

**14-X-23110**  
**State of New Jersey**  
**Department of the Treasury**  
May 31, 2013



**Technical Proposal to Provide  
Financial Auditing and Grant  
Management Services**



May 31, 2013

State of New Jersey  
Department of the Treasury  
Procurement Bureau  
P.O. Box 230  
33 West State Street, 9<sup>th</sup> Floor  
Trenton, New Jersey 08625-0230

The New York office of CBIZ MHM, LLC is pleased to respond to your request for contractors to provide financial auditing and grant management support services for disaster recovery.

We are aware that while the State of New Jersey (State) is soliciting proposals from numerous firms and that the State will award up to 20 contracts, CBIZ will be one of your best selections for the following reasons:

- Governor Chris Christie made a commitment to rebuild the State stronger with the help of various funding sources and the numerous organizations dedicated to disaster recovery efforts. The Disaster Relief Appropriations Act 2013 appropriated Community Development Block Grant funds for long-term recovery, restoration of infrastructure and housing and economic revitalization to the State. As a grantee of the fund the State must monitor the recovery efforts and the compliance and the reporting of those efforts with federal requirements.
  - CBIZ has a dedicated Government Services practice whose members take a proactive leadership role in federal, state and local government accounting issues.
  - The CBIZ team includes qualified professionals who have proven experience working closely with numerous municipal clients including quasi-state agencies, counties, municipalities, school districts, higher learning institutions and county and state colleges.
  - The CBIZ Government Services practice provides services to entities who receive funding from the U.S. Department of Housing and Urban Development (HUD) and the U.S. Federal Emergency Management Agency (FEMA), as well as other federal and state funding.
- Hurricane Sandy swept through the tri-state area leaving major devastation destroying thousands of homes and businesses and washing away communities and major tourist areas that brought in millions of dollars to local businesses and municipalities. In addition to the emotional implications the storm left behind, the economic impact on businesses, households and communities were catastrophic.
  - The New York office of CBIZ MHM, LLC was greatly affected by the aftermath of the storm and can closely relate with the businesses and residents of the State.



Several of our employees were homeless and our offices were closed for several days. In addition, numerous CBIZ clients located throughout the tri-state area lost their homes and millions of dollars of revenue from closing their operations.

- The estimated damage the storm left behind is about \$75 billion across all areas in its path. The federal government has not been able to fund the State with the total estimated damage it needs to rebuild. As a grant recipient, the State needs to be very conservative with all spending associated to its rebuilding efforts.
  - Our fee estimate and structure is developed to assure a fair and very competitive cost for our services. We are a national firm with national talent and resources, with rates more reflective of local markets.

CBIZ thanks the State of New Jersey for the opportunity to present our proposal qualifications and for the opportunity to be chosen as one of your preferred contractors. If you need additional information or have any questions regarding our approach, please contact me at (301) 951-3636 or [gallender@cbiz.com](mailto:gallender@cbiz.com).

We welcome the opportunity to further discuss our proposal and we are excited about the prospect of working with the State.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Greg Allender".

Greg Allender, CPA  
Senior Managing Director



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## Executive Summary

As the seventh largest accounting provider in the nation, we provide our clients with high-quality industry leading expertise combined with a personalized level of service delivered at the local level. With 5,400 professionals in more than 150 offices in 38 states and the District of Columbia, our depth of resources and services are uniquely suited to support the needs of any entity.

Our clients include the federal government, municipalities and their agencies, county governments and their agencies, state agencies and school districts. Our objective is to help these clients be responsible stewards of public monies. We help these entities develop financial statements that present a clear picture of themselves to creditors, taxpayers, managers and other government units.

Our not-for-profit clients include health care and social welfare agencies, churches, colleges and universities, private foundations, charitable organizations and other similar groups. Our objective is to help these clients achieve a high degree of fiduciary responsibility. Because funding may come from multiple government and non-government sources, not-for-profits must provide adequate disclosure and reporting to the different users and accurately reflect how monies from grants and private contributions are being used.

Our professionals are trained in accordance with the various levels of standards affecting government entities and non-profits including: generally accepted auditing standards required by the American Institute of Certified Public Accountants (AICPA), Government Auditing Standards issued by the GAO, and the standards under the U.S. Office of Management and Budget (OMB) Circulars A-122 and A-133. We have the expertise to understand the many technical issues affecting these organizations. Our professionals have positions on the AICPA's Not-for-Profit Organizational Committee and were integral in helping develop not-for-profit accounting standards. Additionally, we have been involved with the AICPA's Not-for-Profit Accounting & Audit Committee and Tax-Exempt Committee as well as the New York State Society of Certified Public Accountants Not-for-Profit Organizations Committee.

We are also a member of the AICPA's Governmental Audit Quality Center (GAQC). The primary purpose of GAQC is to promote the importance of quality governmental audits. Government audits are diverse and include all audits and attestation engagements performed under Government Auditing Standards of federal, state, or local governments; not-for-profit organizations; and certain for-profit organizations. This voluntary membership enables us to incorporate best practices and high-quality standards for our governmental audit clients.

The CBIZ Government Services Practice team includes professionals with diverse backgrounds from accounting and valuation firms, boutique firms and the IRS. Our highly







## Scope of Services

CBIZ fully understands that the services to be provided under this Request for Proposal are to assist the State and FEMA with financial auditing and grant management support services in response to disaster recovery funding for its Cooperative Purchasing Partners (CPP). Accordingly, CBIZ understands that it will be necessary to provide the following services including, but not limited to:

- a) Plan, implement, administer, coordinate, monitor and evaluate the specific activities of 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;
- f) Provide and/or identify training for staff in the area of detection and prevention of fraud, waste and abuse; and
- g) Ensure compliance with all applicable Federal and State accounting and financial reporting requirements.

### Approach

Our approach to the financial auditing and grant management for the administration of appropriated funds in the Community Development Block Grant,

#### *Planning and Preliminary*

- Research the Disaster Relief Appropriations Act 2013 guidelines and all other applicable federal, state, and local guidelines to become familiar with all program requirements.
- Conduct a planning meeting with the CPPs to develop a project timeline and deliverable schedule.
- Discuss with the responsible personnel of the CPPs for any actual and potential difficulties and obstacles that we may encounter.
- Review all relevant documentation obtained and develop necessary tools to be utilized for assessing the performance of the financial transaction processes including, but not limited to, a monitoring program, interview questionnaires, asset and equipment testing worksheets, personnel costs testing worksheet. All tools will



be provided to the State and FEMA for review and approval.

- Obtain and review all relevant detail documentation and reports including program performance reports, financial reports, grant agreements and other supporting documentation
- Develop preliminary request list of items for monitoring visit.
- Develop preliminary schedule for monitoring visits.
- Setup and confirm the time frame of monitoring visits as well as provide preliminary request list of items.
- Conduct a phone interview prior to the monitoring visit to obtain a general overview of the subrecipient's structures and operation, as well as how program funds are handled.

### ***Monitoring***

- Hold meetings with CPPs to discuss the activities to be monitored, the areas of concern, approximate time frame, and a brief overview of the process
- Review written policies and procedures, as well as perform in-depth interviews and walk-through with the key personnel of the CPPs to obtain an understanding of the controls areas in place to safeguard the use of program funds, accounting system implemented, and other programmatic compliance areas. Interviews will be conducted with the assistance of the questionnaires we develop during the planning phase.
- Review results to assess any significant control risks in safeguarding the program funds.
- Identify the areas that are considered high risk

### ***Financial Review***

- Review the grant agreements to understand specific terms and provisions of the grants. Summarize the key terms and conditions and identify areas that need to be reviewed.
- Review the activities funded by the grants
- Ensure program funds are not comingled with any other funding sources.
- Compare approved budget to actual expenditures to ensure budget was not exceeded.
- Interview all assigned financial and administrative personnel responsible for grant administration and review all relevant documentation to ensure proper allocation of program funds.

### ***Compliance Review***

- Review all reports, financial and programmatic, to ensure they are submitted in a timely manner to all federal and state accounting and financial deadlines.
- Review job estimates to carry out the grant administration based on supporting



documentation to ensure proper calculations, if applicable.

- Review all other relevant compliance requirements.

#### ***Exit Meeting and Monitoring Results***

- Conduct exit meeting with all responsible grant personnel to discuss the monitoring results, non-compliance and control findings, preliminary issues and follow-up documentation, recommendations and suggestions, and logistics and timelines for recommendations and suggestions.
- Wrap up paperwork and draft findings and corrective action plans
- Review all workpapers, draft monitoring reports and corrective action plans
- Issue a draft monitoring report and time frame to respond
- Review proposed corrective action plans to ensure it is adequate to resolve the finding and, if necessary, develop and conclude an adequate plan which can properly address and prevent the finding from occurring in future.
- Issue monthly monitoring report to the State and FEMA with all “open” corrective action plans and provide a deadline to implement.
- Update the State and FEMA on the status of the monitoring results and provide a copy of the monitoring report with “open” corrective action plans.

#### ***Follow-up on Corrective Action Plans Implementation***

- Obtain all detailed information, developed procedures and policies, and source documentation.
- Review all documentation obtained to ensure each plan has been properly implemented.
- If necessary, conduct a follow-up field visit to ensure the plans are properly implemented.
- Provide status reports of plans, as “open” or “close/resolved” to the State and FEMA.
- Work closely with CPPs to ensure all corrective action plans are properly implemented and “close” at the final deadline.

#### ***Issue Final Monitoring Report***

- Draft final monitoring reports for CPPs and provide them to the State and FEMA for review and approval. All corrective action plans should be properly implemented and addressed as “close”.
- Obtain feedback from CPP, the State and FEMA and revise draft final monitoring reports accordingly.
- Issue final monitoring reports with all findings and plans implemented.



## Deliverables and Schedule

We have projected the following preliminary deliverables and schedule based on the information outlined in the RFP. If we are awarded a contract, we will discuss with the CPP to develop more specific deliverables and schedule.

Duration	Deliverables	Assigned Personnel
<u>Planning and Preliminary (approximately 2 months)</u>		
Approximately 1 week	Meet with State and FEMA to review program documentation, develop a specific time line, and obtain all related reports and financial information.	Director and Manager
Approximately 3 weeks	Review obtained documentation; develop monitoring program and tools, testing worksheets, and initial request lists for monitoring; develop preliminary monitoring visit schedule; submit monitoring program, testing worksheets, and monitoring tools to State and FEMA for review and approval.	Manager and Senior
Approximately 4 weeks	Contact each CPP to schedule monitoring dates; send CPP monitoring notification letter and initial request list; conduct initial interview with CPP via phone to obtain an overview of the CPP's overall structures.	Senior and Staff
<u>Monitoring Visits</u>		
Approximately 4 months	Conduct monitoring visits, approximately 4-5 days fieldwork is expected at each CPP; hold exit conference, wrap-up workpapers; draft findings and recommendations.	Senior and Staff
<u>Issue Monitoring Reports with "open" Corrective Action Plans</u>		
Approximately 3 months	Review workpapers; draft monitoring reports and corrective action plans; issue draft monitoring report and plans to subrecipient and request response; issue final monitoring reports with all "open" plans.	Director and Manager
<u>Follow-Up Corrective Action Plans</u>		
Approximately 5 months	Follow up on the status of Plan implementation; review implemented Plans; update status of Plans, close corrective action plans.	Manager and Senior
<u>Issue Final Monitoring Report</u>		
Approximately 2 months	Submit draft final monitoring reports with all corrective action plans "closed" to the State and FEMA for review; revise draft; finalize and issue final monitoring report to the State and FEMA.	Director and Manager





