



June 6, 2013

Damian Fantini  
State of New Jersey  
Department of the Treasury  
Division of Purchase and Property  
Procurement Bureau  
PO Box 230  
Trenton, NJ 08625-0230

*Sent via email damian.fantini@treas.state.nj.us*

Thank you for the opportunity to submit a best and final offer with respect to fees for the following: **RFP 14-X-23110 Prequalification Pools: Auditing and Other Related Services in Support of Disaster Recovery (Hurricane Sandy)**. As such, our best and final offer includes a reduction of our originally proposed fees. We have proposed our revised fees on the attached schedule provided by your department.

We understand that all of the commitments we made in our original proposal are still in effect and that we are bound by all of the requirements specified in the RFP and addenda. We confirm that the only aspect of our proposal that has changed relates to the proposed hourly rates re-submitted as part of this best and final offer.

We believe that we can provide high quality technical service for a reasonable fee. If you have any questions regarding the above, please do not hesitate to contact me at 732-283-9300 or via email at [scllland@wiss.com](mailto:scllland@wiss.com).

Sincerely,

A handwritten signature in black ink that reads 'Scott A. Clelland'.

Scott A. Clelland, CPA  
Partner for the Firm  
Wiss & Company

## 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: Wiss & Company – BAFO – 6/6/13

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

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
1	Partner/Principal/Director	\$235	\$240	\$245
2	Program Manager	\$160	\$165	\$170
3	Project Manager	\$160	\$165	\$170
4	Subject Matter Expert	\$160	\$165	\$170
5	Supervisory/Senior Consultant	\$120	\$125	\$130
6	Consultant	\$110	\$115	\$120
7	Associate/Staff	\$100	\$105	\$108
8	Administrative Support Staff	\$60	\$63	\$66

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

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

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

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
11	Partner/Principal/Director	\$235	\$240	\$245
12	Program Manager	\$160	\$165	\$170
13	Project Manager	\$160	\$165	\$170
14	Subject Matter Expert	\$160	\$165	\$170
15	Supervisory/Senior Consultant	\$120	\$125	\$130
16	Consultant	\$110	\$115	\$120
19	Associate/Staff	\$100	\$105	\$108
18	Administrative Support Staff	\$60	\$63	\$66

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

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

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

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
21	Partner/Principal/Director	\$235	\$240	\$245
22	Program Manager	\$160	\$165	\$170
23	Project Manager	\$160	\$165	\$170
24	Subject Matter Expert	\$160	\$165	\$170
25	Supervisory/Senior Consultant	\$120	\$125	\$130
26	Consultant	\$110	\$115	\$120
27	Associate/Staff	\$100	\$105	\$108
28	Administrative Support Staff	\$60	\$63	\$66

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

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

**Volume 2: Technical Proposal (4.4.3)**

## Management Overview (4.4.3.1)

The bidder shall describe its approach and plans for accomplishing the work outlined in 3.0 RFP Scope of Services. The bidder must set forth an action plan for responding to requests for an engagement and shall provide a list of previously held, or currently held, contracts with similar services provided by the bidder. The list must detail the type, budget and a comprehensive description of each contract.

The following represents a general work plan for monitoring compliance with laws, regulations, grant agreements and contracts. The scope of the work is somewhat broad. As projects are proposed, Wiss & Company would provide more detailed and comprehensive work plans for each engagement solicited.

### 3.1 POOL 1 - PROGRAM AND PROCESS MANAGEMENT AUDITING

- a) *Development of processes, controls and technologies to support the execution of the following FEMA-administered programs: Public Assistance, Hazard Mitigation, and Individual Assistance; HUD-administered Community Development Block Grant (CDBG) program; and other Federal and State grant and assistance programs in compliance with Federal and State guidance, including OMB circulars;*
- b) *Review and improve procedures addressing reimbursement review backlog and financial management;*
- c) *Resources to perform workload analysis; skills gap analysis, organizational effectiveness and workforce recruiting strategies;*
- d) *Compliance Sanctions Program for those applicants that fail to meet Federal and State program requirements;*
- e) *Consulting services to support account reconciliations necessary to control and report on existing Project Worksheet accounts, applicant balances, system interfaces, and other control balances;*
- f) *Quality assurance / quality control reviews and assessments associated with the payments process to ensure that they are in compliance with Federal and State regulations and conform to industry best practices;*
- g) *Risk analysis and identify options for risk management for the Federal and State grant payment process;*
- h) *Consulting services to reduce the reconciliation backlog for the Request for Reimbursements process;*
- i) *Consulting services providing Subject Matter Expert (SME) knowledge of required standards for related monitoring and financial standards for Disaster Relief set forth in HUD's Community Planning and Development Monitoring Handbook 6509.2; and*
- j) *Conducting on-site and remote monitoring for compliance with CDBG-DR requirements, cross cutting federal requirements including Section 3 compliance, FEMA, SBA, EPA, OMB circulars and other federal and State requirements.*

Our Wiss and Experis Financial professionals have a significant amount of experience with Disaster Recovery Financial Reporting and Project Worksheet Management during Hurricanes Katrina and Rita, and are detailed as follows:

#### Financial Reporting Process:

We have prepared various financial and operational reports for large municipalities related to the Disaster Recovery Process including the following:

- **Monthly Financial Operating Report (MFOR)** presenting and tracking an array of vital financial information including:
  - Comprehensive and detailed expenses by each municipal department;
  - FEMA reimbursements submitted and approved;
  - Financial and operations management summaries;
  - Detailed cash flow and daily cash balances;
  - Professional and administrative expenses;
  - Individual FEMA project worksheet data including each PW's expenses incurred broken-down into the five eligible FEMA categories (Force Account Labor, Force Account Equipment, Materials, Rented Equipment, Contracts) as well as the status of

## Management Overview (4.4.3.1)

funds requested, funds obligated and bank deposit of funds, once received, for each PW.

The MFOR also provided complex and critical financial details about the costs and related FEMA reimbursements of the evacuee Interim Housing Program.

- **Quarterly Reports to FEMA and OEM** - Completion and submission of Quarterly Project Review reports to the OEM (Office of Emergency Management) detailing information and status of all uncompleted “large” Project Worksheets.
- **Daily Flash Reports** provided to Finance Department management with the daily status of important metrics during the startup period following each disaster.
- **Weekly Financial Reports** were prepared by personnel during the few months following each disaster. These reports were replaced by the MFOR reports containing a vastly expanded presentation of disaster financial and planning information.

Our consultants assisted with the design and development of the weekly Burn Report advising management of the amount being spent on disaster related activities by department as well as by expense category.

- **Weekly Financial Forecasts** were incorporated into the Weekly Financial Reports described above.
  - We understand the requirements of the year-end close process and have a history of assisting the municipalities in compiling the information related to disaster recoveries for inclusion in the annual financial statements.

### Experience with Regulatory Reporting:

Our professionals are knowledgeable with applicable laws and regulations including applicable sections of:

- Stafford Act (Robert T. Stafford Disaster Relief and Emergency Assistance Act)
- GAO (Government Accounting Office) and GAGAS (Generally Accepted Government Auditing Standards or “Yellow Book” standards)
- Single Audit Act – OMB Circular A-133

- CFDA (Catalog of Federal Domestic Assistance) 97.036 Public Assistance Grants
- 44 CFR (Code of Federal Regulations) Title 42 Public Health and Welfare
- Public Assistance Programs

### Experience with Project Worksheets:

- Development of FEMA Project Worksheets – The centerpiece of the FEMA cost recovery and reimbursement process is the submission of Project Worksheets and their related supporting documentation including the requisite FEMA worksheets for the five categories of eligible costs. Our professionals have been engaged to prepare PW’s for several clients and the successful reimbursement of the requested costs. Our professionals were responsible for completion of the PWs, completion of the related FEMA worksheets, and gathering and reconciling the supporting documents such as time sheets, invoices, contracts, etc.
- Our professionals have developed detailed schedules to track the status of each Project Worksheet by department level, including amounts requested, amounts reimbursed, PW administration fees, amounts outstanding and why, relevant issues, as well as department contact information.
- Our professionals have prepared the other essential OEM/FEMA documents including Advance of Funds Requests, Quarterly Project Review Reports, Project Completion and Certification Reports, and Claim Summary forms.
- Our professionals have been responsible for the communication and liaison with both the OEM and FEMA on all matters related to the Project Worksheet process and the reimbursement of eligible disaster related costs.
- FEMA Project Worksheet appeals – Our professionals have served as a key advisor to both the Finance Department’s management as well as the Legal Department on each of the PW appeals submitted to FEMA.
- Coordination and management of the OEM audit process. The OEM performed



## Management Overview (4.4.3.1)

a mandatory audit of all “large” PW’s. Our professionals worked hand-in-hand with the auditors to schedule each audit, ensure the files and documentation were properly prepared and readily available, consult with departmental contacts on audit issues, monitor the auditor’s activities and advocate on behalf of the clients on audit concerns and questions. Our professionals created comprehensive audit files for each department’s PW’s to improve the accuracy and efficiency of governmental audits.

The OEM audits were successfully completed with positive audit reports issued on all PW’s.

### **Contract Compliance and Cost Recovery Service:**

Our professionals are committed to assisting our clients with the identification and capture of all reimbursable expenses. As a client transitions from emergency disaster relief to recovery, clean-up operations, and reconstruction, our professionals are committed to assisting with the identification and processing of all reimbursable expenses. We understand the importance of submitting the requisite documentation in a timely and accurate manner and will work directly with the Office of Emergency Management (OEM), Federal Emergency Management Agency (FEMA), Office of Inspector General (OIG) and other agencies on your behalf to assist in receiving the maximum amount of financial assistance available.

Through our extensive experience with recovery efforts related to local disasters we understand the key processes associated with the disaster reimbursement process.

- **Cost Identification and Tracking** – Our clients will only be reimbursed for the eligible expenses that can be identified, supported, and linked directly to the disaster. Our professionals will help identify both reimbursable costs related to Emergency Preparedness activities (pre-disaster, during disaster, and post disaster) and the measures to related debris clean-up including additional personnel and equipment deployed to restore the municipality back to normal.

- **Contract Support Documentation** – All costs must be compiled in project worksheets, supported by proper documentation, and submitted timely with the appropriate state and federal agencies. Our professionals have been through the Project Worksheet process and can help you navigate the system to ensure the appropriate funds are requested and reimbursed on a timely basis.
- **Audit Review Preparation** – Governmental agencies including the OEM, FEMA and OIG who are involved in the expense reimbursement process have the right to audit both the process and the reimbursement documentation. Proper process and supporting documentation are critical to ensure reimbursements are not disallowed. Similar to our role with previous disasters, our professionals will provide experienced staff to serve as your liaison with the appropriate agencies to assist you throughout the process.

### **Benefits of Contract Compliance & Cost Recovery Services:**

Our combined efforts in Contract Compliance and Cost Recovery Services can identify control weaknesses in the procurement process. Implementation of process improvement initiatives can result in improved accuracy of contractor transactions, financial and operational processes and overall business performance.

We simultaneously focus on cost reduction, cost recovery and process improvement. Our internal controls expertise enables you to embed processes and disciplines into your organization to enhance the capacity to recover allowable cost due to disaster services. We develop and provide contract compliance monitoring techniques and partner with our clients to offer a scalable approach with full knowledge transfer.

### **Documentation of Disaster Costs:**

Following a major disaster, federal funding is available to help state and local governments repair or replace damaged facilities. The primary reason that state and local governments fail to receive reimbursement is the lack of properly documented disaster costs. Since Federal payments are based on project worksheets,



## Management Overview (4.4.3.1)

final inspections and audits, proper documentation is an absolute requirement. It is not enough to complete the disaster-related work – that work must be fully and accurately documented.

Our professionals have a detailed Contract Compliance and Cost Recovery Services phased approach to ensure allowable disaster related expenses are reimbursed through use of the project worksheets.

### High Level Risk Assessments

- Identify disaster related relief activities taking place
- Determine spending dollars, number of suppliers, type and extent of source documentation, contracts, applications and systems
- Identify the highest probability for significant contract errors and recoverable dollars
- Data analysis of payables transactions to identify potential recovery areas
- Prepare a high level project plan for each area

### Detailed Area Scoping

- Determine population of items and a sampling plan
- Analyze data within area and identify items with greatest value
- Document specific process for each specific area
- Develop project plan with resources and verify existence of documentation

### Execute Area Reviews

- Review contracts in detail
- Submit potential recoveries to management for discussion purposes
- Resolve documentation lapses

- Assemble supporting documentation

### Long – Term Solutions

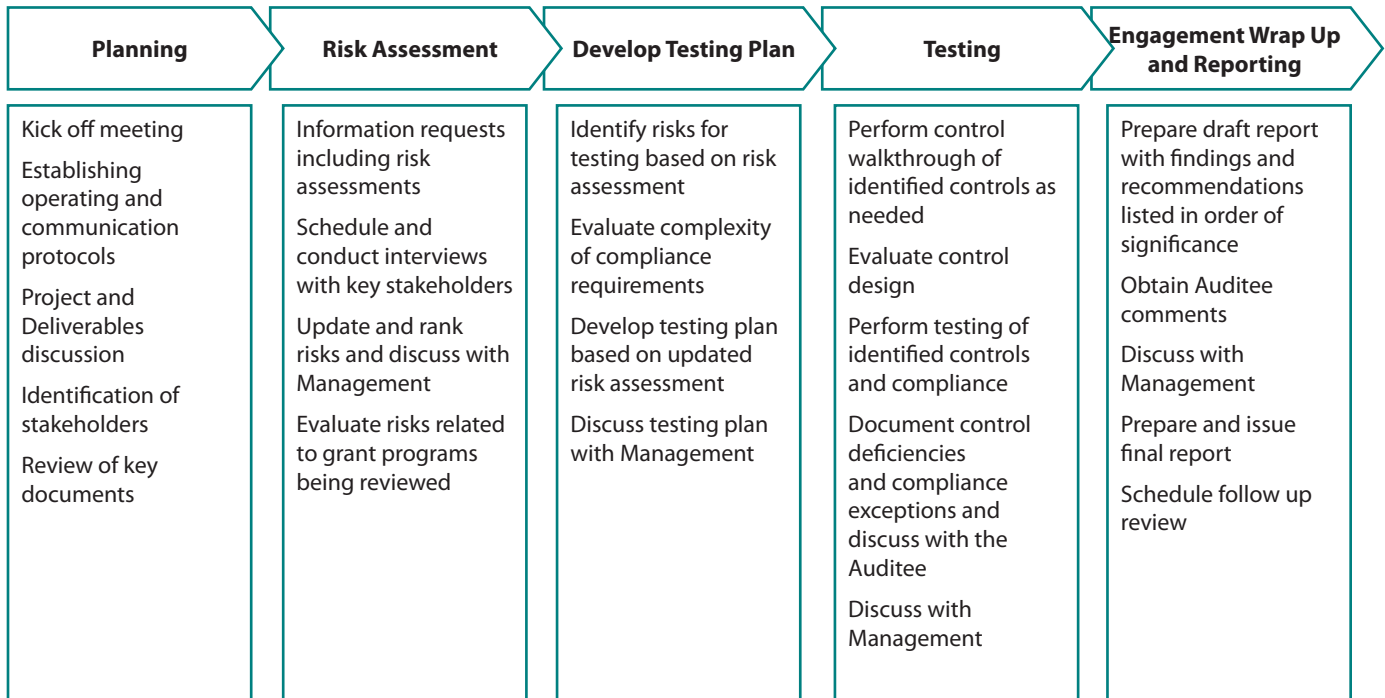
- Accumulate statistics of recoveries by relief activities
- Develop recommendations and remedies to address each activity
- Implement short-term fixes immediately
- Establish monitoring plan for long-term improvements

## **3.2 POOL 2 – FINANCIAL AUDITING AND GRANT MANAGEMENT**

- a) Plan, implement, administer, coordinate, monitor and evaluate the specific activities of all assigned financial and administrative functions. Develop and modify policies/procedures/systems in accordance with organizational needs and objectives, as well as applicable government regulations;*
- b) Provide technical knowledge and expertise to assist in the integration of the Electronic Grants management program into the State finance and accounting system;*
- c) Review and make recommendations to streamline the grant management and fiscal management processes and to ensure accountability of funds and compliance with Federal and State program regulations;*
- d) Provide tools to be used by Using Agencies for the assessment of the performance of the financial transaction processes;*
- e) Monitor all grant management, accounting, budget management, and other business office functions regularly;*
- g) Ensure compliance with all applicable Federal and State accounting and financial reporting requirements.*

## Management Overview (4.4.3.1)

### Our Service Approach



Wiss & Company, LLP has a long standing reputation for the depth of its many practices. This reputation for technical excellence lends confidence to our clients that our services are reliable and credible. Our firm is supported with highly skilled partners and staff who have been developed through extensive training and experience. The Wiss audit approach is tailored to each client we serve and dependent on a variety of factors including the nature of a client's operations, their industry, their management team and other considerations. In general our approach will be based on the following phases:

- Pre-engagement planning
- Risk assessment
- Internal control evaluation
- Testing of internal controls and compliance
- Engagement wrap-up
- Reporting

#### The Planning Phase

Our planning phase involves a holistic approach whereby teamwork and communication among the project team and client is emphasized. Specifically, the Wiss approach involves:

- Internal brainstorming to determine our approach and potential issues.
- An establishment of responsibilities for assigned areas and hours required for our team members.
- The development of a timeline with the State Contract Manager for the completion and delivery of any reports to assure that expectations for deadlines are effectively met.
- Review of grant award documents, contracts specific to the assigned task order, and federal compliance requirements to understand all aspects of the federal grants being monitored.

