maximum amount of insurance recovery.</li> <li>• Coordinated numerous meetings between the engineering firms retained by both the insured and the insurance company to achieve agreement on scope of damage and numerous reconstruction alternatives.</li> <li>• Performed complex modeling of projected versus actual selling prices and operating costs, during an extremely volatile market for the steel industry and the U.S. in general.</li> <li>• Assisted Severstal reach advanced agreement with insurers on final settlement of total claim.</li> </ul> <p>Reference #1: Michael Tuomey (313) 594-0781</p>

Contract type	Description
<i>United Nations Tsunami Fund</i>	<p>As a result of the Indian Ocean tsunami disaster on December 26, 2004, the United Nations (UN), certain separate funds and programs of the UN, and specialized agencies mounted a \$977 million flash appeal (revised to \$1.09 billion). PwC provided pro bono professional services, donating more than 6,000 hours, in response to unprecedented public and private giving to assist the UN with its efforts to enhance accountability and transparency with the respect to the use of contributions made under the flash appeal.</p> <p>PwC provided information technology specialists to assist the UN in modifying the existing financial tracking system to provide quantitative and qualitative reporting on the flash appeal funds. PwC provided staff with accounting and financial investigative skills to augment the UN's existing capacity for audit, investigation, and risk analysis. PwC assisted with risk assessments; development and execution of internal audit plans; data analysis/application of forensic technology tools; and proactive, real-time on-site assistance.</p>
<i>Sanofi-Aventis</i>	<p>In early 2000, the crop science division of Aventis (now Sanofi-Aventis), the global pharmaceutical corporation developed and marketed a genetically altered corn, known as "StarLink" in the US. The Food and Drug Administration (FDA) had not approved this particular corn hybrid for human consumption yet, following leakage in the food supply chain, traces of the corn's gene traits were being discovered in the human food chain. This affected the whole US corn supply chain for two years, resulted in the cancellation of US corn exports to certain countries such as Japan and resulted in thousands of financial claims against Aventis totaling some \$2 billion.</p> <p>PwC was retained to assist the company and its European insurers in assessing the thousands of claims submitted for accuracy, fairness, and relevance to the StarLink leak. PwC reviewed the individual claims and facilitated the flow of information with the insured, insurers, claimants, legal advisors, the FDA, government, and various other stakeholders. Key to the process was PwC's crisis and project management capabilities, coupled with financial and industry insights, which allowed mapping the full supply chain from corn being grown through processing and finally distribution in the United States. Fairness was a key factor, although PwC also was able to guard against fraudulent and inflated claims, which resulted in multimillion-dollar cost savings to the company and its insurers.</p>

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## **4.5.6 *Additional experience of bidder***

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## **4.5.6 [Originally 4.4.4.6] Additional experience of bidder**

As mentioned in the previous sections, PwC has extensive experience with large-scale program management, disaster recovery management, CDBG-DR processes, FEMA and HUD regulations. Below is a description of how our firm's credentials can directly apply to the requirements put forth in the RFQ.

### ***a. Experience in dealing with FEMA in the aftermath of major catastrophic events***

PwC has extensive experience in disaster recovery efforts, leading significant recovery efforts following Hurricane Katrina, Hurricane Irene, 9/11 and the Cedar Rapids Flooding. We have been a partner of the Federal Emergency Management Agency (FEMA), performing quality assurance on its Public Assistance program, for multiple recent disaster recovery efforts.

Most recently, PwC has been engaged to work with the State of New York to provide program management and integrity monitoring over its entire Superstorm Sandy recovery effort. Specifically, PwC has been worked with the States Homes and Community Renewal Agency, the primary CDBG-DR distribution entity in the state, in designing its housing recovery program and ensuring its integrity. We are continuing to work with several sub-grantee agencies, including those responsible for providing case management services, to determine the effectiveness of the process and the integrity of the overall program.

Each of these clients are referencable, and additional details on these projects, along with contact information for our clients, is provided in previous sections of this proposal.