## Organizational Support and Experience

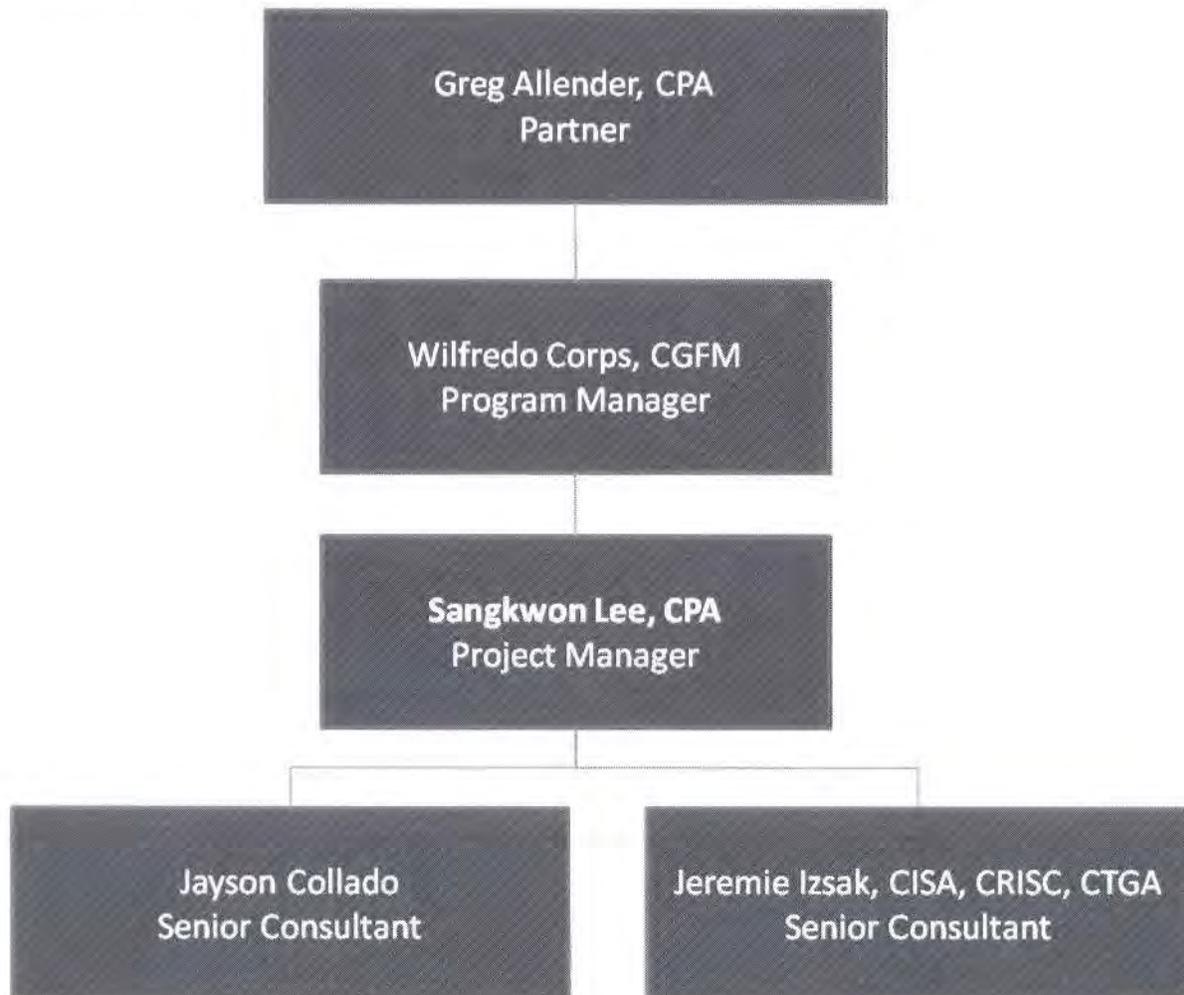
Please refer to Fee Schedule in Volume 3 for hourly rate in accordance with the general skill classifications as outlined in the RFP.

### Location

Greg Allender, CPA  
3 Bethesda Metro Center, Suite 600  
Bethesda, MD 20814  
p: 301-951-3636  
f: 301-951-0425  
e: gallender@cbiz.com

### Contract-Specific Organizational Chart

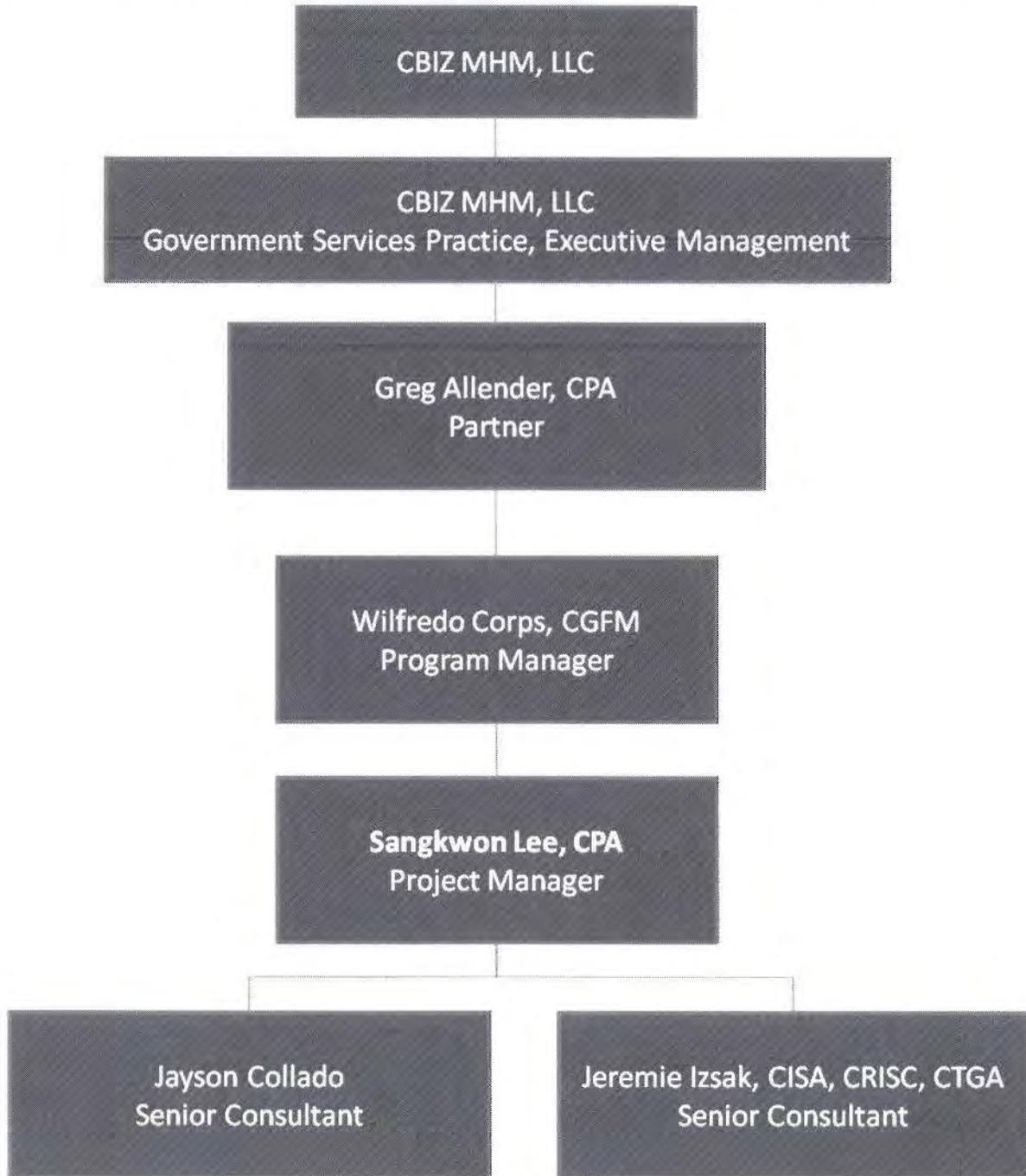
The following organization chart provides a list of key personnel that will be assigned to the contract as outlined in your RFP. Detailed resumes for the key personnel are provided with this proposal.





### Firm Chart

The following organizational chart shows the relationship of the key personnel assigned to the contract to our overall organizational structure.





## Resumes of Key Personnel

### Greg Allender, CPA (Partner)

Greg Allender is the Managing Director and Business Unit President of the Mid-Atlantic offices. He has 21 years experience helping not-for-profit organizations including charitable, cultural, human service, healthcare, and trade associations. Greg has also performed many audits for government agencies on grantees, and conversely has helped government contractors with all facts of compliance with government contracts. Greg has performed and supervised compliance audits in accordance with Government Auditing Standards and the OMB Circulars. He has performed as the lead on many strategic planning, operational and financial consulting, internal control review, and due diligence projects. To ensure quality and consistency, he will also be responsible for performing an independent quality review of documents and reports prepared. He has also been extensively involved with Medicare Cost Organization (MCO) audits and Medicare Advantage Organizations and Prescription Drug Plan (MAO/PDP) audits for Centers for Medicare and Medicaid Services (CMS). All MCO and MAO/PDP audits require the performance of IDEA data analytics and statistical sampling.

#### Relevant Experience

- **Department of Housing and Urban Development (HUD)**

Mr. Allender is the Partner in charge of the HUD engagement to provide AUP services to the Office of Single Family Housing. Mr. Allender is in charge of reviewing and approving the planning procedures, work papers and report draft for all 25 reviews being performed, before they are issued to HUD.

#### Centers for Medicare and Medicaid Services (CMS)

Mr. Allender is currently the Partner in charge of conducting remote reviews of Medicare claims for CMS. This project includes reviewing thousands of medical claims for completeness and accuracy in accordance with Medicare requirements.

- **Corporation for National and Community Service (CNCS)**

Mr. Allender was the Partner in charge of the agreed-upon procedures audits performed at the Lower Mississippi Commission and The Points of Light Institute in accordance with OMB A-122, A-110, grant provisions and the Code of Federal Regulations. He was responsible to oversee teams of 3-4 auditors at each of these engagements and managed to finish the audits ahead of time and under budget. His roles were to interact with the client, the auditee, and the audit team. He also performed the final reviews of the draft report.

- **National Science Foundation (NSF)**

Mr. Allender role as audit Partner on the John Hopkins University NSF engagement has been to supervise the overall project and to interact with the client and the auditee. Mr. Allender has also performed administrative duties by assisting in preparing status reports and draft notices of findings and recommendations.

- Extensive international experience servicing recipients of Federal funding. Supervised field audits and consulted internal audit department of large international charitable organizations in respect to development and establishment of effective field offices overseas. Implemented “best practices” and effective internal controls in field offices in





India, Sri Lanka and Egypt for the largest U.S. based international charitable organization.

- Provided consulting services to a variety of not-for-profits related to their Board and Audit Committee development. Focus areas included Board and Committee roles and accountability, code of ethics and conflict of interest guidelines, performance management and accountability by transforming mission goals into Organizational realities, member selection and leadership succession planning.
- Led the financial and compliance audits for a half a billion dollar international charitable organization. Oversaw all aspects of the engagements, including complex accounting pronouncements, overseas site visits, client relationship management and Board presentations.