## Management Overview (4.4.3.1)

- Issuance of a pre-project planning letter to the auditee outlining the various document requirements needed to complete our engagement.

### Risk Assessment Phase

During this phase of the engagement, we will focus on identifying the areas in which the greatest amount of risk exists for internal control failure or risk of non-compliance with the federal grant program being monitored. Our consideration of risk will be affected by our preliminary understanding of each Organization's internal control environment, the pervasiveness of management's ability to override the internal control system, the degree of centralization of processing transactions and maintaining records, the frequency and effectiveness of monitoring activities performed by the organization, and our review of projects performed by other independent consultants.

Indicators of risk include risks arising from external sources that could affect the Organization include: economic conditions, budgeting constraints, political conditions, regulatory changes and unreliable information. Additionally, risks can also arise from internal sources or changes occurring within the organization, including: financial problems that could lead to diversion of grant funds, loss of essential personnel, loss of license or accreditation to operate a program, rapid growth, new activities or services, and organizational restructuring.

Through this phase of the engagement, we will determine which areas within the Organization's internal control structure are most at risk for internal control failure or risk of non-compliance with the federal grant program being monitored. The risk of misuse of funds through fraud, waste or abuse will be greater in the areas in which controls are not operating effectively.

### The Internal Control Evaluation Phase and Developing a Testing Plan

An evaluation of internal control is an effective and necessary element of the overall process. Through our evaluation process, we gain an understanding of the procedures and operations of the organizations under review.

Our evaluation of the internal control environment will be focused on those internal controls that are applicable to each federal compliance requirement that is material to the grant program or material to a contract specific requirement. Based on the evaluations made during this phase, we will determine the scope of our testing in conjunction with the needs of the State.

### The Internal Control And Compliance Testing Phase

We will select a sample of transactions, based on our risk assessment and internal control evaluation, from each organization and test for internal control effectiveness and compliance with the terms of the grant agreements, contracts, and requirements of the Organization. We will work with the project manager from the Agency to ensure that our sampling methodology meets the expectations of the Organization. Evidence of internal control deficiencies would generally require larger samples to be tested during our testing of compliance requirements.

Based on the scope of work provided by the Organization and our understanding of each grant, the following material compliance requirements are likely to be applicable: Activities Allowed, Cost Principles, Cash Management, Davis-Bacon Act, Eligibility, Equipment and Real Property Management, Procurement and Suspension and Debarment, Reporting, Real Property Acquisition and Relocation Assistance, and Special Tests and Provisions. In addition, we would perform any specific procedures necessary to meet the needs of the State in the monitoring process.

The initial step in our approach to assuring engagement quality control is the preparation of work papers that contain sufficient, competent and relevant evidential matter as required by *Government Auditing Standards*. These work papers, being the permanent record of the work performed and methods followed, serve as the basis to support our report. Therefore, we understand that these working papers must substantiate and explain in detail the objectives, scope, work performed, and findings noted in the report. In addition, we have developed a standardized indexing system for all working papers which will be used by the audit team. This provides

## Management Overview (4.4.3.1)

a consistent, quality product which can be easily and thoroughly reviewed. Independent review of all working papers is a required element of our firm's auditing procedures and quality control program. Review is the means by which we ensure that each level and step of the work is properly performed and completed.

Working paper review procedures, which are an integral part of every project our firm performs, include:

- The Engagement Manager reviews all working papers generated by the In-Charge Auditor and Field Auditors at the project site on a continual basis, informs them if additional procedures are warranted, advises them of their progress, and initials all working papers to note that they have been reviewed.
- The Engagement Partner reviews the overall project at various stages of the work and prepares review comments, as needed, for follow-up by the Engagement Manager, In-Charge Auditor and Field Auditors.
- Prior to completing the final review of the working papers, the Engagement Manager determines that:
  - All review comments have been appropriately resolved and documented in working papers.
  - All segments of the work have been completed in conformity with the contract terms and the tailored project plan.
  - All working papers have been appropriately reviewed and initialed.
  - The Engagement Partner is satisfied through his review that the fieldwork is complete and that he has approved the move to the next assignment.
  - The progress of the In-Charge Auditor and Field Auditors has been reviewed and documented in accordance with the firm's quality control procedures.

The Engagement Manager completes an overall review of the project assigned by the Engagement Partner. The Engagement Manager's knowledge and experience provide the background needed

to determine the adequacy of the procedures and adherence to the appropriate grant and contract requirements and auditing standards.

### Engagement Wrap-Up

Our engagement wrap-up process involves communication of preliminary findings to the State Contract Manager and each Department Contact. It is important to devote adequate time to discuss our findings with the financial and management teams in order to alleviate any misunderstandings or disagreements at a later date. Open and frequent communication during this stage of the engagement is critical.

### Reporting Phase

During the reporting phase, we will first provide a working draft of our report to the State Contract Manager and each Department Contact to communicate the results of the procedures performed. Once reviewed and approved by the State Contract Manager and each Department Contact, we will then issue a final report.

The format of the audit report will be co-developed with the State Contract Manager or cooperative partner based on their reporting requirements. The format of the report should include the following components:

- Department/division/agency being audited
- Date of report and period covered
- Scope of report
- Description of audit procedures performed
- Environment and context (identifying any unique circumstances that existed or providing the appropriate context for the report conclusions)
- Explanation of laws, regulations, compliance requirements and contract provisions related to audit findings
- Summary of findings
- Detailed findings by risk ranking and recommendations
- Benchmark data, if applicable

## Management Overview (4.4.3.1)

- Management responses and corrective action planned
- Any appropriate additional documentation

### Additional Deliverables, Reporting and Documentation

As required by the RFP, our firm will provide:

1. Monthly reports on activities conducted on or for each task to include the type of activity, results, recommendations and analysis;
2. Monthly reports on analysis of data as to fraud detection, outlier trends and progress by agencies or contractors to correct anomalies and system processes to provide verification of resolution and prevention of reoccurrence;
3. Monthly reports on the resolution and closure of issues identified as result of any audit or monitoring from agencies providing oversight; and
4. Reports required by P.L. 2013, c. 37, N.J.S.A. §52:15D-2e.

Our firm will provide and submit to the Using Agency, and the State Contract Manager, all reports and documents as may be necessary to document any services provided including, but not limited to,

auditing, compliance, integrity monitoring, oversight and fraud detection and prevention, in accordance with applicable Federal HUD, FEMA and State requirements.

Our firm will retain all records, documents, and communications of any kind (including electronic in disk or print form) that relate in any manner to the award and performance of this contract as required by State and Federal regulations.

Our firm will maintain all records related to products, transactions or services under this contract for a minimum period of five (5) years from the date of final payment. Such records shall be made available to the New Jersey Office of the Comptroller, for audit and review, upon request pursuant to N.J.A.C. 17:44-2.2 and disclose to other parties for audit and review. Record retention beyond the five (5) year mark may be necessary and will be directed by the State.

Our firm will be responsible for providing protective storage of daily or disaster-related documents and reports used during the provision of services under this RFP, including but not limited to, audit, compliance, integrity monitoring, oversight and fraud detection and prevention and shall make any documents held available to the State upon request.



## Management Overview (4.4.3.1)

- f) *Provide and/or identify training for staff in the area of detection and prevention of fraud, waste and abuse.*

Members of management within Wiss & Company have a significant amount of experience in developing and instructing training programs. The vast majority of the training provided to our staff is internally developed in conjunction with our Quality Control Department. Examples of training provided internally to our staff that could also be utilized for State of New Jersey personnel include:

- Accounting and Auditing Update
- Annual Tax Update
- Employee Benefit Plan Training
- Construction Services Auditing
- Federal Acquisition Regulation Training
- Public Sector Update
- Yellow Book Training
- GASB Update
- Real Estate Update
- New Hire Training on Accounting and Auditing Matters
- Core Training for Supervisors and Seniors

Additionally over the past few years, several of our partners and managers have provided training to outside governmental agencies and interest groups that include the following:

- Overview of the Single Audit Act and What it Means to Your Public Sector Organization – Presented to all of the Business Administrators in the State of New Jersey on behalf of the New Jersey Department of Education – September 2009
- Internal Controls Related to Federal Grants and Internal Controls to Prevent Fraud – Ocean County Association of School Business Officials – January 2010
- Fraud in Today's Public Sector Environment – NJIT Internal Auditor's Roundtable – April 2010
- Internal Controls and Fraud Risks for Public School Systems – New Jersey Association of School Business Officials – June 2010

- Internal Controls over Student Activity Funds and Enterprise Funds for Public School Systems – New Jersey Association of School Business Officials – February 2012
- Best Practices for Internal Controls in the Business Office and Federal Grant Programs – Roselle Public Schools – February 2013
- GASB Update – Association for Government Accountants, Trenton Chapter – April 2013

Lastly, during Scott Clelland's tenure with Ernst & Young, he was assigned to assist the New Jersey Department of Education in the development of a GAAP Accounting Technical manual to be used by school districts in the State of New Jersey. Scott worked closely with the project manager from the NJDOE in developing an outline of the concepts and was the main manager from Ernst & Young responsible for the writing of the manual that is still used today. As part of the roll-out of the technical manual to school district personnel, Scott was responsible for developing a training program and providing all of the training on behalf of the NJDOE to all New Jersey School Districts. The training program was offered over a two year period and involved the development of a training schedule and the providing of full day training programs for approximately three days a week over the two year span.

### 3.3 POOL 3 - INTEGRITY MONITORING/ANTI-FRAUD

- a) *Forensic accounting and all specialty accounting services;*
- d) *Fraud and misconduct investigation, prevention, detection and remediation;*
- h) *Disseminate information regarding the Anti-Fraud hotline maintained by the Office of the State Comptroller; and*
- i) *Provide data management systems/programs for the purpose of collecting, conducting and reporting required compliance and anti-fraud analytics.*

The Wiss Litigation Support team of professionals are qualified to serve as expert witnesses, forensic accountants and valuation experts. We have been court appointed as accounting and valuation experts, fiscal agents, custodians, receivers and trustees. We understand the importance of the



## Management Overview (4.4.3.1)

ability to communicate our findings with the clarity and precision demanded in a legal setting. Our professionals lend an independent, authoritative voice to financial queries, working in close collaboration with legal counsel throughout the discovery and trial phases. We are able to quantify fiscal questions through meticulous fact-finding and methodical analysis and clearly document our findings. Our goal is to provide comprehensive and specialized financial and litigation consulting services in a variety of dispute resolution settings.

### Forensic Accounting

An authoritative opinion from Wiss on financial matters or data interpretation can reinforce the validity of a legal argument. You can count on the Wiss team of experts to offer opinions of the highest level of assurance suitable for legal review. If you require an expert witness, Wiss professionals consistently deliver credible arbitration, deposition and trial testimony. Experienced and comfortable in a court of law, our team is able to express an independent, professional opinion in a manner that is unambiguous, accurate and respectful.

### Economic Damage Investigation

Wiss adheres to rigorous investigative accounting principles and thorough financial analysis to quantify economic damages in cases of business interruption, breach of contract, or other situations requiring precise determination of financial loss. A Wiss report will clearly state our expert opinion, presented in a manner that simplifies complex issues and leaves the reader with a clear and thorough understanding of our conclusions.

### Other Specialized Consulting

The insight and expertise of our professionals is often advantageous in discovery and preparation for trial. We can help identify relevant document requests, establish exactly what information you need to elicit, and assist in the development of a line of questioning to accomplish that goal. We organize and interpret evidentiary data, explain its relative significance and render an opinion on such. For cases of suspected fraudulent activity, we use our expertise to uncover potential irregularities and quantify any resultant damages. We also stress the importance of internal controls in the prevention of fraud. Our

trained professionals are able to assist in the review, development and implementation of policies and procedures to minimize the potential for improper conduct. Our expertise includes:

- Contract and/or stockholder disputes
- Breach of contract
- Malpractice and negligence
- Insurance claims
- Fraud or embezzlement
- White collar crimes
- Product liability
- Copyright or patent infringement

### Examples of Forensic Audits

Wiss has performed numerous forensic audits for public sector organizations, unions, and both private and publicly-traded companies. Some examples of our forensic audit experience in the past 5 years include:

1. New Jersey School District\* – Over \$5,000,000 of transactions investigated, estimated fraud of \$2,000,000. Investigation was in response to allegations by outside consultant that rampant fraud was occurring in the district's food service department.
2. New Jersey School District\* - \$200,000 of transactions investigated, estimated fraud of \$20,000. Alleged violation of district purchasing policies. Reviewed supporting documentation for bids and quotes.
3. Allied Healthcare Services - \$120,000,000 of transactions investigated, estimated fraud of \$70,000,000. Ponzi scheme committed by owner. Funds were circled through various shell entities to hide the diversion of loans from the financial institution.
4. Strategic Technologies – amount of transactions being investigated is undetermined at this point, but the estimated fraud is \$85,000,000. Ponzi scheme. Proceeds were used to make luxury, high-profile acquisition. Case is in bankruptcy court. Wiss acted as trustee for the estate and provided accounting services.

## Management Overview (4.4.3.1)

5. New York City Financial Institution\* – over \$60,000,000 of transactions being investigated, estimated fraud is over \$21,000,000. Traced transactions from the inception of the loan to determine the destination of the diverted loan proceeds.

6. Large Privately Held Distributor of Dairy Products\* – over \$5,000,000 of transactions being investigated, estimated fraud of \$1,300,000. Collusion between management and the auditors to inflate profits and inventory.

7. Music Industry Entity\* - amount of transactions being investigated is undetermined at this point, but the estimated fraud is \$1,300,000. Investigation and quantification of an employee embezzlement scheme. Procedures included interviews of employees and a review of books and records.

8. Dow v. Eisenstark et.al. – Court appointed as receiver. Amount of transactions being investigated is undetermined at this point, but the estimated fraud is \$750,000. Diversion of client funds for personal use.

9. ATM Provider\* – over \$5,000,000 of transactions being investigated, estimated fraud of \$250,000. Diversion of ATM cash inventory.

10. Large Regional Oil Distributor\* – over \$1,000,000 of transactions being investigated, estimated fraud of \$500,000. Diversion of funds by General Manager.

\*- client name cannot be provided due to confidentiality agreement.

- b) Risk assessments and loss prevention strategies;
- c) Performance and program monitoring and promotion of best practices as applicable to each task order issued under this contract;
- e) Implementation and management of appropriate compliance systems and controls required by State and Federal governing guidelines, regulations and law;
- f) Development and implementation of policies and procedures to assist in ensuring that program requirements are met, including preventing a duplication of benefits, and measures to

detect and prevent fraud, waste abuse and mismanagement of funds; Compliance with Federal and State laws, and DRGR regulations as applicable;

- g) Compliance with local regulations and ordinances as applicable;

### **Risk Assessments, Monitoring and Development of Compliance and Internal Control Systems**

As further discussed in Section 4.4.4.5 and 4.4.4.6, our Firm and its professionals have a significant amount of experience executing performance audits performed under *Government Auditing Standards*. We have executed these audits for a number of clients and the engagements have included large scale assessments of internal controls and compliance with laws, regulations, grants and contracts. These engagements have been performed on behalf of the New Jersey Department of Education (3,200 hours in scope), the New Jersey Department of Community Affairs (3,000 hours in scope) and the Newark Public Schools (4,000 hours in scope). Each of the engagements were also tailored to identify fraud, waste and abuse. Some of our professionals have also been involved with the performance of fraud, waste and abuse audits with the New York City Department of Education.

Additionally, our Firm provides a number of single audits in accordance with Federal and New Jersey grant requirements each year and have a significant amount of knowledge regarding New Jersey's Local Public Contracts Law.

Our professionals have extensive qualifications related to federal and state grant programs, development of policies and procedures manuals, internal control assessments, risk assessments and testing of internal controls and testing of compliance.

In addition to that experience, our Firm has specific industry focused niches including construction and engineering that could provide additional value to the State of New Jersey under this contract and is further described as follows:

## Management Overview (4.4.3.1)

### Construction Audit Services

Construction projects are major opportunities, but the risks are significant, too, especially during a disaster response when agreements have to be reached rapidly to ensure that major repairs are made in a timely manner. In such times when large sums of public funds are being appropriated and expended, financial and management controls are often lacking. Partnering with experts to help plan and manage the project's financial aspects can make the difference between extensive cost overruns and delays and projects delivered on time and within budget. Our professionals have helped hundreds of organizations assess, design, and manage financial controls for construction and capital projects and programs.

### What are Construction Audit Services?

**Pre-Award Services** (offered during the planning stage of a project or program before a formal construction agreement is executed between the Client and the Contractor)

- Work with the appropriate governmental department's project team to ensure contracts under negotiation include a right-to-audit clause and cost containment provisions.
- Determine the risk inherent in the construction contract and that all contract documents are consistent and complementary.
- Quickly evaluate the bid package and the firms selected to bid by the organization.
- Determine that the bids submitted by contractors are complete and evaluated fairly by the organization.
- Determine that the processes and controls used by the contractor(s) and the organization are effective, efficient and reflective of best practices.
- Develop a tailored work plan to guide the audit effort during the engagement.
- Provide recommendations for improving the organization department's control and management of the project or program through the construction contract and project management process.

