



Response to

**State of New Jersey  
Governor's Office**

Request for Quotation (RFQ)  
RFQ768892S

for

**Program and Process Management  
Auditing, Financial Auditing and Grant  
Management, and Integrity Monitoring/  
Anti-Fraud Services for Disaster Recovery  
Assistance (Hurricane Sandy)**

**Volume 1: Technical Proposal and Required Forms**

April 8, 2013

Submitted by:

**CohnReznick LLP**  
4 Becker Farm Road  
Roseland, NJ 07068  
(973) 228-3500  
[cohnreznick.com](http://cohnreznick.com)

**Thomas Marino**  
Chief Executive Officer  
[Tom.Marino@CohnReznick.com](mailto:Tom.Marino@CohnReznick.com)

**Paul Raffensperger**  
National Director—Government Services  
[Paul.Raffensperger@CohnReznick.com](mailto:Paul.Raffensperger@CohnReznick.com)



CohnReznick is an independent  
member of Nexia International

**ACCOUNTING • TAX • ADVISORY**

April 8, 2013

Kelly Anderson-Thomas  
New Jersey Department of Treasury, Division of Purchase and Property  
P.O. Box 230  
Trenton, NJ 08625

Re: RFQ768892S for Disaster Recovery Support Services

Dear Ms. Anderson-Thomas:

We are pleased to submit our proposal in response to the State of New Jersey Governor's Office Request for Quotation (RFQ) to provide Program and Process Management Auditing, Financial Auditing and Grant Management, and Integrity Monitoring/Anti-Fraud support services for Disaster Recovery (Hurricane Sandy).

We are submitting our proposal to bid on the work for:

- Pool 1: Program and Process Management Auditing;
- Pool 2: Financial Auditing and Grant Management; and,
- Pool 3: Integrity Monitoring/Anti-Fraud.

Our submission consists of three separate documents:

- 1) Volume 1: Technical Proposal and Required Forms
- 2) Volume 2: Price Schedule
- 3) Financial Statements (Confidential Financial Information)

CohnReznick LLP (CohnReznick) is a national CPA firm based in New Jersey. As the 11<sup>th</sup> largest accounting and advisory firm in the United States, we are able to provide the State of New Jersey (State) with disaster recovery professionals whose experience includes: rapid deployment of large-scale programs; design and implementation of disaster recovery operations; compliance monitoring; grants management; and hands-on experience working with federal, state, and local governments in disaster recovery environments.

To further enhance our capability to serve the State, we will be supported by our subcontractor, H2O Partners, Inc. (H2O). Founded by the former Director of FEMA's National Flood Insurance Program (NFIP), H2O specializes in assisting state and local governments, FEMA, and the private sector to effectively mitigate against, prepare for, and recover from disasters.

We are also committed to subcontracting to local Small Business Enterprises (registered with the New Jersey Division of Revenue) for 25 percent of the value of the work performed based on the scope of work for task orders issued.

With our experience, personnel, and past performance, the CohnReznick team is particularly qualified to perform the services requested in this RFQ. The value the CohnReznick team offers to the State includes:

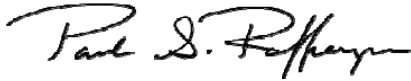
- ***A Significant New Jersey Presence and Commitment.*** CohnReznick is a New Jersey partnership founded in 1919. Our New Jersey presence includes more than 500 professionals, located in four offices in Roseland, Princeton, Edison, and Eatontown, who are dedicated to helping their fellow citizens and neighbors in their recovery efforts.
- ***Scalability.*** Our broad New Jersey presence allows us to effectively and economically coordinate our subject matter experts, technical leads, and qualified staff. These local resources give us the flexibility to deploy and scale down staff, based on the requirements of each task order.
- ***Extensive HUD and FEMA Experience.*** Our team has administered, managed, monitored, and/or overseen more than \$13 billion in federal disaster recovery grant funds. In the aftermaths of Hurricanes Sandy, Katrina, Rita, Gustav, Ike, Dolly, and Isaac, we took part in disaster recovery contracts in New York, Louisiana, Mississippi, Texas, and nationally under HUD and FEMA's joint Disaster Housing Assistance Program.

This expertise will help us ensure:

- ***Maximized Funding and Recovery.*** Our team will develop an overall strategy for monitoring the State's recovery efforts and the compliance of those efforts with federal and state requirements. This will maximize funding and recovery.
- ***Compliant Work.*** Our team will ensure the work completed under this contract will be fully compliant with all relevant HUD and FEMA regulations, policies, and procedures.
- ***Eligibility for Grant Funding.*** Our team will ensure the work completed under this contract will be fully eligible for HUD and FEMA grant funding.
- ***Our Ability to Withstand Public Scrutiny.*** Our disaster recovery programs and deliverables have been inspected by public officials, political appointees, state Attorneys General, Inspectors General, and the general public. Without fail, our programs and deliverables have repeatedly withstood this intense scrutiny.

We agree to comply with the terms and conditions specified in the RFQ and thank you for the opportunity to submit our response to your solicitation.

Sincerely,



Paul Raffensperger  
National Director—Government Services  
CohnReznick LLP  
[Paul.Raffensperger@CohnReznick.com](mailto:Paul.Raffensperger@CohnReznick.com)

Given the number of my family, friends, and co-workers who have suffered as a result of Hurricane Sandy, it is encouraging to see that the goals of RFQs that have been issued mirror my hopes for an efficient recovery process in our great state of New Jersey. Our firm understands how important it is to ensure disaster recovery programs are adequately staffed and properly implemented, which is why as CEO of CohnReznick, I have made staffing of all New Jersey recovery efforts in which our firm is involved my highest priority and I am committed to supporting the State with the full resources of the firm.

Sincerely,



Thomas Marino  
Chief Executive Officer  
CohnReznick LLP  
[Tom.Marino@CohnReznick.com](mailto:Tom.Marino@CohnReznick.com)

# Table of Contents

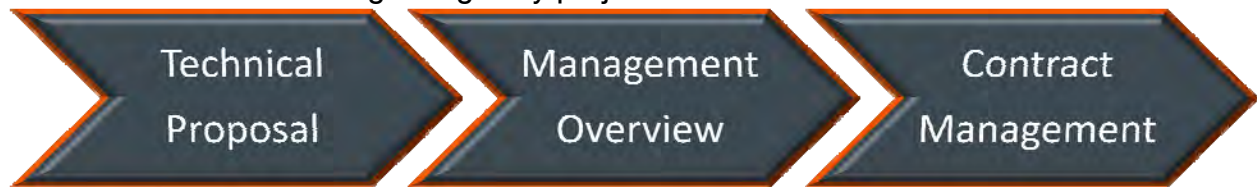
<b>INTRODUCTION</b>	<b>1</b>
<b>1.0 TECHNICAL PROPOSAL</b>	<b>2</b>
1.1 Understanding of Scope of Services	2
1.2 Approach for Accomplishing Scope of Services	3
1.2.1 Pool 1: Program and Process Management Auditing	3
1.2.2 Pool 2: Financial Auditing and Grant Management	12
1.2.3 Pool 3: Integrity Monitoring/Anti-Fraud	17
1.2.4 Action Plan for Responding To Requests For Engagement	22
1.2.5 Contracts with Similar Services Provided By Bidder	22
<b>2.0 MANAGEMENT OVERVIEW</b>	<b>26</b>
2.1 Overall Technical Approach/Plans to Meet RFQ Requirements	26
2.1.1 Understanding of Contract Objectives	26
2.1.2 Nature of the Required Work	27
2.1.3 Level of Effort Necessary	27
<b>3.0 CONTRACT MANAGEMENT</b>	<b>31</b>
<b>3.1 Plans to Manage, Control, and Supervise the Contract</b>	<b>31</b>
3.1.1 Planning	31
3.1.2 Execution	33
3.1.3 Monitoring and Controlling	34
3.2 Approach to Communication with State Contract Manager	35
<b>4.0 ORGANIZATIONAL SUPPORT AND EXPERIENCE</b>	<b>36</b>
4.1 CohnReznick (Prime Contractor)	36
4.2 H2O Partners, Inc. (Subcontractor)	38
4.3 Small Business Subcontracting Set-Aside Contracts	39
4.4 CohnReznick Team	40
4.5 Our Personnel	42
4.6 References	49
<b>5.0 RESUMES</b>	<b>54</b>
<b>6.0 EXPERIENCE OF BIDDER ON CONTRACTS OF SIMILAR SIZE AND SCOPE</b>	<b>55</b>
6.1 CohnReznick Past Performances	56
6.2 H2O Past Performances	67
<b>7.0 ADDITIONAL EXPERIENCE OF BIDDER</b>	<b>74</b>
<b>8.0 DISCLOSURES</b>	<b>76</b>
CDM Smith	76
Witt Group Holdings	76
Enterprise Community Partners	76
ICF International	76
<b>9.0 FINANCIAL CAPABILITY OF THE BIDDER</b>	<b>77</b>

<b>10.0 ADDITIONAL REQUIREMENTS</b>	<b>78</b>
10.1 Ownership Disclosure Form	78
10.2 Disclosure of Investigations and Other Actions Involving Bidder Form	79
10.3 Disclosure of Investment Activities in Iran	80
10.4 Certification of MacBride Principles/Northern Ireland Act of 1989	81
10.5 Subcontractor Utilization Form/Proof of Registration as a Small Business Enterprise with Division of Revenue	82
10.6 Affirmative Action Employee Information Report	83
10.7 New Jersey's Standard Terms and Conditions	84
10.8 Source Disclosure Certification Form	85
10.9 Two-Year Chapter 51/EO 117 Vendor Certification and Disclosure of Political Contributions	86
10.10 Federal Vendor Letter	87
10.11 Cooperative Purchasing Form	88
10.12 New Jersey Business Registration Certificate	89
<b>APPENDIX A</b>	<b>90</b>

## INTRODUCTION

This proposal outlines our approach to provide support services for Pool 1: Program and Process Management Auditing; Pool 2: Financial Auditing and Grant Management; and Pool 3: Integrity Monitoring/Anti-Fraud. Our approach is explained in the following sections of our response to the State's RFQ for disaster recovery assistance for Hurricane Sandy:

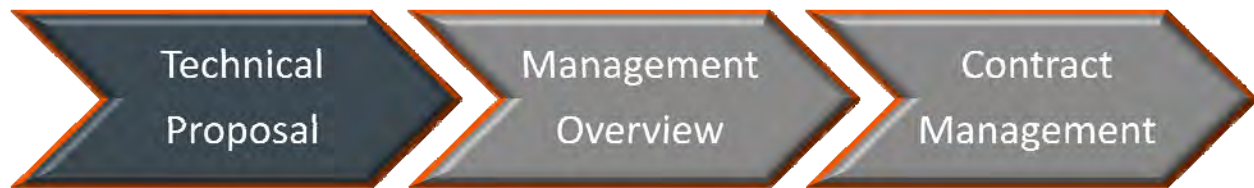
1. **Technical Proposal** describes how we will successfully accomplish the State's scope of services, the extensive experience the CohnReznick Team has in performing these services, and our action plan for managing task orders for each of the respective pools.
2. **Management Overview** outlines our understanding of the scope's objectives, the work required to complete those objectives efficiently and economically, and our ability to deliver on all assigned tasks.
3. **Contract Management** describes how we will manage workflow, control costs and schedules, and supervise all work performed by our team, under the leadership of and through communication with Using Agencies and the State, as appropriate. Our approach promises satisfactory task order completion in the timeframe and budget originally projected.



Our goal in providing this information is to assure the State we are fully committed to assisting with its disaster recovery efforts. We are prepared to begin assisting the State our relevant expertise immediately.



## 1.0 TECHNICAL PROPOSAL



### 1.1 Understanding of Scope of Services

Our team understands the scope of work outlined in the RFQ for all three scope pools and we have the required expertise and experience to deliver superior results. We also understand the overall purpose and intent of this procurement. Ultimately, the State will award contracts to qualified firms within each of the three scope pools. But most importantly, we understand the nature of the scope of services. The State of New Jersey Procurement Bureau, Division of Purchase and Property, Department of Treasury has issued this RFQ on behalf of the State of New Jersey Governor's Office. But, if selected, the qualified contractor will compete for task orders generated by any State department, agency or authority, or any Cooperative Purchasing Partner (Using Agency). As such, there's a limit to the amount of detail that can currently be provided for the scopes provided in the RFQ for the three pools. But that limitation doesn't hinder our understanding of the work that will be requested by the Using Agencies. Our vast experience in disaster recovery—from frontline assistance working directly with applicants after a natural disaster, to performing agency level program management oversight—provides us with the direct knowledge of how the best programs are designed, implemented, executed, administered, monitored, and closed out.

The State requires qualified firms to help it meet its pledge from Executive Order No.125 "to work cooperatively and in coordination with [its] federal partners to ensure the integrity and accountability of all federal reconstruction resources received and distributed by the State to respond to and recover from the severe damage caused by Sandy." We will help the State meet this pledge while simultaneously helping its Using Agencies achieve their disaster recovery objectives in an efficient, effective, and economical manner.

We can state this confidently due to our deep knowledge and vast expertise in the areas critical to the work to be performed: Disaster Recovery, HUD, FEMA, Compliance Monitoring, Grants Management, and Integrity Monitoring. In addition, we have former HUD and FEMA Senior Executives on our team who have overseen some of the largest government efforts and programs associated with disaster recovery (e.g. Hurricane Katrina, National Flood Insurance Program, etc.).



## 1.2 Approach for Accomplishing Scope of Services

The following sections outline our approach and demonstrate our capability and experience performing the work required for each of the three pools detailed in the RFQ. We reference eight of our most relevant prior engagements throughout the section and incorporate other past performances when they specifically relate to the requirements of the each pool. In addition, we detail our process for managing our responses to requests for engagement from Using Agencies.

### 1.2.1 Pool 1: Program and Process Management Auditing

In response to Superstorm Sandy, the State has proposed a variety of programs to meet its recovery needs. To effectively implement these programs, procedures must be developed and consistently audited to ensure the programs are administered in accordance with Federal and State requirements. Throughout our disaster recovery and grant management experience, we have diligently worked to establish consistent oversight standards, proactive technical assistance and communication, centralized data and reporting, and effective quality management protocols in our operations. We will ensure these aspects of program management are embedded within the operations of each Using Agency for which we are selected for work.

One of the most valuable distinctions of our CohnReznick team is the vast subject matter expertise and versatility we offer in designing and deploying creative strategies to meet the specific needs of each entity we provide services to. Our experience providing program and process management auditing services for disaster recovery efforts spans the states of Louisiana, Mississippi, Texas, Illinois, and New York. Within these states, we have provided a variety of services to improve organizational effectiveness, reduce risks, and ensure compliance with Federal, State, and local regulations. These services include providing subject matter expert knowledge to perform programmatic, compliance, and financial policies and procedures analysis and development; account reconciliations; and reducing payment backlog.

**Portfolio Disaster Recovery Workflow Management Tool (Background Intellectual Property)** - Our team will use Portfolio, a disaster-recovery workflow management tool. Portfolio is a web-based, customizable workflow management software system designed to support and facilitate disaster-recovery processes from data intake to eligibility processing through benefit determination. Portfolio was developed to manage a \$5 billion budget of federal grants to homeowners who suffered flood damage to their residences as a result of Hurricane Katrina. During the relief effort, Portfolio processed approximately 50,000 applications for seven unique assistance programs and over 150 third-party data providers.

Portfolio will be customized around the Disaster Recovery Grant Reporting System (DRGR). Data required for entry into DRGR will be available on demand for users to enter into the system. Portfolio will be modeled after DRGR, allowing management and other stakeholders to view reporting data in real time. This functionality also provides a base for quality assurance review, to ensure that the data reported in DRGR is correct and complete.

**COHN REZNICK Portfolio**

Home Programs Workflows Reports Log Off

overview apartment rents drawdown income statement documents comments

**DRAWDOWN** U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT **Disaster Recovery Grant Reporting (DRGR)** Cancel Save

VOUCHER TOTAL	VOUCHER #	VOUCHER CREATED FOR	CREATION DATE	REQ. SUBMISSION DATE	CREATED BY
\$3,890.00	169281	State of New Jersey	2/15/2013	2/28/2013	

Line Item	Grant #	Grantee Activity #	Responsible Organization	Activity Type	Activity Title	Fund Type	Available Amount	Drawdown Amount
1	A-01-AB-42-0001	BERGEN-01-TRE	Bergen County	Acquisition of residential properties	BERGEN-01-TRE	Program Fund	\$1,200.00	\$750.00
2	A-01-AB-42-0002	BERGEN-01-TRE	Bergen County	Street repairs	BERGEN-01-TRE	Program Fund	\$1,700.00	\$300.00
Grant Subtotal							\$1,150.00	
3	A-02-AB-24-0001	02-8464	Atlantic County	Rehabilitation of public structures	02-8464	Program Income	\$900.00	\$200.00
4	A-02-AB-24-0001	02-2371	Atlantic County	Street construction	02-2371	Program Fund	\$1,100.00	\$250.00
5	A-02-AB-24-0001	02-6913	Atlantic County	Rehabilitation of public structures	02-6913	Program Fund	\$500.00	\$100.00
Grant Subtotal							\$550.00	
6	A-01-CR-66-0001	01-1221	Ocean County	Acquisition of residential properties	01-1221	Program Fund	\$800.00	\$800.00
7	A-01-CR-66-0001	01-1246	Ocean County	Acquisition of residential properties	01-1246	Program Fund	\$600.00	\$500.00
8	A-01-CR-66-0001	01-1258	Ocean County	Acquisition of residential properties	01-1258	Program Fund	\$1,195.00	\$1,190.00
9	A-01-CR-66-0001	01-1297	Ocean County	Rehabilitation of public structures	01-1297	Program Income	\$250.00	\$200.00
Grant Subtotal							\$1,890.00	
10	A-01-CR-79-0001	01-6133	Atlantic County	Acquisition of residential properties	01-6133	Program Fund	\$400.00	\$300.00

Copyright © 2013 CohnReznick Portfolio. Designed by Advantage Industries, Inc. All Rights Reserved.

Figure 1: Portfolio Screenshot

The following summarizes the Team's Program and Process Management Auditing experience, included as Table 1.

CohnReznick Relevant Experience	Disaster Recovery Engagements							
	State of Louisiana (OCD/DRU GOHSEP, LHC)	State of Louisiana Office of Coastal Activities Assisting Agency	State of Mississippi	State of Texas	HUD / FEMA Disaster Housing Assistance Program (DHAP)	State of Illinois	130 Liberty Street Deconstruction (9/11 terror attacks)	World Trade Center Clean Up and Recovery
a) Development of processes, controls and technologies to support the execution of the following FEMA-administered programs: Public Assistance, Hazard Mitigation, and Individual Assistance; HUD-administered CDBG program; and other Federal and State grant and assistance programs in compliance with Federal and State guidance, including OMB circulars	✓		✓	✓	✓	✓		✓
b) Review and improve procedures addressing reimbursement review backlog and financial management	✓	✓	✓	✓	✓	✓	✓	✓
c) Resources to perform workload analysis; skills gap analysis, organizational effectiveness and workforce recruiting strategies	✓	✓	✓	✓	✓	✓		
d) Compliance Sanctions Program for those applicants that fail to meet Federal and State program requirements	✓	✓	✓	✓	✓	✓		
e) Consulting services to support account reconciliations necessary to control and report on existing Project Worksheet accounts, applicant balances, system interfaces, and other control balances	✓	✓	✓	✓	✓	✓		
f) Quality assurance/quality control reviews and assessments associated with the payments process to ensure they are in compliance with Federal and State regulations and conform to industry best practices	✓		✓	✓	✓	✓	✓	✓
g) Risk analysis and identify options for risk management for the Federal and State grant payment process	✓		✓	✓	✓	✓		
h) Consulting services to reduce the reconciliation backlog for the Request for Reimbursements process			✓	✓		✓		

CohnReznick Relevant Experience	Disaster Recovery Engagements							
	State of Louisiana (OCD/DRU GOHSEP, LHC)	State of Louisiana Office of Coastal Activities Assisting Agency	State of Mississippi	State of Texas	HUD / FEMA Disaster Housing Assistance Program (DHAP)	State of Illinois	130 Liberty Street Deconstruction (9/11 terror attacks)	World Trade Center Clean Up and Recovery
i) Consulting services providing SME knowledge of required standards for related monitoring and financial standards for Disaster Relief set forth in HUD's Community Planning and Development Monitoring Handbook 6509.2	✓		✓	✓	✓	✓		
j) j) Conducting on-site and remote monitoring for compliance with CDBG-DR requirements, cross cutting federal requirements including Section 3 compliance, FEMA, SBA, EPA, OMB circulars and other federal and state requirements.	✓	✓	✓	✓	✓	✓		

Table 1: Disaster Recovery Experience related to Pool 1 - Program and Process Management Auditing

**Disaster Recovery Engagements - Experience Details:**

- **Louisiana Office of Community Development/Disaster Recovery Unit (OCD/DRU)**
  - Created a streamlined, all-encompassing monitoring strategy for all OCD/DRU programs which resulted in an OCD/DRU Long-Term Monitoring Plan that is risk-based and focuses on oversight monitoring and program, grantee, contractor monitoring to ensure compliance with applicable regulations and requirements.
  - Provided subject matter expertise to develop a Disaster Recovery CDBG Grantee Administrative Manual utilized by program staff and grantees state-wide and published on OCD/DRU's website.
  - Developed Work-Breakdown Tool to forecast workload and workforce needs.
  - Provided Disaster Recovery CDBG subject matter expertise to assist OCD/DRU in developing and processing of RFPs, and evaluating proposals to transition the Road Home Homeowners and Small Rental programs' operations from a single contractor to multiple new contractors.