#### **Current/Past Clients**

- National Science Foundation (NSF)
- Corporation for National and Community Service (CNCS)
- Centers for Medicare And Medicaid Services (CMS)
- Government National Mortgage Association (GNMA)
- State of Maryland
- Department of Housing And Urban Development (HUD)
- Harford Community College
- University of Miami
- Catholic Relief Services
- United Way of Central Maryland
- Goodwill Industries
- United Cerebral Palsy
- Maryland School for the Blind
- American Lung Association
- The Arc of Baltimore

#### **Background**

##### *Education*

- B.S. Accounting and Business Administration, Elon University

##### *Professional Licenses*

- Certified Public Accountant, Maryland





## **Wilfredo Corps, CGFM (Program Manager)**

Wilfredo Corps, a Senior Manager in Government Services Group's Federal practice, has considerable experience with special projects as required by the CFO Act as well as experience with federal government costs incurred audits, SSAE 16 (former SAS 70-internal controls) audits, and agreed-upon procedures reviews. Mr. Corps' professional experience before joining Mayer Hoffman McCann P.C. includes positions with BearingPoint, a private consulting firm, Reed and Associates, CPAs; and the Defense Contract Audit Agency (DCAA). Mr. Corps' bilingual (English/Spanish) abilities have proven valuable in his audit work. In addition, Mr. Corps has extensive computer software experience which is used to improve the audit process and ensure timely results.

### **Employment History**

- CBIZ MHM, LLC - April 2006 to present
- BearingPoint - October 2004 through April 2006
- Reed & Associates, CPAs and Consultants - May 2003 through October 2004
- Defense Contract Audit Agency (DCAA) - April 2002 through May 2003
- Geminis Home Care - January 2001 through April 2002

### **Relevant Experience**

- **National Science Foundation (NSF)**

Mr. Corps role as audit senior manager on the University of Puerto Rico NSF engagement has been to supervise audit seniors and to interact with the client and the auditee. Mr. Corps has also performed administrative duties by assisting in preparing status reports and draft notices of findings and recommendations. Mr. Corps has also been a part of the University of Maryland NSF audit team. Corps' role in this engagement was to audit the subgrantees for allowable costs in accordance to A-21.

Mr. Corps was the senior manager in charge of the Effort Reporting System audit conducted at the University of Illinois, Urbana Campus. His roles included interacting with the client, the auditee, and the audit team. As part of the engagement Mr. Corps was required to understand and analyze the mechanism used by the auditee to account for their effort and determine its reasonableness.

- **Corporation for National and Community Service (CNCS)**

Mr. Corps was the senior manager in charge of the agreed-upon procedures audits of the West Virginia, Georgia and New Hampshire Commissions and the audit performed at the Local Initiative Support Corporation (LISC), Jumpstart for Young Children, Inc. and The National Council of La Raza. He was responsible to oversee teams of 3-4 auditors at each of these engagements and managed to finish the audits ahead of time and under budget.

Mr. Corps was the senior manager in charge of the full scope audit of CNCS National Direct Grantee, HIPPOY in accordance to OMB A-110, A-122, grant provisions and the Code of Federal Regulations. His roles were to interact with the client, the auditee, and the audit team. He has also led the effort in preparing the draft report. He led the team through successful fieldwork completing the review prior to its established deadline.

Mr. Corps was the senior manager on the pre-audit survey of the Puerto Rico Commission while working as a subcontractor with KPMG. The review was conducted in







### **Sangkwon Lee, CPA (Project Manager)**

Sangkwon Lee has over ten years of public accounting experience including audit, accounting and business consulting. He conducts audits in accordance with generally accepted auditing standards for a wide variety of nonprofit and for-profit entities. Sangkwon manages audits, agreed-upon-procedure engagements and accounting services engagements, including outsourced financial services. He applies his broad-based business acumen, and understanding of a client's systems, procedures and overall business operations to serve as business advisor and acting CFO to for profit and nonprofit clients.

Prior to joining CBIZ MHM in 2006, Sangkwon was senior associate for PricewaterhouseCoopers. He spent four years in audit practice in Seoul, Korea and Rochester, NY. He served PricewaterhouseCoopers clients in manufacturing, construction, electronic, and venture start-up companies. His experience also includes grant audit, SEC audit for public companies, SOX 404 audit, and due diligence for mergers & acquisitions.

#### **Expertise**

- Financial Statements Audits
- Contract and Grant Compliance Audits
- SEC Audits
- Agreed-Upon Procedures Reviews
- Internal control including SOX 404
- Acquisition Due Diligence
- Employee Benefit Plan Audits
- Business Advisory Consulting
- Outsourced Financial Services
- Acting Chief Financial Officer
- Nonprofit Organizations
- Wholesale & Distribution
- Government Contracting

#### **RELEVANT EXPERIENCE**

**National Science Foundation (NSF).** Mr. Lee served on the audit team for the NSF audit of Johns Hopkins University. He is also current serving as a senior auditor of the audit of UCAR. Duties include documenting internal control systems of grantees, performing internal control and substantive testing, etc.

- Outsourced financial services and management of accounting, back office client service team and acting CFO duties, including oversight of month-end close, preparation of internal financial statements for the Board
- Traditional financial audit assurance service to private & public companies and nonprofit organizations
- Internal control testing and substantive test work as part of the financial audits; Sarbanes-Oxley internal control readiness for SEC companies
- Risk assessments in connection with risk based audits
- Compliance consulting service to Fannie Mae

#### **Education**

- M.B.A., Accounting and Finance, University of Rochester
- B.A., Economics, Yonsei University, Seoul Korea

#### **Professional Licenses and Memberships**

- Certified Public Accountant, California
- American Institute of Certified Public Accountants (AICPA)
- Adjunct Professor at Washington Baptist University



## **Jayson Collado (Senior Consultant)**

Graduated in 2009 from the University of Puerto Rico with a Major in Accounting. Worked for two years as an Auditor for the Defense Contract Audit Agency (DCAA) before making the transition to CBIZ MHM. Jayson has worked with CBIZ MHM since September 2011, focusing on Audits related to Federal Government grants and contracts. Mr. Collado's bilingual (English/Spanish) abilities have proven to be very valuable during his audit work.

### **Expertise**

- Contract and Grants Financial and Compliance Audits
- Agreed-Upon Procedures Reviews
- Federal Government Contractors
- Recipients of Federal Grants
- Internal Controls Assessments
- Indirect Cost Audits

### **Experience**

- Mr. Collado is the supervisor in charge of performing Agreed Upon Procedures on HUD Housing Counseling Grantees. These reviews include evaluating the grantees financial position and its ability to continue operating in a sound financial environment. In addition, he has performed transaction testing to ensure that costs charged to the HUD grants were allowable, allocable and reasonable.
- Mr. Collado worked for the National Science Foundation while performing the review of one of biggest Federal government grantees. He tested multiple transactions to ensure that they were allowable, reasonable and allocable to the grants under review.
- Performed various agreed upon procedures engagements for the Department of Housing and Urban Development to ensure that grantees had the necessary internal controls to manage Federal grants.
- Mr. Collado is a key part of the team performing contractors' assessment reviews for the Government National Mortgage Association (GNMA).

### **Representative Clients**

- Centers for Medicare and Medicaid Services (CMS)
- Department of Housing and Urban Development (HUD)
- National Science Foundation (NSF)
- Government National Mortgage Association (Ginnie Mae)

### **Education**

- B.S. Business Administration, Accounting, University of Puerto Rico in Mayagüez



## **Jeremie Izsak, CISA, CRISC, CTGA (Senior Consultant)**

Jeremie Izsak is an IT Auditor Manager in the CBIZ Risk & Advisory Services, LLC practice with over 10 years of experience in Information Technology Audit including internal audit and risk management. Currently, he is responsible for performing SSAE16 Readiness Assessments, ERP application reviews, IT SOX testing, and network security reviews including assessing and testing the level of IT security over infrastructure components. He provides IT internal audit and risk advisory services, focusing on IT governance and effectiveness, IT program management and assurance, security and controls of ERP implementations, and information analysis. He has also performed several SSAE16 readiness assessments and information technology application audits for clients in the IT, financial services, healthcare, insurance, and retail industries. Jeremie is currently the engagement leader for the National Stock Exchange providing IT internal audit outsourcing services.

Prior to joining CBIZ, Jeremie spent 3 years with Ernst & Young in their Technology & Security Risk Services Practice as well as 3 years with PricewaterhouseCoopers in their Operations Systems & Risk Management practice. He provided long-term consulting services for Fidelity's corporate-wide implementation of a database access control management system. He also performed IT General Controls and Application Controls SOX 404 audits of Fortune 500 corporations in the financial services, healthcare, IT, retail, and telecommunications industries. His clients included, among many others, Time Warner, Verizon, Foot Locker, Fleet Boston (now Bank of America), State Street, Putnam and John Hancock.

### **Expertise**

- IT Risk Management
- IT Governance
- IT Audit & Compliance
- Technology Architecture and Compliance
- Enterprise Risk Management
- Business Continuity Management
- Regulatory Compliance - (SOX, HIPAA, GLBA, FISMA, etc...)
- IT Audit and Compliance
- IT Security
- Internal Audit co-sourcing and outsourcing
- Internal Controls & Business Process Review and Documentation

### **Experience**

- Responsible for performing network security reviews, assessing the level of IT security over infrastructure components, and testing the design of IT system controls, security management procedures, configuration settings, and high risk vulnerabilities for specific technologies.
- Provided advisory services to banks helping them strengthen and update their Enterprise Risk Management process.



- Provided IT risk advisory services, focusing on IT governance and effectiveness, IT program management and assurance, and business intelligence and information analysis.
- Performed IT general controls and application controls SOX 404 audits of Fortune 500 corporations in the healthcare, IT, retail and telecommunications industries.
- Lead audit teams in performing financial statement audits and internal audits of Fortune 500 corporations, focusing on the assessment and/or evaluation of IT systems and the mitigation of IT-related business risks.
- Performed ERP application reviews of PeopleSoft, JD Edwards, Lawson and Oracle. These reviews focused on Operating System/Database Security, Business Process Controls and System Development Lifecycle.
- Assessed BCPs (Business Continuity Plan) and Disaster Recovery Plans and formulated recommendations at several small businesses.

#### **Sample Clients Served**

- |                          |                             |
|--------------------------|-----------------------------|
| ▪ Selective Insurance    | ▪ National Stock Exchange   |
| ▪ Time Warner            | ▪ Broadview Networks        |
| ▪ Foot Locker            | ▪ Lazyboy                   |
| ▪ Sanders Morris Harris  | ▪ Amdocs                    |
| ▪ Fidelity               | ▪ Rignet                    |
| ▪ CACI                   | ▪ Verizon                   |
| ▪ American Portfolios    | ▪ State Street              |
| ▪ Crederian Funds        | ▪ Putnam                    |
| ▪ Valley View Bancshares | ▪ John Hancock              |
| ▪ Bank of America        | ▪ David Lerner & Associates |
| ▪ Readers Digest         |                             |

#### **Education**

- B.S. and M.S. in Electrical Engineering, Tufts University, Medford, MA

#### **Designations and Memberships**

- Certified Information Systems Auditor (CISA)
- Certified in Risk and Information Systems Control (CRISC)
- Certified Technical Guidance Auditor (CTGA)
- Member, Institute of Internal Auditors (IIA)
- Member, Information Systems Audit and Control Association (ISACA)
- Member, Engineering Honors Society



## Qualifications

CBIZ MHM, LLC has performed similar work for the following client references:

**Agency/Organization:** San Diego Workforce Partnership (SDWP)

**Address:** 3910 University Avenue, Suite 400, San Diego, CA 92105

**Contact Person:** Nancy Gangi, Regulatory Compliance Advisor

**Phone Number:** (619) 228-2921

**Email:** [Nancy@workforce.org](mailto:Nancy@workforce.org)

**Period of Performance:** July 1, 2008 through June 30, 2011

**Contract Amount:** \$100,00/year

**Project Description:** The overall objective of the monitoring services provided are intended to ensure compliance by SDWP and its service providers with all applicable Federal, state and local laws and regulations. The SDWP is the grant recipient for local Workforce Investment Act (WIA) and American Recovery and Reinvestment Act (ARRA), as well as other federal and state funded programs. The monitoring services provided to cover all aspects of programmatic and fiscal activities, administrative systems and management practices related to the WIA programs.