**Contract Compliance Audit** (conducted during the construction phase once a formal construction agreement has been executed between the municipality and the Contractor and work has begun)

- Assess and monitor both the organization and contractors internal controls for efficiency and effectiveness.
- Examine payment estimates from the contractor for accuracy and compliance with contract terms.
- Provide the organization department's project management team with analytical reviews and support.
- Conduct site walk-throughs and tests to verify engineering and testing firms are meeting their obligations.
- On a test basis, compare quantities billed to quantities installed to ensure that only valid costs are charged to the municipality to be in turn requested for reimbursement from FEMA.
- Evaluate significant change orders for accuracy and compliance with contract requirements.
- Identify potential overcharges and provide supporting documentation and analysis that will allow the organization to seek recovery of any overcharges from the contractor.

**Project Close-Out Audit** (conducted at project completion when all physical work is complete and the Contractor has submitted all change orders and issued its final payment estimate to the organization)

- Verify final billing accuracy.
- Provide details of potential overcharges with supporting documentation to allow for recovery of overcharges from the contractor.
- Determine that obligations to subcontractors and material suppliers have been satisfied and that all waivers of lien have been obtained by the contractor on behalf of the organization.
- Conclude that back charges and buy-outs were accomplished and valued fairly.
- Ascertain receipt of contracted deliverables.

## Management Overview (4.4.3.1)

### Benefits of Construction Audit Services

You receive an unbiased project review, adding value in five areas:

- **Cost avoidance** - We help you negotiate a favorable contract, identifying critical tasks for your internal team. Our involvement during the planning stage can result in more savings than if we perform a stand-alone, close-out audit.
- **Identifying and managing risks** - We identify and prioritize risks, and provide recommendations for managing those risks.
- **Developing and maintaining financial controls** - We establish policies and procedures to monitor both the organization's and the contractor's controls.
- **Identifying overcharges and undercharges** - When our services are not used during the planning stage, we are typically able to identify overcharges of between one and two percent of the project cost.
- **Avoiding litigation** - We help you avoid the time-consuming and costly litigation process, since well-managed and controlled projects result in fewer conflicts.

## Other Items Related to the Technical Proposal

### **Contract Management (4.4.3.2)**

We will submit written progress reports on a monthly basis to update the State Contract Manager or Cooperative Partner on the progress of the audit. Each report shall contain the status of fieldwork on a project specific basis, identified findings, pending issues, target dates for completion of each audit component, and other issues deemed important by Wiss and/or the State Contract Manager.

We will also attend in person or by telephone status meetings held at the discretion of the State Contract Manager or Cooperative Partner, however, we suggest that an in-person meeting be held one to two times per month to ensure an open dialogue is kept between the State Contract Manager or Cooperative Partner and the audit team and to ensure that expectations are being met. Additionally, frequent meetings will enable the team to have the ability to address any issues being encountered during the audit on a timelier basis.

### **Project Scheduling**

Regarding project scheduling, the Firm has established several niche practice areas to ensure adequate resources are available to enable the niche practice to continue to grow and provide the highest level of service that is expected by our clients. The Public Sector niche of Wiss & Company is a significant practice area for the Firm, and as such, we have a dedicated group of professionals who service our Public Sector clients. Our niche group controls the schedules of the individuals working in our practice area. Additionally, the Firm maintains the schedules of its employees using a software program that tracks each employee's schedule and the jobs that have been assigned to them. If a conflict exists between several engagements, an error report is generated alerting the Human Resources Department that a problem exists that needs to be corrected. Since our Public Sector niche shares a group of dedicated individuals, resolving client conflicts does not typically present a problem.

### **Potential Problems (4.4.3.4)**

We believe that any problems which might arise will be manageable. Our belief that the problems will be manageable is based on our planned regularly scheduled meetings with the State and our past experience performing audits related to grants and working with New Jersey departments and the New York City Department of Education on previous engagements. We believe the key to avoiding any issues is to start the joint planning process with the State very early in the process.

## **Volume 2: Organizational Support and Expertise (4.4)**



## About Our Firm (4.4)

Wiss & Company is a leading regional accounting firm that has served the New Jersey/New York metropolitan area since its inception in 1969. Representing clients across a wide array of industries, Wiss is committed to providing technical expertise, insightful problem solving and proactive business advice. Our core philosophy is to combine the personal attention of a small firm with a broad scope of resources and experience that a large firm has to offer.

Wiss is headquartered in Livingston, New Jersey and also maintains offices in Iselin and Flemington, New Jersey and New York City. Wiss is represented by 180 professional staff, including 27 partners. There are over 80 CPAs within the firm. We possess specialists in key areas such as:

- Accounting and Auditing
- Corporate and Individual Taxation
- Business Valuation and Litigation Support
- Merger and Acquisition Consulting
- Wealth Management
- Tax Incentive Services

Wiss goes beyond the traditional functions of an accounting firm to present a range of strategic solutions including comprehensive, customized expertise from a team that knows your industry. Our qualifications are summarized as follows:

- Serving governmental entities, construction companies, middle market companies and not-for-profit organizations for over 40 years.
- Ranked as one of the 10 largest public accounting firms in New Jersey.
- Ranked as one of the 100 largest public accounting firms in the United States as ranked by Inside Public Accounting.
- Ranked as one of the Best Places to Work in New Jersey in 2008 through 2013.
- Ranked as one of the Best Places to Work in New York in 2011 and 2012.
- Have performed fraud, waste and abuse audits for very large public sector organizations in New Jersey and New York.

- A reputation for technical excellence as evidenced by our participation in the Peer Review process of the American Institute of Certified Public Firms' SEC and Private Companies Practice Sections. For over 25 years, each peer review has resulted in independent opinions stating that our quality control procedures do not need to be modified.
- Member Firm of the AICPA "Governmental Audit Quality Center."

### The Leading Edge Alliance

In addition to our own substantial resources, Wiss is a proud member of The Leading Edge Alliance ("the LEA"), which is an alliance of major independently-owned accounting and consulting firms that share an entrepreneurial spirit and a drive to be the premier providers of professional services in their chosen markets. Through The Leading Edge we have access to the best and brightest teams of business advisors – a peer-to-peer connection that helps us provide the right business solutions for our clients. While Wiss remains an independent firm, the LEA provides us with additional mind-share and depth for our clients with operations inside and outside the domestic border of the United States. With 430 offices worldwide, the LEA is ranked as the 2nd largest international firm association. The LEA offers accounting and consulting services through a global alliance of firms with over 15,000 professional staff, more than 1,600 partners with revenues exceeding \$2.6 billion. As a member of the LEA, Wiss has the ability to also work collaboratively with other member LEA firms to provide additional resources when necessary.

## Why Wiss & Company? (4.4)

### Client-Centered Service Philosophy

We measure our success according to your success. Naturally, our client service philosophy focuses on going beyond the basics to meet client needs. Every engagement is an opportunity not only to provide the basic services a client requires, but to identify and provide the services a client needs to be successful.

This client-centered service philosophy also extends to the nuts and bolts of our client relationships. Wiss focuses on providing clients with a better experience in a number of ways. We can offer the resources of a larger firm without charging excessive fees. We build quality professional relations through face-to-face involvement and a commitment to your complete satisfaction. Finally, we deliver our work in a timely fashion that is based on a clear understanding of your needs.

### A Collaborative Partnership: Upfront Planning and Ongoing Communication

Superior client service and the ability to effectively partner with clients begins by meeting with our clients throughout the year on an informal and recurring basis as a way to build a more meaningful and effective professional relationship.

The success of many client engagements is determined before the engagement even begins. That is why our professional commitment to the planning and communication necessary to ensure that each engagement's outcome is never in doubt. At the outset, our professionals are prepared to discuss your needs and expectations in detail so that they can structure and execute an effective engagement plan. With clear definitions of the who, what, when, where, why and how, there should be no surprises – only solid work that is completed when and how you expect it.

This planning process also helps establish the lines of communication between client and engagement team that will be essential throughout the engagement itself. As an engagement unfolds, it is not unusual for either the client or the engagement team to identify new issues and developments that require attention. In these cases, open and ongoing communication is essential to making sure these issues are clearly defined and handled appropriately

either during the current engagement or at a later time.

### Responsiveness: Our Sense of Urgency

As your organization's demands increase daily, you may sometimes find that you need an immediate answer to pressing questions. Wiss clients can expect that answer. Once our professionals understand an organization's needs and the complexity of the request, they will work hard to provide the necessary advice in a timely fashion.

### Partner Involvement

A key ingredient of a successful engagement is greater involvement at the Partner level before, during and after the engagement. Because Wiss recognizes that exceptional service occurs in the field and not in the office, you can expect a substantial on-site presence by the partner responsible for your engagement. Before the engagement even begins, our most experienced people are investing time in the planning and implementing of an engagement. This advanced planning and preparation inevitably leads to an engagement completed with optimum efficiency.

### Developing A Business Advisor Partnership

You have a choice when it comes to hiring your accounting firm. You can hire a vendor to complete a project, or you can establish a professional relationship that has the potential to grow into a trusted business advisor partnership.

Wiss will strive to earn its role in that partnership based on solid knowledge of your industry. Throughout the relationship, your client service team will be taking steps to remain current on the key issues facing your business and to understand your Organization's financial situation and future business strategies. Our role as your professional services firm is to advise you proactively, not reactively, so that your Organization can achieve and maintain its desired goals. In assisting you in monitoring Hurricane Sandy related issues, we will work closely with the assigned state representatives to ensure our understanding of the engagement requirements and complete our tasks on a timely basis.

## Why Wiss & Company? (4.4)

You can count on your client service team to ask probing questions, provide an objective perspective, and bring our collective experience to meet your needs. We look forward to providing management with new ideas, innovative problem solving and strategic thinking about current and future challenges and opportunities.

The more frequently our partners interact with you and key members of management, the deeper our understanding of your needs will be, the better we can leverage the knowledge and experience of our professionals on your behalf, and the overall business relationship will be stronger and more productive. By investing the necessary time in the engagement planning and implementation, a successful end result of our engagement becomes inevitable.

### Staff Retention and Continuity

With low turnover at every level, particularly among partners and managers, Wiss ensures the staffing continuity that is important to your organization. Our reputation for quality client service, ample opportunities for professional development, and depth of talent allow Wiss to recruit and retain committed and talented professionals.

Staff retention is an important component of our firm's culture. Staff advancement is encouraged and expected by Wiss & Company with the goal of retaining staff as long as possible. Annual reviews are performed to evaluate our staff and determine their experience level and career advancement. Wiss & Company has also tried to create an open environment and has implemented several initiatives to retain staff including flexible work arrangements, working from home and annual bonuses.

Our policy is to maintain the team with as much continuity as possible. Continuity is important to both your organization and Wiss & Company. You benefit from having an engagement team that knows and understands your organization and your expectations. We benefit from the knowledge gained by understanding your organization.





## What Is Important To Wiss & Company (4.4)

### Our Mission: Filling Buckets

To enrich the lives of our people, our clients and our business partners.

### Our Standards of Performance

The Wiss Brand does not just stand for a set of values. It is a set of standards and expectations for employees:

- **Determined** – “Can do” is not a cliché, it’s our mantra.
- **Accountable** – We give you our word that our word actually means something.
- **Positive** – Our glass is not half full – it’s overflowing. A positive attitude is an absolute minimum. Passion preferred!
- **Prepared** – Check and double-check, prepare for the potential. You get the idea.
- **Ethical** – Keep it simple: when in doubt, don’t.
- **Responsive** – Wait and see? There’s no waiting with Wiss.



## Serving The Public Sector (4.4)



### The Public Sector Services Group of Wiss & Company

Government organizations face a wide range of challenges, from financial constraints and shifting demands and priorities to ensuring compliance with federal and state regulations. Wiss's Public Sector Services Group was formed to better meet the needs of organizations operating in this unique and ever-changing environment. Wiss's Public Sector Services Group services the government, not-for-profit and higher education sectors.

With more than 35 professionals serving in our public sector practice, our team has broad experience, diverse backgrounds, outstanding credentials, and a results-driven attitude. Key group members specialize in public sector accounting and auditing matters, including *Government Auditing Standards*, pertinent OMB Cost Circulars, OMB A-133, audits of state and local government and non-profit organizations, the Single Audit Act of 1996, New Jersey OMB Circular 04-04, New Jersey Administrative Code and New Jersey State Statute. Our team has also substantially exceeded the continuing professional education (CPE) requirements imposed by *Government Auditing Standards* as issued by the Comptroller General of the United States.

Wiss provides financial statement audits, performance audits, single audits, compliance audits, internal control reviews, forensic audits and management advisory services to many public sector entities. Our professionals have received formal training in public sector compliance testing and other industry-specific accounting and auditing issues.

Our Public Sector Group represents a diverse group, including not-for-profit organizations, public school systems, state agencies and departments, New York City agencies, municipalities, local authorities, public universities, and county colleges.

Wiss & Company is one of a select number of firms to join the "Governmental Audit Quality Center" (GAQC) of the AICPA. The GAQC is part of the AICPA's initiative to assist its members achieve the highest standards in performing quality governmental audits. This firm-based voluntary membership Center is designed to help CPAs and auditors meet the challenges of performing quality audits in this unique and complex area. The Center's primary purpose is to promote the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services.

## Serving The Public Sector (4.4)

### Public Sector Experience

Our Firm provides services to a variety of public sector organizations with budgets ranging from \$10 million to \$1 billion. They include the following:

- NYC Economic Development Corporation (internal audit)
- NYC Industrial Development Agency (internal audit)
- New Jersey Department of Transportation (FAR Audits)
- Trenton Public Schools
- Jersey City Public Schools
- Newark Public Schools
- Perth Amboy Public Schools
- Neptune Public Schools
- Cherry Hill Public Schools
- Wayne Public Schools
- Bernards Public Schools
- School District of the Chathams
- Livingston Public Schools
- Manchester Public Schools
- Hopewell Valley School District
- Piscataway Public Schools
- Spotswood Public Schools
- Middlesex County Technical and Vocational School
- Mercer County Special Services School District
- Mercer County Vocational School District
- Parsippany-Troy Hills Regional School District
- Princeton Regional School District
- Roselle Public Schools
- West Windsor-Plainsboro Regional School District
- Kean University
- Essex County College
- Sussex County College
- Middlesex County Joint Health Insurance Fund
- Hunterdon County
- City of Englewood
- Township of Clark
- Township of Marlboro
- Township of Scotch Plains
- Township of South Brunswick

### Our Experience with New Jersey, New York and New York City Entities

During the past four years, our Firm has performed large scale internal control and compliance audits of several large public school systems and municipalities on behalf of the New Jersey Department of Education and New Jersey Department of Community Affairs. The two projects were 6,000 hours in scope.

Additionally, during the past year our Firm has been engaged by the New Jersey Department of Transportation to perform overhead and direct cost audits on select vendors in accordance with Federal Acquisition Regulations.

Additionally, during our partner's and manager's respective tenures at Ernst & Young, audit services were provided to the following public sector organizations:

- New York City Economic Development Corporation
- New York City Housing Development Corporation
- New York City Department of Education
- Suffolk County
- New Jersey Building Authority
- New Jersey Economic Development Authority
- New Jersey Educational Facilities Authority
- New Jersey Healthcare Facilities Financing Authority
- New Jersey Schools Development Authority
- New Jersey Transit Corporation
- New Jersey Turnpike Authority

Wiss has also recently completed an extensive performance audit of the Newark Public Schools covering such key areas as purchasing, human resources/payroll, and workers compensation.



## Serving The Public Sector (4.4)

### Our Experience with Other Public Sector Organizations

During the course of the careers of our partners and managers, they have served the following public sector organizations.