- Reviewed the internal controls in place by both the OCD/DRU and contractor(s) for granting and monitoring the access to the hardcopy and softcopy files.
- Reviewed internal controls in place to protect homeowners from fraud occurring when working with construction contractors.
- Developed risk assessment utilized by OCD/DRU to prioritize monitoring reviews.
- **Louisiana Housing Corporation (LHC)**
  - Provided subject matter expertise to develop recommendations for process improvements; revised/developed processes, developed management tools and provided training to implement streamlined processes.
  - Provided consulting services to transition the administration of Disaster Recovery CDBG Housing Program to the LHC.
  - Documented processes of Housing Programs transitioning from OCD/DRU.
  - Reviewed and documented reimbursement review processes for multiple Disaster Recovery CDBG Programs.
  - Consolidated tracking spreadsheets for multiple Disaster Recovery CDBG Programs and reconciled to Office of Statewide Reporting and Accounting Policy data.
  - Developed SharePoint sites to manage draw request processing/tracking and reporting for multiple Disaster Recovery CDBG Programs.
- **Louisiana Governor's Office of Homeland Security & Emergency Preparedness (GOHSEP)**
  - Reviewed the Hazard Mitigation Grant Program Administrative Plan Guidelines and Procedures and recommended revisions for improving operations and strengthening controls.
  - Provided guidance and recommendations to GOHSEP to mitigate findings as a result of the FEMA monitoring visits.
  - Assisted with business compliance processes for review and submission of Project Worksheets (PWs) and provided FEMA PA policy guidance.
  - Created testing and training for Disaster Recovery Specialists in Hazard Mitigation and Public Assistance.
  - Worked with Hazard Mitigation staff to document and evaluate processes for each functional area.

- Created guidelines, job aids, standard operating procedures and process flows for the following areas:
  - Grant File Administration;
  - Payment Request Processing;
  - Site Inspections;
  - Quarterly Reporting;
  - Procurement and Contracting;
  - Closeout;
  - Property Management; and,
  - Cost Share, Matching and In-Kind Contributions.
- Provided a Needs Analysis outlining recommendations to streamline GOHSEP processes and created guidelines for risk management, change management and regulatory compliance.
- Conducted compliance review of Direct Administrative Cost (DAC) and State Management Costs and assisted with establishing a system for estimating and tracking costs.
- Conducted legal research and policy analysis to determine eligibility and feasibility of developing and administering a program for sanctions.
- Provided detailed analysis of the Stafford Act, 44 CFR, and OMB Circulars in developing and defining sanctions and actions that initiate sanctions.
- **Mississippi Development Authority**
  - Provided program management and oversight for the distribution of CDBG funds for the MDA Homeowner Assistance Program (HAP), Small Rental Assistance Program, and the Mississippi Elevation Grant Program.
  - Advised and assisted MDA in the development of programs that aligned policy, outreach, economic impact, implementation planning, production, audit, and reporting in a cost effective and timely manner.
  - Developed a system of data collection, automated processes, and manual exception processes that ensured program accuracy, risk management, fraud prevention, and fiduciary responsibility.
  - Conducted needs assessments, gap analysis and recommendations to improve business processes.
  - Created compliance guidelines and a governance model to facilitate long-term monitoring with HUD regulations and policy changes and ensure all work performed was in full compliance with federal, state, and local policies.
  - Developed monitoring programs and checklists for the Small Rental Assistance Program that focused on the condition of the housing units that received assistance.
  - Developed and implemented standard operating procedures and a complete guidebook with custom checklists for each recovery program.



- Provided subject matter expert knowledge of required standards for related monitoring and financial standards set forth by HUD and assured the success of each program through the evaluation of key processes to assure seamless alignment between policy, procedures, and systems.
  - Developed technology designed to evaluate and process up to an estimated 50,000 applications, distributing \$2.312 billion to 28,165 grant applicants.
  - Managed the development of an automated grants processing system that integrated data from hundreds of stakeholders to ensure non-duplication of benefits and provided continual quality assurance, investigation, and internal audit functions, as well as real time tracking and reporting.
- **Texas Development of Housing and Community Affairs (TDHCA) Homeowner's Assistance Program (HAP) and Sabine Pass Restoration Program (SPRP)**
  - Created Quality Control and Quality Assurance programs to ensure benefits were calculated corrected and payments are processed according to program policies.
  - Developed a strong quality control environment, incorporating aggressive fraud prevention and detection.
  - Developed processes to determine/validate homeowner eligibility, calculate benefits, and manage delivery of over \$200 million in HUD CDBG funds to Texas homeowners in grants or deferred forgivable loans to rehabilitate, reconstruct, or replace their homes.
  - Established processes to calculate benefits in compliance with Texas HAP and SPRP requirements, CDBG, and all state and federal statutes (i.e. Stafford Act) and regulation compliance.
  - Developed processes and checklists to facilitate long-term monitoring with HUD and state laws and regulations.
  - Supported the management and distribution of funds between the ACS team, TDHCA, accounting and reporting software, HUD, and the homeowner.
- **HUD/FEMA Disaster Housing Assistance Program (DHAP)**
  - Updated processes and standard operating procedures related to grant agreement execution, funding, and FEMA reporting, and database development and maintenance.
  - Facilitated work session with IT vendors to link DHAP databases and information to HUD databases and other disaster-related information systems.
  - Drafted and maintained a Risk Management Plan to provide guidance on identifying and managing program risk.



- **Illinois Department of Commerce and Economic Opportunity (DCEO) – “Ike” Disaster Recovery Program (IDRP)**
  - Provided subject matter expert knowledge of required standards for related monitoring and financial standards set forth by HUD.
  - Developed policies and procedures for various regulatory requirements associated with CDBG-DR and Stafford Act compliance, including:
    - Procurement;
    - Financial management;
    - Acquisition and relocation;
    - Duplication of benefits;
    - Labor standards compliance;
    - A-133 compliance;
    - Civil rights/nondiscrimination; and
    - HUD Section 3 compliance.
  - Developed Financial Management Policies and Procedures to ensure compliance with regulatory requirements associated with CDBG-DR funds and Stafford Act.
- **130 Liberty Street Deconstruction**
  - Reviewed procedures and quality control measures for operating and financial practices of the General Contractor and its subcontractors, employees, consultants, suppliers, vendors, and others.
- **New York City Department of Investigation**
  - Designed and implemented internal controls and procedures to ensure suppliers, vendors, and subcontractors were qualified to perform work specified.

#### **Additional Disaster Recovery Engagements - Experience Details:**

- **Ginnie Mae CARS 16 Audit**
  - Developed audit program to test contractor’s compliance with HUD System Development Methodology.
  - Performed testing of documentation for a selected sample of system changes to ensure compliance.
  - Created work papers to document findings and procedures executed.
- **Public Assistance Support to Counties in Mississippi**
  - Attended meetings with FEMA and MEMA and completed PA inquiries.
  - Assisted with completion of reports and applied for Hazard Mitigation Assistance grants.
  - Monitored reimbursement requests and provided compliance support.

- **FEMA Hazard Mitigation Technical Assistance Program (HMTAP)**
  - Conducted reviews of floodplain management guidelines.
  - Performed outreach and technical reviews for applications submitted nationwide under the Hazard Mitigation Grant Program (HMGP).
  - Provided grant programmatic support in the areas of environmental compliance and evaluation and supported community enrollment in the National Flood Insurance Program (NFIP).
- **Hazard Mitigation Grant Program (HMGP) Planning for the West Central Texas Council of Governments (WCTCOG)**
  - Worked with large group of over 80 communities to update the Hazard Mitigation Plan for the region.
  - Incorporated results from HAZUS-MH and analyzed risks and vulnerabilities for all natural hazards that could potentially impact the area.
  - Assisted with the development and prioritization of over 300 unique mitigation strategies.
  - Conducted extensive outreach and workshops with planning team and stakeholders, including universities, schools, hospitals, and nonprofit groups.
- **Village of Owego, New York**
  - Assisted with the preparation and review of PA PWs.
  - Identified alternative and improved PA projects.
  - Provided Stafford Act compliance support and guidance.
  - Developed Hazard Mitigation Assistance elevation and acquisition grants.
- **Burnet County, TX**
  - Developed HUD Disaster Recovery CDBG for match on a multimillion dollar project to mitigate flood damage to county roads.
  - Analyzed PA PWs and created engineering cost and material reports.
  - Administered the grant by monitoring financial requests for reimbursement and developing detailed reports.
- **Assistance to the State of Mississippi, Mississippi Emergency Management Agency (MEMA)**
  - Provided Stafford Act compliance and technical assistance to subgrantees.
  - Assisted with reconciling PWs after Hurricane Katrina and Hurricane Rita.
  - Provided PW reimbursement management and developed PW documentation.

- Conducted detailed review and reconciliation of application materials for the disbursement of PA funds to local governments, Electric Power Associations, State Agencies, schools, and nonprofits.
- **Public Assistance Support to Counties in Mississippi**
  - Examined alternative funding sources and implemented grant tracking system.
  - Reviewed invoices, prepared payment requests, recommended approvals.
- **Town of Owego, New York**
  - Reviewed PA PWs and facilitated reimbursements.
  - Provided compliance support on PA policies, including reviewing eligibility of contracts and force account labor.
  - Identified Stafford Act 406 funding opportunities.
  - Tracked status of applications, financial status of reimbursements, and prepared reports in advance of closeout.
- **FEMA Risk Mapping, Assessment, and Planning (Risk MAP)**
  - Provided technical assistance regarding flood maps, flood insurance, and other floodplain management issues.
  - Conducted ordinance reviews for Stafford Act compliance.
  - Provided FEMA Hazard Mitigation and Public Assistance policy guidance.
  - Conducted coastal outreach regarding risk to residents, stakeholders, and nonprofits.
  - Developed levee safety outreach program.

### 1.2.2 Pool 2: Financial Auditing and Grant Management

A fundamental characteristic that distinguishes CohnReznick is our team. Our personnel have collectively served in practically every disaster recovery role possible. This diverse team provides us with the knowledge and skill sets to assist with planning, implementing, and monitoring grant funds to ensure accountability and compliance.

Through our work providing Financial Auditing and Grant Management to the states of Louisiana, Mississippi, Texas, Illinois, and New York, our team has gained experience in various disaster recovery program types: we've learned what works and what doesn't and we are prepared to share what we have learned to assist the Using Agencies to implement the most successful, fraud-resistant programs possible. Relevant examples of our work are provided below, followed by a summary of Financial Auditing and Grant Management experience, included as Table 2.

CohnReznick Relevant Experience	Disaster Recovery Engagements							
	State of Louisiana (OCD/DRU, GOHSEP, LHC)	State of Louisiana Office of Coastal Activities Assisting Agency	State of Mississippi	State of Texas	HUD / FEMA Disaster Housing Assistance Program (DHAP)	State of Illinois	130 Liberty Street Deconstruction (9/11 terror attacks)	World Trade Center Clean Up and Recovery
a) Plan, implement, administer, coordinate, monitor and evaluate the specific activities of all assigned financial and administrative functions. Develop and modify policies/procedures/systems in accordance with organizational needs and objectives, as well as applicable government regulations	✓		✓	✓	✓	✓	✓	✓
b) Provide technical knowledge and expertise to assist in the integration of the Electronic Grants management program into the State finance and accounting system	✓	✓	✓	✓		✓		
c) Review and make recommendations to streamline the grant management and fiscal management processes and to ensure accountability of funds and compliance with Federal and State program regulations		✓	✓	✓	✓	✓		
d) Provide tools to be used by Using Agencies for the assessment of the performance of the financial transaction processes	✓	✓	✓	✓	✓	✓		
e) Monitor all grant management, accounting, budget management, and other business office functions regularly	✓	✓	✓	✓	✓	✓		
f) Provide and/or identify training for staff in the area of detection and prevention of fraud, waste and abuse	✓		✓	✓	✓	✓	✓	✓
g) Ensure compliance with all applicable Federal and State accounting and financial reporting requirements	✓		✓	✓	✓	✓		

Table 2: Disaster Recovery Experience related to Pool 2 - Financial Auditing and Grant Management

### Disaster Recovery Engagements - Experience Details:

- **Louisiana Office of Community Development/Disaster Recovery Unit (OCD/DRU)**
  - Created a Disaster Recovery CDBG Grantee Administrative Manual utilized by program staff and grantees state-wide and published on OCD/DRU's website.
  - Assisted in the design, development, and implementation of Housing Programs Module to track expenditures of over \$83 million allocated to 18 different grantees within the State of Louisiana's Gustav/Ike Online System.
  - Developed strategies and tools to track the performance and forecast expenditures of \$40 million in federally funded infrastructure, housing, economic development, and planning projects.
  - Developed Compliance and Monitoring Plans utilized by OCD/DRU to ensure funds are administered in compliance with Federal and State requirements, including, among other things, accounting and financial requirements.
- **Louisiana Housing Corporation (LHC)**
  - Developed and modified processes of multiple disaster recovery housing programs to streamline program and fiscal management processes.
  - Developed tools to increase transparency and improve reporting:
    - Consolidated tracking spreadsheets for multiple Disaster Recovery CDBG Programs and reconciled to Office of Statewide Reporting and Accounting Policy data; and
    - Developed SharePoint sites to manage draw request processing/tracking and reporting for multiple Disaster Recovery CDBG Programs.
- **Louisiana Governor's Office of Homeland Security & Emergency Preparedness (GOHSEP)**
  - Reviewed the Hazard Mitigation Grant Program Administrative Plan Guidelines and Procedures and recommended revisions.
  - Provided guidance and recommendations to GOHSEP to mitigate findings as a result of the FEMA monitoring visits.
  - Worked with Hazard Mitigation staff to document and evaluate processes for each functional area. Created guidelines, job aids, standard operating procedures and process flows for the following areas:
    - Grant File Administration;
    - Payment Request Processing;
    - Site Inspections;
    - Quarterly Reporting;

- Procurement and Contracting;
  - Closeout;
  - Property Management; and
  - Cost Share, Matching and In-Kind Contributions.
- **Mississippi Development Authority**
  - Planned, developed, administered, and monitored operations of three disaster recovery programs which distributed \$2.312 billion to 28,165 grant applicants.
  - Developed and implemented standard operating procedures and a complete guidebook with custom checklists for each recovery program. Guidebooks incorporated activity schedules, resource allocation, milestones, deliverables, and critical paths.
  - Developed technology designed to evaluate and process up to an estimated 50,000 applications, distributing \$2.312 billion to 28,165 grant applicants.
  - Managed the development of an automated grants processing system that integrated data from hundreds of stakeholders to ensure non-duplication of benefits and provided continual quality assurance, investigation, and internal audit functions, as well as real time tracking and reporting.
  - Managed the development of an automated grants processing system that integrated data from hundreds of stakeholders to ensure non-duplication of benefits and provided continual quality assurance, investigation, and internal audit functions, as well as real time tracking and reporting.
  - Developed identity verification processes to more efficiently detect and prevent fraud, waste, and abuse; developed orientation and training program for staff.
  - Conducted needs assessments, gap analysis and recommendations to improve business processes.
  - Created compliance guidelines and a governance model to facilitate long-term monitoring with HUD regulations and policy changes and ensure all work performed was in full compliance with federal, state, and local policies.
  - Developed monitoring programs and checklists for the Small Rental Assistance Program that focused on the condition of the housing units that received assistance.
  - Advised and assisted MDA in the development of programs that aligned policy, outreach, economic impact, implementation planning, production, audit, and reporting in a cost effective and timely manner.

- **Texas Development of Housing and Community Affairs (TDHCA) Homeowner's Assistance Program (HAP) and Sabine Pass Restoration Program (SPRP)**
  - Distributed \$200 million in HUD CDBG funds to Texas homeowners in grants or deferred forgivable loans to rehabilitate, reconstruct, or replace their homes.
  - Conducted ongoing audit and monitoring functions to ensure compliance with federal and state laws and regulations, including HUD, FEMA, SBA, and local government requirements.
  - Ensured compliance with federal requirements for financial reporting, accounting records, internal control, and budget control.
  - Determined and validated homeowner eligibility, calculated benefits, managed delivery of the funds.
  - Developed and administered grants database infrastructure.
  - Developed processes and checklists to facilitate long-term monitoring with HUD and state laws and regulations.
- **HUD and FEMA Disaster Housing Assistance Program (DHAP)**
  - Updated processes and Standard Operating Procedures related to grant agreement execution, funding, and FEMA reporting, and database development and maintenance.
  - Facilitated work session with IT vendors to integrate DHAP grants management systems into HUD databases and other disaster-related information systems.
- **Illinois Department of Commerce and Economic Opportunity (DCEO) – “Ike” Disaster Recovery Program (IDRP)**
  - Developed policies and procedures for various regulatory requirements associated with CDBG-DR funds and Stafford Act compliance.
  - Developed and implemented compliance and monitoring plan to ensure compliance with applicable Federal and State requirements.
  - Developed fraud, waste, and abuse detection and prevention plan.
- **130 Liberty Street Deconstruction**
  - Tested payroll reports, payment requisitions, and all other requests for payment of any kind in connection with the general contractor's contract to ensure payments are complete, accurate, and truthful.
  - Tested requests for reimbursement of expenses submitted for approval by the general contractor and its subcontractors, employees, suppliers, vendors, and others to protect against fraud and illegal or unscrupulous behaviors.



- **New York City Department of Investigation**
  - Monitored and audited the operating and financial practices of an engineering company and its subcontractors, consultants, and suppliers, including auditing of payroll reports, payment requisitions, and other requests for payment to ensure payments were complete, accurate, and truthful.
  - Conducted onsite reviews of an engineering company and its subcontractors, suppliers, vendors, and others.

### **Additional Disaster Recovery Engagements - Experience Details:**

- **Village of Owego, New York**
  - Identified and facilitated resolution of special considerations for PA.
  - Prepared grant applications, tracked status of applications, and monitored compliance of grant award.
- **Woodsboro ISD, Woodsboro, Texas**
  - Developed and managed comprehensive, multi-million dollar, Hazard Mitigation Grant Program (HMGP) disaster safe room project.
  - Reviewed all reimbursement requests, tracked costs, and established budget management system.
  - As administrator, managed all correspondence with the Texas Division of Emergency Management (TDEM) and FEMA.
  - Reviewed procurement activities and contracts for Stafford Act and OMB compliance.

### **1.2.3 Pool 3: Integrity Monitoring/Anti-Fraud**

In response to the signing of the Disaster Relief Appropriations Act of 2013, the State took quick action to ensure the accountability, transparency, and timely expenditure of these federal funds. Through its Executive Order No. 125, the State “pledged to work cooperatively and in coordination with [its] federal partners to ensure the integrity and accountability of all federal reconstruction resources received and distributed by the State to respond to and recover from the severe damage caused by Sandy.”

When federal funds are appropriated to states and/or local communities to assist with disaster recovery efforts, the recipients have the same desire as the State to ensure the accountability, transparency, and timely expenditure of these federal funds. But this desire is, too frequently, just that—a desire. Rarely does a recipient go so far as to make a solemn pledge to ensure these critical elements of disaster recovery. Even more infrequently, does a recipient recognize the need for these critical elements at the very

outset of its recovery efforts. Clearly, the State recognizes the importance and value of implementing comprehensive and stringent safeguards from the start.