**Agency/Organization:** County of Los Angeles Department of Auditor-Controller

**Address:** 500 West Temple Street, Room 525 , 90012-2766

**Contact Person:** I saura Capell

**Phone Number:** (213) 974-0345

**Email:** [icapell@auditor.lacounty.gov](mailto:icapell@auditor.lacounty.gov)

**Period of Performance:** July 1, 2008 through June 30, 2011

**Contract Amount:** \$75,000/year

**Project Description:** Financial and Compliance audits of state funded grants from CalEMA, DOJ, DOI, and DOE awarded to various County agencies including District Attorney's Office, Sheriff Department, Chief Executive Office, Probation Department, and Public Defenders

**Agency/Organization:** Orange County Social Services Agency (OCSSA)

**Address:** 888 North Main Street, Santa Ana, CA 92701

**Contact Person:** Ramona Rangel

**Phone Number:** (714) 245-6263

**Email:** [Ramona.Rangel@ssa.ocgov.com](mailto:Ramona.Rangel@ssa.ocgov.com)

**Period of Performance:** July 1, 2008 through June 30, 2011

**Contract Amount:** \$90,000/year

**Project Description:** OCSSA passes through various Federal/State funds awarded to the County to numerous non-profit and for-profit agencies to administer the Federal and State programs on behalf of the county. To meet the County's Federal monitoring responsibilities under OMB Circular A-133, the County has contracted with MHM to perform monitoring related services of the pass-through agencies under their respective awards. Under the



terms of our contract, we perform an examination of the sub-recipients financial, programmatic, and statistical records to ensure compliance with contract requirements, applicable Federal, State and local statutes and regulations. In addition, our procedures are designed to provide the County with verification of reported revenue and expenditure amounts, and with the allowability of the expenditures claimed.

References from relevant client experience includes:

**Agency/Organization:** City of Delano  
**Contact Person:** Rosa Rios, Director of Finance  
**Phone Number:** (661) 720-2235  
**Email:** [rrios@cityofdelano.org](mailto:rrios@cityofdelano.org)  
**Project Description:** Annual audit services from 2010 - 2012

**Agency/Organization:** City of Commerce  
**Contact Person:** Vilko Domic, Finance Director  
**Phone Number:** (323) 722-4508  
**Email:** [vilkod@ci.commerce.ca.us](mailto:vilkod@ci.commerce.ca.us)  
**Project Description:** Annual audit services from 2006 - 2012

**Agency/Organization:** City of Fountain Valley  
**Contact Person:** Sherri Holman, Finance Director  
**Phone Number:** (714) 593-4501  
**Email:** [sherri.holman@fountainvalley.org](mailto:sherri.holman@fountainvalley.org)  
**Project Description:** Annual audit services from 2007 - 2012

**Agency/Organization:** San Diego Association of Governments  
**Contact Person:** Lisa Kondrat-Dauphin  
**Phone Number:** (619) 669-1942  
**Email:** [lko@sandag.org](mailto:lko@sandag.org)  
**Project Description:** Annual audit services from 2010 - 2012. Approved a new three year contract in 2013.

**Agency/Organization:** Kern High School District  
**Contact Person:** David Chalupa, Director of Fiscal Services  
**Phone Number:** (661) 827-3131  
**Email:** [dchalupa@khsd.k12.ca.us](mailto:dchalupa@khsd.k12.ca.us)  
**Project Description:** Annual audit services from 2002 - 2012





## Representative Clients: Education & Not-for-Profit

- Advocates
- American College of Trial Lawyers
- American Law Firm Association
- American Lung Association
- American Mathematical Society
- American Red Cross
- American Psychological Association
- American Public Television
- The Arc of Baltimore
- Boston Ballet
- Boston Foundation for Sight
- Boston Symphony Orchestra
- Catholic Relief Services
- Chamber of Commerce Kansas City
- Colby College
- Connecticut College
- The Conservation Fund
- The Chesapeake Conservancy
- Dean College
- Earth Share
- EE Newcomer Enterprises Foundation
- Ewing Marion Kauffman Foundation
- Fellowship Health Resources
- Fisher College
- Franklin W. Olin College of Engineering
- Goodwill Industries
- Harford Community College
- Harvesters-The Community Food Network
- The Health Effects Institute
- Horizon Academy
- The Jewish Museum
- Jewish Vocational Service Bureau of Kansas City
- John Hopkins University
- Johnson & Wales University
- Joslin Diabetes Center
- The Junior League of Kansas City
- Isabella Stewart Gardner Museum
- Kauffman Center for Performing Arts
- KC Area Life Sciences Institute
- Land Trust Alliance
- Lasell College
- Lesley University
- Massachusetts Medical Society
- Maryland School for the Blind
- Massachusetts School for Professional Psychology
- Masco
- Massachusetts School of Professional Psychology
- May Institute
- Mid-America Arts Alliance
- MSPCA
- National Association of State Contractors
- New England Aquarium
- The New England College of Optometry
- New England Eye
- New England Research Institute
- New England Zoo
- Oxfam America
- Partnership for Children
- Pathfinder International
- Peabody Essex Museum
- Phillips Academy Andover
- Primary Care Coalition
- RA Bloch Cancer Foundation
- Research Foundation
- Roger Williams University
- Saint Joseph's College of Maine
- Salve Regina University
- Solid Waste Association of North America
- Southern New Hampshire University
- The Trustees of Reservations
- United Cerebral Palsy
- University of Medicine & Dentistry of New Jersey
- University of Miami



- United Way of Central Maryland
- United Way of Massachusetts Bay
- Wayside Youth & Family
- Wentworth Institute of Technology
- Wheaton College
- Wheelock College
- YMCA of Greater Kansas City

**Fund Examination for the following California Cities:**

**Kern County**

- City of Arvin
- City of Bakersfield
- City of Delano
- City of Tehachapi

**Fresno County**

- City of Fresno
- City of Sanger

**Orange County**

- City of Aliso Viejo
- City of Costa Mesa
- City of Fountain Valley
- City of Garden Grove
- City of Laguna Beach
- City of Mission Viejo
- City of Newport Beach
- City of Orange
- City of Rancho Santa Margarita
- City of Villa Park

**Los Angeles County**

- City of Burbank
- City of Beverly Hills
- City of Commerce
- City of Compton
- City of Culver City
- City of Inglewood
- City of La Verne
- City of Pasadena
- City of Santa Monica

- City of Temple City
- City of Torrance
- City of West Covina

**Riverside County**

- City of Hemet
- City of Indian Wells
- City of Indio
- City of Rancho Mirage
- City of Riverside

**San Bernardino County**

- City of Highland
- City of Redlands
- City of Upland

**San Diego County**

- City of Carlsbad
- City of Escondido
- City of National City
- City of Santee
- City of San Marcos
- City of Solana Beach

**Northern California**

- City of Benicia
- City of Campbell
- City of Gilroy
- City of Half Moon Bay
- City of Hayward
- City of San Bruno

**14-X-23110**  
**State of New Jersey**  
**Department of the Treasury**  
May 31, 2013



**Technical Proposal to Provide  
Integrity Monitoring/Anti-Fraud  
Services**



CBIZ MHM LLC



May 31, 2013

State of New Jersey  
Department of the Treasury  
Procurement Bureau  
P.O. Box 230  
33 West State Street, 9<sup>th</sup> Floor  
Trenton, New Jersey 08625-0230

The New York office of CBIZ MHM, LLC is pleased to respond to your request for contractors to provide integrity monitoring/anti-fraud support services for disaster recovery.

We are aware that while the State of New Jersey (State) is soliciting proposals from numerous firms and that the State will award up to 20 contracts, CBIZ will be one of your best selections for the following reasons:

- Governor Chris Christie made a commitment to rebuild the State stronger with the help of various funding sources and the numerous organizations dedicated to disaster recovery efforts. The Disaster Relief Appropriations Act 2013 appropriated Community Development Block Grant funds for long-term recovery, restoration of infrastructure and housing and economic revitalization to the State. As a grantee of the fund the State must monitor the recovery efforts and the compliance and the reporting of those efforts with federal requirements.
  - CBIZ has a dedicated Government Services practice whose members take a proactive leadership role in federal, state and local government accounting issues.
  - The CBIZ team includes qualified professionals who have proven experience working closely with numerous municipal clients including quasi-state agencies, counties, municipalities, school districts, higher learning institutions and county and state colleges.
  - The CBIZ Government Services practice provides services to entities who receive funding from the U.S. Department of Housing and Urban Development (HUD) and the U.S. Federal Emergency Management Agency (FEMA), as well as other federal and state funding.
- Hurricane Sandy swept through the tri-state area leaving major devastation destroying thousands of homes and businesses and washing away communities and major tourist areas that brought in millions of dollars to local businesses and municipalities. In addition to the emotional implications the storm left behind, the economic impact on businesses, households and communities were catastrophic.
  - The New York office of CBIZ MHM, LLC was greatly affected by the aftermath of the storm and can closely relate with the businesses and residents of the State. Several of our employees were homeless and our offices were closed for several



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days. In addition, numerous CBIZ clients located throughout the tri-state area lost their homes and millions of dollars of revenue from closing their operations.

- The estimated damage the storm left behind is about \$75 billion across all areas in its path. The federal government has not been able to fund the State with the total estimated damage it needs to rebuild. As a grant recipient, the State needs to be very conservative with all spending associated to its rebuilding efforts.
  - Our fee estimate and structure is developed to assure a fair and very competitive cost for our services. We are a national firm with national talent and resources, with rates more reflective of local markets.

CBIZ thanks the State of New Jersey for the opportunity to present our proposal qualifications and for the opportunity to be chosen as one of your preferred contractors. If you need additional information or have any questions regarding our approach, please contact me at (301) 951-3636 or [gallender@cbiz.com](mailto:gallender@cbiz.com).

We welcome the opportunity to further discuss our proposal and we are excited about the prospect of working with the State.

Very truly yours,

A handwritten signature in black ink, appearing to read "Greg Allender".

Greg Allender, CPA  
Senior Managing Director



# Table of Contents

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## Appendix

- Business Registration
- Financial Capabilities





## Executive Summary

As the seventh largest accounting provider in the nation, we provide our clients with high-quality industry leading expertise combined with a personalized level of service delivered at the local level. With 5,400 professionals in more than 150 offices in 38 states and the District of Columbia, our depth of resources and services are uniquely suited to support the needs of any entity.

Our clients include the federal government, municipalities and their agencies, county governments and their agencies, state agencies and school districts. Our objective is to help these clients be responsible stewards of public monies. We help these entities develop financial statements that present a clear picture of themselves to creditors, taxpayers, managers and other government units.

Our not-for-profit clients include health care and social welfare agencies, churches, colleges and universities, private foundations, charitable organizations and other similar groups. Our objective is to help these clients achieve a high degree of fiduciary responsibility. Because funding may come from multiple government and non-government sources, not-for-profits must provide adequate disclosure and reporting to the different users and accurately reflect how monies from grants and private contributions are being used.

Our professionals are trained in accordance with the various levels of standards affecting government entities and non-profits including: generally accepted auditing standards required by the American Institute of Certified Public Accountants (AICPA), Government Auditing Standards issued by the GAO, and the standards under the U.S. Office of Management and Budget (OMB) Circulars A-122 and A-133. We have the expertise to understand the many technical issues affecting these organizations. Our professionals have positions on the AICPA's Not-for-Profit Organizational Committee and were integral in helping develop not-for-profit accounting standards. Additionally, we have been involved with the AICPA's Not-for-Profit Accounting & Audit Committee and Tax-Exempt Committee as well as the New York State Society of Certified Public Accountants Not-for-Profit Organizations Committee.