#### **Municipal**

City of Asbury Park  
City of Englewood  
City of Hoboken  
City of Jersey City  
City of Paterson  
Township of Clark  
Township of Cranford  
Township of East Brunswick  
Township of Lakewood  
Township of Manalapan  
Township of Manchester  
Township of Marlboro  
Township of Middletown  
Township of Ocean  
Township of Scotch Plains  
Township of Shrewsbury  
Township of South Brunswick  
Township of Wall  
Township of Washington  
Township of West Orange  
Township of Woodbridge  
Borough of Fort Lee  
Borough of Freehold  
Borough of Jamesburg  
Borough of Keyport  
Borough of Metuchen  
Borough of Red Bank  
Borough of Rumson  
Borough of Sayreville  
Borough of Spotswood

City of Alachua, Florida  
City of Fort Myers, Florida  
City of Jacksonville Beach, Florida  
City of Atlantic Beach, Florida  
Lake City, Florida

#### **Local Authorities**

City of Long Branch Sewerage Authority  
City of Jersey City Municipal Utilities Authority  
Hudson County Improvement Authority  
Linden-Roselle Sewerage Authority  
Marlboro Township Municipal Utilities Authority  
Middlesex County Utilities Authority  
Northwest Bergen County Utilities Authority  
Township of Ocean Sewerage Authority  
Two Rivers Water Reclamation Authority  
Borough of Rockleigh Sewerage Authority  
Gainesville - Alachua County Regional Airport Authority, Florida

#### **NJ State Departments and Agencies**

New Jersey Department of Education  
New Jersey Department of Community Affairs  
New Jersey Department of Transportation  
New Jersey Building Authority  
New Jersey Development Authority for Small Businesses, Minorities' and Women's Enterprises  
New Jersey Economic Development Authority  
New Jersey Educational Facilities Authority  
New Jersey Health Care Facilities Financing Authority  
New Jersey Schools Construction Corporation  
New Jersey Transit Corporation  
New Jersey Turnpike Authority

## Serving The Public Sector (4.4)

### **County**

Suffolk County, New York  
Atlantic County, New Jersey  
Bergen County, New Jersey  
Hunterdon County, New Jersey  
Mercer County, New Jersey  
Middlesex County, New Jersey  
Alachua County, Florida  
Osceola County, Florida  
Bradford County, Florida  
Middlesex County Joint Health Insurance Fund

### **New York City Departments and Agencies**

New York City Department of Education  
New York City Capital Resource Corporation  
New York City Economic Development Corporation  
New York City Housing Development Corporation  
New York City Industrial Development Agency

### **School District**

City of Asbury Park  
City of Camden  
City of East Orange  
City of Elizabeth  
City of Englewood  
City of Irvington  
City of Jersey City  
City of Newark  
City of New Brunswick  
City of Perth Amboy  
City of Orange Township  
City of Trenton  
Township of Bernards  
Township of Chatham  
Township of Cherry Hill  
Township of Clark  
Township of East Brunswick  
Township of East Windsor

Township of Livingston  
Township of Manchester  
Township of Marlboro  
Township of Mount Olive  
Township of Neptune  
Township of Old Bridge  
Township of Parsippany-Troy Hills  
Township of Phillipsburg  
Township of Piscataway  
Township of Springfield  
Township of Wayne  
Borough of Roselle  
Borough of Somerville  
Borough of Spotswood  
Freehold Regional School District  
Hopewell Valley Regional School District  
Mercer County Special Services School District  
Mercer County Vocational School District  
Middlesex Regional Educational Services Commission  
Princeton Regional School District  
West Windsor-Plainsboro Regional School District  
Middlesex County Vocational Technical High Schools

### **Higher Education**

Kean University  
Bergen Community College  
Essex County Community College  
Middlesex County Community College  
Suffolk County Community College, New York  
Sussex County College  
Seton Hall University

## Construction Industry Experience (4.4)



Wiss offers construction industry-specific accounting, audit, tax and consulting services delivered by industry-dedicated professionals. We are recognized for the significance of our industry clients – a broad base of well known and highly respected contractors in all segments of the construction market. Heavy, highway, marine, building and a variety of specialty trade contractors – we serve them all. Our long standing track record for producing a high-quality work product is greatly respected by the surety and banking communities.

Due to the nature of the construction business, we often work with multi-generational families as their businesses start, grow and transition. We serve clients that have offices and perform contract work up and down the East coast including Florida and the Caribbean.

We provide our clients with a depth of knowledge and experience that is unequalled. Through active participation in industry trade and professional associations, we stay current on business trends, technology and regulatory matters that affect our clients. This translates into what our clients value the most – proactive and insightful business advice that helps them build a better bottom line.

### **Contract Dispute Services**

We have helped contractors and owners avoid contract disputes by designing project management systems and procedures that identify the issues that can lead to disputes and provide a methodology for their resolution. Our expertise is also valuable when disputes do occur. We assist contractors in preparing and asserting their damage claims and owners in defending against such claims.

Given our extraordinary experience with contract claims, as well as contractor accounting systems and methodology, we are ideally equipped for the task of developing and supporting damage calculations and theory. Our professionals have participated in settlement negotiations and testified as expert witnesses in court proceedings and before arbitration panels.



## Construction Industry Experience (4.4)

### Recent Experience

Below are some examples of our recent experiences related to our construction advisory services. These projects ranged in size from \$10 million to over \$100 million.

- Engaged by a hospital to audit a joint venture contract for the building of a Wellness Center – cost plus contract
- Engaged by a hospital to perform a contractor cost audit for a guaranteed maximum price contract
- Engaged by a university to provide a construction cost audit in connection with the construction of an athletic facility
- Engaged by an owner in connection with a construction dispute relating to waste processing plant projects in Detroit and Minneapolis. Our role was to evaluate whether or not the contractor billings were in conformity with the contract provisions.
- Jointly engaged by law firms representing a construction company and a municipality. Our role was to make an independent evaluation of a cost dispute.
- Engaged by a law firm to assist them in the defense of damage claims of various construction contractors in connection with the construction of a sewage treatment plant.
- Engaged by a law firm in connection with verifying project costs of a school building project that was defaulted on by the contractor and for which the School Board filed suit against the Bonding Company.



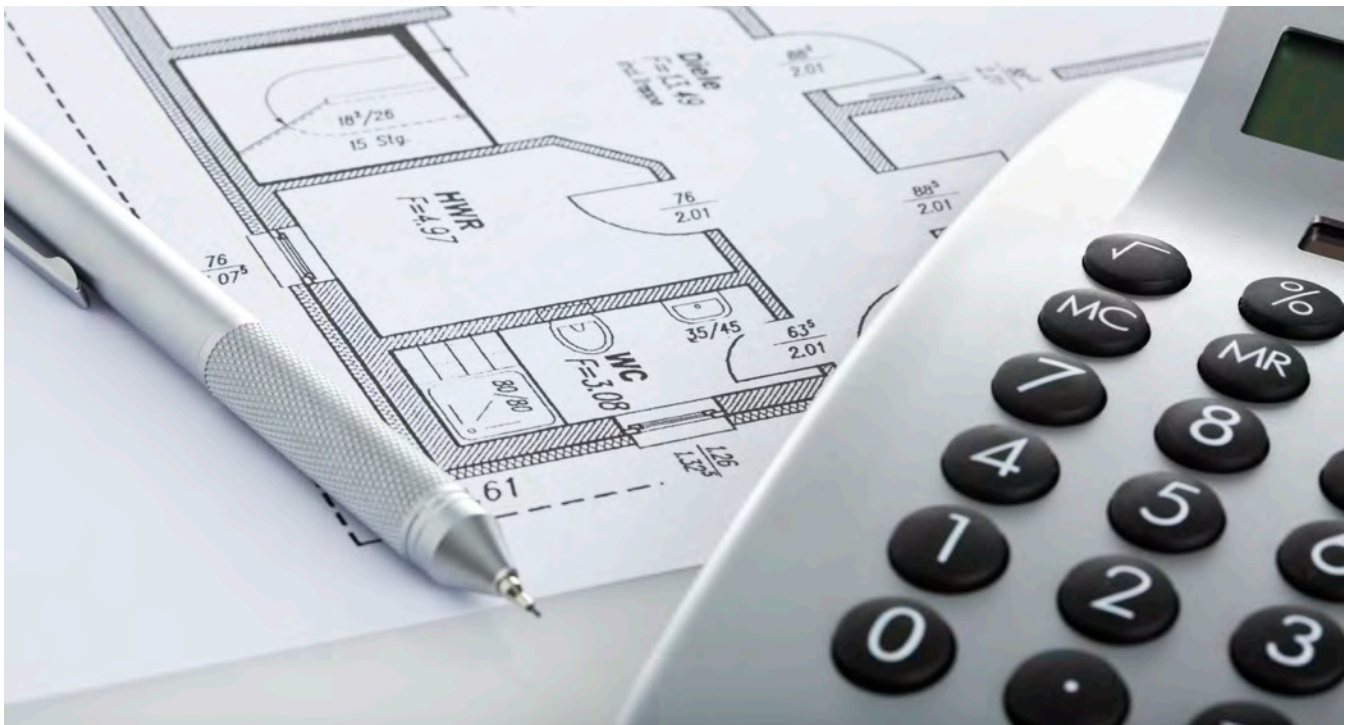
## Real Estate Advisory Services (4.4)

### Real Estate Advisory Services

The Wiss Real Estate Advisory Services Group has provided audit and other consulting services to hundreds of large investors of multi-family, commercial and mixed use property owners around the country. We have provided services for absentee ownership, compliance for tax credits and debt obligations, HUD compliance, and pension funds. Our real estate projects range in size from under \$10 million to hundreds of millions in assets. Wiss has a significant amount of experience in understanding complex operating agreements with various profit allocations, cash flow/waterfall arrangements and complex ownership structures. We have also assisted our clients on valuation reporting, lease audits and PILOT payment reviews.

Some of the property owners that we represent are as follows:

- General Electric Credit Corporation (Norwalk, CT)
- JP Morgan (New York, NY)
- First Sterling Financial Inc. (Long Island, NY)
- MMA Financial Inc. (Baltimore, MD)
- SJP Properties (Parsippany, NJ)
- Pulte Homes (Bernardsville, NJ)
- The Cowperwood Companies (Houston, TX)
- Diamond Offshore Development Company (Houston, TX)
- Criterion Development Partners, LLC (Dallas, TX)
- Punia Companies (New York, NY)
- Zucker Companies (New York, NY)





## Litigation Support and Forensic Accounting (4.4)



Wiss & Company offers a dedicated group of professionals within the Litigation Support group that are specially trained and experienced in forensic auditing techniques. In cases of suspected fraudulent activity, Wiss uses its expertise to uncover potential irregularities and quantify damages. The Firm has performed numerous forensic audits for public school systems, unions, and both private and publicly-traded companies, including large national companies such as Amana, Time Magazine and Cross Pen. Our major cases have included well known financial statement fraud investigations such as Crazy Eddie and Regina Vacuum.

Some recent examples of our forensic audit experience include:

- Investigation of financial irregularities of a healthcare workers union
- Documenting an \$80 million fraud accomplished by a Ponzi scheme
- Purchasing practices within a facilities and maintenance department of a public school system
- Payroll and grant expenditure transaction review of a public school system
- In-house food service operations of a public school system



## The Wiss Engineering Group (4.4)

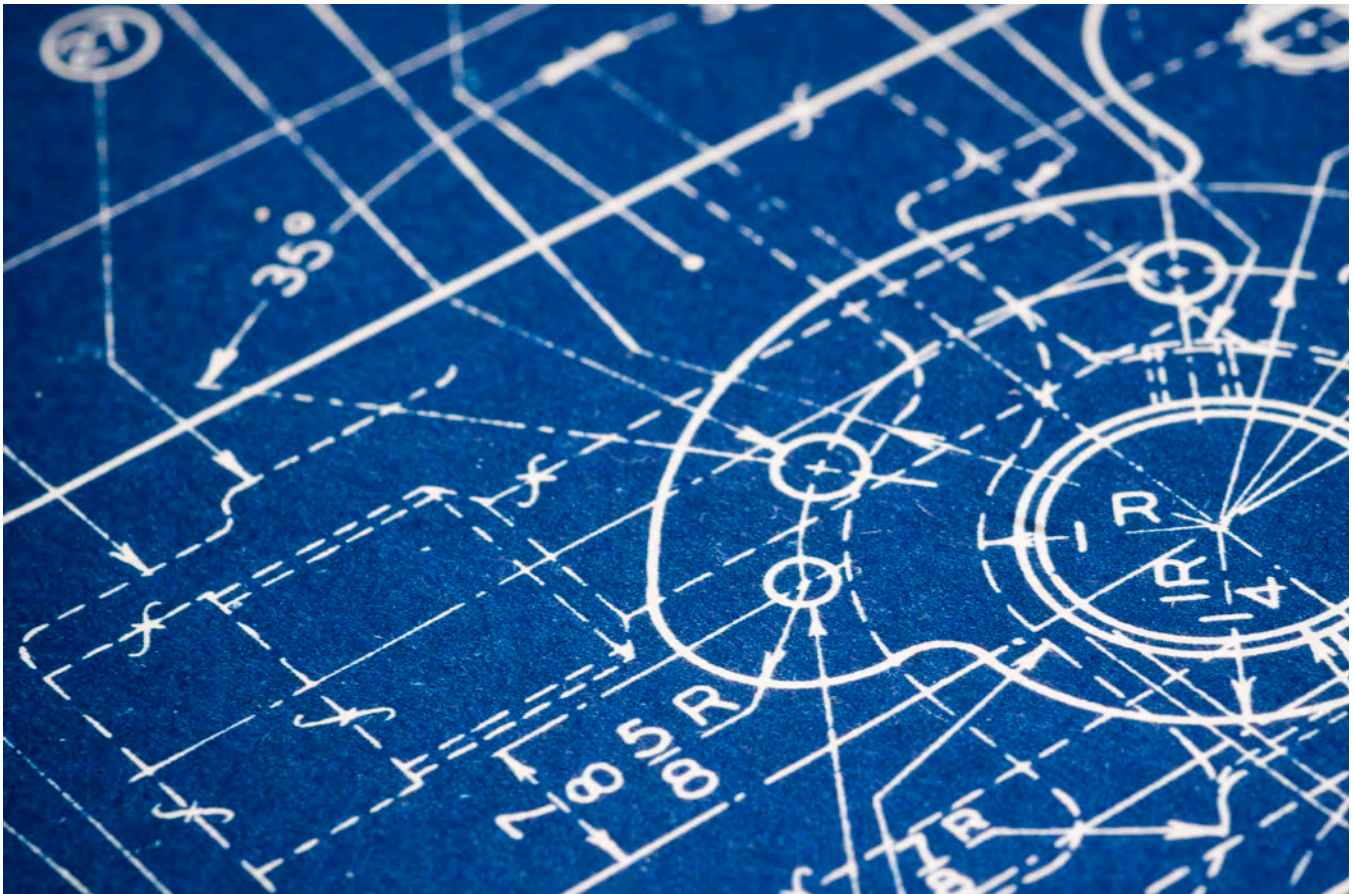
Wiss has dedicated professionals that specifically work in our Engineering Practice Group. The clients we serve in our Engineering Practice Group include firms in various sectors including design, transportation, general building and mechanical firms. We also represent companies that use engineering expertise to develop innovative products that are sold and exported to companies throughout the world.

Our professionals are involved with the industry through active participation in local and national industry trade associations. We are frequently asked to make presentations and conduct training programs for associations as well as other groups interested in financial matters.

### Specialized Services – Overhead and Direct Cost Audits

We perform a number of overhead audits to satisfy Federal and State requirements. We have knowledge and experience in the following areas:

- Generally accepted Government Auditing Standards (“Yellow Book”) for financial and compliance audits
- Code of Federal Regulations, Title 48, Federal Acquisition Regulations (FAR) Part 31.0, 31.1, and 31.2
- State of New Jersey Circular letters and NJDOT policies and regulations



## References (4.4)

The following individuals can be contacted regarding our professional capabilities and performance on projects of similar scope and complexity:

Public Sector Entity	Type of Service	Size of Budget	Staff Hours	Date of First Engagement	Client Contact
Newark Public Schools	External Audit	\$1,000,000,000	2,000	June 30, 2008	Ms. Valerie Wilson Business Administrator (973) 737-8467
	Performance Audit		4,000	Spring 2012	
County of Hunterdon	External Audit	\$90,000,000	700	December 31, 2012	Ms. Kimberly Browne Finance Director (908) 788-1118
Township of South Brunswick	External Audit	\$73,000,000	600	December 31, 2007	Mr. Joseph Monzo Chief Financial Officer (732) 329-4000 x7322
Township of Marlboro	External Audit	\$46,000,000	500	December 31, 2009	Mr. Al Steinberg Chief Financial Officer (732) 536-0200
New Jersey Department of Community Affairs	Performance Audit	n/a	3,000	October 2008	Mr. Marc Pfeiffer Former Deputy Director Division of Local Government Services
New Jersey Department of Education	Performance Audit	n/a	3,200	January 2007	Ms. Katherine Attwood Former Assistant Commissioner Division of Finance
Jersey City Public Schools	External Audit	\$700,000,000	2,200	June 30, 2012	Mr. Luigi Campana Business Administrator (201) 915-6279
Trenton Public Schools	External Audit	\$315,000,000	1,600	June 30, 2008	Ms. Jayne Howard Business Administrator (609) 656-5460
Cherry Hill Public Schools	External Audit	\$185,000,000	900	June 30, 2008	Mr. James Devereaux Assistant Superintendent for Business (856) 429-5600
Kean University	External Audit	\$210,000,000	1,000	June 30, 2006	Mr. Philip Connelly Executive Vice President of Operations (908) 737-7023
NYC Economic Development Corporation	Internal Audit	\$800,000,000	Varies	March 1, 2011	Mr. Joseph Horowitz Senior Vice President for Internal Audit (212) 312-4229  Mr. Spencer Hobson Senior Vice President for Finance (212) 312-3503

## Client Service Team (4.4.4.2)

At Wiss, we have one standard when it comes to measuring our success. Your success.

That's why our client service philosophy focuses on going beyond the basics to meet your needs. For us, every engagement is an opportunity not only to provide the essential services you require, but to identify and provide the services you need to be successful.

In offering the resources of a regional firm without charging excessive fees, we build quality business relationships through regular, one-on-one involvement with you. It's a level of direct communication between your key executives and our partners and our unwavering commitment to your complete satisfaction. Finally, the personal connection our team makes with you is instrumental in delivering technically superior, timely work.