The CohnReznick Team can help the State ensure its desired outcomes. Not only do we possess the integrity monitoring expertise required by the State, but our team has experience on the other side of the monitoring equation.

Our experience goes far beyond the integrity monitoring requirements of this scope pool. We have hands-on experience designing, implementing, executing, administering, and closing out multibillion dollar disaster recovery programs. We have also served as the Project Management Office for similar programs. We know how to conduct integrity monitoring. But, more importantly, we know what it's like to be subjected to integrity monitoring while operating disaster recovery programs. We understand that the integrity monitoring function cannot impede upon or negatively impact the important operations of the program.

With our vast disaster recovery operations knowledge, the learning curve for us will not be a steep one. We know how to make efficient use of the subject's time. We know how to approach staff with requests without requiring them to drop every other operational responsibility they have. We have been on both sides of the integrity monitoring equation and know how best to approach the tasks and the people.

We have successfully provided integrity monitoring services for HUD and FEMA's joint Disaster Housing Assistance Program and the State of Mississippi. Whether it was the development of policies and procedures or conducting a risk assessment or performing forensic accounting services, we helped our clients ensure the accountability, transparency, and timely expenditure of federal funds.

We have the specific skills, expertise, and experience necessary to serve the State for the scope of services described in Pool 3. Relevant examples of our work are provided below, followed by a summary of Integrity Monitoring/Anti-Fraud experience, included as Table 3.

CohnReznick Relevant Experience	Disaster Recovery Engagements							
	State of Louisiana (OCD/DRU, GOHSEP, LHC)	State of Louisiana Office of Coastal Activities Assisting Agency	State of Mississippi	State of Texas	HUD / FEMA Disaster Housing Assistance Program (DHAP)	State of Illinois	130 Liberty Street Deconstruction (9/11 terror attacks)	World Trade Center Clean Up and Recovery
a) Forensic accounting and all specialty accounting services	✓	✓	✓	✓	✓	✓	✓	✓
b) Risk assessments and loss prevention strategies	✓	✓	✓	✓	✓	✓	✓	✓
c) Performance and program monitoring and promotion of best practices as applicable to each task order issued under this contract	✓		✓	✓	✓	✓	✓	✓
d) Fraud and misconduct investigation, prevention, detection and remediation	✓		✓	✓	✓	✓	✓	✓
e) Implementation and management of appropriate compliance systems and controls required by State and Federal governing guidelines, regulations and law	✓		✓	✓	✓	✓	✓	✓
f) Development and implementation of policies and procedures to assist in ensuring program requirements are met, including preventing duplication of benefits, and measures to detect and prevent fraud, waste, abuse and mismanagement of funds; compliance with Federal and State laws, and DRGR regulations as applicable	✓		✓	✓	✓	✓	✓	✓
g) Compliance with local regulations and ordinances as applicable	✓		✓	✓	✓	✓	✓	✓
h) Disseminate information regarding the Anti-Fraud hotline maintained by the Office of the State Comptroller	✓		✓	✓		✓	✓	✓
i) Develop data management systems/programs for the purpose of collecting, conducting and reporting required compliance and anti-fraud analytics	✓	✓	✓	✓	✓	✓		

Table 3: Disaster Recovery Experience related to Pool 3 - Integrity Monitoring/Anti-Fraud

### Disaster Recovery Engagements - Experience Details:

- **Louisiana Office of Community Development/Disaster Recovery Unit (OCD/DRU)**
  - Developed and implemented Compliance and Monitoring Plans and Tools utilized by the State ensure compliance of more than \$597 million in Disaster Recovery CDBG funds.
  - Developed risk assessment utilized by OCD/DRU to prioritize monitoring reviews.
  - Assisted with execution of risk assessments and scheduling monitoring site visits.
  - Led efforts to design, develop, test, and implement a tracking and reporting system (TRS) for state of Louisiana Compliance Division.
  - Drafted requirements to expand system functionality to include parish-implemented programs and projects.
  - Worked with state personnel to finalize system enhancements to streamline workflow processes.
  - Provided new use orientation and ongoing technical assistance.
- **Louisiana Housing Corporation (LHC)**
  - Reviewed Corporation's Compliance Checklists.
  - Incorporated CDBG Requirements for use to monitor LIHTC Piggyback and Affordable Rental Properties.
- **Louisiana Governor's Office of Homeland Security & Emergency Preparedness (GOHSEP)**
  - Reviewed HM and PA policy guidance developed by FEMA and State.
  - Developed compliance matrix and procedure guideline.
  - Provided technical assistance to state and subgrantees.
- **Mississippi Development Authority**
  - Researched, documented, and reported on suspected fraud incidents:
    - Identified more than \$50 million in potential fraud and quality exposures and helped to implement key improvements related to internal controls and grant compliance;
    - Coordinated with state and federal agencies on suspected fraud investigations; and
    - Implemented detective and preventive fraud controls that led to more than 200 investigations and more than 20 criminal indictments and prosecutions.
  - Developed Identity Verification processes and helped coordinate the effort to partner with third-party agencies to assist in verification effort.

- Developed a system of data collection, automated processes, and manual exception processes that ensured program accuracy, risk management, fraud prevention, and fiduciary responsibility.
  - Created compliance guidelines and a governance model to facilitate long-term monitoring with HUD regulations and policy changes and ensure all work performed was in full compliance with federal, state, and local policies.
  - Developed monitoring programs and checklists for the Small Rental Assistance Program that focused on the condition of the housing units that received assistance.
  - Conducted needs assessments, gap analysis and recommendations to improve business processes.
- **Texas Development of Housing and Community Affairs (TDHCA) Homeowner's Assistance Program (HAP) and Sabine Pass Restoration Program (SPRP)**
  - Collaborated with the application development vendor to develop and modify a system that provided full end-to-end grant processing functionality for TDCHA, this included numerous data interfaces, eligibility, benefit, calculation, quality, and fraud checks.
  - Created Quality Control and Quality Assurance programs to ensure benefits were calculated corrected and payments are processed according to program policies.
  - Involved in defining the policy and design of the program, including the development of the Program Policies and Procedures Manual.
  - Developed processes and checklists to facilitate long-term monitoring with HUD and state laws and regulations.
- **130 Liberty Street Deconstruction**
  - Monitored and investigated the operating and financial practices of the General Contractor and its subcontractors, employees, consultants, suppliers, vendors, and others.
- **New York City Department of Investigation**
  - Provided forensic accountants to protect against fraud, waste, and abusive practices during the cleanup and recovery activities at the World Trade Center;
  - Identified a significant dollar volume of overbilling by contractors, revealed links between subcontractors and organized crime, specified problems with labor supervision, and documented a lack of control over the bidding process.

### Additional Disaster Recovery Engagement - Experience Details:

- **Department of the Interior Office of Historical Trust Accounting (OHTA)**
  - Performed forensic investigations, traced transaction histories, and performed reconciliations from both a transaction and an account perspective of more than 9,000 accounts, dating back as far as the late 1800s.
  - Performed extensive digital and hard copy research as well as analysis to determine policies, procedures, and practices historically used by the Bureau of Indian Affairs (BIA) and the U.S. Treasury Department (UST) to perform the Individual Indian Money (IIM) and tribal accounting functions.
  - Reconciled a variety of accounts and transactions from independent tribal and IIM projects using OHTA's Accounting Standards Manual (ASM), Generally Accepted Accounting Practices (GAAP), historical code of Federal Regulations (CFR) info, BIA policies, procedures, accounting standards.
  - Successfully assisted the Department of the Interior in settling the 13-year IIM Trust Fund accounting lawsuit, *Cobell v. Salazar*, by providing valuable accounting and consulting support regarding the management and validity of the financial transactions in the IIM Trust Fund.

#### 1.2.4 Action Plan for Responding To Requests For Engagement

Our team will follow the process outlined below for managing our responses to requests for engagement from Using Agencies.

All requests for engagement from Using Agencies will be directed to our Engagement Partner, Paul Raffensperger. Mr. Raffensperger will have responsibility for the overall execution and management of the contract. As such, he will serve as the point person for these requests and will ensure a timely and compliant response. Any request for engagement that ultimately becomes an executed task order will be administered by Mr. Raffensperger. His contract administration will greatly aid in the speed and efficiency of future checks for conflicts of interest. His administration will also help easily satisfy the requirement for including this type of information when responding to future requests. Additional details of our approach are outlined in Section 3.1.1: Planning.

#### 1.2.5 Contracts with Similar Services Provided By Bidder

The following details some of the most relevant past performances of CohnReznick. The services provided under each of these contracts are listed in sections 1.2.2, 1.2.3, and 1.2.4 above. Additional details and other examples of our team's past performances are provided in Section 6: Experience of Bidder on Contracts of Similar Size and Scope.

**Louisiana Office of Community Development, Disaster Relief Unit (OCD/DRU)****Type:** Firm Fixed Price**Budget:** \$4,120,000

**Description:** CohnReznick developed and implemented compliance and monitoring plans for CDBG-funded programs. This included developing the Road Home long-term monitoring plans and contractor compliance and monitoring plans, monitoring plans for the Gustav/Ike Parish Implemented Program, and 13 of LA's Katrina/Rita CDBG disaster recovery programs. CohnReznick's responsibilities included preparing and conducting risk assessment, compliance monitoring plan, and checklists development; developing and implementing tracking and reporting systems; and creating performance monitoring process and tools.

**Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP)****Type:** Firm Fixed Price**Budget:** \$824,000

**Description:** CohnReznick conducted a benchmark study against similar state agencies so GOHSEP could compare its efforts against those organizations. This allowed GOHSEP to adopt other agencies' best practices. To conduct the study, we collected documentation, such as organizational charts, job grades and descriptions, and promotional distinctions; evaluated performance measures, staffing, innovative initiatives, technology, and shared resources utilized by other states receiving federal disaster funds; surveyed agencies managing homeland security, emergency management and interoperability, grants and administration, and disaster recovery; and provided a comparative analysis matrix as part of our findings and observations.

**Louisiana Office of Coastal Activities****Type:** Fixed Price**Budget:** \$49,000

**Description:** CohnReznick was engaged by Louisiana Governor's Office of Coastal Activities to assess the Office of Coastal Protection and Restoration/Coastal Protection and Restoration Authority's (CPRA) financial and project management systems to determine if its financial protocols were sufficient. Our responsibilities included reviewing system capabilities, limitation and the status of implementation of modules, determining the financial management system's core attributes, and developing financial management system requirements and functionality objectives. The assessment included an "as is" environment comparison against objectives and requirements and identified system risks, gaps, and limitations. We developed recommendations, options, and implementation strategies that aligned with the development of CPRA's Annual Plan.



### Mississippi Development Authority (MDA) CDBG Programs

**Type:** Time and Materials

**Budget:** \$169,932,581

**Description:** CohnReznick was directly involved in the distribution of more than \$2.3 billion under a contract with the Mississippi Development Authority for administering CDBG disaster recovery programs following Hurricane Katrina. CohnReznick was responsible for establishing stringent application, validation, and approval processes to distribute funds and create safeguards to prevent fraud, waste, and abuse of the system. CohnReznick not only determined and validated eligibility, calculated benefits, and managed delivery of the funds, but also developed technology designed to evaluate and process approximately 50,000 applications, simplifying the process and ensuring compliance with regulations and requirements.

### Texas Department of Housing and Community Affairs (TDHCA) Homeowners Assistance Program

**Type:** Time and Materials

**Budget:** \$21,000,000

**Description:** CohnReznick was solely responsible for overseeing the eligibility benefit determination phase, which included creation of a system for verifying an applicant's information and eligibility to receive benefits, determining the benefit calculation, and ensuring claims for unpaid and outstanding insurance claims are subrogated back to the programs. CohnReznick also developed and managed the distribution of funds from approval to final draw and planned the use of administrative systems, software, and infrastructure to manage the programs effectively.

### Department of Housing and Urban Development (HUD) and Federal Emergency Management Agency (FEMA) Disaster Housing Assistance Program (DHAP)

**Type:** Fixed Fee Plus Cost

**Budget:** \$8,709,481

**Description:** CohnReznick was contracted to assist HUD with administering the Disaster Housing Assistance Program (DHAP), a joint FEMA/HUD program that provided families affected by Hurricanes Katrina and Rita with extended rental housing assistance. CohnReznick was tasked with providing program management support to HUD and coordinating with local Public Housing Authorities (PHAs) wherever affected families may reside. DHAP services included issuing rental payments to landlords as well as providing case management services to individuals and families as needed.

### Illinois CDBG Disaster Recovery Program

**Type:** Labor Hours with Not to Exceed Provision

**Budget:** \$3,169,970

**Description:** CohnReznick developed policies, application guidelines, and monitoring procedures for economic development, housing, and infrastructure programs. CohnReznick collaborated with coordinating agencies to adapt application evaluation procedures and measure program progress. CohnReznick's guidance led to the effective and efficient implementation of these disaster programs.

### 130 Liberty Street Deconstruction

**Type:** Time and Materials

**Budget:** N/A; \$1,576,600 Billed to Date

**Description:** CohnReznick was retained as a fiscal monitor as part of an agreement between New York City and a teaming partner in response to the 9/11 terrorist attacks. Our role was to oversee the financial and operational compliance of the deconstruction of the former Deutsche Bank building at 130 Liberty Street by the Lower Manhattan Development Corporation. In this role, CohnReznick monitored and investigated the operational and financial practices of Bovis Lend Lease and its subcontractors, employees, consultants, suppliers, vendors, and others; audited payroll reports, payment requisitions, and all other requests for payment of any kind submitted to New York City in connection with Bovis Lend Lease's contract, ensuring payments were complete, accurate, and truthful; and reviewed all requests for reimbursement of expenses submitted for approval by Bovis Lend Lease and its subcontractors, employees, suppliers, vendors and others to protect against fraud and illegal or unscrupulous behaviors.

### New York City Department of Investigation

**Type:** Time and Materials

**Budget:** N/A; \$1,500,000 Billed to Date

**Description:** Pursuant to a monitoring agreement between New York City and a teaming partner, CohnReznick was retained to serve as forensic accountants for the cleanup and recovery activities at the World Trade Center to protect against fraud, waste, and abusive practices. CohnReznick's duties, included, but were not limited to: monitoring and auditing the operating and financial practices of an engineering company and its subcontractors, consultants, and suppliers, including auditing of payroll reports, payment requisitions, and other requests for payment to ensure payments were complete, accurate, and truthful; designing and implementing internal controls and procedures to ensure suppliers, vendors, and subcontractors were qualified to perform work specified; and conducting onsite reviews of an engineering company and its subcontractors, suppliers, vendors, and others. Through our efforts, CohnReznick identified a confidential, but significant dollar volume of overbilling by contractors, revealed links between subcontractors and organized crime, specified problems with labor supervision, and documented a lack of control over the bidding process.

## 2.0 MANAGEMENT OVERVIEW



### 2.1 Overall Technical Approach/Plans to Meet RFQ Requirements

Wide-ranging task order scopes of services call for a management approach that provides rapid deployment, maximum output, and scalable resources and ensures the highest level of compliance, accountability, and transparency. This approach will include an effective framework that coordinates subject matter experts, technical leads, data and workflow management systems, and qualified staff. To that end, our team of experienced certified Project Management Professionals (PMPs), Certified Public Accountants (CPAs), FEMA PA/HMGP experts, and HUD CDBG experts has the organizational and operational oversight skills needed to successfully complete the contract requirements in a timely manner with excellent results. Our management approach summarizes the processes and procedures used to coordinate and manage each task order's scope of work in a realistic, attainable, and appropriate manner.

#### 2.1.1 Understanding of Contract Objectives

The January 29, 2013 passing of the Disaster Relief Appropriations Act, 2013 (H.R. 152/Public Law 113-2), appropriated New Jersey the funds necessary for disaster recovery. The State has begun and will continue the process of procuring consultant services for designing, implementing, and executing long-term recovery plans. We understand the State of New Jersey Governor's Office is now seeking consultant services to monitor these recovery efforts and their associated compliance and reporting with federal and state requirements.

Our team is fully capable and prepared to assist all Using Agencies with meeting these critical monitoring objectives. We have the specific disaster recovery experience and expertise required to execute the scope of work requested by a Using Agency. And we will ensure all work performed by our team will be eligible for HUD and/or FEMA grant funding.

Monitoring plays an important role with any operation, but for an endeavor of the magnitude of the State of New Jersey's recovery efforts, it is critical. Monitoring accomplishes more than just reporting the results of operations. When performed in

concert with the highest level of transparency, monitoring can do much more to improve operations. Proper monitoring can:

- Remove bottlenecks;
- Reduce backlogs;
- Ensure the right people are performing the right tasks;
- Ensure quality;
- Foster the implementation of best practices across multiple operations;
- Mitigate risk; and
- Prevent and detect fraud, waste, and abuse.

All of these important benefits ultimately result in one thing: more taxpayer dollars being more efficiently spent on actual recovery for the residents of the State.

Our team understands the importance of bringing the highest level of transparency to our monitoring efforts. Our previous experience with similar engagements has been subjected to intense public scrutiny. Our programs and deliverables have been inspected by public officials, political appointees, state Attorneys General, Inspectors General, and the general public. Without fail, our programs and deliverables have withstood this intense amount of scrutiny time and time again.

*“Transparency is a force multiplier”*

The Honorable Earl Devaney, former US Department of Interior Inspector General, former Inspector General of the Recovery Accountability and Transparency Board, and current CohnReznick Senior Advisor

### 2.1.2 Nature of the Required Work

The nature of disaster recovery work frequently requires various areas of expertise and disciplines. We have assembled a team with the experience necessary to meet the Using Agency’s needs as task orders are issued.

Having the necessary resources for a disaster recovery effort of this magnitude is just the start. The proper utilization and coordination of resources is equally important. To ensure efficient and economical use of resources, we will coordinate so only the appropriate personnel for each particular task will be assigned.

### 2.1.3 Level of Effort Necessary

To address the different needs for each task order, we have structured our team, by pool, to best utilize our staff members’ expertise and the firm’s resources (see Organizational Chart, Figure 2).

We have identified key personnel that have years of hands-on disaster recovery experience performing similar services in the states of Louisiana, Mississippi, Texas, Illinois, and Iowa. Each pool will be overseen by these key personnel who have proven leadership abilities. These are the very same people who:

- 1) **Prepared** this proposal;
- 2) **Conducted** the work provided in our client references; and
- 3) **Are responsible** for executing the requirements of this project.

For purposes of resource planning, during our assessment of each task order, the key personnel will determine the appropriate skill sets and staffing levels needed. We will perform periodic reassessments of the changing contract environment to ensure we are providing the most efficient and economic use of resources.

### Resource Management

Our organization is structured to provide flexibility, based on the task orders issued. Our team will be led and overseen by our **Engagement Partner**, Paul Raffensperger, who has many years of experience managing disaster recovery projects. From his past roles in related engagements, Mr. Raffensperger has developed a proven ability to plan and implement large programs while managing risks, resolving issues, and achieving positive change.

Mr. Raffensperger will be supported by our Pool Program Managers, who bring years of relevant hands-on experience in their respective pools.

#### Key Elements of Our Proven Management Approach:

- ✓ Coordination of staff between multiple simultaneous tasks
- ✓ Efficient and rapid deployment of resources
- ✓ Close attention to accuracy and timeliness
- ✓ Stringent cost controls
- ✓ Adaptable and flexible processes to ensure quality deliverables
- ✓ Proven fraud, waste, and abuse prevention and detection strategies

**Pool 1 Program Manager**, Tim Bender, CPA, PMP, has served as the Program Manager for several federally funded disaster recovery programs and led the closeout of these programs in Mississippi and Texas. He also led HUD and FEMA's national Disaster Housing Assistance Program. He has significant experience with disaster recovery programs including overseeing quality control functions, managing and administering federal block grant programs; benefit administration and calculation; strategic analysis and policy development; closeout; mitigation of fraud, waste, and abuse; risk management; and communication with key federal, state, and local government stakeholders.

**Pool 2 Program Manager**, Frank Banda, CPA, PMP, has proven his ability to manage large disaster recovery programs. He has served as an Engagement Partner for several disaster housing recovery engagements where he managed, administered, and monitored the distribution of federal funds to homeowners affected by Gulf Coast hurricanes. Mr. Banda brings more than 28 years of management, audit, accounting, and consulting experience, with a special emphasis on assisting organizations with business process management improvement, program management, financial management research services, and financial reporting.