### ***b. Experience interfacing with state and federal agencies in the administration of a monitoring or oversight program.***

In New York State, our firm is responsible for managing the overall integrity monitoring program across all funding streams. This includes environmental mitigation, health care and SSBG funding, small business recovery programs and other significant recovery efforts. Our role is to enable cross program coordination and to determine that programs such as the CDBG-DR effort are operating in concert with other mitigation efforts state-wide.

### ***c. Prior experience and success with all relevant federal and state documentation practices necessary to ensure the receipt and retention of grant funding.***

In addition to our current New York State Superstorm Sandy work, PwC's 9/11 work included quality assurance/quality control work to determine appropriate documentation to support audits of funding and eligibility, as well as ultimately preparing for the Closeout process. We understand the need to encompass the specific requirements for HUD as well as those of the



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State, regarding the timing and proposed use of funds, as well as the State's requirements for documentation to be retained for HUD or NJ monitoring testwork, Single Audits, IPERA reviews and other authoritative body reviews.

***d. Experience monitoring grants and supplemental appropriations from Congress as well as with other governmental agencies such as HUD, the U.S. Department of Transportation, the U.S. Department of Homeland Security as well as other federal agencies that can provide support to the state after a catastrophic event.***

As noted, our experience with the Superstorm Sandy recovery effort in New York State provides us with direct experience and intimate familiarity with the manner in which States and the Federal government are responding. Additionally, our firm has been a partner in FEMA's Public Assistance program across several recent disasters, exposing us to both the FEMA and CDBG-DR elements. As the firm is responsible for designing New York State's CDBG-DR quality and integrity monitoring program, we are intimately familiar with the regulations of this program and have built processes and tools to determine compliance and to further identify program irregularities.

***e. Experience in program management of complex large scale projects.***

PwC is a global leader in providing large scale program management for complex engagements. We have also been involved to the development of numerous protocols and procedures that have led to the development of industry standards. As one of the largest advisory organizations in the world, we have been involved in complex large scale program management for multi-lateral organizations, for the Federal Government, and for state and local governments across the United States.



***RFP 14-X-23110***  
Prequalification  
Pools: Auditing and  
Other Related  
Services in Support  
of Disaster Recovery  
(Hurricane Sandy)

May 31, 2013

Volume 3 - Price  
Schedule

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## 4.4.5 Price Schedule


### *Price Schedule for Pools 1, 2 and 3*

Below is PwC's proposed pricing for all pools. These rates are consistent with what we believe to be the relevant staff class rates from our currently in-force MOBIS schedule. A 3% discount is incorporated across all staff classes in year 1, and we are offering to maintain this discount in years 2 and 3, where we have only adjusted our rates by 3% each year, which is slightly below GSA guidance.

We welcome further discussion with the State concerning any aspect of our proposal, including our rates.

<b>LINE #</b>	<b>STAFF CLASSIFICATIONS</b>	<b>YEAR 1 HOURLY RATE</b>	<b>YEAR 2 HOURLY RATE</b>	<b>YEAR 3 HOURLY RATE</b>
1	Partner/Principal/Director	\$412.02	\$424.76	\$437.50
2	Program Manager	\$355.53	\$366.53	\$377.53
3	Project Manager	\$319.95	\$329.85	\$339.75
4	Subject Matter Expert	\$385.44	\$397.36	\$409.28
5	Supervisory/Senior Consultant	\$195.03	\$201.06	\$207.09
6	Consultant	\$154.10	\$158.87	\$163.64
7	Associate/Staff	\$129.86	\$133.88	\$137.90
8	Administrative Support	\$62.81	\$64.75	\$66.69

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SIGNATORY PAGE	STATE OF NEW JERSEY REQUEST FOR PROPOSAL (RFP)	RFP/Solicitation Number: <b>14-X-23110</b>
	<b>FOR: AUDITING AND OTHER RELATED SERVICES FOR DISASTER RECOVERY (HURRICANE SANDY)</b>	Term Contract #: T2939 Requesting Agency: PROCUREMENT BUREAU Requisition #: 1041262
ESTIMATED AMOUNT: \$ 0.00 CONTRACT EFFECTIVE DATE: July 01, 2013 CONTRACT EXPIRATION DATE: June 30, 2016 COOPERATIVE PURCHASING: NO SET ASIDE: SMALL BUSINESS SUBCONTRACTING	<b>TO ASK QUESTIONS CONCERNING THE CONTENTS OF THIS RFP:</b> Please go to the Advertised Solicitation Current Bid Opportunities Web Page and click on the Quicklink button labeled Q&A. <a href="http://www.state.nj.us/treasury/purchase/bid/summary/14x23110.shtml">http://www.state.nj.us/treasury/purchase/bid/summary/14x23110.shtml</a>	