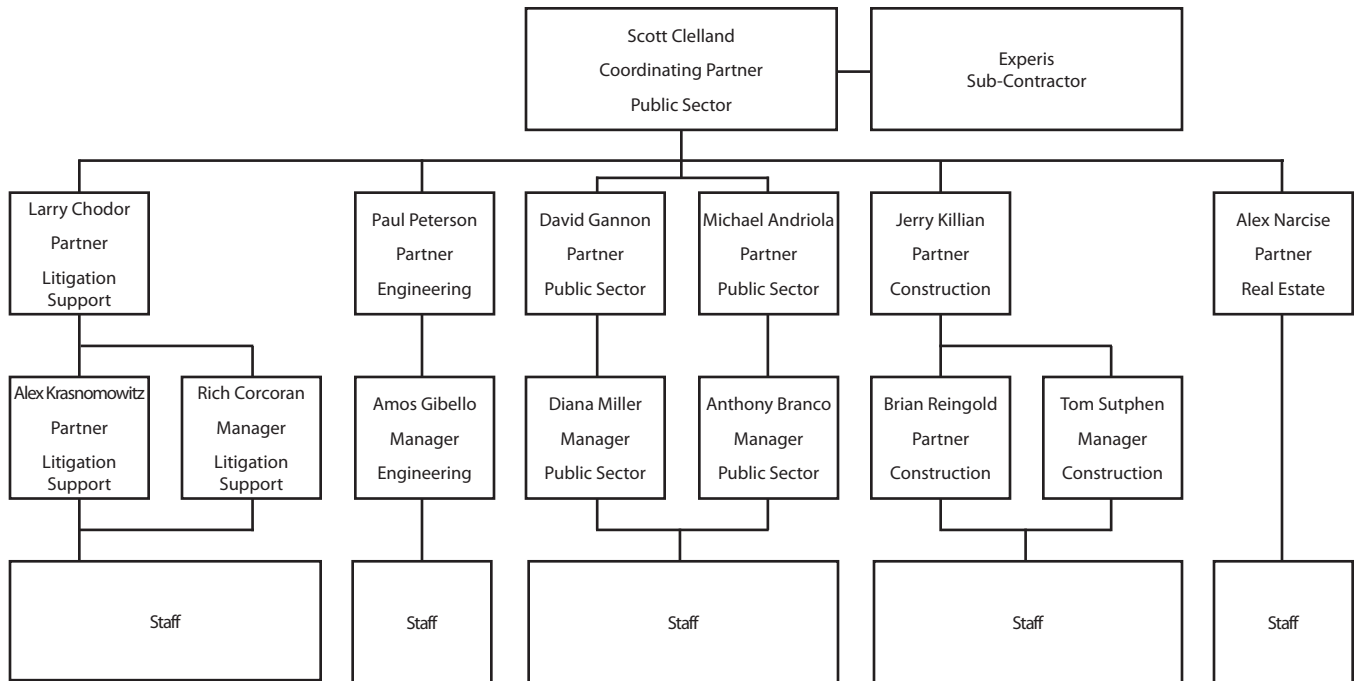
The following resumes provide a representation of the client service team that we have chosen to serve the State. We developed the client service team for the State with the following objectives:

1. To give you the freedom to focus on setting and reaching your objectives – and the security of knowing you can trust your team to get it right.
2. To provide you with the greatest level of experience and resources of our firm.
3. To assemble a group of senior professionals who, working together in a closely organized unit, will provide the State with totally integrated service.
4. To be responsive to the State on short notice.

The key to our organizational approach to client service has always been the “coordinating partner” concept. That means that one person is ultimately responsible for all aspects of the services to a particular client. The coordinating partner is able to make decisions on the spot and to call upon the resources of the firm in meeting the special needs of each client. Scott Clelland will have the primary responsibility for this engagement. Scott will be the person facilitating candid and decisive communication, in a two-way dialogue where you can express the objectives and desires of your organization.

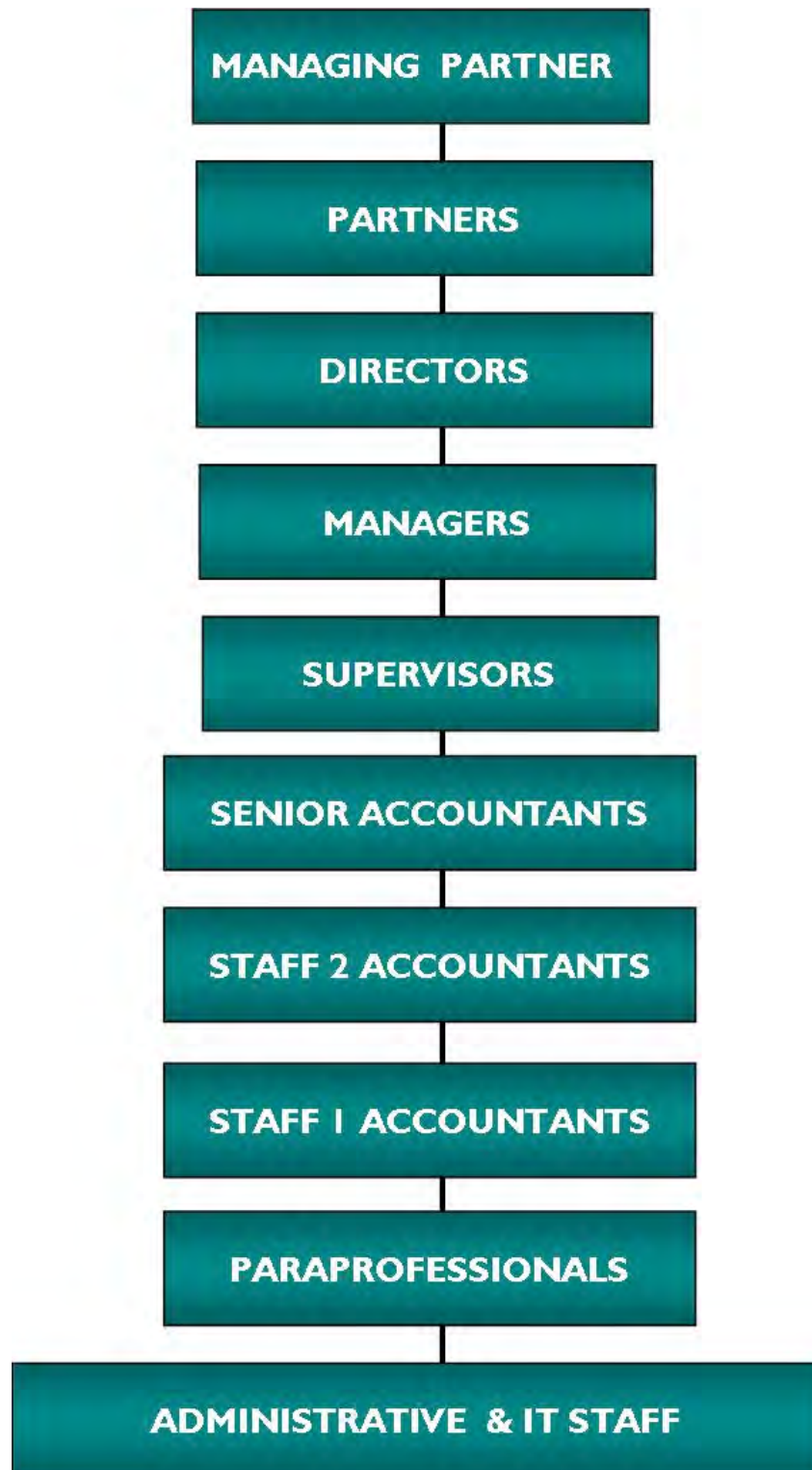
Wiss & Company is committed to dedicating the resources identified for the duration of the engagement. We have provided resumes for our key industry specialists that would be leading this engagement if selected.

# Proposed Engagement Team Organizational Chart (4.4.4.2a)





## Firm Organizational Chart (4.4.4.2.B)





## Public Sector Services

### Scott A. Clelland

CPA, PSA, RMA

With more than 28 years of experience, including 21 years at Ernst & Young, Scott is the Partner-in-Charge of Public Sector Services at Wiss. His experience with the public sector includes school districts, municipalities, authorities, colleges and universities, state agencies and not-for-profit organizations. He is a recognized expert in the public sector arena and is frequently consulted by clients, regulators, other professionals and State agencies.

Scott is currently the Engagement Partner on the following engagements: Newark Public Schools, Bernards Public Schools, Chatham Public Schools, Livingston Public Schools, Neptune Public Schools, Princeton Regional School District, West Windsor-Plainsboro Regional School District, Parsippany-Troy Hills Regional School District, City of Englewood, Township of Clark, Township of Scotch Plains, Middlesex County Joint Insurance Fund, Essex County College, Sussex County College, and Sussex County College Foundation.

**In addition to the above, Scott has provided professional services to the New York City Department of Education, New Jersey Department of Education, and New Jersey Department of Community Affairs in the performance of fraud, waste, abuse and compliance audits.** He currently serves on the firm's Executive Committee and is the Partner-in-Charge of the Iselin office.

#### Education and Licenses

BA – Accounting and Business Administration from Muhlenberg College  
Certified Public Accountant in New Jersey, New York and Connecticut  
Registered Municipal Accountant in New Jersey  
Public School Accountant in New Jersey

#### Professional Affiliations

American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants – former trustee of the Executive Board  
New Jersey Association of School Business Officials  
Registered Municipal Accountants Association Board of Trustees – Secretary of the Executive Board  
Association of Government Accountants

#### Beyond Wiss

When not in the office, Scott enjoys watching all sports and playing soccer. His favorite past time is coaching his son's soccer team, which he has done for the past nine years.



**Scott A. Clelland**  
Partner-in-Charge  
Public Sector Services

sclelland@wiss.com  
732-283-9300

#### Accomplishments

Scott's experience includes the development of the accounting procedures manual currently used by all school districts in the State of New Jersey and he assisted the State Department of Education in developing the Chart of Accounts, the Sample Comprehensive Annual Financial Report and implementation of generally accepted accounting principles for school districts.



## Public Sector Services

### David J. Gannon

CPA, PSA, RMA

With over 15 years of public accounting experience, Dave is a partner in the Public Sector Practice at Wiss. His significant professional experience in the public sector includes financial statement audits, performance audits, single audits, internal audits, forensic audits, and special consulting engagements.

David is currently the engagement partner on the following engagements: Trenton Public Schools, Jersey City Public Schools, Cherry Hill Public Schools, Wayne Public Schools, Piscataway Public Schools, Manchester Public Schools, Spotswood Public Schools, Roselle Public Schools, Middlesex County Vocational and Technical Schools, Kean University, New York City Economic Development Corporation (internal audit), New York City Industrial Development Agency (internal audit), Hunterdon County, Township of South Brunswick and the Township of Marlboro. David is also involved in our engagement with Newark Public Schools.

In addition to the above, throughout David's career, he has provided professional services to a number of large and complex organizations, including: New Jersey Economic Development Authority, New Jersey Schools Construction Corporation, New York City Economic Development Corporation (external audit), New York City Housing Development Corporation, New York City Department of Education, Suffolk County, and the New Jersey Department of Community Affairs. **David has experience with fraud, waste and abuse audits with the New York City Department of Education and the New Jersey Department of Community Affairs.**

David also serves on the firm's Accounting and Auditing Committee and as Vice-Leader of the Government Interest Group Committee of the NJSCPA.

### Education and Licenses

B S – Accounting from Richard Stockton College of New Jersey  
Certified Public Accountant in New Jersey  
Registered Municipal Accountant in New Jersey  
Licensed Public School Accountant in New Jersey  
Certified Public Accountant in New York

### Professional Affiliations

American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants  
Registered Municipal Accountants Association  
Association of Government Accountants

### Beyond Wiss

When not in the office, Dave enjoys spending time with his family.



**David J. Gannon**  
Partner

dgannon@wiss.com  
732-283-9300

### Accomplishments

Prior to joining Wiss, David worked as an Audit Manager at Ernst & Young for approximately four years, specializing in serving large, complex public sector entities. In addition to performing financial audits, he also has performed numerous single audits in accordance with the Single Audit Act, OMB Circular A-133, and NJ OMB Circular 04-04. David has an in-depth knowledge of New Jersey's Local Public Contracts Law.

## Public Sector Services

### Michael Andriola

CPA, PSA

Mike serves as a Partner in the firm's Public Sector Services Group. He services a wide range of clients in the nonprofit, higher education, government and commercial industries. His responsibilities include providing services in all areas of governmental accounting, auditing, financial reporting, budget development, revenue and expenditure forecasting and cash, debt and risk management.

In addition to performing financial audits, his expertise includes audits in accordance with the Single Audit Act and OMB Circular A-133 and implementation of accounting requirements including GASB Statement No. 34.

Mike is currently the engagement partner for a number of the firm's nonprofit and public sector clients including: Perth Amboy Public Schools, Wayne Public Schools, Hopewell Valley Regional Public Schools, Mercer County Special Services School District, Mercer County Vocational and Technical School, Christopher and Dana Reeve Foundation, Center for Hope Hospice and Palliative Care, New Jersey Organ and Tissue Sharing Network and Foundation, Jewish Renaissance Medical Center and Friends of Yogi.

In his role as Partner, Mike devotes significant time to emerging issues related to governments and nonprofits.

Within Wiss, Mike is actively involved in education and mentoring, regularly conducting hands-on training courses and seminars for professional staff.

#### Education

BS – Accounting from The College of New Jersey  
Certified Public Accountant in New Jersey  
Licensed Public School Accountant

#### Professional Affiliations

American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants

#### Beyond Wiss

When not in the office, Mike enjoys working out in the gym, playing golf and volunteering his time at the Union Council Knights of Columbus.



**Michael Andriola**  
Partner

mandriola@wiss.com  
732-283-9300

#### Accomplishments

Mike's accomplishments include:  
Special projects for the State of New Jersey and auditing various State Authorities such as the New Jersey Turnpike Authority, New Jersey Educational Facilities Authority, New Jersey Health Care Facilities Financing Authority, and the New York City Housing Development Corporation.

## Public Sector Services

### Diana Miller

CPA, PSA

Diana Miller has over fifteen years of experience in public accounting serving a plethora of clients in government, not-for-profit and commercial organizations performing audits, reviews, compilations, tax and consulting services. As an Audit Manager, she has day-to-day responsibility for managing the audit team during engagements. Her responsibilities include planning, supervising, controlling budgets, identifying, researching and resolving accounting and auditing issues encountered on an engagement.

Diana has worked with clients in a broad range of commercial industries including distribution, manufacturing, service, insurance, real estate and food.

Diana possesses significant governmental auditing experience with school districts, municipalities, counties, healthcare, as well as not-for-profit entities. In addition to performing financial audits, she has also performed numerous single audits with the Single Audit Act and OMB Audit Circular A-133.

She has also served on various special projects for clients, including the State of New Jersey Department of Education.

#### Education

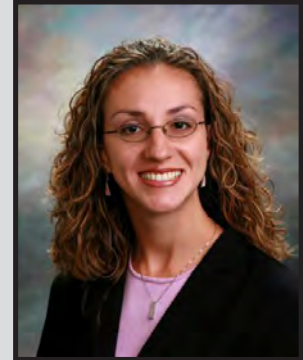
BS – Accounting from Montclair State University  
Certified Public Accountant in New Jersey  
Licensed Public School Accountant

#### Professional Affiliations

American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants  
American Woman’s Society of Certified Public Accountants – Scholarship Director

#### Beyond Wiss

When not in the office, Diana enjoys spending time with her family, participating in community events and traveling.



**Diana Miller**  
Audit Manager

[dmiller@wiss.com](mailto:dmiller@wiss.com)  
973-994-9400

#### Accomplishments

Diana plays an active role as a Board member for Wiss University, is an active member of the Firm’s Advisory Board and is the chairperson of the Wiss Women’s Leadership Forum (WWLF).

## Public Sector Services

### Anthony Branco

CPA, PSA

Anthony is an Audit Manager with nine years of experience in public accounting serving the public sector. Prior to joining Wiss, Anthony was employed by Ernst & Young, LLP for five years where he served as an Audit Senior for various County, Municipal, Board of Education and State Authority engagements. In addition to performing financial audits, he has also performed numerous single audits in accordance with the Single Audit Act and OMB Circular A-133.

Representative examples of Anthony's significant professional experience in the public sector include: Suffolk County, including Suffolk County Community College and Suffolk Health Plan; New Jersey Economic Development Authority; New York City Economic Development Corporation; New Jersey Transit Corporation; New Jersey Schools Development Authority; New York City Department of Education; Township of Woodbridge; Township of Middletown; Township of Clark; Borough of Sayreville; Newark Public Schools; Perth Amboy Public Schools; School District of the Chathams; Middlesex County Vocational Technical Schools, West Windsor-Plainsboro School District; Mercer County Special Services Commission; Mercer County Vocational and Technical Schools; Cherry Hill Public Schools; and Essex County College.

#### Education

BS Accounting - Kean University  
Certified Public Accountant in New Jersey  
Licensed Public School Accountant in New Jersey

#### Professional Affiliations

American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants



**Anthony Branco**  
Manager

abranco@wiss.com  
732-283-9300



## Construction Services

### Jerry J. Killian

CPA

With over 25 years of public accounting experience, Jerry is Partner-in-Charge of Construction Services at Wiss. As a construction industry expert, Jerry has extensive experience in business process improvement, systems and internal controls and in the selection and implementation of construction specific software. He is also experienced in performing litigation support consulting in connection with construction contract disputes and project cost audits.

Jerry has worked with a wide variety of contractors ranging in size from start-ups to large companies and his clients include a broad base of well known and highly respected contractors in all segments of the construction market – including heavy, highway, marine, building and a variety of specialty trade contractors.