**Pool 3 Program Manager**, Jack Callahan, CPA, has more than 25 years experience in integrity monitoring, construction accounting, and business consulting matters. His experience includes providing fiscal and integrity monitoring services to the Port of Authority of New York and New Jersey Office of the Inspector General for the construction of the \$2 billion World Trade Center Transportation Hub and the Lower Manhattan Development Corporation deconstruction of 130 Liberty Street. He led efforts that included investigating the operational and financial practices of the general contractors and their subcontractors, testing payroll reports and other requests of payment, and testing requests for reimbursement of expenses.

Our key personnel bring years of experience working together on similar engagements and will utilize the best practices they have developed to ensure the successful execution of each task order. They will be supported by our Project Managers and Subject Matter Experts who will be matched to each task order based on their expertise. Based on the needs of each task order, we will assign the appropriate resources to execute the requested services.

The knowledge and experience our resources bring to each of the pools include the following subject areas:

- Community Development Block Grant (CDBG)
- CDBG-DR Common Application, Waivers, and Alternative Requirements
- Duplication of Benefits
- Environmental and Historical Requirements
- Floodplain Management and NFIP
- Federal Labor Standards
- Acquisition and Relocation
- Uniform Grant Management Standards
- Generally Accepted Government Auditing Standards (GAGAS)
- FEMA Public Assistance and Hazard Mitigation Assistance
- Procurement and Contracting
- Cost Allowability and Match Requirements
- Stafford Act Compliance
- OMB Circular A-133
- Financial Management Systems
- Disaster Recovery Outreach and Communications

### Scalable Resources

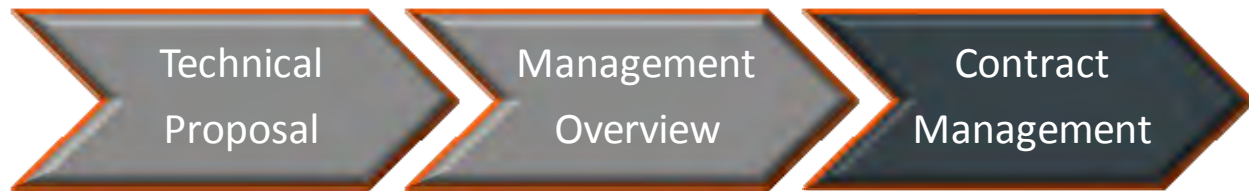
With our large New Jersey presence, we have significant personnel resources at our disposal to support this engagement. As shown in Table 4 below, our local resources provide our team the flexibility to deploy and scale down staff depending on the requirements of each task. Our local resources include a deep bench of HUD and FEMA experts and certified Project Management Professionals.

Offices	Roseland, Princeton, Edison, and Eatontown
Employees	500+
CPAs	200+

Table 4: CohnReznick New Jersey Presence



## 3.0 CONTRACT MANAGEMENT



### 3.1 Plans to Manage, Control, and Supervise the Contract

Our management approach communicates the processes we use to manage and guide contract execution. Our proactive management processes will enable us to provide a wide range of services to support the State's requirements under this contract. The State will benefit from our systematic processes for directing and managing multiple task orders and supporting a diverse array of responsibilities.

#### 3.1.1 Planning

Our proven approach will support the coordinated management of our organizational structure. Mr. Raffensperger will work with our Pool Program Managers to effectively manage all task orders.

As requests for engagement are issued, our team will assess the requirements and determine if there is a conflict of interest or scheduling limitations. If either exists, we will provide the requesting Using Agency official notification declining the request within three business days. If neither exists, we will provide a response within five business days that includes:

- A detailed budget based on our assessment of the level of effort and experience needed to perform the scope of services in the most economical manner possible;
- A technical approach that addresses how our team will execute the scope of services while ensuring satisfactory completion according the required schedule;
- A contract schedule that depicts the tasks and/or sub-tasks to be performed, performance milestones, and deliverables;
- A person-hour and/or labor category mix based on our level of effort assessment and task order requirements; and
- A detailed list of all engagements, contracts, and task orders in which we are currently providing services for any type of disaster recovery assistance.

Following task order award, we will schedule a kickoff meeting with the Using Agency to introduce our team, the Using Agency personnel, and any additional stakeholders the

Using Agency feels should participate. The meeting will cover technical and management issues and will provide the opportunity to:

- Review the goals and desired results of all assigned tasks;
- Ensure that all team members understand the Using Agency's expectations;
- Establish communication protocols;
- Identify all stakeholders; and
- Review contract terms and conditions.

We will use the information obtained during this meeting to customize our standard practices and management systems, which include tools for ensuring all of our tasks, activities, and deliverables address the specific requirements and expectations of each task. We will balance the competing demands of quality, risk management, scheduling, cost, scope, and resource allocation. Our standardized procedures, forms, and management systems will be the foundation for creating efficiencies and ensuring consistency, compliance, and accuracy throughout the task order lifecycle.

Our team will develop a Project Work Plan (PWP) for all task activities, their sequencing, level of effort, and duration. We will identify all activities that need to be performed to complete the tasks, ensure proper resources are in place, identify all precedents, develop a detailed project schedule, and establish formal policies and procedures necessary to control changes to the schedule. We will identify any scope constraints, milestones, processes, activities and deliverables, and personnel requirements. All information will be updated frequently throughout the duration of each task.

Our planning includes the project management processes identified in Table 5.

Element of Project Management	Description
Scope Management	Detailed information on the program activities and requirements as part of the PWP.
Time Management	Time management includes the activity sequences, durations, and schedule constraints that are required to complete the project within a defined time period.
Cost Reporting	Cost reporting includes estimating, budgeting, and controlling costs.
Risk Management	Risk management includes identifying project risks, performing risk analysis, and developing risk management mitigation plans.

Element of Project Management	Description
Quality Assurance	Our quality assurance approach incorporates quality planning, quality assurance, and quality control.
Staffing Management	Staffing management includes human resource management, assignment of roles and responsibilities, identifying required skills, and creating a staffing management plan.
Communications Management	Communications management includes the formal and informal processes required to collect and communicate project information to the project team and project stakeholders.
Contract Management	Contract management includes the processes required to manage contract requirements, monitor performance, and ensure client satisfaction.

Table 5: Planning Processes

### 3.1.2 Execution

For the duration of the task order lifecycle, our team will complete the activities defined in the PWP by coordinating resources in the most efficient and economical manner possible. Our Pool Program Managers will be responsible for ensuring the processes described in Table 6 are managed and directed to meet the Using Agency's expectations.

Executing Process Element	Description
Integration Management	Integration management includes the processes needed to integrate various processes, programs, and project management activities required for program success.
Direct and Manage Project Execution	Direct and manage project execution includes the processes required to perform the work defined in the PWP.
Perform Quality Assurance	Quality assurance includes the processes of reviewing the results of the measurements and processes we use to ensure quality.
Manage Project Team	Manage project team is the process of tracking the performance of the project team, providing feedback, quickly identifying and resolving issues, and making changes.
Manage Communications	Managing communications involves making relevant information available to team members and stakeholders and managing stakeholder expectations.

Table 6 Executing Processes

### 3.1.3 Monitoring and Controlling

In ongoing efforts to ensure the successful completion of the scope of work, our team will implement monitoring and controlling processes to track, review, and regulate the progress and performance of all tasks. Table 7 describes the monitoring and controlling processes that our team will implement.

Monitoring & Controlling Process Element	Description
Monitor and Control Project Work	Monitoring and controlling project work includes the process of tracking and reviewing the project activities and objectives as defined in the PWP.
Change Control	Change control includes the review of change requests, approvals, and changes to resources, deliverables, documentation and the Project Work Plan.
Scope Verification	Scope verification is the process of formalizing acceptance of completed deliverables.
Monitor and Manage Changes to Project Scope	This is the process of monitoring and managing changes to the project scope.
Monitor and Manage Changes to Schedule	This is the process of monitoring and managing changes to the schedule.
Monitor and Control Costs	This is the process of monitoring and controlling project costs to update the project budget.
Quality Control	Quality control includes the process of monitoring the results of quality control activities to assess performance and recommend changes.
Reporting	Reporting is the process of collecting and distributing important information regarding project statistics, progress, performance, budgetary info, and forecasts.
Monitor and Control Risks	Monitoring and controlling risk is the process of implementing risk management plans, tracking identified risks, monitoring risk, identifying new risk, and evaluating risk management effectiveness.

Table 7: Monitoring and Controlling Processes

## 3.2 Approach to Communication with State Contract Manager

To facilitate continuous communication, we will conduct weekly status meetings to discuss task status and performance, issues, upcoming tasks, resource allocation, and any relevant subjects that need to be addressed. We will also address any identified overlaps or duplication of efforts and determine the best method for resolving inefficiencies. Our weekly meetings will drive the content of status reports to be submitted to the Using Agency and State Contract Manager, as requested. Status details may include:

- Task status;
- Accomplishments;
- Summary of key issues and risks;
- Issues requiring management attention including tasks delayed and operational issues;
- Plans for resolving issues; and
- Work to be accomplished in the coming reporting period.

Our team will work with the Using Agency to tailor information for the reports. In addition, our team is committed to being available to discuss any issues, answer questions, provide status updates, etc. with the Using Agency, our State Contract Manager, and other stakeholders at all times.

## 4.0 ORGANIZATIONAL SUPPORT AND EXPERIENCE

### 4.1 CohnReznick (Prime Contractor)

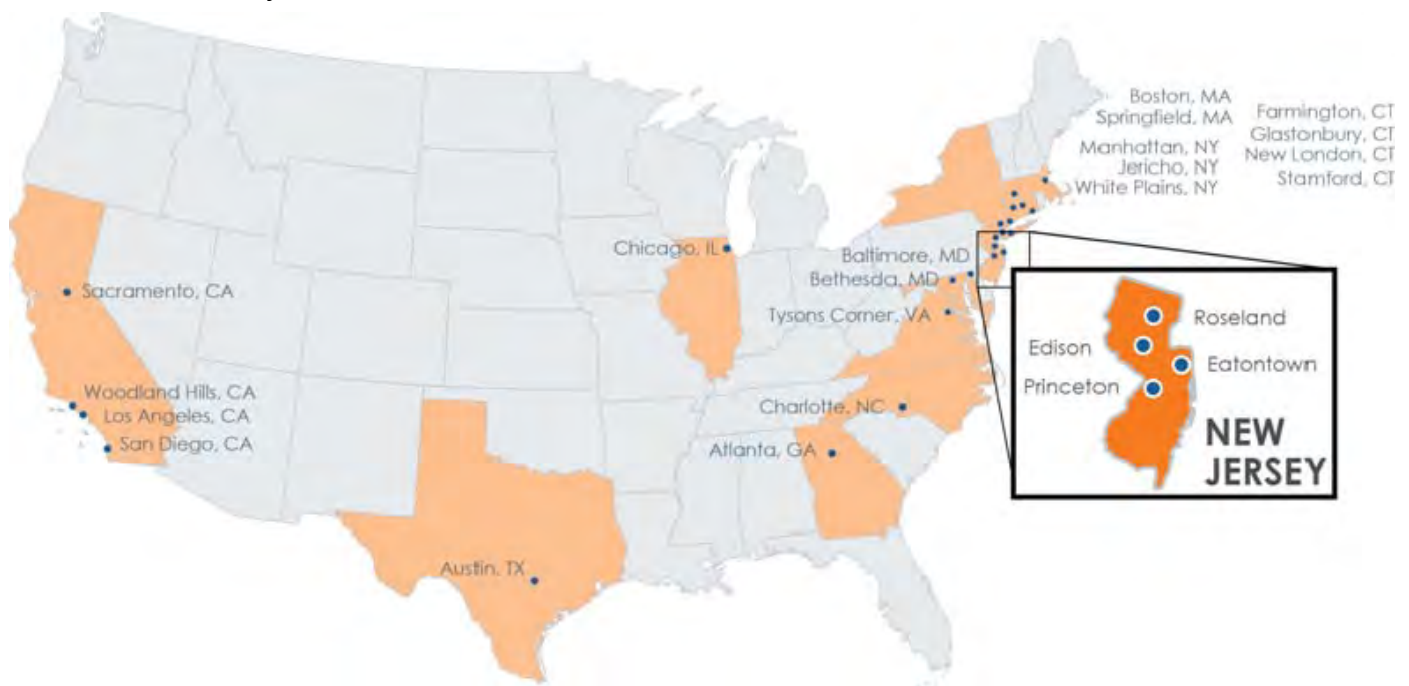
A New Jersey partnership since our founding in 1919, CohnReznick is one of the top accounting firms in the United States. We provide a broad scope of services across nearly two dozen industries and serve clients, including government agencies at the federal, state, and local levels; Fortune 100 companies; closely run businesses; and nonprofit organizations.

Our experience includes rapidly deploying large-scale programs, disaster recovery operations, regulatory compliance, and full lifecycle grants management support. This includes working with state and local governments, architectural, engineering, construction, and not-for-profit firms in emergency response environments. We offer superior organizational and operational oversight skills implemented by experienced certified Project Management Professionals with strong backgrounds in public accounting.

An overview of our disaster recovery services includes the following areas of expertise:

HUD	FEMA	OTHER FEDERAL AGENCIES	STATE AND LOCAL PROGRAMS
<ul style="list-style-type: none"> <li>• Housing</li> <li>• Buyout</li> <li>• Infrastructure</li> <li>• Economic Development</li> <li>• NEPA Compliance</li> </ul>	<ul style="list-style-type: none"> <li>• Public Assistance</li> <li>• Hazard Mitigation</li> <li>• Individual Assistance</li> <li>• Recovery and Response Support</li> </ul>	<ul style="list-style-type: none"> <li>• Construction</li> <li>• Contractor Assurance</li> <li>• Integrity Monitoring</li> <li>• Labor Compliance</li> </ul>	<ul style="list-style-type: none"> <li>• Applicant Support</li> <li>• Program Design</li> <li>• Program Delivery</li> <li>• Nonprofit and Faith-based Groups</li> </ul>

As a New Jersey firm, CohnReznick has a large presence in the state of New Jersey and is able to provide significant resources for this engagement. **With 4 offices and more than 500 staff in Roseland, Princeton, Edison, and Eatontown, New Jersey,** CohnReznick is able to meet the needs, staffing requirements, and timeline for the state of New Jersey.



### Auditing Background

CohnReznick has broad and comprehensive experience performing audit services for government agencies that includes:

- Comprehensive experience performing audits in conformance with **Generally Accepted Government Auditing Standards (GAGAS or Yellow Book)** as well as those promulgated by the **American Institute of Certified Public Accountants (AICPA)**;
- Extensive expertise with **Federal Acquisition Regulation (FAR)** and **Cost Accounting Standards (CAS)**;
- Membership with the **Center for Public Company Audit Firms (CPCAF)** of the AICPA and the AICPA's **Governmental Audit Quality Center**.

We perform a significant number of audits for our clients each year, including:

Audits in Compliance with GAGAS	Contract/ Compliance Audits	Financial Audits
1,350+	2,000+	10,000+

Table 8: Audits Performed Annually



## 4.2 H2O Partners, Inc. (Subcontractor)

Jo Ann Howard, former NFIP Administrator for FEMA, formed H2O in 2001 to assist communities with preparing for, recovering from, and mitigating against natural and technological disasters.

A certified Historically Underutilized Business (HUB) and Women's Business Enterprise (WBE), H2O has worked with states, cities, townships, counties, Councils of Government, River Authorities, and

### H2O Partners, Inc.

- Small, woman-owned HUB firm with offices in New York
- Staff with subject matter expertise in FEMA Hazard Mitigation Assistance and Public Assistance.
- Hands-on experience working for state and local governments after:
  - 2004 Florida Hurricanes
  - Hurricane George
  - Hurricane Katrina
  - Hurricane Rita
  - Hurricane Gustav
  - Hurricane Ike
  - Mississippi/Alabama Tornadoes (2011)
  - Tropical Storm Lee
  - Hurricane Irene

nonprofit and quasi-jurisdictions in the following recovery areas:

- Stafford Act Public Assistance (PA);
- Stafford Act Hazard Mitigation Assistance (HMA), including plans and grants under the Pre-Disaster Mitigation (PDM) and Hazard Mitigation Grant Program (HMGP);
- Environmental and Historical Compliance;
- Disaster Recovery Community Development Block Grants (CDBG);
- National Flood Insurance Program (NFIP) Compliance; and
- Outreach and Training on FEMA Disaster Recovery Programs.

H2O currently employs a full time staff, augmented by contract workers located across the United States. The majority of the firm's staff has a background in state and local emergency management, as FEMA Regional staff, FEMA Headquarters staff, disaster contractors, flood training and outreach coordinators, State Public Assistance Officers, Public Assistance Coordinators (PACs), State Hazard Mitigation staff, and as grants managers and technical experts for state and local governments.

H2O provides respectful customer service in helping local jurisdictions regarding various avenues for preparing for and recovering from disasters with a focus on communicating clearly, presenting funding options and guidance in pursuing grants, developing materials required by various acts for reimbursement and mitigation, and working hand-in-hand with local communities in areas involving:

- The Robert T. Stafford Disaster Relief and Emergency Assistance Act, including Section 404 and 406 Grants;
- Compliance Regulations, including 44 CFR Parts 10, 13, 14, 201, and 206;
- Section 104 of the Disaster Mitigation Act of 2000 (DMA 2000) (P.L. 106-390);
- The Bunning-Bereuter-Blumenauer Flood Insurance Reform Act of 2006 (P.L. 108-264);
- FEMA's February 26, 2002 Interim Final Rule at 44 CFR Part 201, which specifies the criteria for approval of mitigation plans required in Section 322 of the DMA 2000;
- State and FEMA Policies, including FEMA's 9500 Policy Series; and
- FEMA Standard Operating Procedures (SOPs).

### 4.3 Small Business Subcontracting Set-Aside Contracts

CohnReznick will work to utilize subcontractors that are registered with the New Jersey Division of Revenue as Small Business Enterprises for twenty-five percent of the work we perform on task orders issued, depending on the scope of the work.

Using the SBE vendor database search tool, we analyzed a list of Small Business Enterprises in Categories I, II, and III based on the following criteria:

**State:** New Jersey

**Business Enterprise Type:**

- Category 1 (under \$500,000)
- Category 2 (from \$500,000+ to \$5M)
- Category 3 (Under \$12M or Fed. Std.)

**Business Services:**

- 918-91800 Consulting Services
- 918-91804 Accounting/Auditing/Budget Consulting
- 990-99052 Investigative Services
- 946-94620 Auditing
- 926-92623 Auditing Services, Environmental
- 918-91842 Engineering Consulting

After contacting 14 firms with qualifications that would potentially compliment ours, we identified three firms as possible teaming partners. Our utilization of these firms and the teaming structure used will correspond with their respective qualifications depending on the scope of work of task orders issued.

We've identified the following firms as potential subcontractors. Please see Section 10.5 for a copy of each firm's proof of registration as a Small Business Enterprise with the Division of Revenue.

- **BC Compliance Group LLC** is a Category II SBE certified firm located in Matawan, New Jersey, focused on independent third party expense recovery and reduction services in the areas of real estate accounting and contract compliance.
- **Gillespie & Associates LLC** is a Category II SBE/Minority-Owned Business Enterprise certified firm located in Cherry Hill, New Jersey, with expertise in complex accounting and tax issues. The firm is a Minority-Owned Business Enterprise MBE
- **Stewart Consulting Service LLC** is a Category I SBE/Woman-Owned Business Enterprise certified investigative firm located in Westfield, New Jersey. The firm's specialties include forensic accounting, computer security, and integrity monitoring.

## 4.4 CohnReznick Team

The extensive experience of the CohnReznick team is outlined in Table 9 below.