We are also a member of the AICPA's Governmental Audit Quality Center (GAQC). The primary purpose of GAQC is to promote the importance of quality governmental audits. Government audits are diverse and include all audits and attestation engagements performed under Government Auditing Standards of federal, state, or local governments; not-for-profit organizations; and certain for-profit organizations. This voluntary membership enables us to incorporate best practices and high-quality standards for our governmental audit clients.

The CBIZ Government Services Practice team includes professionals with diverse backgrounds from accounting and valuation firms, boutique firms and the IRS. Our highly experienced and credentialed staff includes Certified Public Accountants (CPA), Certified





Fraud Examiners (CFE), Certified Insolvency and Restructuring Advisors (CIRA), Certified Financial Planners (CFP), and Certified Valuation Analysts (CVA). Several professionals have earned the American Society of Appraisers' (ASA) accreditation and Certification in Financial Forensics (CFF) and Accredited in Business Valuation (ABV) designations conferred by the AICPA.

CBIZ has comprehensive experience providing the services required under Pool III-Integrity Monitoring/Anti-fraud services and has provided forensic accounting and related services to numerous municipalities, non-profit organizations and special districts. CBIZ professionals are highly specialized in governmental accounting issues and the company devotes significant time and resources to continuing professional education related to government accounting for a variety of federal, state and local governmental agencies.

- Experienced risk advisory, fraud and forensic accounting professionals:
  - Dedicated internal audit practice within CBIZ
  - Risk-driven methodology – our internal audit methodologies align audit efforts with your most important operational, compliance and financial risks
- Extensive IT audit experience
  - Established IT internal audit services group
- Investigative and forensic accounting services including:
  - Prevention and detection of fraud in grant funds
  - Public corruption and government transparency
  - Fraud in government spending





## Scope of Services

CBIZ fully understands that the services to be provided under this Request for Proposal are to assist the State and FEMA with integrity monitoring/anti-fraud support services in response to disaster recovery funding for its Cooperative Purchasing Partners (CPP). Accordingly, CBIZ understands that it will be necessary to provide the following services including, but not limited to:

- Forensic accounting and all specialty accounting services;
- Risk assessments and loss prevention strategies;
- Performance and program monitoring and promotion of best practices as applicable to each task order issued under this contract;
- Fraud and misconduct investigation, prevention, detection and remediation;
- Implementation and management of appropriate compliance systems and controls required by State and Federal governing guidelines, regulations and law;
- 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;
- Compliance with local regulations and ordinances as applicable;
- Disseminate information regarding the Anti-Fraud hotline maintained by the Office of the State Comptroller; and
- Provide data management systems/programs for the purpose of collecting, conducting and reporting required compliance and anti-fraud analytics.

In addition, CBIZ has the ability to provide integrity monitoring services for professional specialties such as engineering and structural integrity services.

## Approach

Our approach to integrity monitoring/anti-fraud services to ensure the proper administration of appropriated funds in the Community Development Block Grant differs from traditional audit services performed by accountants. Our scope and work plan will be dependent upon the facts and circumstances of each individual case. Depending on our findings, a more in depth analysis will be undertaken tailored to the specific issues identified. However, the overall scope of work will be to collect, analyze and evaluate relevant data to determine the possibility of misappropriation of funds or financial fraud; calculate damages associated with wrongful acts or losses; establish the basis and amounts of repayment; and if necessary, seek and assist the State with claims.

During our initial meetings with the State, we will document our procedures and tests of transactions. We will determine if the grant funds passed through to the CPP from the State were executed in accordance with the provisions of the grant's requirements.

Substantive tests will be performed on detailed transactions to determine the possibility of fraud or wrong doing. Internal control procedures will be verified. The tests will be





developed based upon our initial findings, interviews with financial and non-financial personnel, and our ongoing communication with various personnel. By doing this, we critically analyze financial transactions, complex or non-complex, to evaluate the propriety of accounting for transactions, identify parties and affiliates, and identify ownership interests in principals involved in the specific circumstances. As required, we will perform asset tracing, background investigations, computer forensics, and data preservation.

The tests will be modified as needed and will be specifically designed to identify and quantify specific issues, including more detailed testing of billings and invoices, and confirmation of third party supporting documentation where available.

Examples of forensic analysis tests include:

- Calculate mathematical accuracy of fees and expenses for invoices.
- Calculate the timing of the worked performed
- Identify technical billing errors for wrong matter, incorrect hourly rate, or missing description of work performed.
- Identify fees that appear to be excessive, duplicates or unreasonable under the agreement.
- Identify expenses billed by the CPP that appear to be CPP overhead.
- Identify billing rate increases and determine they were authorized under the agreement.
- Identify allocation of photocopying and administrative expenses and verify they were billed in accordance with the agreement.
- Review deliverables in greater detail to substantiate the increased costs.
- Identify expenses that have been marked up by reviewing accounts payable invoice support.
- Identify questionable charges and corroborate the validity of the expense independently.
- Judgmentally confirm certain expenses with third parties in order to substantiate the expenses and ascertain potential kick backs.
- Timeline the process required and stratify costs to identify amounts overbilled.
- Verification of the CPP's conflict and relationship check for each matter.

Often times, we are provided with minimal business and accounting records and need to trace and reconstruct financial transactions.

We will submit a report based on our findings and contain our recommendations to correct any findings and prevent future misconduct or fraud. We will also be available to the State to help implement any of the recommendations contained within the report.



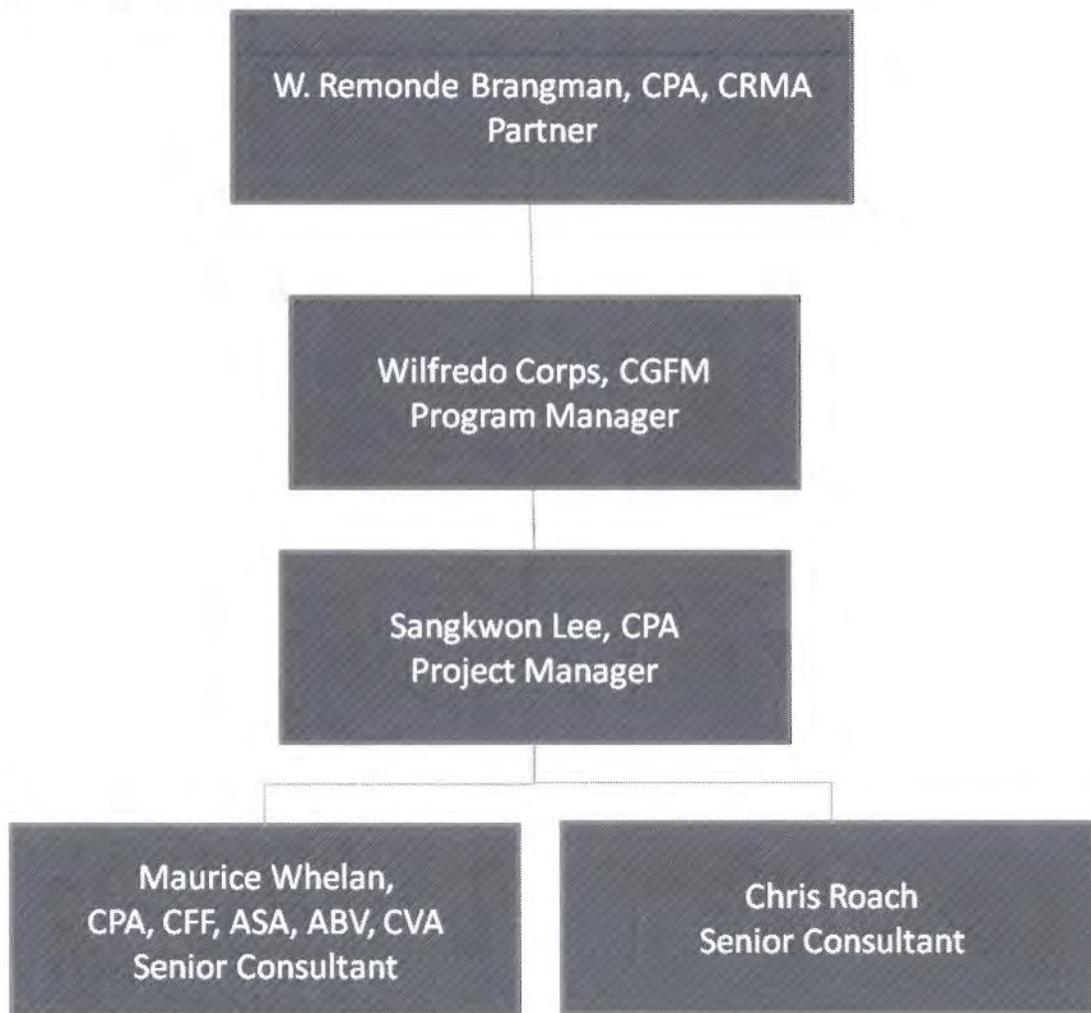
## Organizational Support and Experience

Please refer to Fee Schedule in Volume 3 for hourly rate in accordance with the general skill classifications as outlined in the RFP.

### Location

Greg Allender, CPA  
3 Bethesda Metro Center, Suite 600  
Bethesda, MD 20814  
p: 301-951-3636  
f: 301-951-0425  
e: gallender@cbiz.com

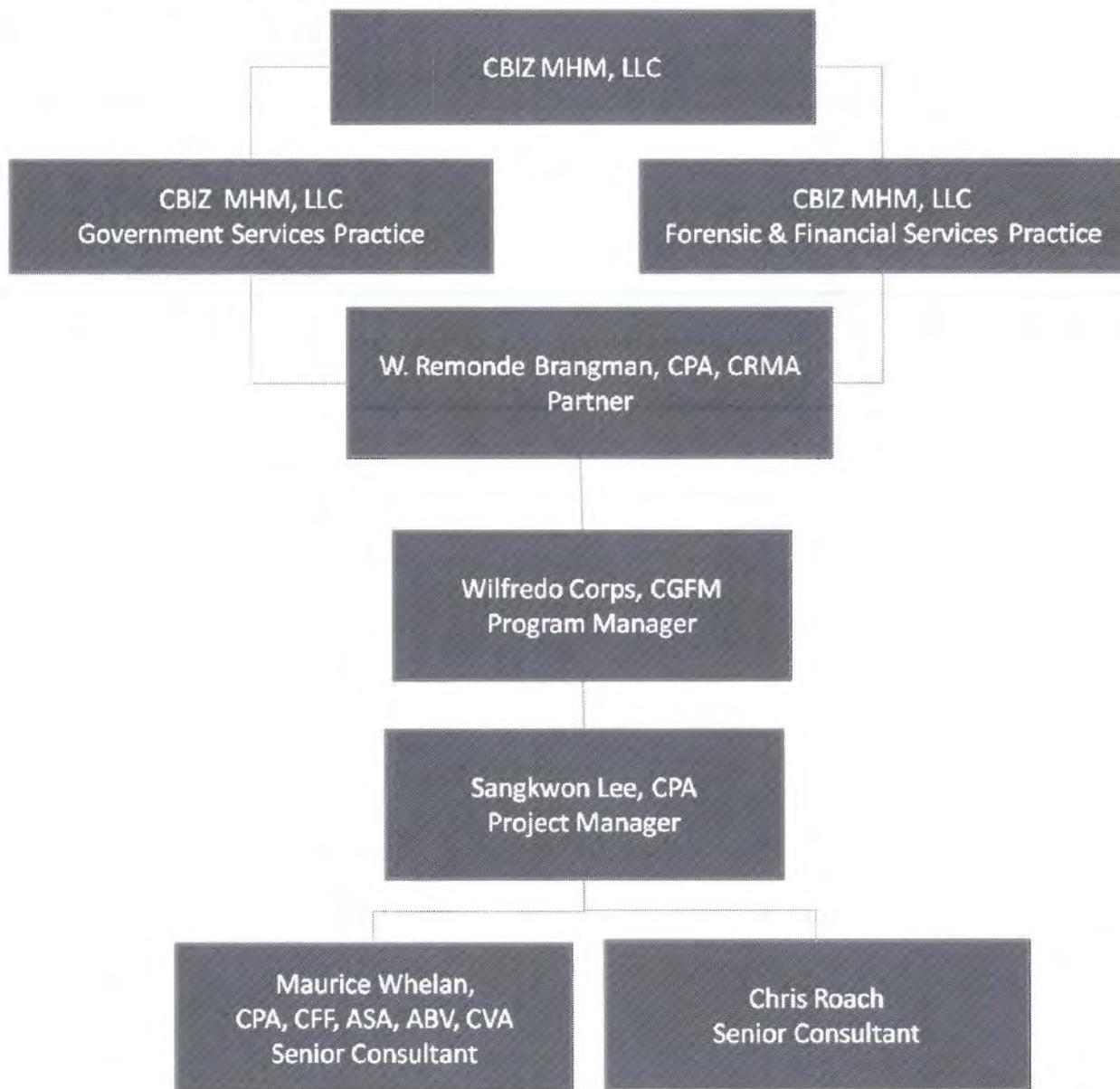
### Contract-Specific Organizational Chart





## Firm Chart

The following organizational chart shows the relationship of the key personnel assigned to the contract to our overall organizational structure.