#### Education

BS – Accounting from Kings College  
Certified Public Accountant in New Jersey

#### Professional Affiliations

American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants  
Construction Financial Management Association – Board Member and Chairman of the Education Committee

#### Beyond Wiss

When not in the office, Jerry enjoys spending time with his wife and two children.



**Jerry J. Killian**  
Partner-in-Charge  
Construction Services

jkillian@wiss.com  
732-283-9300

#### Accomplishments

Highly regarded for his knowledge and business expertise, Jerry provides value added services and solutions to clients ranging from start up sizes to multi-million dollar companies. He authored chapters of the CFMA's Basics of Construction Accounting.

### Construction Services

#### PROFILE

#### Brian Reingold

CPA

With over 20 years of public accounting experience, Brian is a Partner in the Construction Services Group at Wiss. As a construction industry expert, Brian has extensive experience in audit and tax and has performed a variety of consulting projects ranging from internal control set ups to construction dispute related services. He serves as the lead service provider for a number of the firm's construction industry clients. Highly regarded for his knowledge and business expertise, Brian provides value added services and solutions to clients.

As a former manager with the Deloitte Construction Services Group, Brian also worked closely with the manufacturing, retail and benefits plan industries. Serving there for 8 years, Brian primarily worked on audits, special engagements and detailed consulting projects for multi-million dollar clients.

#### Education

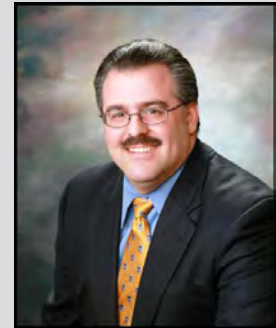
BS – Accounting from The College of New Jersey  
Certified Public Accountant in New Jersey  
Certified Public Accountant in New York

#### Professional Affiliations

American Institute of Certified Public Accountants  
New Jersey Society of Public Accountants  
Construction Financial Management Association – Board Member and Chairman of the Education Committee

#### Beyond Wiss

When not in the office, Brian enjoys spending quality time with his wife and children. As an avid sports enthusiast, Brian coaches for the boy's recreation soccer and baseball teams.



**Brian Reingold**  
Partner

breingold@wiss.com  
732-283-9300

#### Accomplishments

As a successful industry leader, Brian holds several leadership positions with the NJ Subcontractors Association and actively participates in the Construction Financial Management Association, Utility and Transportation Contractors Association of New Jersey and Building Contractors Association of New Jersey.



### Construction Services

#### PROFILE

#### Tom Sutphen

CPA

Tom Sutphen, CPA, MBA, has over 11 years of experience in public accounting and is currently a manager. Since joining Wiss & Company in 2005, he has specialized in providing audit, tax and consulting services to construction industry clients ranging in size from start-ups to general contractors with annual revenues of over \$400 million.

In addition to his audit and tax experience, Tom has performed a variety of consulting projects including fraud investigations, construction dispute related services, and evaluations of systems of internal controls.

Tom is also responsible for construction industry accounting and auditing training for the Firm's audit staff.

#### Education

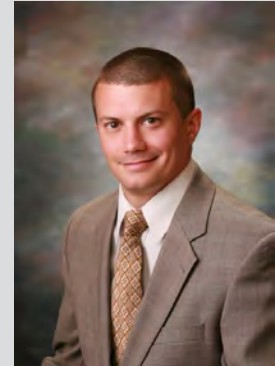
BS – Accounting – Rutgers University  
MBA – Rutgers University  
Certified Public Accountant in New Jersey

#### Professional Affiliations

American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants  
Construction Financial Management Association

#### Beyond Wiss

When not in the office, Tom enjoys spending time with his family and outdoor activities. He also volunteers time as an officer with the Somerville Fire Department.



**Tom Sutphen**  
Audit Manager

[tsutphen@wiss.com](mailto:tsutphen@wiss.com)  
732-283-9300

#### Accomplishments

Tom's accomplishments include:  
Tom is frequently asked to present at Continuing Education programs both in-house and those held for external clients and contacts.

## Real Estate Services

### Alexander J. Narcise

CPA

With over 15 years of public accounting experience, Alex is Partner-in-Charge of Real Estate Services at Wiss. Specializing in financial audits, Alex is well versed in management advisory, mergers and acquisitions, revenue recognition, equity transactions, financial statement preparation and assisting companies in preparing position papers. Alex has a diverse client background which includes real estate, professional services, technology, and manufacturing clients for both private equity and closely held businesses. Known to provide value added solutions to clients, Alex is a highly sought after business consultant for accounting and financial needs.

#### Education

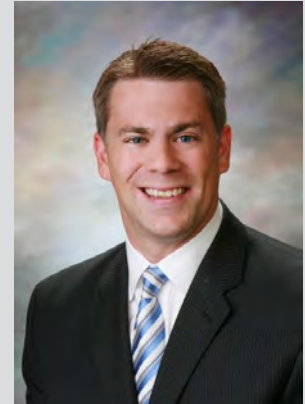
BS – Accounting from Seton Hall University  
Certified Public Accountant in New Jersey

#### Professional Affiliations

American Institute of Certified Public Accountants  
New Jersey Society of Public Accountants  
Seton Hall University – Alumni Council

#### Beyond Wiss

When not in the office, Alex is a sports enthusiast playing hockey and coaching his son's baseball team. Alex also enjoys spending quality time with his wife and family.



**Alexander J. Narcise**  
Partner-in-Charge  
Real Estate Services

anarcise@wiss.com  
973-994-9400

#### Accomplishments

Alex has worked with multiple businesses through their economic downturn to be of assistance in guiding them to recovery. Specifically, Alex and his team were able to save a multi-million dollar client over two million dollars in audit fees. Through this value added solution, the client awarded Alex with the company's tax work, management advisory services and special projects.

### Engineering Services

#### PROFILE

#### Paul L. Peterson, Managing Partner

CPA, MBA

Paul Peterson is the Managing Partner of Wiss & Company, LLP. In this role Paul leads the firm's long-term strategy, growth initiatives and overall management for the future. Paul is also the Partner-in-Charge of our Engineering Services Group.

Paul has extensive experience providing auditing, accounting and tax services for a variety of business types. He has dedicated his career to helping privately-held businesses manage the challenges of growth, cash flow and organizational restructuring, and providing assistance on such matters as mergers and acquisitions, financings, cost control and management succession.

With an ingrained philosophy of providing exceptional service, Paul routinely goes the extra mile for clients, meeting the expanding needs of the growth-driven entrepreneur.

#### Education

BS – Accounting – Seton Hall University

MBA – The Stern School of Business at New York University (Magna Cum Laude)

Certified Public Accountant in New Jersey

#### Professional Affiliations

American Institute of Certified Public Accountants

New Jersey Society of Certified Public Accountants

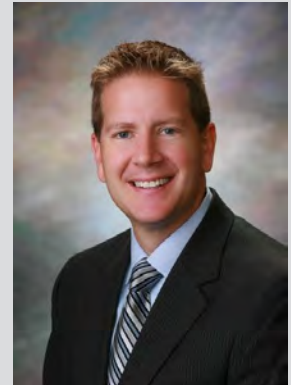
New York Society of Certified Public Accountants

American Council of Engineering Companies

NYU Alumni Association

#### Beyond Wiss

When not in the office, Paul enjoys spending time with his family.



**Paul L. Peterson**  
Managing Partner

ppeterson@wiss.com  
973-994-9400

#### Accomplishments

Paul joined Wiss & Company in 1995 and became partner in 2004. He has held increasingly responsible leadership positions prior to becoming Managing Partner, including Partner-in-Charge of the Middle Market Commercial Practice Group and serving as a member of Wiss' Executive Committee.



## Engineering Services

### Amos Gibello

CPA

Amos Gibello is an Audit Manager at Wiss & Company, LLP. He has performed various audits, reviews and compilations for several clients in both not-for-profit and commercial organizations.

He specializes in providing tax and consulting services to his clients. Amos has also been involved in many special projects in educational and performing arts areas of not-for-profit organizations. He is well versed in the unique tax laws and complex reporting requirements that affect the non-profit sector.

Amos is experienced in overhead and direct cost audits and has attended seminars dedicated to the new AASHTO Audit and Accounting Guide. His experience includes overseeing over 20 overhead audits as well as multiple direct cost audits.

### Education

BS – Accounting – Grove City College, Magna Cum Laude  
Certified Public Accountant in New Jersey and New York

### Professional Affiliations

American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants

### Beyond Wiss

When not in the office, Amos enjoys spending time with his family and hiking the Appalachian Trail. Amos is also the coordinator of the Youth Group at his church.



**Amos Gibello**  
Manager

agibello@wiss.com  
973-994-9400

### Litigation Support Services

#### PROFILE

#### Lawrence R. Chodor

CPA/ABV, CVA, CFF

With over 20 years of public accounting experience, Larry is a Partner in the Law Firm Services Group at Wiss. As an industry expert, Larry is fluent in litigation matters that include shareholder disputes, damage and business interruption claims, matrimonial litigation, and valuations of closely-held businesses. He has also participated in the initial public offerings and audits of public and privately held companies in industries such as manufacturing, telecommunications, biotechnology, trucking, computer rental, healthcare, software, and system design. In addition, Larry is experienced in fair value measurements including, purchase price allocations and goodwill impairment testing. He has also provided due diligence services for numerous merger and acquisition transactions. Highly regarded for his knowledge and business expertise, Larry testifies as an expert witness in Federal and State courts. He is also a member of Wiss & Company's Executive Committee.

#### Education

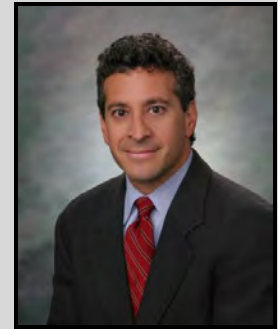
BS – Business Administration from Bryant University  
Certified Public Accountant in New Jersey  
Certified Valuation Analyst  
Certified in Financial Forensics

#### Professional Affiliations

American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants  
New York State Society of Certified Public Accountants  
National Association of Certified Valuation Analysts

#### Beyond Wiss

When not in the office, Larry enjoys spending time with his wife and children. As an avid sports fan, he enjoys golf and racquetball. In his spare time, Larry also serves as a current Trustee of the Jewish Community Center of MetroWest Board and Treasurer of Congregation Oheb Shalom in South Orange. He was former Treasurer of the Millburn-Short Hills Scholastic Boosters, a fund raising organization providing college scholarships to students.



**Lawrence R. Chodor**  
**Partner-in-Charge**  
**Litigation Support Services**

lchodor@wiss.com  
973-994-9400

#### Accomplishments

As a successful industry leader, Larry has lectured before the Commerce and Industry Association of New Jersey and ICLE Bar Associations as well as many professional societies. He is accredited in Business Valuation by the American Institute of Certified Public Accountants and has also been published in the magazine "New Jersey Lawyer".



## Litigation Support Services

### Alex Krasnomowitz

CPA, CVA, MBA

With over 13 years of public accounting experience, Alex is a Partner in the Law Firm Services Group at Wiss. As an industry expert, Alex specializes in matrimonial litigation support, forensic accounting, shareholder disputes, corporate investigations and public trust matters. In prior roles, Alex has also served as an auditor, controller and business manager/consultant for an array of clients in the private and public sector. His industry specialties include government municipalities, real estate entities, investment banks and automotive retailers. Highly regarded for his knowledge and business expertise, Alex provides value added services and proactive solutions for clients.

#### Education

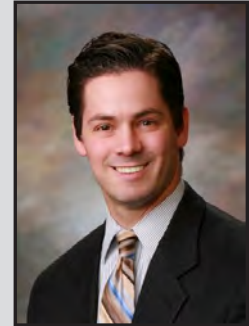
BBA – St. Bonaventure University  
MBA – Business Administration  
Certified Public Accountant in New Jersey

#### Professional Affiliations

American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants

#### Beyond Wiss

When not in the office, Alex enjoys spending time with his family and three children. In his spare time, Alex serves as a community service volunteer to St. Pius X Elementary School as Treasurer of the Home School Association, as well as serving as Board Member and President of Mountain Lakes Club in Boonton, NJ. Alex is also Past Chairman of Economic Restructuring Committee for Main Street Boonton which is a grass roots non-profit organization that assists with the retention and attraction of small businesses to Main Street in Boonton, NJ.



**Alex Krasnomowitz**  
Partner

[akrasnomowitz@wiss.com](mailto:akrasnomowitz@wiss.com)  
973.994.9400

#### Accomplishments

Alex's accomplishments include:  
Prior to joining Wiss, Alex served as a member of Marcum's Commercial Litigation and Forensic Accounting Group for 6 years. Prior to Marcum, Alex was a part of a Big Four Forensic Accounting Team working on large corporate investigations and fraud recovery matters.

## Litigation Support Services

### Richard J. Corcoran

CPA

Richard's experience spans a wide range of activities including forensic accounting, business valuation, asset tracing and litigation support. His expertise includes matrimonial matters, estate/family/shareholder disputes, damages calculations, fraud investigations and valuations of closely-held businesses and professional practices.

Richard serves as engagement manager for clients in a number of industries. His clients rely on his advice regarding technical accounting, auditing and tax compliance matters. In this capacity, Richard often assists clients with their strategic planning needs.

#### Education

BS – Accounting from Monmouth University  
Certified Public Accountant in New Jersey

#### Professional Affiliations

American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants

#### Beyond Wiss

When not in the office, Richard enjoys spending time with his family.



**Richard J. Corcoran**  
Manager

[rcorcoran@wiss.com](mailto:rcorcoran@wiss.com)  
973-994-9400



## Staff to be Utilized on the Engagement and Backup Staff (4.4.4.4)

We have identified the following professional staff as available to assist in the performance of this engagement. Each of these individuals have worked on engagements in their area of expertise that would provide value to this engagement. Resumes can be provided if necessary.

### Partners

Mark Bloomfield (Litigation Support)

Ken Trainor (Real Estate)

### Managers

Randy Cohen (Construction)

Charlie Komack (Real Estate)

Stephanie Mendoza (Public Sector)

Ezriel Milan (Litigation Support)

Cindy Sandomenico (Public Sector)

Aleskey Tsymbalov (Litigation Support)

Darin Valentine (Public Sector and Real Estate)

### Supervisors

Kerri Blake (Construction)

Joe Cecere (Litigation Support)

Kelly Denker (Public Sector and Construction)

Stephanie Hirsch (Public Sector)

Tim Kennedy (Public Sector and Construction)

Anthony LaMarco (Public Sector)

Kyle Pennachia (Public Sector and Real Estate)

Robert Provost (Public Sector)

### Seniors

Christine Bartlett (Public Sector)

Bill Beiermeister (Public Sector)

Katelyn Blose (Public Sector)

Steve Frye (Public Sector and Construction)

Caitlin Guzzi (Public Sector and Construction)

Avni Kastrati (Public Sector)

Mollie Laracy (Public Sector)

Rosa Matias (Public Sector)

Thashar Nalval (Public Sector)

Christina Mullen (Public Sector and Real Estate)

Dan Piasecki (Public Sector and Construction)

Lauren Schmitz (Public Sector)

Amine Sinmazisik (Public Sector)

Steve Tudor (Public Sector)

### Staff

Marilyn Carnevale

Johanna Cohen

Justina Drapala

Jessica Foley

Erin Frey

Tamar Mikaelian

Jonathan Schwartz

Angie Torres

Dan Van Pelt

Brittany Bodine

Jelani Davis

John Dutcher

Jeff Gatarz

Dan Gomez

Rebecca Moy

Mikhail Yanovskiy

## Experience on Similar Contracts & Additional Experience (4.4.4.5 & 4.4.4.6)

### New Jersey Department of Community Affairs

Mr. Marc Pfeiffer

Former Deputy Director

Division of Local Government Services

In October 2008, our Firm was engaged by the State of New Jersey, Department of Community Affairs, Division of Local Government Services to perform internal control and statutory compliance audits of two cities that received special municipal aid from the State. **This project required interfacing with a State Agency in the administration of a monitoring and oversight program related to a special grant program.** The two cities in which we performed these audits included the City of Asbury Park with an annual budget of approximately \$45 million and the City of Jersey City, the State's second largest city, with an annual budget of approximately \$465 million. The audits were performed in accordance with procedures outlined in the request for proposal and included the following:

- Performed an overall risk assessment of each City to establish testing and sampling methods.
- Performed internal control and compliance review assessments over the following significant processes within each City:
  - Purchasing, Accounts Payable, and Cash Disbursements
  - Payroll and Human Resources
  - General Fiscal Operations, including:
    - Budgeting
    - Revenue and Cash Receipts
    - General Ledger Maintenance
    - Banking and Investment Policies
    - Capital Ordinances
    - Tax Abatements
    - Trust Funds
    - Grant Accounting
  - Information Technology Operations
  - Risk Management
  - Inventory and Fixed Assets
- Identified areas at risk for fraud, waste and abuse.
- Identified potential efficiencies and procedures that would lead to cost saving opportunities for each City.
- Provided final risk assessments for each significant process evaluated.