CohnReznick Team Disaster Recovery Experience	
Natural Disasters	<ul style="list-style-type: none"> <li>• <b>Hurricanes:</b> Sandy, Katrina, Rita, Gustav, Ike, Dolly, Isaac, Irene, Dennis, Ivan, Jeanne, Frances, Charley, Gabrielle, Floyd, George, Fran, Opal, and Andrew</li> <li>• <b>Floods:</b> Illinois, Iowa, Minnesota, New Mexico, New York</li> <li>• <b>Tropical Storms:</b> Alberto, Lee</li> <li>• <b>Tornado:</b> Mississippi</li> <li>• <b>Ice Storms:</b> North Carolina, Oklahoma</li> <li>• <b>Fire:</b> California</li> <li>• <b>Earthquakes:</b> Kiholo, Northridge</li> </ul>
State Clients	New York, Louisiana, Mississippi, Texas, Iowa, and Illinois
Federal Clients	HUD, FEMA, FIMA (Federal Insurance and Mitigation Administration)
Services Provided	<ul style="list-style-type: none"> <li>• Program Design, Planning, Implementation, Execution, and Closeout</li> <li>• Project Management</li> <li>• Compliance Monitoring</li> <li>• Debris Management Operations</li> <li>• Public Assistance, Process Training and Documentation Assistance</li> </ul>

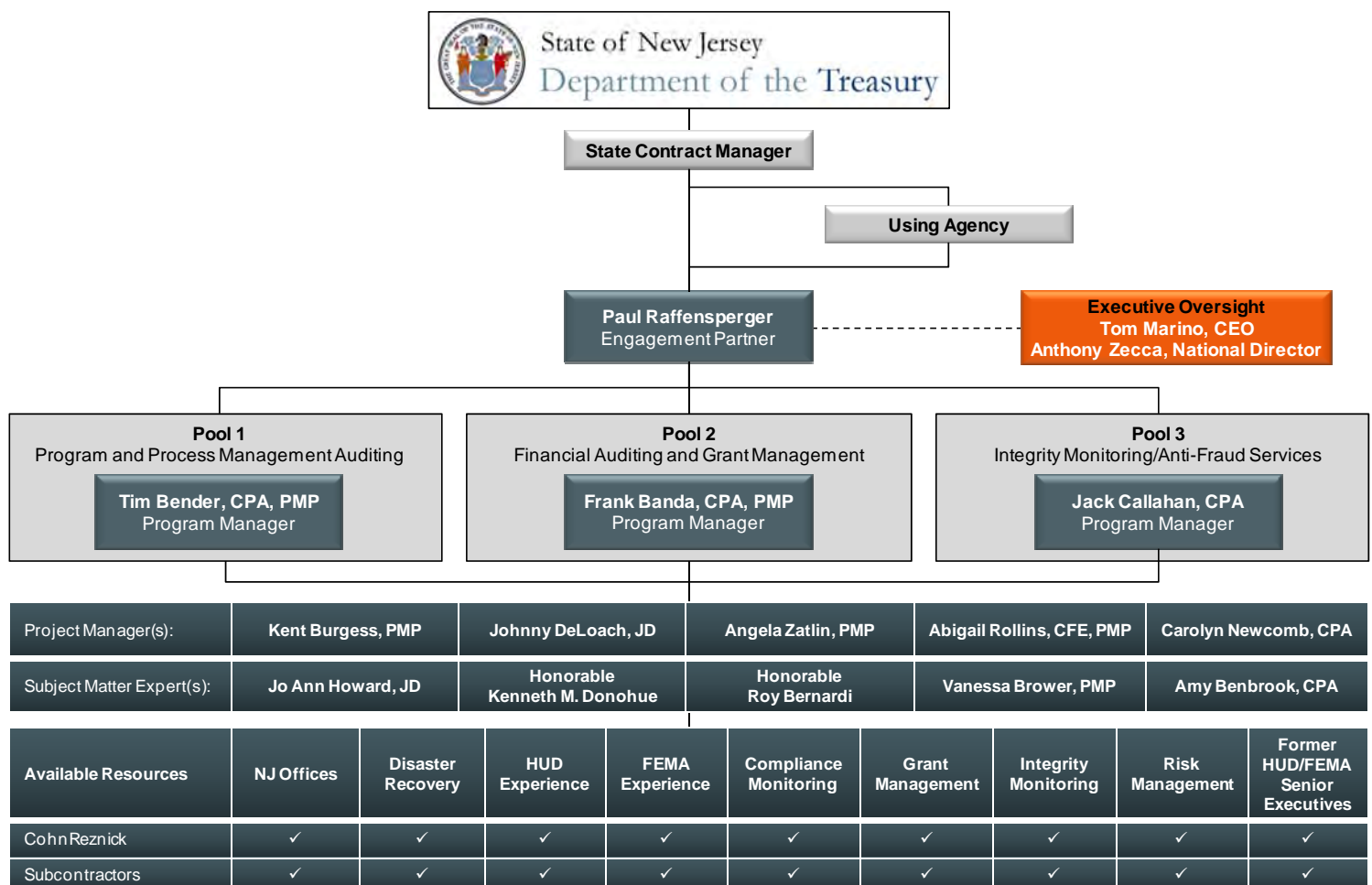
CohnReznick Team Disaster Recovery Experience	
	<ul style="list-style-type: none"> <li>• Public Assistance Solutions - PATOOLSUSA®</li> <li>• Hazard Mitigation Assistance</li> <li>• Outreach, Training and Curriculum Development</li> <li>• Grant Development and Management</li> <li>• Administered FEMA Grants</li> <li>• Mitigation, Environmental, and Technical Services</li> <li>• Hazard Mitigation Planning</li> <li>• Community Assessment Visits</li> </ul>
Program Funding	\$13+ Billion
Applications	50,000+

Table 9: Disaster Recovery Experience

## 4.5 Our Personnel

### Contract Organization Chart

The CohnReznick team, as depicted in the organizational chart below (Figure 2), will be led by our Engagement Partner, Paul Raffensperger. He will be supported by Tim Bender, CPA, PMP, Frank Banda, CPA, PMP, and Jack Callahan, CPA who will each serve as a Program Manager for Pools 1, 2, and 3, respectively. A Project Manager will be assigned to perform the work of a task order based on their relevant expertise and experience. Project Managers will be supported by Subject Matter Experts and staff from CohnReznick and subcontractors who will also be assigned based on their relevant expertise, as necessary.



#### Our Philosophy

- CohnReznick executives Tom Marino and Anthony Zecca are fully committed to assisting the State with its recovery efforts and offer their complimentary guidance.
- Paul Raffensperger and our Program Managers will be supported by our Project Managers and Subject Matter Experts who will be matched to each task order based on their expertise.
- Based on the needs of each task order, we will assign the appropriate resources to execute the requested services.

Figure 2: Organizational Chart

The following table provides details of our key personnel and provides examples of non-key personnel that will be utilized on task orders depending on the scope of work. It includes the New Jersey general labor category/staff classifications (per the RFQ), GSA labor category, pools in which individuals are qualified to perform work, and relevant experience. Resumes of these individuals are enclosed in Appendix A.

Personnel	GSA Labor Category	Pool(s)	Key Relevant Experience
<b>Engagement Partner</b>			
<b>Paul Raffensperger</b> Engagement Partner <b>Key Personnel</b>	Principal	1, 2, 3	<ul style="list-style-type: none"> <li>30+ years of accounting and consulting services for disaster recovery housing and community development programs</li> </ul>
<b>Program Manager</b>			
<b>Tim Bender</b> CPA, PMP Program Manager Pool 1 <b>Key Personnel</b>	Senior Manager	1, 2, 3	<ul style="list-style-type: none"> <li>20+ years of project management, compliance audits, policy development, internal audit, strategic planning, litigation support, and contract assurance experience relate to federally funded disaster recovery programs</li> <li>Conducted oversight of quality control functions and closeout of disaster recovery programs</li> </ul>
<b>Frank Banda</b> CPA, PMP Program Manager Pool 2 <b>Key Personnel</b>	Senior Manager	1, 2, 3	<ul style="list-style-type: none"> <li>28+ years of audit, accounting, and consulting experience working with federal and state regulations for high profile federal grant administration, compliance, and monitoring</li> </ul>
<b>Jack Callahan</b> CPA Program Manager Pool 3 <b>Key Personnel</b>	Senior Manager	1, 2, 3	<ul style="list-style-type: none"> <li>More than 25 years experience in integrity monitoring, construction accounting, corporate taxation, and business consulting matters</li> </ul>
<b>Michael Curry</b> CPA, CCIFP Program Manager <b>Non-Key Personnel</b>	Director	1, 2, 3	<ul style="list-style-type: none"> <li>More than two decades of public accounting experience serving the construction industry, specializing in civil, heavy highway, and site work contractors; subcontracting trades; and construction equipment.</li> </ul>

Personnel	GSA Labor Category	Pool(s)	Key Relevant Experience
<b>Shirley Poirrier</b> <b>CPM</b> Program Manager <b>Non-Key Personnel</b>	Director	1, 2, 3	<ul style="list-style-type: none"> <li>30+ years experience in utilizing technology and communications at superior levels to support the most effective and efficient disaster recovery systems, process re-engineering, risk management, and training</li> <li>Specific background in processing CDBG grants and instilling compliance and monitoring long-term plans in accordance with FEMA, HUD, state and other applicable regulations</li> </ul>
<b>Project Manager</b>			
<b>Kent Burgess</b> <b>PMP</b> Project Manager <b>Non-Key Personnel</b>	Manager	1, 2, 3	<ul style="list-style-type: none"> <li>10+ years project management experience including policy implementation, process engineering, IT management, network engineering, resource management, systems analysis and design, and training and development</li> <li>Oversaw disaster recovery programs in Illinois, Mississippi, and Louisiana</li> <li>Provided grant administration for FEMA and HUD funded disaster recovery, Stafford Act compliance, and monitoring</li> </ul>
<b>Johnny DeLoach</b> <b>MA</b> Project Manager <b>Non-Key Personnel</b>	Manager	1, 2, 3	<ul style="list-style-type: none"> <li>Extensive knowledge concerning disaster response and recovery operations, FEMA/State PA program, grant management, project closeout, and debris monitoring</li> <li>Skilled in conducting outreach on the Stafford Act, Title 44 Code of Federal Regulations, and National Environmental Policy Act</li> </ul>
<b>Carolyn Newcomb</b> <b>CPA</b> Project Manager <b>Non-Key Personnel</b>	Manager	1, 2, 3	<ul style="list-style-type: none"> <li>More than 20 years of accounting experience specializing in providing assurance services, including audit and review, and financial advisory services to the construction community.</li> </ul>



Personnel	GSA Labor Category	Pool(s)	Key Relevant Experience
<b>Abigail Rollins</b> <b>PMP, CFE</b> Project Manager <b>Non-Key Personnel</b>	Manager	1, 2, 3	<ul style="list-style-type: none"> <li>More than six years experience providing project management, compliance, and oversight consulting services for governmental organizations in Mississippi and Texas during hurricane recovery operations</li> </ul>
<b>Angela Zatlin</b> <b>PMP</b> Project Manager <b>Non-Key Personnel</b>	Manager	1, 2, 3	<ul style="list-style-type: none"> <li>Spent seven years managing disaster recovery programs in Mississippi and Texas developing and managing disaster recovery housing programs</li> <li>Worked with HUD to conduct quality assurance and monitoring reviews of more than 50 public housing authorities around the country</li> </ul>
<b>Subject Matter Expert</b>			
<b>Amy Benbrook</b> Subject Matter Expert <b>Non-Key Personnel</b>	Director	1, 2, 3	<ul style="list-style-type: none"> <li>More than 16 years of diversified public accounting experience, with a concentration in providing accounting, auditing, and tax advisory services to the construction and real estate industries.</li> </ul>
<b>Honorable Roy Bernardi</b> Subject Matter Expert <b>Non-Key Personnel</b>	Director	1, 2, 3	<ul style="list-style-type: none"> <li>For seven years as HUD Deputy Secretary, managed day-to-day operations, \$38 billion annual budget, 8,500 employees, and HUD housing programs (saving \$2 billion in fraudulent payments from a rental housing program)</li> <li>Former Assistant Secretary of Community Planning and Development, and Former Mayor of Syracuse, NY</li> </ul>
<b>Vanessa Brower</b> <b>PMP</b> Subject Matter Expert <b>Non-Key Personnel</b>	Director	1, 2, 3	<ul style="list-style-type: none"> <li>More than 18 years of program design, project management, change management, and consulting experience, 12 of which include working with federal and state resources administered by US Departments of Homeland Security, Commerce, and Housing &amp; Urban Development</li> </ul>

Personnel	GSA Labor Category	Pool(s)	Key Relevant Experience
<b>Erin Capps</b> JD Subject Matter Expert <b>Non-Key Personnel</b>	Director	1, 2, 3	<ul style="list-style-type: none"> <li>Oversees development and management of HMA plans and grants, CDBG for disaster recovery, policy analysis and review of Stafford Act, and development of mitigation and disaster recovery plans</li> <li>Worked with FEMA on reviews of current floodplain management guides, developing higher standards for floodplain management, encouraging enrollment in the NFIP, conducting outreach, and performing national technical reviews for HMGP applications</li> </ul>
<b>Rochell Cottingham,</b> PMP, CIA, CISA, CFE, CCSA, CGAP Subject Matter Expert <b>Non-Key Personnel</b>	Director	1, 2, 3	<ul style="list-style-type: none"> <li>16+ years experience in auditing, revenue assurance, quality assurance, fraud risk management, and project management in disaster recovery programs, housing, grants, and assistance</li> <li>Implemented fraud controls under disaster recovery programs that led to 200+ investigations, 20+ criminal indictments and prosecutions, and million in program savings</li> </ul>
<b>Honorable</b> <b>Earl E. Devaney</b> Subject Matter Expert <b>Non-Key Personnel</b>	Director	1, 2, 3	<ul style="list-style-type: none"> <li>Former Inspector General of the DOI</li> <li>40+ years of government services</li> <li>Oversaw the \$787 billion ARRA funding</li> </ul>
<b>Honorable</b> <b>Kenneth M. Donohue</b> Subject Matter Expert <b>Non-Key Personnel</b>	Director	1, 2, 3	<ul style="list-style-type: none"> <li>Former Inspector General of HUD, managing 700+ staff and \$125 million in annual budget</li> <li>Invaluable strengths in compliance matters; fraud, waste and abuse situations; and internal controls protection</li> </ul>
<b>Jo Ann Howard</b> JD Subject Matter Expert <b>Non-Key Personnel</b>	Director	1, 2, 3	<ul style="list-style-type: none"> <li>Managed more than \$523 billion appropriated to the National Flood Insurance Program as a former Federal Insurance Administrator with FEMA</li> <li>NFIP, HMA, and PA expert</li> </ul>

Personnel	GSA Labor Category	Pool(s)	Key Relevant Experience
<b>Senior Consultant</b>			
<b>Cornelius Nzume</b> CPA, CFE, CGFM Senior Consultant <b>Non-Key Personnel</b>	Senior Associate	1, 2, 3	<ul style="list-style-type: none"> <li>More than seven years experience as an accountant, with particular emphasis on Yellow Book standards, A-133 single audits, reviewing internal controls, reporting audit findings, and developing policies and procedures</li> </ul>
<b>Mary Michael Staples</b> PMP Senior Consultant <b>Non-Key Personnel</b>	Senior Associate	1, 2, 3	<ul style="list-style-type: none"> <li>Aided the State of Louisiana's Governor's Office of Homeland Security and Emergency Preparedness in developing Standard Operating Procedures for their Hazard Mitigation Grant Program</li> </ul>
<b>Melanie Thomas</b> PMP Senior Consultant <b>Non-Key Personnel</b>	Senior Associate	1, 2, 3	<ul style="list-style-type: none"> <li>Has worked with CDBG Disaster Recovery projects in Louisiana, with a particular focus in areas such as management, program oversight, process improvement, and compliance and coordination</li> </ul>
<b>Nathanial Turner</b> PMP Senior Consultant <b>Non-Key Personnel</b>	Senior Associate	1, 2, 3	<ul style="list-style-type: none"> <li>More than seven years of public accounting experience working on a variety of HUD, VHDA, and Mass Housing regulated real estate projects, which have contributed greatly to his expertise in the area of regulated residential real estate projects</li> </ul>
<b>Consultant</b>			
<b>Tricia Arnold</b> Consultant <b>Non-Key Personnel</b>	Senior Associate	1, 2, 3	<ul style="list-style-type: none"> <li>Assist the State of Illinois, Department of Commerce and Economic Opportunity (DCEO) in implementing its "Ike" Disaster Recovery Program (IDRP)</li> </ul>
<b>Patti Patton</b> Consultant <b>Non-Key Personnel</b>	Senior Associate	1, 2, 3	<ul style="list-style-type: none"> <li>More than five years experience and skills verifying eligibility, grant determination, approving disbursements, processing subrogation receipts and appeals directly related for disaster recovery programs</li> </ul>

Personnel	GSA Labor Category	Pool(s)	Key Relevant Experience
<b>Associate/Staff</b>			
<b>Sean Kraft</b> Associate/Staff <b>Non-Key Personnel</b>	Associate	1, 2, 3	<ul style="list-style-type: none"> <li>Assist the State of Illinois, Department of Commerce and Economic Opportunity (DCEO) in implementing its “Ike” Disaster Recovery Program (IDRP)</li> </ul>
<b>Teddy Wu</b> Associate/Staff <b>Non-Key Personnel</b>	Associate	1, 2, 3	<ul style="list-style-type: none"> <li>Assist the State of Illinois, Department of Commerce and Economic Opportunity (DCEO) in implementing its “Ike” Disaster Recovery Program (IDRP)</li> </ul>
<b>Administrative Support Staff</b>			
TBD	Para-Professional		
<b>Executive Oversight</b>			
<b>Tom Marino</b> CEO Executive Oversight <b>Non-Key Personnel</b>	No Charge	1, 2, 3	<ul style="list-style-type: none"> <li>Co-Chief Executive officer of CohnReznick LLP, and has been with the firm since 1969</li> </ul>
<b>Tony Zecca</b> National Director Executive Oversight <b>Non-Key Personnel</b>	No Charge	1, 2, 3	<ul style="list-style-type: none"> <li>Serves as National Director of Cohn Consulting Group, a division of CohnReznick, and has been a partner at the firm since 1982</li> </ul>

Table 10: Labor Category/Relevant Experience of Personnel

## 4.6 References

### CohnReznick References

#### Reference 1

**State of Louisiana Division of Administration, Office of Community Development,  
Disaster Recovery Unit (OCD/DRU)  
Process Improvement & Grant Monitoring**

Paul Rainwater

State of Louisiana, Chief of Staff

(225) 342-7000

[Paul.Rainwater@LA.gov](mailto:Paul.Rainwater@LA.gov)

Richard Gray

Deputy Director

Louisiana Office of Community Development, Disaster Recovery Unit (OCD/DRU)

(225) 219-9600

[Richard.Gray@LA.gov](mailto:Richard.Gray@LA.gov)

#### Reference 2

**State of Texas Department of Housing & Community Affairs  
Grant Monitoring and Compliance**

Mike Giroux, Former ACS Project Manager for Texas Department of Housing and  
Community Affairs HAP and SPRP



Donald Atwell, Former ACS Program Manager for Texas Department of Housing and  
Community Affairs HAP and SPRP

(714) 815- 8927

[Donald.Atwell@Nakuuruq.com](mailto:Donald.Atwell@Nakuuruq.com)

#### Reference 3

**State of Mississippi, Mississippi Development Authority  
Program Management & Federal Block Grant Disaster Oversight**

Donna Sanford

Former Director for Disaster Recovery for the Mississippi Development Authority

(601) 714-7440

[DonnaSanford@KPMG.com](mailto:DonnaSanford@KPMG.com)

**Reference 3 (Continued)****State of Mississippi, Mississippi Development Authority  
Program Management & Federal Block Grant Disaster Oversight**

Jim Perry

Former Policy Director of Governor Haley Barbour

(212) 672-8270

[Jim.Perry@MorganStanley.com](mailto:Jim.Perry@MorganStanley.com)

**Reference 4****State of Illinois, Department of Commerce and Economic Opportunity (DCEO)  
Grant Monitoring and Compliance**

Frankie Atwater, Acting Deputy Director

Illinois Department of Commerce and Economic Opportunity, Office of Community  
Development

(217) 558-4200

[Frankie.Atwater@Illinois.gov](mailto:Frankie.Atwater@Illinois.gov)

Nancy Lesakowski, Deputy Director of Programs and Policy  
Illinois Disaster Recovery Program

**Reference 5****Department of Housing & Urban Development (HUD) and Federal Emergency  
Management Agency (FEMA)  
Compliance and Program Management**

David A. Vargas, Deputy Assistant Secretary, Real Estate Assessment Center (REAC)

U.S. Department of Housing and Urban Development

(202) 708-2815

[David.A.Vargas@HUD.gov](mailto:David.A.Vargas@HUD.gov)

Milan M. Ozdinec, Deputy Assistant Secretary, Public Housing & Voucher Programs

U.S. Department of Housing and Urban Development

(202) 708-1380

[Milan.M.Ozdinec@HUD.gov](mailto:Milan.M.Ozdinec@HUD.gov)

## **H2O References**

### **Reference 1**

#### **Village of Owego**

#### **Public Assistance and Hazard Mitigation Assistance Consulting Services**

Mayor Kevin Millar

Village of Owego

178 Main Street

Owego, NY 13827

(607) 687-3263

[Mayor-VofOwego@stny.rr.com](mailto:Mayor-VofOwego@stny.rr.com)

Phoebe Morris, Deputy Mayor

Village of Owego

178 Main Street

Owego, NY 13827

(607) 687-3555

[Phoebe@OwegoHouse.com](mailto:Phoebe@OwegoHouse.com)

### **Reference 2**

#### **Federal Emergency Management Agency (FEMA)**

#### **National Flood Insurance Program (NFIP) Training**

Hugh Sanders, Industry & Public Relations Branch

Federal Insurance and Mitigation Administration

FEMA

500 C Street SW, PP 5<sup>th</sup> Floor

Washington, DC 20472

(202) 212-4736

[Hugh.Sanders@DHS.gov](mailto:Hugh.Sanders@DHS.gov)

Mary Jo Vrem, Project Manager

FloodSmart NFIP Marketing Campaign

Department of Homeland Security

FEMA, HQ

Mitigation Division

500 C Street, SW

Washington, DC 20472

(202) 646-4064

[MaryJo.Vrem@DHS.gov](mailto:MaryJo.Vrem@DHS.gov)



**Reference 3****Federal Emergency Management Agency (FEMA)****Hazard Mitigation Assistance Consulting Services**

Deborah Mills, Hazard Mitigation Manager

Dewberry & Davis, LLC

8401 Arlington Blvd

Fairfax, VA 22031

(703) 849-0162

[DMills@Dewberry.com](mailto:DMills@Dewberry.com)

Jane Sibley Frantz, AICP, CFM

Branch Manager, Emergency Management and Homeland Security

Dewberry & Davis, LLC

8401 Arlington Blvd

Fairfax, VA 22031

(703) 849-0473

[JFrantz@Dewberry.com](mailto:JFrantz@Dewberry.com)

**Reference 4****Webster County****Public Assistance & Hazard Mitigation Assistance Consulting Services**

Jack Treloar, Superintendent

Webster County Schools

95 Clark Avenue

Eupora, MS 39744

(662) 258-5921, ext. 21

[JTreloar@Webster.k12.ms.us](mailto:JTreloar@Webster.k12.ms.us)

Paul Crowley

Webster County Board of Supervisors, District 4

515 Carroll Street

Walthall, MS 39771



**Reference 5**

**Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP)**

**Public Assistance & Hazard Mitigation Assistance Consulting Services**

Scott Huntsman, Director, Public Sector

Deloitte Consulting, LLP

111 Bagby Street

Houston, TX 77002

(713) 982-2331

[SHuntsman@Deloitte.com](mailto:SHuntsman@Deloitte.com)

Melanie Meador, Project Manager

Deloitte Consulting, LLP

111 Bagby Street

Houston, TX 77002

(512) 517-8028

[MMeador@Deloitte.com](mailto:MMeador@Deloitte.com)

## 5.0 RESUMES

Please see Appendix A for all resumes.