## Resumes of Key Personnel

### W. Remonde Brangman, CPA, CRMA (Partner)

Remonde Brangman has over 30 years experience providing governance, risk and internal controls advisory services to leading financial services entities and governmental organizations (supporting various U.S. and foreign governments). He is the Risk Advisory Practice Leader in the D.C. market and former Executive Vice President of the D.C. Chapter of the Institute of Internal Auditors. Mr. Brangman regularly speaks on Risk Management topics, is a keynote speaker for Audit Executive events, and has published articles and white papers on the subject. He is the firm's resident expert on the new International Risk Management Standard ISO 31000. Mr. Brangman is also a seasoned Forensic Accountant with over 21 years of fraud investigation and forensic accounting experience. As a Risk Advisory consultant, Mr. Brangman has extensive knowledge of best practices in Risk Management and Internal Control.

#### Employment History

- CBIZ MHM, LLC.: Director, – January 2009 to present – responsible for the DC area Risk Advisory Practice.
- Ernst & Young LLP, Senior Manager - Business Risk Services, - October 1999 through October 2008
- Butterfield Bank, Head of Group Audit, October 1992 through September 1999

#### Relevant Experience

- Responsible for leading and developing the CBIZ / MHM Mid Atlantic Risk Advisory Practice with a focus on government and quasi-governmental entities (e.g., Ginnie Mae, Fannie Mae and Freddie Mac), non-profits, and large corporate accounts. This role includes responsibility for leading Sarbanes Oxley section 404 implementations, testing and advisory services, Internal Control reviews, Forensic Accounting, and Risk Modelling.
- During his nine-year tenure with Ernst & Young LLP, Mr. Brangman led several large Sarbanes Oxley implementations for top 100 global organizations, led their DC area practice providing services to large mortgage clients, (including GSEs) and led their practice in Bermuda, Bahamas and Cayman Islands. He has provided guidance to overseas governments and regulators in risk management and internal controls and led audits, risk assessments and internal control activities for a variety of organizations.
- While in Bermuda, Mr. Brangman was the lead advisor to the Bermuda Government as well as its primary business regulator (The Bermuda Monetary Authority). During that time he provided strategic direction for their risk management framework and supported the Internal Audit function. He also led the implementation of an Enterprise Risk Management framework for the Bermuda Monetary Authority.
- Mr. Brangman has been responsible for leading compliance reviews, including Sarbanes-Oxley, section 404, for several leading global businesses.
- Former Chief Audit Executive for Butterfield Bank, a \$10 billion global full service Bank with responsibility for Fraud investigations and AML/BSA Compliance.

#### Expertise

- Corporate Governance
- Enterprise Risk Management
- Regulatory Compliance – (including Sarbanes-Oxley 404)
- Internal Audit co-sourcing and outsourcing



- Internal Controls
- Risk Assessment
- Internal Audit Quality Assessment Review
- Forensic Accounting
- Risk Modelling (emphasis on Supplier Risk Assessments)
- Fraud Risk Assessment
- Control Self Assessment
- Project Management
- Business Process Review and Documentation
- Risk Convergence

## **Background**

### *Education*

- Bachelor of Science, Accounting, New York Institute of Technology

### *Professional Licenses and Memberships*

- Certified Public Accountant (NY, DC) and Chartered Accountant (Bermuda)
- Certified in Risk Management Assurance (CRMA) by the Institute of Internal Auditors



## **Wilfredo Corps, CGFM (Program Manager)**

Wilfredo Corps, a Senior Manager in Government Services Group's Federal practice, has considerable experience with special projects as required by the CFO Act as well as experience with federal government costs incurred audits, SSAE 16 (former SAS 70-internal controls) audits, and agreed-upon procedures reviews. Mr. Corps' professional experience before joining Mayer Hoffman McCann P.C. includes positions with BearingPoint, a private consulting firm, Reed and Associates, CPAs; and the Defense Contract Audit Agency (DCAA). Mr. Corps' bilingual (English/Spanish) abilities have proven valuable in his audit work. In addition, Mr. Corps has extensive computer software experience which is used to improve the audit process and ensure timely results.

### **Employment History**

- CBIZ MHM, LLC - April 2006 to present
- BearingPoint - October 2004 through April 2006
- Reed & Associates, CPAs and Consultants - May 2003 through October 2004
- Defense Contract Audit Agency (DCAA) - April 2002 through May 2003
- Geminis Home Care - January 2001 through April 2002

### **Relevant Experience**

- **National Science Foundation (NSF)**

Mr. Corps role as audit senior manager on the University of Puerto Rico NSF engagement has been to supervise audit seniors and to interact with the client and the auditee. Mr. Corps has also performed administrative duties by assisting in preparing status reports and draft notices of findings and recommendations. Mr. Corps has also been a part of the University of Maryland NSF audit team. Corps' role in this engagement was to audit the subgrantees for allowable costs in accordance to A-21.

Mr. Corps was the senior manager in charge of the Effort Reporting System audit conducted at the University of Illinois, Urbana Campus. His roles included interacting with the client, the auditee, and the audit team. As part of the engagement Mr. Corps was required to understand and analyze the mechanism used by the auditee to account for their effort and determine its reasonableness.

- **Corporation for National and Community Service (CNCS)**

Mr. Corps was the senior manager in charge of the agreed-upon procedures audits of the West Virginia, Georgia and New Hampshire Commissions and the audit performed at the Local Initiative Support Corporation (LISC), Jumpstart for Young Children, Inc. and The National Council of La Raza. He was responsible to oversee teams of 3-4 auditors at each of these engagements and managed to finish the audits ahead of time and under budget.

Mr. Corps was the senior manager in charge of the full scope audit of CNCS National Direct Grantee, HIPPOY in accordance to OMB A-110, A-122, grant provisions and the Code of Federal Regulations. His roles were to interact with the client, the auditee, and the audit team. He has also led the effort in preparing the draft report. He led the team through successful fieldwork completing the review prior to its established deadline.

Mr. Corps was the senior manager on the pre-audit survey of the Puerto Rico Commission while working as a subcontractor with KPMG. The review was conducted in





accordance with OMB Circular A-87 as well as specific grant provisions and CFR's. Corps was instrumental in identifying serious weaknesses at the Commission.

- **Department of Housing and Urban Development (HUD)**

Mr. Corps is the senior manager in charge of the HUD engagement to provide AUP services to the Office of Single Family Housing. Mr. Corps is in charge of the day to day operation and of reviewing the planning procedures, work papers and report draft for all 25 reviews being performed, prior to the Partner review. In addition, he provides technical assistance and training to all the organizations being audited based on his expertise on Federal regulations.

Mr. Corps is also working as the lead on the audit of the Omaha Housing Authority (OHA). This is an AUP engagement to review the OHA's financial activity from 2005 to 2012. His team was comprised of three auditors which he managed on a daily basis to ensure complete client satisfaction.

- **Center for Medicare and Medicaid Services (CMS) – Conflict of Interest Audits**

Mr. Corps serve as the audit senior manager of five Program Safeguard Contractors (PSCs) and one Payment Error Rate Measurement (PERM) contractor in regards to their Conflict of Interest Certificate. During these audits Mr. Corps and his staff interviewed key staff and provided an opinion as to whether the PSCs certificates were accurate and free of any potential conflict of interest.

- **Office of National Drug Control Policy (ONDCP) – Cost Incurred Audits**

Mr. Corps was the lead auditor for various Office of National Drug Control Policy grantee financial and compliance audits in accordance with OMB Circular A-87. Mr. Corps identified internal control weaknesses, unallowable costs claimed to the grants and program income. He certified compliance with grant agreements and related documents. The grantees audited included the Sheriff Offices of Orange County, CA; Riverside County, CA; City of Lakeland, FL; City of Tampa, FL; the State of Wyoming Attorney General and the Colorado State Patrol.

- **Health Resources Services Administration (HRSA)**

Mr. Corps was the manager in charge of performing a Financial Capability Audit at a HRSA grantee. He ensured that the non-for-profit had appropriate internal controls and systems in place to manage Federal funds for multiple projects. Additionally, he and his team ensured their compliance with grant contract(s) and Federal rules and regulations.

- **Housing and Urban Development Department (HUD) – Improper Payment Act Audit**

Wilfredo was one of three team leaders while working on the Improper Payment Audit for the Housing and Urban Development Department in conjunction with Price Waterhouse Coopers (PWC). During that audit he managed a staff of three auditors. He had daily interactions with HUD grantees, trying to understand their financial systems and deciding if they complied with the parameters set at the moment they were given the grant. He played a key in the completion of the final report.

### **Education**

- Bachelor of Business Administration, Accounting, University of Puerto Rico

### **Professional License**

- Certified Government Financial Manager



### **Sangkwon Lee, CPA (Project Manager)**

Sangkwon Lee has over ten years of public accounting experience including audit, accounting and business consulting. He conducts audits in accordance with generally accepted auditing standards for a wide variety of nonprofit and for-profit entities. Sangkwon manages audits, agreed-upon-procedure engagements and accounting services engagements, including outsourced financial services. He applies his broad-based business acumen, and understanding of a client's systems, procedures and overall business operations to serve as business advisor and acting CFO to for profit and nonprofit clients.

Prior to joining CBIZ MHM in 2006, Sangkwon was senior associate for PricewaterhouseCoopers. He spent four years in audit practice in Seoul, Korea and Rochester, NY. He served PricewaterhouseCoopers clients in manufacturing, construction, electronic, and venture start-up companies. His experience also includes grant audit, SEC audit for public companies, SOX 404 audit, and due diligence for mergers & acquisitions.

#### **Expertise**

- Financial Statements Audits
- Contract and Grant Compliance Audits
- SEC Audits
- Agreed-Upon Procedures Reviews
- Internal control including SOX 404
- Acquisition Due Diligence
- Employee Benefit Plan Audits
- Business Advisory Consulting
- Outsourced Financial Services
- Acting Chief Financial Officer
- Nonprofit Organizations
- Wholesale & Distribution
- Government Contracting

#### **RELEVANT EXPERIENCE**

**National Science Foundation (NSF).** Mr. Lee served on the audit team for the NSF audit of Johns Hopkins University. He is also current serving as a senior auditor of the audit of UCAR. Duties include documenting internal control systems of grantees, performing internal control and substantive testing, etc.