The total project was approximately 3,000 hours in scope, included over fifteen members of the Firm, and was completed over a three month time period. At the conclusion of the engagement, our Firm issued a Performance Audit Report in accordance with *Government Auditing Standards*. **This engagement was completed on time and on budget.**

## Experience on Similar Contracts & Additional Experience (4.4.4.5 & 4.4.4.6)

### New Jersey Department of Education

Katherine Attwood, Assistant Commissioner, Division of Finance\*  
(908) 722-3335 (ext. 4740)

During 2007, our Firm was engaged by the State of New Jersey, Department of Education to perform internal control and compliance audits of two public school systems that received Additional Abbott Parity aid from the State. **This project required interfacing with a State Agency in the administration of a monitoring and oversight program related to a special grant program.** The purpose of these audits was to analyze historical expenditures for essential and non-essential spending and to assess internal controls over the operations of each public school system. The two public school systems in which we performed these audits included the Township of Phillipsburg School District with an annual budget of approximately \$70 million and the City of New Brunswick School District with an annual budget of approximately \$180 million. The audits were performed in accordance with procedures outlined in the request for proposal and included the following:

- Provided a detailed analysis of historical non-salary expenditures documenting how funds were spent and identifying potential errors, irregularities, and outliers in spending.
- Provided a detailed analysis of salary expenditures and payroll data to identify potential errors, irregularities and outliers.
- Performed an internal control review and assessment over the following significant processes within each Public School System:
  - Accounts Payable
  - Inventory and Fixed Assets
  - Facilities Management
  - Purchasing
  - Food Services
  - Pupil Transportation
  - Payroll and Human Resources
  - General Operations (including budgeting, revenue and cash receipts)
  - Information Technology Operations
  - Student Activities
  - Bank Accounts
  - Agency Accounts
- Identified areas at risk for fraud, waste and abuse.
- Provided an analysis of discussions held with current certified staff obtained through observation and interviews.
- Identified potential efficiencies and procedures that would lead to cost saving opportunities for each Public School System.

The total project was approximately 3,200 hours in scope, included more than 20 employees of the firm, and was completed over a three month time period. At the conclusion of the engagement, our Firm issued a Performance Audit Report in accordance with *Government Auditing Standards*. **This engagement was completed on time and on budget.**

\* Please note that Ms. Attwood now works for the Branchburg Public Schools.

## Experience on Similar Contracts & Additional Experience (4.4.4.5 & 4.4.4.6)

### Newark Public Schools

Ms. Valerie Wilson, Business Administrator

973-733-8467

Our Firm was appointed to complete the audit of the Newark Public School's 2008 financial statements in June 2008 and we were subsequently reappointed to complete the audit of the District's 2009, 2010, 2011, 2012 and 2013 financial statements. With over 40,000 students, approximately 75 school buildings, 8,000 employees and approximately \$1 billion budget, the District is the largest public school system in the State of New Jersey. Our Firm also performs the federal and state single audit for the District in accordance with OMB Circular A-133 and NJ OMB Circular 04-04. The District expends approximately \$200 million and \$700 million in federal and state funds, respectively. Our Firm issues an opinion on the financial statements for each major fund. The Comprehensive Annual Financial Report that is issued in conjunction with our Independent Auditor's Report encompasses both individual fund financial statements as well as government-wide financial statements. The financial statements follow the GASB 34 reporting model. Additionally, we issued a comprehensive Auditor's Management Letter, providing recommendations on internal control improvements, as well as, compliance exceptions noted in the course of our audit of the financial statements. The annual audit is approximately 2,000 hours in scope and is completed over a three month time period by approximately seven members of our Firm.

Additionally, we recently completed a performance audit (oversight and monitoring) of several of the District's significant processes. The project was approximately 4,000 hours in scope and included the following significant areas of the District:

- Purchasing, procurement and accounts payable
- Workers compensation and general liability insurance
- Payroll and human resources
- Out-of-district tuition
- Inventory of technology equipment
- Wire transfers
- District owned vehicles
- Conflicts of interest policy
- Identified areas at risk for fraud, waste and abuse.

**Both of these engagements have been done on-time and on-budget for each year we have performed the audit.**



## Experience on Similar Contracts & Additional Experience (4.4.4.5 & 4.4.4.6)

### **New York City Department of Education**

During Scott and Dave's tenure with Ernst & Young, they were assigned to a large engagement with the New York City Department of Education Office of the Auditor General ("OAG") to provide co-source internal audit and consulting services. The engagement involved planning meetings with OAG staff to determine the timing and scope of procedures, identifying the public schools to be tested based upon a risk analysis and developing an audit program to address specific concerns identified by the OAG. The engagement also included procedures to identify fraud, waste and abuse. The engagement was approximately 22,000 hours and included procedures at over 40 schools throughout the 5 Boroughs of New York City. Scott and Dave were responsible for supervision of the engagement, including developing and providing a training program for Wiss and OAG staff, developing the audit program to be used on the engagement, scheduling and supervising staff, attending of bi-weekly status meetings with OAG management, review of working papers and draft reports for each school and the completion of the final performance audit report. This further exemplifies our experience managing large and complex engagements with significant hours and staffing requirements. All deadlines were met.

## Experience on Similar Contracts & Additional Experience (4.4.4.5 & 4.4.4.6)

Our firm has a significant amount of experience auditing federal and state grants in accordance with the Single Audit Act, OMB Circular A-133 and NJ OMB Circular 04-04. The Single Audit Act requires independent auditors to perform grant specific audit procedures to assist the federal government with oversight and monitoring of grants awarded to state and local governments as well as not-for-profit organizations. Through this experience, our firm is very familiar with relevant federal and state documentation practices necessary to ensure the receipts and retention of grant funding. The professionals in our firm have performed single audits on grants provided by the following federal and New Jersey State Departments:

- U.S. Department of Agriculture
- U.S. Department of Commerce
- U.S. Department of Housing and Urban Development
- U.S. Department of Justice
- U.S. Department of Labor
- U.S. Department of Transportation
- U.S. Department of Energy
- U.S. Department of Education
- U.S. Department of Health and Human Services
- U.S. Department of Homeland Security (including FEMA)
- New Jersey Department of Community Affairs
- New Jersey Department of Education
- New Jersey Department of Environmental Protection
- New Jersey Department of Human Services
- New Jersey Department of Labor
- New Jersey Department of Law and Public Safety
- New Jersey Higher Educational Services
- New Jersey Department of Transportation

In addition to the above, we have a substantial amount of experience with New Jersey's Local Public Contracts Law.

## Financial Capability of the Bidder (4.4.4.7)

As a partnership, Wiss & Company does not have another accounting firm audit, review or compile its financial statements. As an accounting firm, we maintain and prepare our own financial statements. These financial statements are not typically publicized or provided to external parties except our banking institution. Based on our understanding of the RFP and the use of the word "should" in this section, this information is recommended to be submitted but not required.

Wiss & Company has provided services to our clients for over forty-three years. We do not anticipate nor do we have any financial or structural issues that might adversely affect our ability to successfully complete a long-term engagement with the State. We anticipate our total net revenues to be approximately \$33 million during our current fiscal year. If the State

requires additional information, we can provide our internal financial statements as of our most recent fiscal year end (3/31/12) or a draft of our 3/31/13 financial statements that have not yet been finalized. Additionally, we will provide a certification from the Managing Partner of our Firm that the financial statements and other information included in the statements fairly present in all material respects the financial condition, results of operations and cash flows of the bidder as of and for the periods presented in the statements.

The following individual serves as our Firm's banker and can be contacted by the State: Peter Speronza, PNC Wealth Manager, Country Club Plaza, West 115 Century Road, Paramus, NJ 07652. Mr. Speronza can be reached at (201) 225-5020.

## Other RFP Requirements

We have read the remaining sections of the RFP including: Section 5.0 – Special Contractual Terms and Conditions; Section 6.0 – Proposal Evaluation; Section 7.0 Contract Award; and 8.0 – Contract Administration; and agree to all terms and conditions included in those sections.

Additionally, we have read Addendum 1 issued by the State and have incorporated the information provided by that addendum into our proposal.



## Concluding Remarks

For more than 40 years Wiss has been providing professional services. The best evidence of the quality of our work is the satisfaction of our clients, measured by the longevity of our relationships. We have worked with several of our clients for decades. It is this kind of relationship we hope to establish with you.

We operate our firm on certain values. These important core values guide us as we conduct our business and relate to our people, our clients and the communities in which we live and work. Wiss prides itself on providing clients with a “better connection” by:

- Offering the resources of a large firm at a better value;
- Providing a quality professional relationship with regular face-to-face partner involvement;
- Committing to your complete satisfaction;
- Delivering technically superior work in a timely fashion by assigning experienced individuals who have expertise in your industry;
- Understanding your needs;
- Meeting your deadlines;
- Exceeding your expectations.



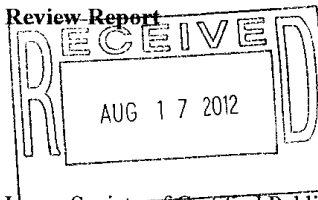
## **Volume 2 Appendix A: Peer Review and Regulatory Oversight Reviews**

## Peer Review

Wiss & Company completed its most recent triennial peer review in August 2012. Wiss & Company passed with no deficiencies, evidencing the high quality service that is performed by our Firm. The firm that performed the Peer Review, Marcum, is a national accounting firm that is one of the twenty largest accounting firms in the United States. The peer review encompassed an examination of several engagements, some of which were specifically selected because they included the performance of a federal single audit and three engagements were selected that were directly from our government and not-for-profit practice areas. A copy of our actual peer review report is included below.



### System Review Report



August 15, 2012

To the Partners of Wiss & Company, LLP  
and the Peer Review Committee of the New Jersey Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Wiss & Company, LLP (the firm) in effect for the year ended March 31, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Wiss & Company, LLP in effect for the year ended March 31, 2012, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Wiss & Company, LLP has received a peer review rating of *pass*.

*Marcum LLP*



During 2009, Wiss & Company was randomly selected to have a quality control review performed by the U.S. Department of Education of its work papers related to our fiscal year 2007 audit of Kean University. The reviewer from the U.S. Department of Education visited our office and reviewed the work papers for our audit of the University. The results of this review yielded no findings or departures from audit standards and OMB Circular A-133 audit requirements and affirmed our record of performing quality single audits. Our Firm is exceptionally proud of this accomplishment given that the review was performed after the issuance of the Report on National Single Audit Sampling Project issued by the President's Council on Integrity and Efficiency when the level of scrutiny over the single audits performed by practitioners has become more intense. Please see below for the letter that was issued by the U.S. Department of Education.



**UNITED STATES DEPARTMENT OF EDUCATION**  
**OFFICE OF INSPECTOR GENERAL**  
100 PENN SQUARE EAST, SUITE 502  
PHILADELPHIA, PA 19107  
PHONE: (215) 656-6900 FAX: (215) 656-6397

March 20, 2009

ED-OIG/Q03I0013

Mr. Scott A. Clelland  
Wiss & Company, LLP  
354 Eisenhower Parkway  
Livingston, NJ 07039

Dear Mr. Clelland:

We have completed our review of the audit documentation prepared by your organization in support of your report for the Single Audit of following institution and audit period:

Kean University  
Union, NJ 07083

From: July 1, 2006 through June 30, 2007

The objective of our review was to determine whether the audit was performed in accordance with generally accepted auditing standards, Government Auditing Standards, and OMB Circular A-133.

Our conclusions are based on review of the audit documentation provided to us. We did not review records at the audited entity.

During our review we did not identify departures from audit standards and OMB Circular A-133 audit requirements.

Thank you for your assistance and cooperation.

Sincerely,

Handwritten signature of Bernard R. Tymes in cursive.

Bernard R. Tymes  
Non-Federal Audit Team

cc: U.S. Department of Education/OCFO/Post Audit Group





DEPARTMENT OF HEALTH AND HUMAN SERVICES

**OFFICE OF INSPECTOR GENERAL**



OFFICE OF AUDIT SERVICES  
NATIONAL EXTERNAL AUDIT REVIEW CENTER  
1100 WALNUT STREET, SUITE 850  
KANSAS CITY, MO 64106

NOV 02 2012

Report Number: A-02-13-19908

BOARD OF EDUCATION  
NEWARK PUBLIC SCHOOLS  
2 CEDAR STREET  
NEWARK, NEW JERSEY 07102-3091

Dear Board Members:

We have completed our initial review of the audit report on the Board for the period July 1, 2010, through June 30, 2011. The report was received by the Federal Audit Clearinghouse on December 22, 2011 (identification number 181298). Based on our initial review, we believe the audit, performed by WISS AND COMPANY, LLP, Certified Public Accountants, met Federal audit requirements.

As cognizant agency, we have distributed the audit results to other Federal departments whose programs are covered by the report.

There were no findings associated with this report that were identified for formal resolution action by the Department of Health and Human Services (HHS).

In accordance with the principles of the Freedom of Information Act (Public Law No. 90-23), reports issued on the Department's grantees and contractors are made available, if requested, to members of the press and general public to the extent that information contained therein is not subject to exemptions in the Act which the Department chooses to exercise. (See 45 CFR Part 5 Section 5.21 of the Department's Public Information Regulations.)

If you have any questions, please contact our office at (800) 732-0679.

Sincerely,

Patrick J. Cogley  
Regional Inspector General for Audit Services

Enclosure



DEPARTMENT OF HEALTH AND HUMAN SERVICES

**OFFICE OF INSPECTOR GENERAL**



OFFICE OF AUDIT SERVICES  
NATIONAL EXTERNAL AUDIT REVIEW CENTER  
1100 WALNUT STREET, SUITE 850  
KANSAS CITY, MO 64106

**MAR 01 2013**

Report Number: A-02-13-21313

BOARD OF DIRECTORS  
NORTH HUDSON COMMUNITY  
ACTION CORPORATION  
800 31ST STREET  
UNION CITY, NEW JERSEY 07087

Dear Board Members:

We have completed our initial review of the audit report on the Corporation for the period February 1, 2011, through January 31, 2012. The report was received by the Federal Audit Clearinghouse on August 17, 2012, (identification number 20984). Based on our initial review, we believe the audit, performed by WISS AND COMPANY LLP, Certified Public Accountants, met Federal audit requirements.

There were no findings associated with this report that were identified for formal resolution action by the Department of Health and Human Services (HHS).

In accordance with the principles of the Freedom of Information Act (Public Law No. 90-23), reports issued on the Department's grantees and contractors are made available, if requested, to members of the press and general public to the extent that information contained therein is not subject to exemptions in the Act which the Department chooses to exercise. (See 45 CFR Part 5 Section 5.21 of the Department's Public Information Regulations.)

If you have any questions, please contact our office at (800) 732-0679.

Sincerely,

Patrick J. Cogley  
Regional Inspector General for Audit Services

**Volume 2 Appendix B: Organizational Support of Subcontractor and Resumes of Key Subcontractor Personnel**

## Experis

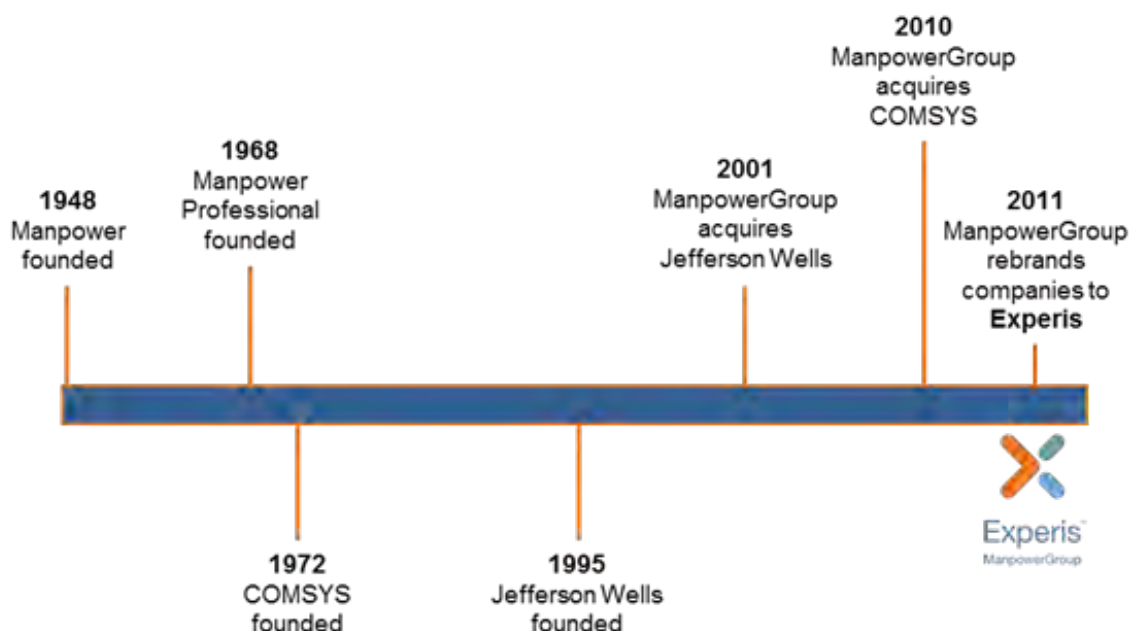
Experis is the result of the strategic alignment of three of the most successful companies in talent management – Manpower Professional, COMSYS and Jefferson Wells.

Experis' history dates back to 1948, when Manpower formed Manpower Technical (later known as Manpower Professional) to address the growing need in the marketplace for temporary talent outside of the traditional office, clerical and industrial arenas. This division was established to specialize in skill sets such as engineering, drafting, and entry-level IT staffing.