## 6.0 EXPERIENCE OF BIDDER ON CONTRACTS OF SIMILAR SIZE AND SCOPE

CohnReznick's experience includes rapidly deploying large-scale programs, disaster recovery operations, regulatory compliance, and full lifecycle grants management support. We have guided some of the most high profile and complex disaster recovery engagements over the last decade, which have involved administering, managing, monitoring, and/or overseeing more than **\$13 billion** in funds for federal grant programs and **\$910 million** in ARRA funds.

The following provides brief descriptions of our team's experience in successfully executing projects of similar size and scope, a demonstration of how each contract relates to the services required by this RFQ, required contact information, and contract begin and end dates.

## 6.1 CohnReznick Past Performances

### Past Performance

#### State of Louisiana Division of Administration, Office of Community Development, Disaster Recovery Unit

##### Work Performed:

Process Improvement and Grant Monitoring

##### Performance Period:

August 2012 - Present

##### Contract Value:

\$6,000,000

##### Contacts:

Paul Rainwater  
State of Louisiana, Chief of Staff  
(225) 342-7000  
[Paul.Rainwater@LA.gov](mailto:Paul.Rainwater@LA.gov)

Richard Gray, Deputy Director  
Louisiana Office of Community Development,  
Disaster Recovery Unit (OCD/DRU)  
(225) 219-9600  
[Richard.Gray@LA.gov](mailto:Richard.Gray@LA.gov)

##### Highlights:

- Provided the Louisiana Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD/DRU) with business-related staff augmentation in support of program management, project organization, and other services.
- Contract was renewed in 2012.
- Created a Disaster Recovery CDBG Grantee Administrative Manual
- Developed a Project Performance Monitoring Guidebook and Quick Reference Guide to provide instructions and tips for use of the tools
- Developed a flexible Template in Excel for use by the Grantees to establish project schedules

### Scope of Work:

In 2008, CohnReznick provided the Louisiana Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD/DRU) with business-related staff augmentation in support of program management, project organization, coordination, policy planning, administration, transition monitoring, and oversight for assuring the successful transition from the former Road Home program contractor to the replacement contractor.

In 2012, CohnReznick signed a new contract for which we currently provide functional and technical assistance in the development and implementation of long-term monitoring plans and compliance tools for Disaster Recovery funded programs for the OCD/DRU. General responsibilities include:

- Long-Term Monitoring Plans;
- Process Improvement and Monitoring Implementation;
- Disaster Recovery CDBG Grantee Administration;
- Project Performance Oversight Tracking;
- Training;
- Internal Review of HMGP System;
- Process Improvement Work Sessions;
- File Management; and
- Transition Planning and Transition Support.

### Deliverables:

- Worked with OCD/DRU to determine key project milestones and recommended duration between milestones for each project type;
- Developed a flexible Template in Excel for use by the Grantees to establish project schedules:
  - Established an initial schedule based on Project Type, Start Date, and the milestones and recommended duration established by OCD/DRU;
  - The Grantee had the opportunity to work with OCD/DRU to adjust the schedules based on nuances of the project (including marking a milestone as not applicable); and
  - As milestone were completed, due dates for remaining milestones were automatically adjusted within the template;
- Developed a Project Performance Monitoring Tracker to capture the project schedules established within the Templates executed by the Grantee:
  - The Project Performance Monitoring Tracker provided dashboard reporting of Active, Overdue, and Behind Schedule Projects. Flexible reporting allows for reporting of specific Grantees, Consultant, and Outreach Representative; and
  - The Tracker also provided quarterly funds expenditure projections and projected funds expenditure timeline for each Grantee. The funds expenditure projections component automatically updates based on the progress of the Grantee's projects;
- Identified logistics and planning (process flow, document repository, frequency, etc.);
- Developed a Pilot Implementation Plan and assisted OCD/DRU with a pilot to test the templates and overall process;
- Conducted training for Outreach Staff, including hands-on training onsite with Grantees; and
- Assisted with the implementation of the Performance Monitoring Tool and Templates for all Grantee-implemented programs/projects.

### Additional Information:

The team worked closely with OCD/DRU Program Managers and Outreach staff to develop a project performance monitoring process and tools to:

- Assist Grantees in developing project implementation schedules;
- Enable Grantees to allocate applicable staff/resources to projects and maintain reasonable timelines for completion of projects;
- Provide mechanism for OCD/DRU to track Grantee progress and provide technical assistance as needed; and
- Provide summary reporting of frequently requested information.

**Past Performance****State of Texas Department of Housing & Community Affairs****Worked Performed:**

Grant Administration  
(Eligibility, Disbursement, and Reporting)

**Performance Period:**

January 2008 - March 2012

**Contract Value:**

\$11,000,000

**Contacts:**

Mike Giroux  
Former Affiliated Computer Services (ACS)  
Project Manager for Texas Department of  
Housing and Community Affairs HAP and SPRP

Donald Atwell, Former Program Manager  
ACS  
(714) 815- 8927  
[Donald.Atwell@nakuuruq.com](mailto:Donald.Atwell@nakuuruq.com)

**Highlights:**

- Distributed approximately \$200 million in U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funds.
- Programs executed through the Texas Department of Housing and Community Affairs (TDHCA) Homeowners Assistance Program (HAP) and the Sabine Pass Restoration Program (SPRP).
- Established stringent application, validation, and approval processes to distribute funds and created safeguards to prevent fraud, waste, and abuse of the system
- Determined/validated homeowner eligibility, calculated benefits, and managed delivery of the funds
- Built grants database infrastructure and administration;

**Scope of Work:**

CohnReznick was engaged as a subcontractor in two federal disaster recovery grant programs that are a key part of the state of Texas' efforts to rebuild in the aftermath of Hurricanes Katrina, Wilma, and Rita. The purpose of these programs was to distribute approximately \$200 million in U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funds to Texas homeowners in grants or deferred forgivable loans to rehabilitate, reconstruct, or replace their homes. These programs were executed under the auspices of the Texas Department of Housing and Community Affairs (TDHCA) Homeowners Assistance Program (HAP) and the Sabine Pass Restoration Program (SPRP).

The scope of work for HAP and SPRP administration included the people, processes, and tools to support determining and validating homeowner eligibility, calculation of HAP/SPRP benefit amounts and management of the delivery of the funds.

**Deliverables:**

- Created Quality Control and Quality Assurance programs;
- Distributed \$200 million in HUD CDBG funds to Texas homeowners in grants or deferred forgivable loans to rehabilitate, reconstruct, or replace their homes;
- Determined/validated homeowner eligibility, calculated benefits, and managed delivery of the funds;
- Built grants database infrastructure and administration;
- Prevented fraud, waste, and abuse of the system;
- Complied with federal and state laws and regulations, including HUD, FEMA, SBA and local government requirements; and
- Complied with federal requirements for financial reporting, accounting records, internal/budget control.



### Additional Information:

#### Texas Homeowner Assistance Program

The largest share of Texas funding was allocated to the CDBG HAP to rehabilitate, reconstruct, or replace homes damaged by Hurricane Rita. Funding was made available in the form of a grant to homeowners of Low/Moderate Income whose homes were damaged by Hurricane Rita. The maximum benefit for the HAP was \$75,000 per household.

#### Sabine Pass Restoration Program

The coastal community of Sabine Pass was the worst hit area in Texas. The special allocation of the funds for qualified homeowners in this region was deferred forgivable loans unless the funds were being used to move out of the flood zone. Up to \$75,000 in home rehabilitation and reconstruction assistance was made available for homeowners whose family income was up to 150 percent of the area median family income. Homeowners also applied for assistance in an amount up to \$30,000 to help defray the costs of elevating rehabilitated or reconstructed homes in accordance with FEMA guidelines. A homeowner whose household included a person with a disability or an elderly person was able to apply for an additional \$15,000 in assistance for accessibility related costs associated with elevating the dwelling.

**Past  
Performance****State of Mississippi, Mississippi Development Authority****Work Performed:**

Program Management & Federal Block Grant  
Disaster Oversight

**Performance Period:**

February 2006 - December 2008

**Contract Value:**

\$169,932,581

**Contacts:**

Donna Sanford  
Former Director for Disaster Recovery for the  
Mississippi Development Authority  
(601) 714-7440  
[DonnaSanford@kpmg.com](mailto:DonnaSanford@kpmg.com)

**Highlights:**

- Distributed \$2.312 billion block grant funds (housing assistance, elevation, small rental) to Mississippi residents;
- Hired more than 300 local residents and mobilized a management of 50 individuals from our Bethesda, MD office within the first 75 days;
- Developed technology designed to evaluate and process up to an estimated 50,000 applications;
- Integrated recipient data from multiple sources, including HUD, FEMA, SBA, state databases, insurance, mortgage, and title companies;

**Scope of Work:**

CohnReznick was the prime contractor for multiple Mississippi Development Authority (MDA) Disaster Recovery programs following Hurricane Katrina. We provided program management and oversight for the distribution of federal block grant disaster recovery funds for the MDA Homeowner Assistance Program, Small Rental Assistance Program, and the Mississippi Elevation Grant Program. CohnReznick developed procedures and protocols to evaluate and process applications and award grant funds; implemented grants management systems; established application intake centers; hired and trained more than 300 local Mississippians; ensured compliance with federal and state regulations; and provided a means to track and monitor the program and prevent fraud, waste, and abuse. CohnReznick was directly involved in the distribution of more than \$2.312 billion under this program. The program structure, personnel, and processes were multi-focused, but maintained oversight and responsibility for the seamless integration of HUD, FEMA, SBA, and state policy requirements.

**Deliverables:**

- Distributed \$2.312 billion in grants:
  - \$1.8 Billion - Mississippi Homeowners Assistance Program, Phases I and II;
  - \$262 Million - Mississippi Small Rental Property Assistance Program; and
  - 250 Million - Mississippi Elevation Grant Program; and
- Disbursed a total of 28,165 grants.

**Additional Information:**

CohnReznick worked with the MDA to develop a program that aligned policy, outreach, economic impact, implementation planning, production, audit, and reporting in a cost effective and timely manner, with the goal of sustainable improvements. We developed the overall program governance, quality control and cradle-to-grave grants process by creating a system of data collection, automated processes, and manual exception processes that ensured program accuracy, risk management, fraud prevention, and fiduciary responsibility.

We developed and implemented standard operating procedures (SOPs) and composed a complete

guidebook with custom checklists for each recovery program. Guidebooks incorporated activity schedules, resource allocation, milestones, deliverables, and critical paths. The team also implemented an imperative process for transmitting daily, weekly, and monthly status reports to MDA and the Mississippi Governor's Office. CohnReznick also developed Policies and Procedures Manuals that documented the processes performed for completing the Homeowner's Assistance Program (HAP).

To ensure third party independent certification of Quality Assurance procedures, CohnReznick created compliance guidelines and a governance model to facilitate long-term monitoring with HUD regulations and policy changes. The team also instilled customized monitoring programs and checklists for the Small Rental Assistance Program to provide necessary focus on the condition of the housing units that received assistance.

**Past Performance****State of Illinois, Department of Commerce and Economic Opportunity (DCEO)****Work Performed:**

Grant Administration

**Performance Period:**

July 2010 - Present

**Contract Value:**

\$3,169,970

**Contacts:**

Frankie Atwater  
Acting Deputy Director  
Illinois Dept. of Commerce and Economic Opportunity,  
(217) 558-4200  
[Frankie.Atwater@Illinois.gov](mailto:Frankie.Atwater@Illinois.gov)

Nancy Lesakowski  
Deputy Director of Programs and Policy  
Illinois Disaster Recovery Program

**Highlights:**

- Program Administration of Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funds
- Helped administer approximately \$211 million in HUD's CDBG funds for expenses related to disaster relief, long-term recovery, and restoration.
- Service delivery from program management, to policy and procedural development as well as training and technical assistance,
- Development and Coordination of process information to meet HUD, DCEO and prime contractor tracking requirements.
- Integration of complex Federal, State and Program specific regulations into various programs.

**Scope of Work:**

CohnReznick is engaged as a subcontractor in the Illinois Disaster Recovery Program, which is a key component of the state's long-term recovery efforts pursuant to the record flooding experienced in 2008. The mission of this program is to disburse approximately \$211 million in HUD's CDBG funds for expenses related to disaster relief, long-term recovery, and restoration of infrastructure, housing, and economic revitalization in areas affected by the flooding. These funds are overseen by the Illinois DCEO and are implemented through multiple programs encompassing a wide variety of disaster recovery activities.

**Deliverables:**

CohnReznick has played a vital role in various program components as follows:

**Program Design and Initiation**

- Development of Program Policies for four disaster recovery programs;
- Development of a Compliance and Monitoring Plan;
- Development of a Fraud, Waste, and Abuse Detection and Prevention Plan;
- Implementation of nine CDBG Disaster Recovery Action Plan amendments requested by DCEO.
- Integration of Policies and Procedures for various regulatory requirements associated with CDBG disaster programming such as:
  - Procurement and Labor standards compliance;
  - Financial management and A-133 compliance;
  - Acquisition and Uniform Relocation Act compliance;
  - Stafford Act compliance-Duplication of Benefits;
  - Civil rights/nondiscrimination and Fair Housing; and
  - HUD Section 3 and Section 504 compliance.

**Program Implementation and Oversight:**

- Development of Application Guidelines for seven disaster recovery programs;
- Development of Standard Operating Procedures for four programs;
- Development of Administration Manual for local government and nonprofit subgrantees;
- Creation of the Grantee/Subgrantee Agreement Template;
- Development of Tracking and reporting systems for four programs; and
- Staff Training Curriculum for Procurement and Contract Administration Compliance.

**Additional Information:****Hazard Mitigation Grant Program (HMGP) Global Match Strategy**

CohnReznick personnel were responsible for developing and implementing a HMGP Global Match strategy utilizing CDBG funds to meet the local match requirements for all HMGP projects funded under a specific disaster declaration. The strategy allows for the Property Buyout Program to fund 100 percent of specific HMGP-eligible projects totaling 25 percent or more of the entire HMGP allocation, thus meeting the match requirements for all HMGP Grantees. CohnReznick staff worked closely with DCEO, FEMA, and the Illinois Emergency Management Agency (IEMA) to obtain approval of this innovative management approach, which maximizes program efficiency, minimizes the management and oversight requirements for IEMA's Mitigation staff, and minimizes the fiscal burden on subgrantees in their recovery and hazard mitigation efforts.

**HUD Monitoring of CohnReznick Projects**

In June 2012, HUD representatives executed their first compliance monitoring review of DCEO Disaster Recovery Program operations. The HUD representatives targeted three programs for review, two of which were directly managed by CohnReznick personnel. The HUD representatives performed a comprehensive file review for a single Community Stabilization Program subgrant file and a single Property Buyout Program subgrant file. The monitoring staff found the files to be in excellent order, in compliance with federal requirements, and consistent with DCEO policies and procedures.

**Programmatic Accomplishments**

- Reviewed and made eligibility determinations for approximately 50 subgrantee applications;
- Drafted and oversaw the execution of more than 40 subgrantee agreements;
- Provided case management services and eligibility/benefit determinations for more than 200 property owners participating in the Property Buyout Program;
- Completed the final review and approval of more than 325 subgrantee funding requests totaling approximately \$45 million; and
- Provided onsite training and technical assistance to subgrantees participating in four programs.

Programs include:

- Property Buyout Program - provides funding to local governments to acquire residential and commercial properties located in flood prone areas and convert the properties to "green space."
- Public Infrastructure Program - provides funding to local governments for the repair of disaster-related damages to water/sewer systems, storm drainage systems, levee systems, generators for public utilities, and roads and bridges that did not receive FEMA Public Assistance funding.
- Public Assistance Match Program - provides funding to local governments to assist FEMA Public Assistance subgrantees in meeting local match funding requirements for disaster recovery projects.
- Planning Assistance Program - provides funding to local governments to support development and adoption of forward-thinking hazard mitigation plans that will guide long-term recovery efforts and subsequent decisions that reduce existing or future development in disaster-risk areas.
- Housing Rehabilitation and Repair Program - provides funding to assist low- and moderate-income owner occupants who received significant damage to their residence from the 2008 flood.

**Past Performance****Department of Housing & Urban Development (HUD) and Federal Emergency Management Agency (FEMA)****Work Performed:**

Compliance and Program Management

**Performance Period:**

January 2008 - December 2009

**Contract Value:**

\$8,709,481

**Contacts:**

David Vargas  
Deputy Assistant Secretary, Real Estate  
Assessment Center (REAC)  
U.S. Department of Housing and Urban  
Development  
(202) 708-2815  
[David.A.Vargas@HUD.gov](mailto:David.A.Vargas@HUD.gov)

**Highlights:**

- Managed the day-to-day operations of the Disaster Housing Assistance Program (DHAP).
- Assisted 45,000 families through DHAP, distributing more than \$375 million in Housing Assistance Payments (HAP).
- Developed standard reports for the DHAP program, which are distributed to the Secretary of HUD, FEMA, and the public.

Milan Ozdinec  
Deputy Assistant Secretary, Public Housing &  
Voucher Programs  
U.S. Department of Housing and Urban  
Development  
(202) 708-1380  
[Milan.M.Ozdinec@HUD.gov](mailto:Milan.M.Ozdinec@HUD.gov)

**Scope of Work:**

In January 2008, CohnReznick was awarded a contract to manage the day-to-day operations of the Disaster Housing Assistance Program (DHAP), a joint FEMA/HUD program that provided extended rental housing assistance for approximately 45,000 families displaced by Hurricanes Katrina and Rita. DHAP was vital for helping families rebuild their lives, get on a path to self sufficiency, and have the opportunity to return home, if they chose. HUD used its extensive national network of Public Housing Agencies (PHAs) to provide housing assistance and case management services for eligible families to help them get on course to self support.