- Outsourced financial services and management of accounting, back office client service team and acting CFO duties, including oversight of month-end close, preparation of internal financial statements for the Board
- Traditional financial audit assurance service to private & public companies and nonprofit organizations
- Internal control testing and substantive test work as part of the financial audits; Sarbanes-Oxley internal control readiness for SEC companies
- Risk assessments in connection with risk based audits
- Compliance consulting service to Fannie Mae

#### **Education**

- M.B.A., Accounting and Finance, University of Rochester
- B.A., Economics, Yonsei University, Seoul Korea

#### **Professional Licenses and Memberships**

- Certified Public Accountant, California
- American Institute of Certified Public Accountants (AICPA)
- Adjunct Professor at Washington Baptist University





## **Maurice J. Whelan, CPA, CFF, ASA, ABV, CVA (Senior Consultant)**

Maurice is the practice leader for the Forensic, Litigation and Valuation Services group in Washington, DC. He is a Certified Public Accountant in the District of Columbia and Maryland. He is also certified in Financial Forensics, an Accredited Senior Appraiser, Accredited in Business Valuation and a Certified Valuation Analyst.

With over 35 years of experience, Maurice brings a combination of practical experience with strong academic knowledge of business in a variety of industries. He is actively involved in forensic investigation, business valuation, damages, shareholder disputes, family law, bankruptcy, and due diligence cases. He has extensive experience in auditing and tax and has acted as a discussion leader in these subjects for the AICPA. Maurice has testified in Federal Court, State Court, Bankruptcy Court and the International Tribunal in London, England.

### **Relevant Employment History**

- Joined the firm in 2012
- Served as Managing Director for Dixon Hughes Goodman, LLP in Washington, DC
- Served as Managing Director for UHY Advisors FLVS, Inc. in Washington, D.C.
- Served as Managing Director for RSM McGladrey, in Mclean, Virginia
- Founder and Managing Partner for Whelan, Barsky & Graham, P.C. Certified Public Accountants, in Bethesda, MD
- Partner for Diamond & Company, P.C., Certified Public Accountants
- Served as Treasurer and Controller for the Home Building Association in Washington, D.C.

### **Valuation**

- Determination of Fair Market Value, Fair Value, Intrinsic Value
- Preparation of Fairness Opinions
- Calculation of Goodwill Impairments
- Merger and Acquisition and Purchase Price Allocations
- Solvency Opinions
- Intellectual Property Valuations
- Estate and Gift Tax Planning
- Industries include Accounting Firms, Auto Dealerships, Banks, Construction Contractors, Credit Card Franchises, Food Brokers, Government Contractors, Hospitals, Rehabilitation Centers, Insurance Agencies, Law Firms, Lobbyists, Manufactures, Mining, Medical Practices, Printers, Pharmacies, Real Estate Partnerships, Retail Stores, Technology, Timber, Water Treatment Facilities, Wholesale Distributors

### **Damages**

- Lost profits analysis
- Business interruption
- Lost wages from wrongful termination
- Shareholder and partner disputes
- Fraud Investigations and forensic accounting
- Breach of contract
- Dilution of stock ownership interests





### **Education**

- B.A. in Accounting, University of Maryland

### **Professional Licenses & Memberships**

- Certified Public Accountant: District of Columbia, Maryland
- Certified in Financial Forensics
- Accredited Senior Appraiser
- Accredited in Business Valuation
- Certified Valuation Analyst
- American Institute of Certified Public Accountants
- Greater Washington Society of Certified Public Accountants
- Association of Practicing Certified Public Accountants (Past President)
- National Association of Certified Valuation Analysts
- American Society of Appraisers
- International Academy of Collaborative Professionals
- Board Member, Home Building Association, National Tire Wholesale, Commerce Bank and The Writer's Center



## Christopher P. Roach, CISM, CRISC (Senior Consultant)

Christopher Roach has extensive experience in information technology (IT) risk management and business management with exceptional success in driving business value and using technology to mitigate business risks. Chris has consulted for a variety of both public and privately-held companies and has significant experience helping companies achieve their objectives through successfully managing change, improving business productivity, mitigating business risk, and improving competitive practices.

Chris possesses strong business process, technology and project controls expertise. Chris has lead IT and business transformations involving the assessment of a company's IT and business functions as it relates to the needs of their organization. These end-to-end assessments included benchmarking of all component functions (i.e., people, process & technology). The assessments helped determine whether a company's business and IT components are effective, efficient, and focused on the right business objectives and address the corporate business objectives.

Chris has over 14 years of experience as a former Partner at KPMG, Chris served as Lead IT Risk Partner for several National and International clients across multiple industries. Additional positions included experience as the Lead Product and Services Partner for Business Systems Controls, Information Security and Business Continuity Management and also the National Industry Director for Energy and Business Leader for the Southwest Regions Industrial Markets group.

Prior to CBIZ, Mr. Roach was Founder and President/CEO of Think-IT Services, LLC where he developed and delivered IT Risk Management services including: Application Selection, IT Security Support, IT Audit and Compliance, Business Continuity Planning and Disaster Recovery, and IT Service Management Support.

### Expertise:

- Strategy and Planning
- Project/Program Management
- Software/Service Selection & Implementation
- IT Risk Management
- IT Governance
- IT Audit & Compliance
- IT and Business Transformation
- Technology Architecture and Compliance
- Enterprise Risk Management
- Business Continuity Management
- Regulatory Compliance - (SOX, HIPAA, GLBA, FISMA, etc...)
- IT Audit and Compliance
- IT Security
- IT Operational Improvement
- Internal Audit co-sourcing and outsourcing
- Internal Controls & Business Process Review and Documentation

### RELEVANT EXPERIENCE

- Led IT transformations involving the assessment of a company's IT functions as it relates to the needs of their organization. These end-to-end assessments included benchmarking of all component functions (i.e., people, process & technology). The assessments helped determine whether a company's IT components are effective, efficient, and focused on the right business objectives.
- Led Information Security assessments involving risk identification, risk analysis, penetration testing (external/internal), physical security, social engineering and business impact measurements.





- Managed multi-disciplinary teams in the Americas, Europe and Asia Pacific to successfully deliver practical business and technology solutions for global clients.
- Led a team of resources designing and implementing the IT Strategy & Architecture to support the integration and rollout of a global ERP package implementation. Responsibilities included: development of overall project planning process and management of IT architecture budget of 2.1 million.
- Managed a team of resources in the definition and design of the data architecture, application architecture and network architecture for a global asset management system. Responsibilities included: the directing of technical staff in development of technical design and development; and management of IT architecture budget of 3.5 million.
- Led multi-phase/multiyear IT Strategy and Data Center Strategy projects to develop actionable strategic and tactical plans - a roadmap, to successfully source and deliver an IT and Data Center services to the business enhanced with a quality, robust recovery discipline driven by current and future business needs.
- Led organizations IT Security initiatives, as acting Chief Information Security Officer (CISO), increasing the organizations IT security controls and enabling them to build up internal skills and resources to support their IT security requirements going forward.
- Managed several business impact assessments, the development, testing and socialization of business continuity plans, disaster recovery plans and crisis management plans. A sample project was for a major oil and gas company that was global in scope incorporating business operations in London, Singapore, Australia, Canada, Chicago and Houston.
- Advised clients on IT and Security Regulatory Compliance requirements driven by Sarbanes-Oxley, HIPAA, GLBA and NERC and how these requirements map to existing IT guidelines (i.e., COBIT, COSO and ISO17799).
- Led IT audit and testing of several public companies and Sarbanes-Oxley attest engagements. These included: evaluated management's assessment process, documentation and testing of internal controls over financial reporting. Assessed and assigned level of risk associated with inadequate controls as defined by PCAOB AS #2
- Led the outsourcing/co-sourcing of large companies IT Internal Audit department. Conducted annual risk assessment, developed annual IT internal audit plan, define IT audit projects (Scope, Staffing, Timing, etc...), execute projects and report to senior management (CFO).
- Established and led a global security compliance audit program incorporating business operations in Houston, London, Netherlands, Russia, Malaysia and throughout Asia Pacific.

## **Background**

### *Education*

- B.S., Management Information Systems, Southern New Hampshire University

### *Professional Licenses and Memberships*

- Certified Information Security Manager (CISM)
- Certified in Risk and Information Systems Control (CRISC)
- Member, Information Systems Audit and Control Association (ISACA)
- Member, Information Systems Security Association (ISSA)
- Member, Institute of Internal Auditors
- Member, FBI - InfraGard Houston
- Graduate, FBI Houston Citizens' Academy (2004)





## Qualifications

**Client References: Government, Municipalities, Quasi-Government, Etc.**

**Agency/Organization:** San Diego Workforce Partnership (SDWP)

**Address:** 3910 University Avenue, Suite 400, San Diego, CA 92105

**Contact Person:** Nancy Gangi, Regulatory Compliance Advisor

**Phone Number:** (619) 228-2921

**Email:** [Nancy@workforce.org](mailto:Nancy@workforce.org)

**Period of Performance:** July 1, 2008 through June 30, 2011

**Contract Amount:** \$100,000/year

**Project Description:** The overall objective of the monitoring services provided are intended to ensure compliance by SDWP and its service providers with all applicable Federal, state and local laws and regulations. The SDWP is the grant recipient for local Workforce Investment Act (WIA) and American Recovery and Reinvestment Act (ARRA), as well as other federal and state funded programs. The monitoring services provided to cover all aspects of programmatic and fiscal activities, administrative systems and management practices related to the WIA programs.

**Agency/Organization:** County of Los Angeles Department of Auditor-Controller

**Address:** 500 West Temple Street, Room 525 , 90012-2766

**Contact Person:** I saura Capell

**Phone Number:** (213) 974-0345

**Email:** [icapell@auditor.lacounty.gov](mailto:icapell@auditor.lacounty.gov)

**Period of Performance:** July 1, 2008 through June 30, 2011

**Contract Amount:** \$75,000/year

**Project Description:** Financial and Compliance audits of state funded grants from CalEMA, DOJ, DOI, and DOE awarded to various County agencies including District Attorney's Office, Sheriff Department, Chief Executive Office, Probation Department, and Public Defenders

**Agency/Organization:** Orange County Social Services Agency (OCSSA)

**Address:** 888 North Main Street, Santa Ana, CA 92701

**Contact Person:** Ramona Rangel

**Phone Number:** (714) 245-6263

**Email:** [Ramona.Rangel@ssa.ocgov.com](mailto:Ramona.Rangel@ssa.ocgov.com)

**Period of Performance:** July 1, 2008 through June 30, 2011

**Contract Amount:** \$90,000/year

**Project Description:** OCSSA passes through various Federal/State funds awarded to the County to numerous non-profit and for-profit agencies to administer the Federal and State programs on behalf of the county. To meet the County's Federal monitoring responsibilities under OMB Circular A-133, the County has contracted with MHM to perform monitoring related services of the pass-through agencies under their respective awards. Under the





terms of our contract, we perform an examination of the sub-recipients financial, programmatic, and statistical records to ensure compliance with contract requirements, applicable Federal, State and local statutes and regulations. In addition, our procedures are designed to provide the County with verification of reported revenue and expenditure amounts, and with the allowability of the expenditures claimed.