COMSYS was founded in 1972 and began as a regional business in the Eastern and Southwestern United States. Its competencies in IT staffing and consulting services had been the driving force of the organization since its inception, resulting in COMSYS becoming the largest pure-play IT staffing company in the country. In April 2010, COMSYS was acquired by ManpowerGroup to augment the existing capability and presence of Manpower Professional. Also with the COMSYS acquisition came TAPFIN, an organically grown division of COMSYS that is now the leading Managed Service Program (MSP) provider in the world. TAPFIN is now part of ManpowerGroup Solutions.

Jefferson Wells was founded in 1995, beginning as an internal audit service and rapidly expanding to become a strong provider of internal audit, accounting, technology, and tax services. In July 2001, ManpowerGroup acquired Jefferson Wells. The Jefferson Wells organization was widely recognized as a high value alternative to national public accounting firms and financial staffing companies for a range of non-attest operating, consulting and training solutions.

In April 2011, ManpowerGroup announced the rebranding of the organization that comprised Manpower Professional, COMSYS and Jefferson Wells. The new brand, Experis, would service all professional business under the ManpowerGroup organization through three distinct verticals: Engineering, Finance, and IT.





# Experis

## Who We Are

### Broad Service Offerings

- Diverse service portfolio and broad client base.
- Core business complemented by permanent placement, managed project solutions, process outsourcing and business consulting services
- Project solutions supported by distinct, dedicated practices

### Size & Scope

- Approximately 1,000 staff employees and over 12,000 consultants in the U.S.
- 100+ offices across North America
- 1,100 customers; tenured relationships with more than 70% of the Fortune 500
- More than \$1.3 billion in U.S. sales, over \$3 billion globally

### Stability

- Strengthened by the financial stability of ManpowerGroup, \$23B
- Together, Experis IT, Engineering and Finance have:
  - Over 30,000 professional consultants on assignment globally
  - 400 professional staffing services offices worldwide
  - \$3.0 billion in global revenues

Risk Advisory	Tax	Finance & Accounting
<ul style="list-style-type: none"> <li>• Internal Audit, Controls and Regulatory Compliance including Sarbanes-Oxley and Financial Institution Compliance</li> <li>• Governance and Risk Management</li> </ul>	<ul style="list-style-type: none"> <li>• Federal Tax Compliance and Consulting</li> <li>• Tax Accounting Reporting and Consulting</li> <li>• Tax Risk Management</li> <li>• Transfer Pricing</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Reporting and Compliance</li> <li>• Finance Decision Support</li> <li>• Finance Organization Support</li> </ul>
Centers of Expertise (COE) by Practice		
<ul style="list-style-type: none"> <li>• Business System Services Center of Expertise</li> <li>• Construction Services Center of Expertise</li> <li>• Information Security Center of Expertise</li> </ul>	<ul style="list-style-type: none"> <li>• International Tax Center of Expertise</li> <li>• State and Local Tax Center of Expertise</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Institution Business Services Center of Expertise</li> <li>• Finance Transformation Center of Expertise</li> <li>• Technical Accounting and Financial Reporting Center of Expertise</li> </ul>

### Larry Speer, Engagement Manager, CCM

#### Executive Summary

Larry has over 20 years experience in Treasury, Banking, Finance, Credit and Consulting. His broad-based industry background includes banking, mortgage banking, consumer products, vehicle renting and leasing, financial services and manufacturing. Larry is a Certified Cash Manager (CCM) and has been a speaker, teacher and seminar leader at universities as well as local, regional and national professional conferences. Larry has worked as a consultant for ten years. For the past three years, he has been engaged as a Senior Consultant for the City of Houston on the Hurricane Katrina and Hurricane Rita projects and as a senior Sarbanes-Oxley consultant for several major companies.

#### Key Career Accomplishments

- Senior Consultant for the City of Houston for Hurricanes Katrina and Rita. Responsible for all negotiations, communication, documentation, funds requests and legal appeals with both FEMA and the State of Texas that generated over \$300 Million in funding to the City of Houston.
- Developed and implemented new Treasury, Cash Management, Banking and Investment systems for holding company and its 22 subsidiaries. Made improvements in funds utilization, controls and operating efficiency that generated an additional \$1.1 Million in annual earnings.
- Managed annual cash flow of \$4.5 Billion with an investment portfolio of \$500 Million for large financial services company and its subsidiaries.
- Integrated the cash flows, treasury systems and financial operations of three acquisitions totaling \$933 Million.
- Implemented new international banking and treasury policies in Canada, Central and South America, Europe and Russia for industry leading food products company.
- Implemented new domestic and international credit policies that reduced receivable aging and bad debt write-offs to the best in the entire industry. Developed methodology using the Export/Import Bank in Washington, D.C. to extend commercial credit to foreign companies.
- Negotiated and/or assisted with bank credit agreements up to \$260 Million; both term and revolving facilities.
- Sarbanes-Oxley – Policies, procedures, process documentation, process improvement, risk assessment and mitigation, internal controls, compliance and SOX process testing in the areas of Corporate Governance, Control Environment, Treasury, Cash Management, Banking, Credit and Collections, Payroll and Benefits.

#### Professional Experience

- Jefferson Wells, Professional
- Chief Financial Officer, Vice President of Finance and Administration, Corporate Treasurer, Assistant Treasurer and Director of Credit for large firms including Fortune 500 companies
- Consultant in Treasury, Banking, Credit, Finance and Sarbanes-Oxley

#### Education, Certification, Memberships

- Bachelor of Business Administration - University of Oklahoma, Norman, Oklahoma
- Master of Business Administration Program - University of Central Oklahoma, Edmond, Oklahoma
- Executive Graduate Program - Kellogg Graduate School of Management - Northwestern University, Evanston, Illinois
- Certified Cash Manager (CCM); Permanent Certification
- Association of Financial Professionals; Regional President and Government Liaison Committee
- Wrote and edited two chapters in the "Essentials of Cash Management", the study guide and certification manual for the Certified Cash Manager (CCM) examination

### Michael Dixon, Engagement Manager, MBA, CPA, CFE, CISA

#### Executive Summary

Michael is client-focused, results-oriented engagement manager with a continuous improvement mind-set. His eighteen years of diversified experience include: corporate governance, risk management, internal control, fraud, finance & accounting, business process improvements, regulatory & contractual compliance, and project management. Mike's experience is diverse; regulatory compliance and construction were areas of focus. From the beginning of a project to completion, Mike works with his client to understand the critical success factors to meet the established milestones & deliverables. He strives to assure that alignment of all the stakeholders occur on a project with collaboration and frequent communication. Being a quick study and self starter, Mike can easily identify the resources necessary to assure success.

#### Key Career Accomplishments

##### *Internal Auditing*

###### General

- Developed annual plans for several organizations that were reviewed and approved by Audit Committees.
- Audited construction and software contracts for revenue recognition.
- While working within multiple internal audit departments, assisted the "Big 4" external auditors on the year end audits and audits of benefit plans. Collaborated with multiple CPA firms and companies while addressing compliance with the Sarbanes-Oxley Act of 2002.
- Awarded Army Achievement Medal partially for training the Internal Control Section of a Finance Battalion on auditing techniques where they did not receive formal training.

###### Manufacturing

- Championed a global business risk profile with the top 50 leaders of the organization for discussion and analysis at an Audit Committee meeting.
- Crafted criteria for a BOD to ascertain whether any members were Audit Committee Financial Experts.
- Identified a \$10 million opportunity for a manufacturing company to divest its slow moving and excess inventory.
- Planned, coordinated, and executed a divestiture physical inventory with a week's notice at ten locations in four countries for a client with Jefferson Wells' colleagues and the client's internal audit staff.

###### Insurance

- Managed a team of IT and IA professionals for an outsourced relationship to provide internal audit services to a property and casualty insurance client. IT reviews included logical security, physical security, BCP & Disaster recovery as well as pre and post implementations of systems.
- While working for a healthcare insurer, created a liaison with process owners in the premium to cash cycle. Several audits lead to initiatives on business process improvement.
- Assisted a life insurance client in a contract compliance recovery review where potential overpayments to the vendors totaled over \$2.1 million.
- Identified an opportunity for an insurance company to save over \$300,000 by paying clean claims timely.

## Experis

### **External Auditing/Public Accounting**

- Executed audits of Federal/ Commonwealth of Pennsylvania grants and funding provided to recipients using generally accepted governmental auditing standards (GAGAS) as well as GAAS. Some of the findings observed during tenure included:
  - Detecting over \$300,000 in questionable costs, including falsified records that eventually led to a road contractor debarred from Federal and Commonwealth projects.
  - Identifying that an Airport Authority submitted incorrect payroll records as well as line items in a budget incorrectly while observing that a Board member was also an owner of the Authority's design engineers.
  - Identifying \$1.1 million of unsupported and inappropriate costs for the Free/Shared Ride Program.
  - Working with the Commonwealth's OIG to quantify impact of inflated ridership and vehicle misuse.
- Performed audits, reviews, compilations, agreed upon procedures, and tax returns for various types of clients for several CPA firms, including for profit, not-for-profit, small business, and governmental. As applicable, regulatory requirements were considered.

### **Fraud and Forensics**

- Liaisoned with an insurance company to develop a formal and comprehensive anti-fraud plan that considered both internal and external fraud risks, while considering the Model Audit Rule.
- Reviewed and provided suggestions for a chemical manufacturer to enhance its Anti-Fraud efforts.
- Worked on multiple examinations, investigations, and audits within the procure to pay cycle from contract awarding to cash disbursements. Included was an FCPA allegation in Australia.
- Assisted an insurance company's SIU where several cases were turned over to law enforcement.
- Developed and executed a full day's training on fraud for a significant building trade manufacturer.

### **Project Management**

- Co-lead and managed over 60 full and temporary employees to reduce backlog of unapplied A/R by \$30 million due to a system implementation.
- Coming in under budget and on time, led a 23 person team in 11 locations throughout 5 countries for a subsidiary of a European headquartered bank to voluntarily implement SOX requirements within their BASIL II framework.
- Worked with a Fortune 500 Company, including the Company's Chief Risk Officer, to help them align their ERM efforts using a construction project as a "proof of concept".

### **Mergers and Acquisitions**

- Assisted the CFO and the Chief Risk Officer & Secretary of a regional bank merge with a savings and loan bank in Southeastern Pennsylvania.
- Assisted an aircraft manufacturing and service company with purchase accounting requirements for an acquisition concentrating on inventory. The Company was able to save approximately \$3 million from their agreement due primarily to costing.

## Experis

### Professional Experience

- Experis Finance
- YORK® International Corporation
- C-COR Incorporated
- McKonly & Asbury LLP
- Parente Randolph, P.C.
- Commonwealth of Pennsylvania
- Blue Cross of Northeastern Pennsylvania
- U.S. Army, USAR, PAARNG

### Education and Memberships

- MBA (2001) and BSBA with Accounting Major (1993) from Bloomsburg University
- Active member of the AICPA, PICPA, IIA, ACFE, and ISACA



### John D'Alesio, Engagement Manager

#### Executive Summary

As a Construction Services Manager for Jefferson Wells, John is responsible for managing and conducting construction audit services for clients from multiple Jefferson Wells offices. John is also a Subject Matter Expert for Jefferson Wells in the area of Construction Audit. He has broad experience in the areas of Construction Audit, Construction, Financial Controls and Project Management. His business experience includes qualifications in auditing, finance, construction, project management, service and operations.

#### Key Career Accomplishments

- Completed the construction audit of a customer fulfillment warehouse for a major retailer in New Jersey valued at approximately \$70 million. Identified overcharges and provided a standardized construction contract for the client along with recommendations for improved controls.
- Completed the construction audit of two large apartment complexes valued at \$71 million in the New England area for a major developer. Identified overcharges and provided enhanced controls.
- Completed the construction close out audit of a new 700+ bed student dormitory facility valued at approximately \$40 million for a major university in the DC area. Identified overcharges and provided a detailed analysis of the controls with recommendations for improvement.
- Completed the construction audit of an Emergency Room expansion project for a major hospital in Maryland valued at approximately \$32 million. Identified overcharges and provided process improvement recommendations.
- Completed the closeout audit of a condominium complex valued at approximately \$32 million in San Diego, CA. Identified overcharges and worked with the client throughout the recovery process.
- Completed the construction audit of a new library for a major college in New Jersey valued at approximately \$30 million. Identified overcharges and provided process improvement recommendations and enhanced controls.
- Completed the close-out audit of a \$23 million capital improvement investment for a not for profit organization in NY City. Identified overcharges, exposure and provided added controls.
- Completed the cost validation construction audit of a large retail store / warehouse valued at over \$48 million for a major retailer in the Philadelphia, PA area. Identified overcharges and participated in successful settlement negotiations between Owner and Construction Manager.
- Approved RFP's, scopes of work, budget preparation and financial controls of a capital budget exceeding \$2 billion dollars tracking capital costs, progress reports, milestone dates and forecasts.
- Completed AP reconciliation's of 180 vendors exceeding 200 million dollars with settlement negotiations.

## Experis

### Professional Experience

- Jefferson Wells; Construction Services Engagement Manager, responsible for construction audit service engagements for multiple Jefferson Wells offices in the US and Canada
- Metromedia Fiber Network; Construction Controller, Finance Dept.
- MediaOne; Director of Construction
- Cablevision Systems Corp.; Regional Construction Manager, Regional Staff Engineer, Chief Engineer

### Education, Certification, Memberships

- Iona College, Trinity University; Bachelor of Business Administration, Accounting
- Member; Institute of Internal Auditors – Westchester/Fairfield Chapter
- Instructor; “Construction Services Workshop”, Jefferson Wells University
- Completed the IIA Controlling Construction Costs Course



**STATE OF NEW JERSEY  
BUSINESS REGISTRATION CERTIFICATE**

**Taxpayer Name:** EXPERIS FINANCE US LLC

**Trade Name:**

**Address:** 100 MILWAUKEE PLACE  
MILWAUKEE, WI 53212

**Certificate Number:** 0850128

**Effective Date:** May 19, 1997

**Date of Issuance:** May 09, 2012

**For Office Use Only:**

20120509133508647

## **Volume 3: Price Schedules**

**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:** Wiss & Company, LLP

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

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
1	Partner/Principal/Director	\$ 245	\$ 250	\$ 255
2	Program Manager	\$ 170	\$ 173	\$ 176
3	Project Manager	\$ 170	\$ 173	\$ 176
4	Subject Matter Expert	\$ 170	\$ 173	\$ 176
5	Supervisory/Senior Consultant	\$ 130	\$ 133	\$ 136
6	Consultant	\$ 120	\$ 122	\$ 124
7	Associate/Staff	\$ 105	\$ 107	\$ 109
8	Administrative Support Staff	\$ 65	\$ 66	\$ 67

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

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



Bidder's Name: Wiss & Company, LLP

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

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
11	Partner/Principal/Director	\$ 245	\$ 250	\$ 255
12	Program Manager	\$ 170	\$ 173	\$ 176
13	Project Manager	\$ 170	\$ 173	\$ 176
14	Subject Matter Expert	\$ 170	\$ 173	\$ 176
15	Supervisory/Senior Consultant	\$ 130	\$ 133	\$ 136
16	Consultant	\$ 120	\$ 122	\$ 124
19	Associate/Staff	\$ 105	\$ 107	\$ 109
18	Administrative Support Staff	\$ 65	\$ 66	\$ 67

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

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

**Bidder's Name:** Wiss & Company, LLP

**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	\$ 245	\$ 250	\$ 255
22	Program Manager	\$ 170	\$ 173	\$ 176
23	Project Manager	\$ 170	\$ 173	\$ 176
24	Subject Matter Expert	\$ 170	\$ 173	\$ 176
25	Supervisory/Senior Consultant	\$ 130	\$ 133	\$ 136
26	Consultant	\$ 120	\$ 122	\$ 124
27	Associate/Staff	\$ 105	\$ 107	\$ 109
28	Administrative Support Staff	\$ 65	\$ 66	\$ 67

<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.

SIGNATORY PAGE	STATE OF NEW JERSEY REQUEST FOR PROPOSAL (RFP)	RFP/Solicitation Number: 14-X-23110
	<b>FOR:</b> AUDITING AND OTHER RELATED SERVICES FOR DISASTER RECOVERY (HURRICANE SANDY)	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	<u>TO ASK QUESTIONS CONCERNING THE CONTENTS OF THIS RFP:</u> 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 30, 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).

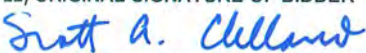
**ADDITIONAL REQUIREMENTS**

- |   |  |  |
|---|--|--|
| 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. | 10) PERFORMANCE SECURITY: \$ N/A or N/A %<br><br>11) PAYMENT RETENTION N/A % | 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. |
|---|--|--|

**TO BE COMPLETED BY BIDDER**

- 13) FIRM NAME: Wiss & Company, LLP CITY: Iselin  
 ADDRESS 1: 485 C Route One South STATE: New Jersey  
 ADDRESS 2: Suite 250 ZIP: 08830
- 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: (732) 283-9300 EXT: 2153
- 19) BIDDER FAX NO: (732) 283-3436 EXT: \_\_\_\_\_ 21) FEDERAL EMPLOYER IDENTIFICATION NUMBER 
- 20) BIDDER EMAIL ADDRESS: scllland@wiss.com

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 May 29, 2013
24) PRINT/TYPED NAME Scott A. Clelland	25) TITLE Partner