**PURSUANT TO N.J. STATUTES, REGULATIONS AND EXECUTIVE ORDERS, PROPOSALS WHICH FAIL TO CONFORM WITH THE FOLLOWING REQUIREMENTS WILL BE SUBJECT TO REJECTION:**

- 1) PROPOSALS MUST BE RECEIVED AT OR BEFORE THE PUBLIC OPENING TIME OF 2:00 PM EASTERN TIME ON May 31, 2013 AT THE FOLLOWING ADDRESS (NOTE: TELEPHONE, EMAIL, TELEFACSIMILE OR TELEGRAPH PROPOSALS WILL NOT BE ACCEPTED):  
 DEPARTMENT OF THE TREASURY  
 PROCUREMENT BUREAU, PO BOX 230  
 33 WEST STATE STREET - 9TH FLOOR  
 TRENTON, NEW JERSEY 08625-0230
- 2) THE BIDDER MUST SIGN THE PROPOSAL.
- 3) THE PROPOSAL MUST INCLUDE ALL PRICE INFORMATION. PROPOSAL PRICES SHALL INCLUDE DELIVERY OF ALL ITEMS, F.O.B. DESTINATION OR AS OTHERWISE PROVIDED. PRICE QUOTES MUST BE FIRM THROUGH ISSUANCE OF CONTRACT.
- 4) ALL PROPOSAL PRICES MUST BE TYPED OR WRITTEN IN INK.
- 5) ALL CORRECTIONS, WHITE-OUTS, ERASURES, RESTRIKING OF TYPE, OR OTHER FORMS OF ALTERATION, OR THE APPEARANCE OF ALTERATION, TO UNIT AND/OR TOTAL PRICES MUST BE INITIALED IN INK BY THE BIDDER.
- 6) THE BIDDER MUST COMPLETE AND SUBMIT ALL FORMS, CERTIFICATIONS, REGISTRATIONS AND OTHER DOCUMENTS AS REQUIRED IN THE RFP. SEE THE ADVERTISED SOLICITATION, CURRENT BID OPPORTUNITIES WEBPAGE  
<http://www.state.nj.us/treasury/purchase/bid/summary/14x23110.shtml>
- 7) THE BIDDER MUST ATTEND THE MANDATORY PRE-PROPOSAL CONFERENCE(S) AND SITE VISIT(S) AT THE FOLLOWING DATE(S) AND TIME(S):
- 8) FOR SET ASIDE CONTRACTS ONLY, A BIDDER MUST BE REGISTERED WITH THE N.J. DIVISION OF REVENUE AS A SMALL BUSINESS BY THE DATE OF PROPOSAL OPENING. (SEE N.J.A.C. 17:13-3.1 & 13.3.2).

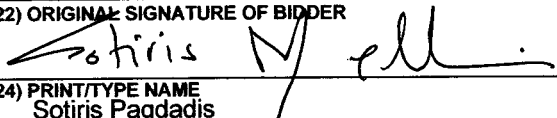
**ADDITIONAL REQUIREMENTS**

- |   |  |
|---|--|
| <ol style="list-style-type: none"> <li>9) BY SIGNING AND SUBMITTING THIS PROPOSAL, THE BIDDER CERTIFIES AND CONFIRMS THAT NEITHER THE BIDDER, ITS REPRESENTATIVES, AGENTS OR LOBBYISTS HAVE INITIATED ANY INAPPROPRIATE CONTACT WITH ANY EXECUTIVE BRANCH EMPLOYEE DURING THE PROCUREMENT TO ATTEMPT TO AFFECT THE BIDDING PROCESS AND SHALL NOT DO SO AFTER SUBMISSION OF THE PROPOSAL.</li> </ol> | <ol style="list-style-type: none"> <li>10) PERFORMANCE SECURITY: \$ N/A OF N/A %</li> <li>11) PAYMENT RETENTION N/A %</li> <li>12) BY SIGNING AND SUBMITTING THIS PROPOSAL, THE BIDDER CONSENTS TO RECEIPT OF ANY AND ALL DOCUMENTS RELATED TO THIS RFP AND THE RESULTING CONTRACT BY ELECTRONIC MEDIUM OR FACSIMILE.</li> </ol> |
|---|--|