**Agency/Organization:** City of Delano  
**Contact Person:** Rosa Rios, Director of Finance  
**Phone Number:** (661) 720-2235  
**Email:** [rrios@cityofdelano.org](mailto:rrios@cityofdelano.org)  
**Project Description:** Annual audit services from 2010 – 2012

**Agency/Organization:** City of Commerce  
**Contact Person:** Vilko Domic, Finance Director  
**Phone Number:** (323) 722-4508  
**Email:** [vilkod@ci.commerce.ca.us](mailto:vilkod@ci.commerce.ca.us)  
**Project Description:** Annual audit services from 2006 - 2012

**Agency/Organization:** City of Fountain Valley  
**Contact Person:** Sherri Holman, Finance Director  
**Phone Number:** (714) 593-4501  
**Email:** [sherri.holman@fountainvalley.org](mailto:sherri.holman@fountainvalley.org)  
**Project Description:** Annual audit services from 2007 - 2012

**Agency/Organization:** San Diego Association of Governments  
**Contact Person:** Lisa Kondrat-Dauphin  
**Phone Number:** (619) 669-1942  
**Email:** [lko@sandag.org](mailto:lko@sandag.org)  
**Project Description:** Annual audit services from 2010 – 2012. Approved a new three year contract in 2013.

**Agency/Organization:** Kern High School District  
**Contact Person:** David Chalupa, Director of Fiscal Services  
**Phone Number:** (661) 827-3131  
**Email:** [dchalupa@khsd.k12.ca.us](mailto:dchalupa@khsd.k12.ca.us)  
**Project Description:** Annual audit services from 2002 - 2012





## Representative Clients:

### Government, Municipalities, Quasi-Government, Etc.

- Antelope Valley Transit Authority
- Association of California Water Agencies
- Big Bear Community Services District
- Bighorn Desert-View Water Agency
- Center for Medicare and Medicaid Services
- Coachella Valley Assoc of Governments
- Community Development Association of Greater Kansas City
- Corporation for National and Community Service
- Cristo Rey Kansas City
- Department of Housing and Urban Development (HUD)
- Eastern Municipal Water District
- Government National Mortgage Association (Ginnie Mae)
- Health Resources Services Administration
- Inland Empire Utilities Agency
- Irvine Ranch Water District
- Fannie Mae
- Kern High School City
- Los Angeles Homeless Services Authority
- Mesa Consolidated Water District
- Moulton Niguel Water District
- National Science Foundation
- NeighborWorks America
- Office of National Drug Control Policy
- Orange County Sanitation District
- Omnitrans
- Orange County Transportation Authority
- Orange County Water District
- Palm Springs Desert Resort CVA
- Pechanga Tribal Government
- San Diego Assoc of Governments
- San Diego Local Agency Formation Commission
- San Diego Port Authority
- San Gabriel Basin Water Quality Authority
- Santa Margarita Water District
- State of Maryland
- Southern California Assoc of Governments
- Southern California Regional Rail Authority
- SunLine Transit Agency
- Tahoe Regional Planning Agency
- Tahoe Transportation District
- Tule River Tribal Council
- Ventura County Transportation Authority
- Vista Irrigation District



## Representative Clients: Education & Not-for-Profit

- Advocates
- American College of Trial Lawyers
- American Law Firm Association
- American Lung Association
- American Mathematical Society
- American Red Cross
- American Psychological Association
- American Public Television
- The Arc of Baltimore
- Boston Ballet
- Boston Foundation for Sight
- Boston Symphony Orchestra
- Catholic Relief Services
- Chamber of Commerce Kansas City
- Colby College
- Connecticut College
- The Conservation Fund
- The Chesapeake Conservancy
- Dean College
- Earth Share
- EE Newcomer Enterprises Foundation
- Ewing Marion Kauffman Foundation
- Fellowship Health Resources
- Fisher College
- Franklin W. Olin College of Engineering
- Goodwill Industries
- Harford Community College
- Harvesters-The Community Food Network
- The Health Effects Institute
- Horizon Academy
- The Jewish Museum
- Jewish Vocational Service Bureau of Kansas City
- John Hopkins University
- Johnson & Wales University
- Joslin Diabetes Center
- The Junior League of Kansas City
- Isabella Stewart Gardner Museum
- Kauffman Center for Performing Arts
- KC Area Life Sciences Institute
- Land Trust Alliance
- Lasell College
- Lesley University
- Massachusetts Medical Society
- Maryland School for the Blind
- Massachusetts School for Professional Psychology
- Masco
- Massachusetts School of Professional Psychology
- May Institute
- Mid-America Arts Alliance
- MSPCA
- National Association of State Contractors
- New England Aquarium
- The New England College of Optometry
- New England Eye
- New England Research Institute
- New England Zoo
- Oxfam America
- Partnership for Children
- Pathfinder International
- Peabody Essex Museum
- Phillips Academy Andover
- Primary Care Coalition
- RA Bloch Cancer Foundation
- Research Foundation
- Roger Williams University
- Saint Joseph's College of Maine
- Salve Regina University
- Solid Waste Association of North America
- Southern New Hampshire University
- The Trustees of Reservations
- United Cerebral Palsy
- University of Medicine & Dentistry of New Jersey
- University of Miami





- United Way of Central Maryland
- United Way of Massachusetts Bay
- Wayside Youth & Family
- Wentworth Institute of Technology
- Wheaton College
- Wheelock College
- YMCA of Greater Kansas City

**Fund Examination for the following California Cities:**

**Kern County**

- City of Arvin
- City of Bakersfield
- City of Delano
- City of Tehachapi

**Fresno County**

- City of Fresno
- City of Sanger

**Orange County**

- City of Aliso Viejo
- City of Costa Mesa
- City of Fountain Valley
- City of Garden Grove
- City of Laguna Beach
- City of Mission Viejo
- City of Newport Beach
- City of Orange
- City of Rancho Santa Margarita
- City of Villa Park

**Los Angeles County**

- City of Burbank
- City of Beverly Hills
- City of Commerce
- City of Compton
- City of Culver City
- City of Inglewood
- City of La Verne
- City of Pasadena
- City of Santa Monica

- City of Temple City
- City of Torrance
- City of West Covina

**Riverside County**

- City of Hemet
- City of Indian Wells
- City of Indio
- City of Rancho Mirage
- City of Riverside

**San Bernardino County**

- City of Highland
- City of Redlands
- City of Upland

**San Diego County**

- City of Carlsbad
- City of Escondido
- City of National City
- City of Santee
- City of San Marcos
- City of Solana Beach

**Northern California**

- City of Benicia
- City of Campbell
- City of Gilroy
- City of Half Moon Bay
- City of Hayward
- City of San Bruno



**PRICE SCHEDULE**

**RFP 14-X-23110  
AUDTING AND OTHER RELATED SERVICES FOR DISASTER RECOVERY  
(HURRICANE SANDY)**

Bidder's Name: **CBIZ MHM, LLC**

**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	260	268	276
22	Program Manager	220	227	233
23	Project Manager	170	175	180
24	Subject Matter Expert	n/a	n/a	n/a
25	Supervisory/Senior Consultant	150	155	159
26	Consultant	n/a	n/a	n/a
27	Associate/Staff	90	93	95
28	Administrative Support Staff	50	52	53

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.

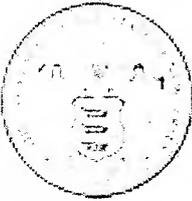
**Additional Work and/or Special Projects**

In the event of additional work and/or special projects, CBIZ will present a written proposal with a detailed description of the additional work to be performed. No additional work and/or special project will commence without the Director's written approval.

**Minor Advice and Counsel**

We encourage on-going and open communication with you throughout the year. That is why we do not charge for routine inquiries that do not require extensive research or report generation.

*Note: This proposal is subject to the satisfactory completion of our client acceptance procedures and is not binding until an engagement letter is signed by both parties.*

SIGNATORY PAGE	STATE OF NEW JERSEY REQUEST FOR PROPOSAL (RFP)	RFP/Solicitation Number: <b>14-X-23110</b>
	<b>FOR: AUDITING AND OTHER RELATED SERVICES FOR DISASTER RECOVERY (HURRICANE SANDY)</b>	Term Contract #: T2939 Requesting Agency: PROCUREMENT BUREAU Requisition #: 1041262
ESTIMATED AMOUNT: \$ 0.00 CONTRACT EFFECTIVE DATE: July 01, 2013 CONTRACT EXPIRATION DATE: June 30, 2016 COOPERATIVE PURCHASING: NO SET ASIDE: SMALL BUSINESS SUBCONTRACTING	<b>TO ASK QUESTIONS CONCERNING THE CONTENTS OF THIS RFP:</b> Please go to the Advertised Solicitation Current Bid Opportunities Web Page and click on the Quicklink button labeled Q&A. <a href="http://www.state.nj.us/treasury/purchase/bid/summary/14x23110.shtml">http://www.state.nj.us/treasury/purchase/bid/summary/14x23110.shtml</a>	

**PURSUANT TO N.J. STATUTES, REGULATIONS AND EXECUTIVE ORDERS, PROPOSALS WHICH FAIL TO CONFORM WITH THE FOLLOWING REQUIREMENTS WILL BE SUBJECT TO REJECTION:**

- PROPOSALS MUST BE RECEIVED AT OR BEFORE THE PUBLIC OPENING TIME OF 2:00 PM EASTERN TIME ON **May 31, 2013** AT THE FOLLOWING ADDRESS (NOTE: TELEPHONE, EMAIL, TELEFACSIMILE OR TELEGRAPH PROPOSALS WILL NOT BE ACCEPTED):  
 DEPARTMENT OF THE TREASURY  
 PROCUREMENT BUREAU, PO BOX 230  
 33 WEST STATE STREET - 9TH FLOOR  
 TRENTON, NEW JERSEY 08625-0230
- THE BIDDER MUST SIGN THE PROPOSAL.
- 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.
- ALL PROPOSAL PRICES MUST BE TYPED OR WRITTEN IN INK.
- 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.
- 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>
- THE BIDDER MUST ATTEND THE MANDATORY PRE-PROPOSAL CONFERENCE(S) AT THE FOLLOWING DATE(S) AND TIME(S):
- FOR SET ASIDE CONTRACTS ONLY, A BIDDER MUST BE REGISTERED WITH THE DIVISION OF REVENUE AS A SMALL BUSINESS BY THE DATE OF PROPOSAL OPENING. (SEE N.J.A.C. 17:13-3.1 & 13.3)

**ADDITIONAL REQUIREMENTS**

- BY SIGNING AND SUBMITTING THIS PROPOSAL, THE BIDDER CERTIFIES AND CONFIRMS THAT NEITHER THE BIDDER, ITS REPRESENTATIVES, AGENTS OR LOBBYISTS HAVE HAD ANY INAPPROPRIATE CONTACT WITH ANY EXECUTIVE OR EMPLOYEE DURING THE PROCUREMENT TO AFFECT THE BIDDING PROCESS AND SHALL NOT DO SO AFTER SUBMISSION OF THE PROPOSAL.
- PERFORMANCE SECURITY: \$ \_\_\_\_\_ N/A OR \_\_\_\_\_ N/A %
- PAYMENT RETENTION N/A %
- SIGNING AND SUBMITTING THIS PROPOSAL, THE BIDDER CONSENTS TO RECEIVE 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: CBIZ MHM, LLC CITY: Bethesda  
 ADDRESS 1: 3 Bethesda Metro Center STATE: Maryland  
 ADDRESS 2: ZIP: 20814

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

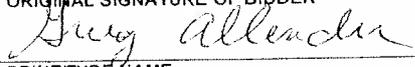
17) CASH DISCOUNT TERMS (SEE RFP) \_\_\_\_\_ % \_\_\_\_\_ DAYS NET \_\_\_\_\_ DAYS

18) BIDDER PHONE NO: (301) 951-3636 EXT: \_\_\_\_\_

19) BIDDER FAX NO: (301) 951-0425 EXT: \_\_\_\_\_ 21) FEDERAL EMPLOYER IDENTIFICATION NUMBER [REDACTED]

20) BIDDER EMAIL ADDRESS: gailender@cbiz.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 31, 2013
24) PRINT/TITLE NAME Greg Allender	25) TITLE Senior Managing Director