CohnReznick provided operational and technical assistance that included:

- Development and dissemination of program information to stakeholders;
- Collection, management, and distribution of tenant information;
- Linkage of DHAP databases and information to other HUD database infrastructure including PIC and disaster-related information systems; and
- Preparation of daily and weekly project status reports and other information.

**Deliverables:**

- Analytical and informational assessments performed to submit recurring reports including Contracting Officer's Monthly Reports, weekly status reports, monthly FEMA reports, and quarterly program participation reports to FEMA;
- Approximately 45,000 families assisted through DHAP with PHAs, distributing more than \$375 million in Housing Assistance Payments (HAP);
- Assisting HUD in converting more than 12,000 DHAP-Katrina Families to the Housing Choice Voucher (HCV) program for long-term housing assistance;
- PHAs, through case management, made more than 96,000 service referrals to connect DHAP-Katrina families to self-sufficiency resources;
- More than \$63 million paid in Case Management fees to PHAs;
- Achieved buy-in from a group of very diverse stakeholders, including HUD, FEMA, local executive

- directors, field office head staff, HUD, and DHS OIG;
- Linkage of DHAP databases and information to HUD databases and other disaster-related information systems;
- Brought to bear an additional 20 professionals for the critical first 90 days to help HUD quickly respond to the impact of Hurricanes Ike and Gustav; during this critical period CohnReznick was able to coordinate the efforts of a team of 40 CohnReznick professionals while assisting PHAs that had been affected by the storms to return to operations;
- As the new administration announced its intention to continue assistance to DHAP families, CohnReznick was able to modify its approaches to help HUD implement the Housing Choice Voucher conversion initiative and the Transitional Closeout Plan;
- Developed standard reports for the DHAP program, which are distributed to the Secretary of HUD, FEMA, and the public; and
- Assisted HUD in developing responses to inquiries from Congress and public advocacy groups.

### Additional Information:

Under this program local PHAs were awarded grants from FEMA to provide rental assistance and case management services to approximately 45,000 families over an 18-month period. These families were scattered across the 50 states, with approximately 90 percent of all families concentrated in six southeastern states (Texas, Louisiana, Arkansas, Mississippi, Tennessee, and Georgia). The majority of the families were concentrated in the Dallas, Houston, and New Orleans metropolitan areas.

HUD's goal was seamless implementation and day-to-day management and administration of the DHAP program with minimal impact on the end user. As the DHAP Program Administrator, CohnReznick provided operational and technical assistance that included: (1) development and dissemination of program information to stakeholders; (2) collection, management, and distribution of tenant information; (3) linkage of DHAP databases and information to other HUD database infrastructure including PIC and disaster-related information systems such as the DIS; and (4) preparation of daily and weekly project status reports and other information, including descriptions of problems encountered, actions taken to address such problems, and recommendations for their resolution, for use by HUD and FEMA management.

### Program Management and Oversight

CohnReznick's DHAP organization provided a program management structure with clear lines of authority and quality control/assurance oversight; effective supervision; sources of administrative and corporate support; and effective lines of communication between clearly identified individuals. The organization was designed along functional lines with an emphasis on quality control, close-knit communications, and the assembling of subject matter experts who are leaders in the field. Monitoring and oversight activities under this program included:

- Monitoring and managing the DHAP project plan;
- Reviewing data submitted by DHAP grantees to ensure that it is valid;
- Updating and maintaining the Risk Management Plan, as necessary, as program implementation changed;
- Updating various processes and Standard Operating Procedures (SOPS) such as database development and maintenance, grant agreement execution, funding, and reporting to FEMA as needed;
- Providing quality assurance and testing of PHA and HUD data;
- Providing closeout report and evaluation of the DHAP, including program outputs and outcomes, successes, implementation challenges, and implementation information for specific programs established by DHAP grantees; and
- Quarterly Program Participant Reports for FEMA, trends on lease-ups, costs and issues, and Duplicate Assistance matching of DHAP tenants.



Stakeholder Outreach

CohnReznick developed and disseminated program information to a group of very diverse stakeholders, including:

- Tenants located across all 50 states;
- HUD Public and Indian Housing;
- HUD Office of Community Planning and Development;
- HUD Office of the Inspector General;
- Department of Homeland Security Office of the Inspector General;
- Federal Emergency Management Agency;
- Local Executive Directors;
- Field Office HUD staff; and
- Office Managers.

## 6.2 H2O Past Performances

### Past Performance

#### Village of Owego, NY

##### Work Performed:

Public Assistance and Hazard Mitigation Assistance Consulting Services

##### Performance Period:

November 2011 - Present

##### Contract Value:

\$673,650

##### Contacts:

Mayor Kevin Millar

Village of Owego

178 Main Street

Owego, NY 13827

(607) 687-3263

[Mayor-VofOwego@stny.rr.com](mailto:Mayor-VofOwego@stny.rr.com)

##### Highlights:

- Managed the entire public assistance process to include assisting with PW writing, reviewing PWs, and monitoring reimbursements
- Ensured maximum reimbursement by identifying alternative or improved projects, developing mitigation ideas, and advising on eligibility
- Provided management tools to the client in the form of PW tracking and grants management/funds tracking worksheets
- Created outreach and management tools to the client through the creation of newsletters and weekly and monthly progress reports

### Scope of Work:

After the devastation of Hurricane Irene in New York, H2O was hired to provide disaster recovery services on behalf of the Village of Owego. H2O is currently performing work on this contract, which includes both Public Assistance (PA) and Hazard Mitigation (HM) technical assistance.

H2O's Public Assistance services for the Village include: assisting with the preparation and review of PA Project Worksheets (PWs); identifying alternative and improved projects; identifying and facilitating resolution of special consideration; providing compliance support and guidance on FEMA PA policies; reviewing eligibility of contracts and force account labor; identifying Stafford Act 406 mitigation funding opportunities; completing quarterly and closeout reports; preparing grant applications; tracking status of applications; and monitoring of compliance of grant award.

In performing Hazard Mitigation Assistance services H2O tracked the status of the latest mitigation plan and provided technical assistance for eligibility with grant programs; developed a long-term recovery grant application, in addition to Hazard Mitigation Grant Program (HMGP) applications for buyouts and elevations. H2O has also provided NFIP compliance support and assisted with grant management activities.

### Deliverables:

- Assist agencies with the management and reporting requirements of the grant funds received
- Prepare damage descriptions and obtain the necessary documentation for the preparation of Project Worksheets to obtain critical funding from FEMA and the State of New York
- Prepare Long-Term Community Recovery Grant Application
- Complete HMGP Grant Applications for Acquisition and Structural Elevation, including developing Scope of Work, budget, obtaining technical data, performing Cost-Benefit Analysis, and developing environmental and historical compliance review
- Assist with NFIP compliance activities

- Produce project reports, including quarterly reports, in timely and effective manner
- Assist in review for fraud and duplication of efforts
- Prepare for closeout activities

#### **Additional Information:**

Since the devastating flooding caused by the remnants of Tropical Storm Lee and Hurricane Irene, H2O has developed a team of recovery specialists providing Public Assistance and Hazard Mitigation Assistance to the Village of Owego. Its extensive experience resulting from previous natural disasters result in the firm's ability to perform the engagement efficiently and effectively with overall assurance for quality.

**Past  
Performance****Federal Emergency Management Agency (FEMA)****Work Performed:**

National Flood Insurance Program (NFIP) Training

**Performance Period:**

2008 - Present

**Contract Value:**

\$8,000,000

**Contacts:**

Hugh Sanders, Industry & Public Relations Branch  
Federal Insurance and Mitigation Administration  
FEMA

500 C Street SW, PP 5th Floor

Washington, DC 20472

(202) 212-4736

[Hugh.Sanders@dhs.gov](mailto:Hugh.Sanders@dhs.gov)

**Highlights:**

- Develop curriculum for adult learners through the use of experts in training and outreach
- Customize training and delivery in the form of classroom workshops and webinars
- Provide industry experts, customer care, webinar registration and logistical support, certificate completion
- Interface with FEMA Headquarters, FEMA Regions, states, and industry leaders.
- Conducted 695 workshops for agents, 198 workshops for lenders, and 189 workshops for adjusters, plus 350 webinars

**Scope of Work:**

Since 2008, H2O has provided nationwide flood insurance training to agents, lenders and adjusters under the NFIP. This includes outreach and coordination between FEMA Headquarters, the ten FEMA Regions, states, and individual areas requesting NFIP training.

Under this initiative H2O has expanded their staff of outreach and training experts as well as NFIP subject matter experts. H2O's adult learning and curriculum development personnel provide customized training delivery and content development services to the NFIP and from September 2008 to April 2012 provided more than 695 classroom workshops to agents, 198 workshops for lenders, and 189 workshops for adjusters. In addition, H2O has developed online training and delivered 350 webinars.

For these classes, H2O provided instructors recognized as industry experts, online registration, a customer care desk, materials fulfillment, on-site logistical support, certificates of completion, and in some instances, continuing education credit. H2O has a secure records system for maintaining learner transcripts and records.

**Deliverables:**

- Develop and deliver virtual and classroom training on the NFIP
- Create webinars and animated videos for online training
- Coordinate with FEMA Headquarters and FEMA Regions
- Provide NFIP Subject Matter Expertise

**Additional Information:**

The acceptance by learners of H2O's training courses far exceeds training industry averages. H2O takes care to ensure that learners have a successful and satisfying learning experience. Further, H2O has developed an animated video series, FLINGO, to assist floodplain management professionals with typical NFIP questions.

**Past  
Performance****Federal Emergency Management Agency (FEMA)****Work Performed:**

Hazard Mitigation Assistance Consulting Services

**Performance Period:**

2009 - Present

**Contract Value:**

\$200,000

**Contacts:**

Deborah Mills, Hazard Mitigation Manager  
Dewberry & Davis, LLC  
8401 Arlington Blvd  
Fairfax, VA 22031  
(703) 849-0162  
[dmills@dewberry.com](mailto:dmills@dewberry.com)

**Highlights:**

- Conduct reviews of floodplain management guidelines
- Develop higher standards for floodplain management
- Encourage enrollment in the NFIP
- Conduct outreach and perform technical reviews
- Foster compliance and promotes higher regulatory standards and training
- Provide review and analysis to national team regarding edits to HMGP structural grants

**Scope of Work:**

As a subcontractor for FEMA's Hazard Mitigation Technical Assistance Program (HMTAP), H2O provides programmatic support to FEMA Headquarters' Mitigation Directorate and several FEMA Regions by conducting reviews of current floodplain management guides, developing higher standards for floodplain management, encouraging enrollment in the NFIP, conducting outreach, and performing technical reviews at the national level for Hazard Mitigation Grant Program (HMGP) applications.

H2O's training, mitigation planning and grant program support, environmental compliance, and evaluation services helped the Dewberry & Davis team secure task orders in the areas of mitigation and floodplain management, including developing policies and guidance on the implementation of NFIP floodplain management requirements.

Through HMTAP, H2O has supported community enrollment in the NFIP, provided assistance and compliance at the local level, and promoted higher regulatory standards and training. Additionally H2O provided support to the national review team by performing technical, environmental, and engineering reviews of HMGP applications.

**Deliverables:**

- Conduct compliance review
- Develop floodplain management standard guidance
- Provide edits to national review team and FEMA regions
- Review Benefit Cost Analyses, environmental and engineering components of grants
- Provide review and analysis to national team regarding edits to HMGP structural grants

**Additional Information:**

H2O provides programmatic assistance to FEMA Headquarters' Mitigation Directorate and several FEMA Regions by conducting reviews of current floodplain management guides, developing higher standards for floodplain management, encouraging enrollment in the NFIP, conducting outreach, and performing technical reviews at the national level for Hazard Mitigation Grant Program (HMGP) applications.

**Past  
Performance****Webster County Board of Education****Work Performed:**

Public Assistance and Hazard Mitigation  
Assistance Consulting Services

**Performance Period:**

2011 - 2012

**Contract Value:**

\$493,260

**Contacts:**

Jack Treloar, Superintendent  
Webster County Schools  
95 Clark Avenue  
Eupora, MS 39744  
(662) 258-5921, ext. 21  
[jtrelor@webster.k12.ms.us](mailto:jtrelor@webster.k12.ms.us)

**Highlights:**

- Acted as primary liaison between subgrantee, the state, and FEMA
- Aided in the preparation of reports and RFPs for the rebuilding of the school
- Assisted in the writing of PWs, the monitoring of PW progress and the collection of auditable materials for each PW
- Monitored reimbursement for compliance issues
- Examined other funding sources, as well as available mitigation funding
- Developed pre-grant application documents, initial scope and environmental review

**Scope of Work:**

H2O provided Hazard Mitigation Assistance (HMA) and Public Assistance (PA) on behalf of the Webster County Board of Education after devastating tornados in the spring of 2011. This included project management, construction and demolition monitoring, grant administration, and insurance services.

H2O personnel acted as the primary liaison between the Board, contractors, FEMA and MSEMA for all PA inquiries and meetings; assisted with the completion of reports and the preparation of requests for proposal; applied for HMA grants and examined alternative funding sources, such as Community Development Block Grants (CDBG); implemented a grant tracking system; assisted the Board in reviewing invoices, preparing payment requests, and recommending approvals; and monitored reimbursement requests for compliance issues.

**Deliverables:**

- Reported on research and analysis related to funding opportunities for the county
- Developed pre-grant application documents, initial scope and environmental review
- Recommended Stafford Act 406 mitigation opportunities under the Public Assistance Program
- Coordinated between the state, school board, FEMA, MSEMA, the architect, historic preservationists, and the insurance carrier to assure compliance and agreement to engagement parameters
- Oversaw building effort of high school
- Hired and trained more than 20 people in support of FEMA funded debris operations

**Additional Information:**

Staff at H2O were also responsible for monitoring repairs to facilities; tracking insurance proceeds; assisting in finalizing statements of loss; assisting with changes of scope and eligibility issues; working with FEMA to determine buildings eligible for demolition; preparing detailed reports and requests for payment; reviewing invoices; and coordinating closeout activities.

**Past  
Performance****Governor's Office of Homeland Security and Emergency  
Preparedness (GOHSEP)****Work Performed:**

Public Assistance and Hazard Mitigation  
Assistance Consulting Services

**Performance Period:**

2006 - 2008; 2011 - 2012

**Contract Value:**

\$300,000

**Contacts:**

Scott Huntsman, Director, Public Sector  
Deloitte Consulting, LLP  
111 Bagby Street  
Houston, TX 77002  
(713) 982-2331  
[shuntsman@deloitte.com](mailto:shuntsman@deloitte.com)

**Highlights:**

- Provided specialized training on the Stafford Act and public assistance audit requirements
- Advised on audit requirements, project submission, and documentation and record retention associated with the PA process
- Worked with non-profits and governmental entities, as well as the state and local parishes
- Established a program for compliance monitoring, as well as a grant review process flow
- Encouraged the development of behavior skill sets and training indicators for the staff and provided training recommendations for the state to master the PA process

**Scope of Work:**

H2O was selected as a subcontractor to Deloitte Consulting, LLP from 2006 to 2008 and again from 2011 to 2012 to provide customized training, outreach and Public Assistance (PA) and Hazard Mitigation Assistance (HMA) consulting services to the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) and communities throughout the state.

In 2006 H2O assisted GOHSEP by traveling to local parishes to provide unique training on the Stafford Act, audit requirements of the Office of Management and Budget (OMB), and FEMA PA Policy and Guidance. H2O provided on-the-ground staff who worked directly with applicants to educate them on FEMA policies regarding business compliance processes; accounting methods for capturing Force Account Labor, Force Account Materials and Force Account Equipment costs; proper completion, review and submission of Project Worksheets (PWs); and documentation and record retention requirements. H2O also provided hands-on training to governmental entities, such as Electric Power Associations, and eligible non-profit corporations on process improvement in accounting documentation and PW completion.

Beginning in 2011, H2O assisted with compliance review for PA funding to subgrantees and establishing a program for compliance monitoring. In addition H2O developed a grant review process flow and advisory memos to GOHSEP on State Management Costs for both the HMA and PA Program. H2O also assisted GOHSEP in developing coursework and training for GOHSEP staff. Subject matter experts at H2O have developed exams for disaster recovery specialists at GOHSEP from a beginning to mastery level for both PA and HMA. This included developing behavior skill sets and training indicators for GOHSEP staff and recommending customized courses.

**Deliverables:**

- Provided on-site staff to work directly with applicants to educate them on FEMA policies regarding business compliance processes; accounting methods; proper completion, review and submission of Project Worksheets; and documentation and record retention requirements
- Developed task priority reports relating to manpower, business process, technology support, and stakeholder readiness



- Conducted policy research and assisted with draft of sanctions and appeals
- Revised and finalized Public Assistance Disaster Recovery Specialist certification program, including training content and delivery and test coordination to expand skills development program across the Public Assistance Program
- Developed exams for disaster recovery specialists at GOHSEP from a beginning to mastery level for both PA and HMA
- Composed advisor reports on issues related to Grantee stewardship of Public Assistance funding and preparation and coordination with subgrantees necessary for project and recovery program close out and audit preparation
- Developed training on the Stafford Act and 44 CFR
- Conducted Public Assistance compliance research and assisted in developing policy compliance matrix to determine state authority with regard to non-compliant subgrantees
- Developed HM grant life cycle process

#### Additional Information:

After the devastation and destruction from Hurricanes Katrina, Rita, Gustav, and Ike, the State of Louisiana was left not only with a massive recovery effort, but also an extensive administrative and management burden in terms of handling funding and training communities for the FEMA PA and Hazard Mitigation Assistance (HMA) programs. H2O was selected as a subcontractor from 2006 to 2007 and again in 2011 to provide customized training and education to the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) and communities throughout the state.

## 7.0 ADDITIONAL EXPERIENCE OF BIDDER

The following table summarizes many of our relevant disaster recovery engagements, highlighting our particular experience with HUD, FEMA, CDBG, and housing programs.

Funds	Agencies	Programs
\$7 billion	HUD & FEMA	State of Louisiana (OCD, GOHSEP, LHC) Compliance and Monitoring, Process Improvement, Reporting and Tracking, and Fraud, Waste, and Abuse Prevention and Detection
\$2.5 billion	HUD	State of Mississippi HUD Community Development Block Grant (CDBG) Disaster Recovery Programs
\$350 million	HUD	HUD Disaster Housing Assistance Program (DHAP)
\$222 million	HUD	State of Texas Homeowner Assistance and Texas Sabine Pass HUD CDBG Housing Restoration Programs
\$100 million	HUD & FEMA	Illinois CDBG Disaster Recovery Program
\$1 billion	Army Corp. of Engineers/FEMA	State of Louisiana Office of Coastal Activities Assisting Agency with Selection/Implementation of Project Cost Tracking System
\$1 billion	New York City Department of Investigation	World Trade Center Clean Up and Recovery
\$300 million	Lower Manhattan Development Corp.	130 Liberty Street Deconstruction (9/11 terror attacks)

Table 11: Our Relevant Disaster Recovery Engagements

The following table matches our past disaster recovery engagements, listed above, with the additional experience requested in the RFQ (4.6.1 Additional Experience of Bidder). For more information regarding these contracts, please see our past performances (Section 6).

CohnReznick Relevant Experience	Disaster Recovery Engagements							
	State of Louisiana (OCD/DRU, GOHSEP, LHC)	State of Louisiana Office of Coastal Activities Assisting Agency	State of Mississippi	State of Texas	HUD / FEMA Disaster Housing Assistance Program (DHAP)	State of Illinois	130 Liberty Street Deconstruction (9/11 terror attacks)	World Trade Center Clean Up and Recovery
Bidder should have experience in dealing with FEMA in the aftermath of major catastrophic events.	✓	✓	✓	✓	✓	✓		
Bidder should demonstrate experience interfacing with state and federal agencies in the administration of a monitoring or oversight program.	✓	✓	✓	✓	✓	✓	✓	✓
Bidder should demonstrate prior experience and success with all relevant federal and state documentation practices necessary to ensure the receipt and retention of grant funding.	✓	✓	✓	✓	✓	✓	✓	✓
Bidder should also have experience monitoring grants and supplemental appropriations from Congress as well as with other governmental agencies such as HUD, the U.S. Department of Transportation, the U.S. Department of Homeland Security as well as other federal agencies that can provide support to the state after a catastrophic event.	✓	✓	✓	✓	✓	✓		

Table 12: Additional Experience

## 8.0 DISCLOSURES

### CDM Smith

Reznick Group is contracted as a subcontractor to CDM Smith from July 2010 to August 2013 for a value of \$2,150,000.00 to provide compliance and monitoring services related to the management of the Illinois Department of Commerce and Economic Opportunity's CDBG "IKE" Disaster Recovery Program.