**TO BE COMPLETED BY BIDDER**

- 13) FIRM NAME: PricewaterhouseCoopers LLP CITY: New York  
 ADDRESS 1: 300 Madison Avenue STATE: New York  
 ADDRESS 2: \_\_\_\_\_ ZIP: 10017
- 14) THE BIDDER MUST SUBMIT WITH THE PROPOSAL BID SECURITY IN THE AMOUNT OF \$ \_\_\_\_\_ N/A OR \_\_\_\_\_ N/A %.  
 CHECK THE TYPE OF BID SECURITY SUPPLIED:  
 ANNUAL BID BOND ON FILE       BID BOND ATTACHED       NONE  
 CERTIFIED OR CASHIERS CHECK ATTACHED       LETTER OF CREDIT ATTACHED
- 15) DELIVERY CAN BE MADE \_\_\_\_\_ DAYS OR \_\_\_\_\_ WEEKS AFTER RECEIPT OF ORDER. 16) REQUESTED DELIVERY: 30 DAYS AFTER RECEIPT OF ORDER
- 17) CASH DISCOUNT TERMS (SEE RFP) \_\_\_\_\_ %, \_\_\_\_\_ DAYS: NET \_\_\_\_\_ DAYS.
- 18) BIDDER PHONE NO: (646) 471-5483 EXT: \_\_\_\_\_
- 19) BIDDER FAX NO: (813) 741-4655 EXT: \_\_\_\_\_
- 20) BIDDER EMAIL ADDRESS: sotiris.pagdadis@us.pwc.com
- 21) FEDERAL EMPLOYER IDENTIFICATION NUMBER: XXXXXXXXXX

SIGNATURE OF THE BIDDER ATTESTS THAT THE BIDDER HAS READ, UNDERSTANDS, AND AGREES TO ALL TERMS, CONDITIONS, AND SPECIFICATIONS SET FORTH IN THE REQUEST FOR PROPOSAL, INCLUDING ALL ADDENDA. FURTHERMORE, SIGNATURE BY THE BIDDER SIGNIFIES THAT THE REQUEST FOR PROPOSAL AND THE RESPONSIVE PROPOSAL CONSTITUTES A CONTRACT IMMEDIATELY UPON NOTICE OF ACCEPTANCE OF THE PROPOSAL BY THE STATE OF NEW JERSEY FOR ANY OR ALL OF THE ITEMS BID, AND FOR THE LENGTH OF TIME INDICATED IN THE REQUEST FOR PROPOSAL. FAILURE TO ACCEPT THE CONTRACT WITHIN THE TIME PERIOD INDICATED IN THE REQUEST FOR PROPOSAL, OR FAILURE TO HOLD PRICES OR TO MEET ANY OTHER TERMS AND CONDITIONS AS DEFINED IN EITHER THE REQUEST FOR PROPOSAL OR THE PROPOSAL DURING THE TERM OF THE CONTRACT, SHALL CONSTITUTE A BREACH AND MAY RESULT IN SUSPENSION OR DEBARMENT FROM FURTHER STATE BIDDING. A DEFAULTING CONTRACTOR MAY ALSO BE LIABLE, AT THE OPTION OF THE STATE, FOR THE DIFFERENCE BETWEEN THE CONTRACT PRICE AND THE PRICE BID BY AN ALTERNATE VENDOR OF THE GOODS OR SERVICES IN ADDITION TO OTHER REMEDIES AVAILABLE.

22) ORIGINAL SIGNATURE OF BIDDER 	23) DATE 05/31/2013
24) PRINT/TYPE NAME Sotiris Pagdadis	25) TITLE Principal