Reznick Group is contracted as a subcontractor to CDM Smith from October 2011 to August 2013 for a value of \$1,019,970.00 to provide compliance and monitoring services related to the management of the Illinois Department of Commerce and Economic Opportunity's Disaster Recovery Program.

Reznick Group is contracted as a subcontractor to CDM Smith from February 2011 to May 2013 for a value of \$75,000 to provide program administration and disaster recovery services to the City of Galveston.

### Witt Group Holdings

Reznick Group previously entered into discussions of teaming with Witt Group Holdings. No contract has been awarded resulting in a subcontracting agreement for Reznick Group.

### Enterprise Community Partners

A separate operating division of CohnReznick performs annual financial statement audits for Enterprise Community Partners.

### ICF International

Reznick Group contracted as a subcontractor with ICF International in September 2012 to provide accounting and financial analysis support services to the EPA in support of environmental liability enforcement cases. The total billed to date is \$8,890.

## 9.0 FINANCIAL CAPABILITY OF THE BIDDER

J.H. Cohn LLP entered into an agreement with Reznick Group, P.C. effective October 1, 2012 whereby J.H. Cohn purchased certain Reznick Group assets and Reznick Group shareholders joined J.H. Cohn as partners. J.H. Cohn then changed its name to CohnReznick LLP and business operations of both firms are now conducted by CohnReznick.

In response to Section 4.6.3, Financial Capability of the Bidder, we have provided financial information for J.H. Cohn and Reznick Group, P.C. This information is provided as evidence of CohnReznick's financial capacity and capability to undertake and successfully complete the contract. While we are confident that this information is suitable for establishing CohnReznick's financial capability, we remain available to address any specific questions or concerns regarding our financial status or provide additional information as necessary for the State to complete its evaluation.

Per the RFQ, our financial statements are enclosed as a separate PDF in our submission, marked "Confidential-Financial Information".

## 10.5 Subcontractor Utilization Form/Proof of Registration as a Small Business Enterprise with Division of Revenue



## REQUIRED SUBMISSION IF BIDDER INTENDS TO SUBCONTRACT

STATE OF NEW JERSEY DIVISION OF PURCHASE AND PROPERTY (DPP)  <b>SUBCONTRACTOR UTILIZATION PLAN</b>	DPP Solicitation No.: RFQ768892S
<b>Bidder's Name and Address:</b>  CohnReznick LLP 4 Becker Farm Road Roseland, NJ 07068	<b>DPP Solicitation Title:</b>  Disaster Recovery Assistance for Hurricane Sandy
	<b>Bidder's Telephone No.:</b> 3019615539
	<b>Bidder's Contact Person:</b> Paul Raffensperger

**INSTRUCTIONS:** List all businesses to be used as subcontractors. This form may be duplicated for extended lists.

SUBCONTRACTOR'S NAME ADDRESS, ZIP CODE TELEPHONE NUMBER AND VENDOR ID NUMBER	CHECK HERE IF CONTRACT IS NOT SMALL BUSINESS <input type="checkbox"/>			TYPE(S) OF GOODS OR SERVICES TO BE PROVIDED	ESTIMATED VALUE OF SUBCONTRACTS
	SMALL BUSINESS CATEGORY *				
	I	II	III		
BC Compliance Group LLC 1070 Highway 34, Suite Q, Matawan, NJ 07747 732-233-3748 [VID# 55075-20]		X		Compliance Services	TBD
Gillespie & Associates LLC 1111 Markress Rd., Suite 102, Cherry Hill, NJ 08003 856-424-3120 ext: 303 [VID#A0004-88]		X		Auditing Services	TBD
Stewart Consulting LLC 220 St. Paul Street, Westfield, NJ 07090 908-928-1100 [VID# A0004-11]	X			Investigative Services	TBD

\* For those Bidders listing Small Business Subcontractors: Attach copies of Division of Revenue - Small Business Enterprise Unit registration for each subcontractor listed. If bidder has not achieved established subcontracting set-aside goals, also attach documentation of good faith effort to do so in the relevant category in accordance with NJAC17:13-4 and the Notice to All Bidders.

I hereby certify that this Subcontractor Utilization Plan (Plan) is being submitted in good faith. I certify that each subcontractor has been notified that it has been listed on this Plan and that each subcontractor has consented, in writing, to its name being submitted for this contract. Additionally, I certify that I shall notify each subcontractor listed on the Plan, in writing, if the award is granted to my firm, and I shall make all documentation available to the Division of Purchase and Property upon request.

I further certify that all information contained in this Plan is true and correct and I acknowledge that the State will rely on the truth of the information in awarding the contract.

**PRINCIPAL OF FIRM:**

*Paul R/h*

Principal

04-08-2013

(Signature)

(Title)

(Date)





## State of New Jersey

**CHRIS CHRISTIE**  
*Governor*

DEPARTMENT OF THE TREASURY  
DIVISION OF MINORITY AND WOMEN BUSINESS DEVELOPMENT

**KIM GAUDAGNO**  
*Lt. Governor*

P.O. BOX 026  
TRENTON, NJ 08625-034  
PHONE: 609-292-2146 FAX: [REDACTED]

**ANDREW P. SIDAMON-ERISTOFF**  
*State Treasurer*

### **APPROVED** *under the*

Small Business Set-Aside Act and Minority and Women Certification Program

This certificate acknowledges **BC COMPLIANCE GROUP LLC** as a **Category 2** approved Small Business Enterprise that has met the criteria established by N.J.A.C. 17:13 and/or 17:14.

This registration will remain in effect for three years. Annually the business must submit, not more than 20 days prior to the anniversary of the registration notice, an annual verification statement in which it shall attest that there is no change in the ownership, revenue eligibility or control of that business.

If the business fails to submit the annual verification statement by the anniversary date, the registration will lapse and the business will be removed from the SAVI that lists registered small businesses. If the business seeks to be registered again, it will have to reapply and pay the \$100 application fee. In this case, a new application must be submitted prior the expiration date of this registration.



**Certification Number:** 55075-20

*Nina E. Moseley*  
Nina E. Moseley  
Senior Director

**Issued:** March 15, 2011

**Expiration:** March 14, 2014



## State of New Jersey

**CHRIS CHRISTIE**  
*Governor*

DEPARTMENT OF THE TREASURY  
DIVISION OF REVENUE & ENTERPRISE SERVICES  
P.O. BOX 026  
TRENTON, NJ 08625-034  
PHONE: 609-292-2146 FAX: [REDACTED]

**KIM GUADAGNO**  
*Lt. Governor*

**ANDREW P. SIDAMON-ERISTOFF**  
*State Treasurer*

### APPROVED

*under the*

Small Business Set-Aside Act and Minority and Women Certification Program

This certificate acknowledges The GILLESPIE & ASSOCIATES, LLC as a Category 2 approved Small Business Enterprise that has met the criteria established by N.J.A.C. 17:13 and/or 17:14.1

This registration will remain in effect for three years. Annually the business must submit, not more than 20 days prior to the anniversary of the registration notice, an annual verification statement in which it shall attest that there is no change in the ownership, revenue eligibility or control of that business.

If the business fails to submit the annual verification statement by the anniversary date, the registration will lapse and the business will be removed from the SAVI that lists registered small businesses. If the business seeks to be registered again, it will have to reapply and pay the \$100 application fee. In this case, a new application must be submitted prior the expiration date of this registration.



Andrew Pantelides  
Assistant Director

Issued: 3/28/2013  
Certification Number: A0004-88


Expiration: 3/28/2016



**State of New Jersey**

**CHRIS CHRISTIE**  
*Governor*

**KIM GUADAGNO**  
*Lt. Governor*

DEPARTMENT OF THE TREASURY  
DIVISION OF REVENUE & ENTERPRISE SERVICES  
P.O. BOX 026  
TRENTON, NJ 08625-034  
PHONE: 609-292-2146 FAX: 

**ANDREW P. SIDAMON-ERISTOFF**  
*State Treasurer*

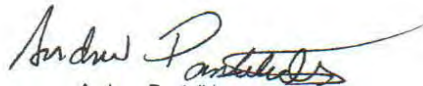
**APPROVED**  
*under the*

Small Business Set-Aside Act and Minority and Women Certification Program

This certificate acknowledges The Stewart Consulting LLC as a Category 1 approved Small Business Enterprise that has met the criteria established by N.J.A.C. 17:13 and/or 17:14.1

This registration will remain in effect for three years. Annually the business must submit, not more than 20 days prior to the anniversary of the registration notice, an annual verification statement in which it shall attest that there is no change in the ownership, revenue eligibility or control of that business.

If the business fails to submit the annual verification statement by the anniversary date, the registration will lapse and the business will be removed from the SAVI that lists registered small businesses. If the business seeks to be registered again, it will have to reapply and pay the \$100 application fee. In this case, a new application must be submitted prior the expiration date of this registration.



Andrew Pantelides  
Assistant Director

Issued: 3/6/2013  
Certification Number: A0004-11

Expiration: 3/6/2016

## 10.8 Source Disclosure Certification Form

**"N.J.S.A. 52:34-13.2 CERTIFICATION"**

**SOURCE DISCLOSURE CERTIFICATION FORM**

Contractor: CohnReznick LLP Waiver Number: RFQ768892S

I hereby certify and say:

I have personal knowledge of the facts set forth herein and am authorized to make this Certification on behalf of the Contractor.

The Contractor submits this Certification in response to the referenced contract issued by the Division of Purchase and Property, Department of the Treasury, State of New Jersey (the "Division"), in accordance with the requirements of N.J.S.A. 52:34-13.2.

Instructions:

**List every location where services will be performed by the Contractor and all Subcontractors.**

If any of the services cannot be performed within the United States, the Contractor shall state, with specificity the reasons why the services cannot be so performed. Attach additional pages if necessary.

Contractor and/or Subcontractor	Description of Services	Performance Location[s] by <b>COUNTRY</b>	Reasons why services cannot be performed in <b>USA</b>
CohnReznick LLP	Advisory Services	USA	

Any changes to the information set forth in this Certification during the term of any contract awarded under the referenced solicitation or extension thereof will be immediately reported by the Contractor to the Director, Division of Purchase and Property (the "Director").


The Director shall determine whether sufficient justification has been provided by the Contractor to form the basis of his certification that the services cannot be performed in the United States and whether to seek the approval of the Treasurer.

I understand that, after award of a contract to the Contractor, it is determined that the Contractor has shifted services declared above to be provided within the United States to sources outside the United States, prior to a written determination by the Director that extraordinary circumstances require the shift of services or that the failure to shift the services would result in economic hardship to the State of New Jersey, the Contractor shall be deemed in breach of contract, which contract will be subject to termination for cause pursuant to Section 3.5b.1 of the Standard Terms and Conditions.

I further understand that this Certification is submitted on behalf of the Contractor in order to induce the Division to accept a bid proposal, with knowledge that the Division is relying upon the truth of the statements contained herein.

I certify that, to the best of my knowledge and belief, the foregoing statements by me are true. I am aware that if any of the statements are willfully false, I am subject to punishment.

Contractor: CohnReznick LLP  
[Name of Organization or Entity]

By: 

Print Name: Paul Raffensperger

Title: Principal

Date: 04/08/2013

## 10.12 New Jersey Business Registration Certificate



## STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE

**Taxpayer Name:** COHNREZNICK LLP  
**Trade Name:**  
**Address:** 4 BECKER FARM RD  
ROSELAND, NJ 07068-1739  
**Certificate Number:** 1185136  
**Effective Date:** October 13, 2005  
**Date of Issuance:** December 20, 2012

**For Office Use Only:**  
**20121220085334604**



# APPENDIX A

## Resumes

**Education and Certifications:**

- M.B.A., Finance, The George Washington University
- B.S., Accounting, The Pennsylvania State University

**Relevant Qualifications:**

Mr. Raffensperger has more than 30 years of experience in both public and private accounting and consulting and has served as a Project Manager for CohnReznick's engagements with the Texas Development of Housing and Community Affairs, state of Mississippi, and state of Louisiana disaster housing grant programs to distribute community development block grant (CDBG) funds to homeowners affected by Hurricanes Katrina, Rita, and Wilma.

Mr. Raffensperger has extensive project management experience and knowledge in overseeing all aspects of each project, including full compliance with federal, state, and local policies governing CDBG distribution. Under these programs he oversaw the design of program policy and program requirements; establishment of the Project Management Offices; implementation of quality control and assurance programs; and development of approaches for application verification, grant approval, applicant notification, issue resolution, payment preparation, payment processing, and closeout.

**Previous Experience:**

---

**Project 1:**

**Client:** State of Louisiana Office of Community Development (OCD) Disaster Recovery Unit (DRU)

**Reference:**

Paul Rainwater  
Chief of Staff  
State of Louisiana  
Phone: (225) 342-7000  
Email: [Paul.Rainwater@LA.gov](mailto:Paul.Rainwater@LA.gov)

Office of the Governor  
Mailing: P.O. Box 94004  
Physical: 900 North 3rd St.  
Baton Rouge, LA 70804

**Project Description:** CohnReznick developed and implemented compliance and monitoring plans for more than \$13 billion of Community Development Block Grant (CDBG)-funded programs including the Road Home long-term monitoring plans and contractor compliance and monitoring plans, monitoring plans for the Gustav/Ike Parish Implemented Program, and 13 of the state's Katrina/Rita CDBG Disaster Recovery Programs. In addition, CohnReznick was contracted by OCD/DRU to assist in the implementation and management of a Project Transition Office to ensure transition activities for the Homeowner Program, Small Rental Program, and supporting IT services from one contractor to another were monitored and carried out in the most accurate, effective, and efficient manner.

**Role:** Program Manager

**Dates:** August 2008 - Present

**Responsibilities:**

- As Program Manager on the engagement, Mr. Raffensperger leads a project team of 12 project managers, subject matter experts and analysts who are helping OCD/DRU staff

define the scope of services required for assuming the duties and responsibilities remaining to support, implement, and monitor the State's disaster Recovery programs.

## Project 2:

**Client:** Mississippi Development Authority (MDA)

**Reference:**

Donna Sanford

Former Director for Disaster Recovery

Mississippi Development Authority

Phone: (601) 714-7440

E-mail: [DonnaSanford@KPMG.com](mailto:DonnaSanford@KPMG.com)

MDA Main Office

Mailing: P.O. Box 849

Physical: 501 North West St.

Jackson, MS 39201

**Project Description:** CohnReznick provided program management and oversight over the distribution of more than \$2.5 billion of federal block grant disaster recovery funds for multiple MDA Disaster Recovery programs including the seamless integration of HUD, FEMA, SBA, and state policy requirements. As part of this project, CohnReznick developed procedures and protocols to evaluate and process applications and award grant funds; implemented grants management systems; established application intake centers; hired and trained more than 300 local Mississippians; ensured compliance with federal and state regulations; and provided a means to track and monitor the program and prevent fraud, waste, and abuse.

**Role:** Senior Program Manager

**Dates:** February 2006 - December 2008

**Responsibilities:**

- As a Senior Program Manager on the engagement, Mr. Raffensperger initiated the design and development of the Homeowner's Assistance Program and allocated more than \$3 billion dollars in federal grant funds to compensate homeowners for the damages sustained to their primary residences as a result of Hurricane Katrina.

## Project 3:

**Client:** Texas Department of Housing and Community Affairs (TDHCA)

**Reference:**

Mike Giroux

Former ACS Project Manager

Texas Department of Housing and  
Community Affairs

Phone: [REDACTED]

E-mail: [REDACTED]

TDHCA Main Office

Mailing: P.O. Box 12941

Physical: 221 East 11<sup>th</sup> St.

Austin, TX 78701

**Project Description:** CohnReznick provided program management and oversight over the distribution of more than \$200 million in U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funds to Texas homeowners that rehabilitated or reconstructed approximately 2,500 homes. In addition, the team established the policies, processes, and tools needed to determine and validate homeowner eligibility, calculated program benefits amounts, and management of disbursement of funds.

**Role:** Policy Director and Deputy Program  
Manager

**Dates:** January 2008 - Present

### Responsibilities:

- Works with the TDHCA Executive Director and Director of Disaster Recovery to design program policy and program requirements in order to rehabilitate or replace approximately 5,000 homes in 18 months;
- Assists with transition planning, which includes preparing a detailed Transition Plan and helping to supervise transition activities;
- Established a Project Management Office to ensure full compliance with federal, state, and local policies governing CDBG distribution—worked with team to create a compliance manual containing specific checklists and SOPs for maintaining compliance;
- Established a “360 Degree Monitoring Program” to monitor performance (technical, cost, schedule, human resources, customer satisfaction, etc.) from all angles and perspectives, to ensure we meet TDHCA criteria for performance and quality, while minimizing program risks;
- Provide ongoing policy guidance to team to verify its compliance with federal, state, and local laws and ensure that as policies change, those changes are immediately reflected in our updated policies, procedures, and CohnReznick Portfolio Grants Management System; and
- Provides formal weekly and monthly status reports, which provide visibility into the management process and status, as well as numerous informal calls, meetings, and e-mails.

**Education and Certifications:**

- M.B.A., Johns Hopkins University
- M.S., Finance, Johns Hopkins University
- B.S., Business Administration, Villanova University
- Certified Public Accountant (CPA)
- Certified Project Management Professional (PMP)

**Relevant Qualifications:**

Mr. Bender is a CohnReznick Partner with more than 20 years of experience providing consulting services to state and local government agencies, commercial real estate companies, nonprofit organizations, and private industry entities. His services include project management, compliance audits, review services, policy development, internal audit, strategic planning, technology planning, organizational reviews, litigation support, and contract assurance. Mr. Bender is qualified to perform the work related to the scope due to his past experience as a program manager for federally funded disaster recovery programs, which included compliance with the Stafford Act and CDBG-DR programs. He also has experience providing oversight to closeout activities and quality control functions of federally funded disaster recovery projects in Mississippi and Texas.

Mr. Bender's responsibilities have included management and administration of federal block grant programs; benefit administration and calculation; strategic analysis and policy development; closeout; mitigation of fraud, waste, and abuse; risk management; and communication with key federal, state, and local government stakeholders. His past experience includes design/build construction, pre-construction services, estimating, scheduling, contract purchasing, cost engineering, value engineering, change order management, and trade coordination.

**Previous Experience:**

---

**Project 1:**

**Client:** Texas Development of Housing and Community Affairs (TDHCA)

**Reference:**

Mike Giroux  
Former ACS Project Manager  
Texas Department of Housing and  
Community Affairs  
Phone: [REDACTED]  
E-mail: [REDACTED]

TDHCA Main Office  
Mailing: P.O. Box 12941  
Physical: 221 East 11<sup>th</sup> St.  
Austin, TX 78701

**Project Description:** CohnReznick provided program management and oversight over the distribution of more than \$200 million in U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funds to Texas homeowners that rehabilitated or reconstructed approximately 2,500 homes. In addition, the team established the policies, processes, and tools needed to determine and validated homeowner eligibility, calculated program benefits amounts, and management of disbursement of funds.

**Role:** Project Manager

**Dates:** March 2011 - August 2011

**Responsibilities:**

- Supported the Program Manager to complete and closeout the project;
- Supervised grant management personnel to ensure full compliance with policies governing the Stafford Act and grant distribution; and
- Established a “360 Degree Monitoring Program” to track performance (technical, cost, schedule, human resources, customer satisfaction, etc.) from all angles and perspectives, to ensure we met TDHCA criteria for performance and quality, while minimizing program risks.

**Project 2:**

**Client:** Mississippi Development Authority (MDA)

**Reference:**

Donna Sanford

Former Director for Disaster Recovery

Mississippi Development Authority

Phone: (601) 714-7440

E-mail: [DonnaSanford@KPMG.com](mailto:DonnaSanford@KPMG.com)

MDA Main Office

Mailing: P.O. Box 849

Physical: 501 North West St.

Jackson, MS 39201

**Project Description:** CohnReznick provided program management and oversight over the distribution of more than \$2.5 billion of federal block grant disaster recovery funds for multiple MDA Disaster Recovery programs including the seamless integration of HUD, FEMA, SBA, and state policy requirements. As part of this project, CohnReznick developed procedures and protocols to evaluate and process applications and award grant funds; implemented grants management systems; established application intake centers; hired and trained more than 300 local Mississippians; ensured compliance with federal and state regulations; and provided a means to track and monitor the program and prevent fraud, waste, and abuse.

**Role:** Service Center Manager, Program Manager

**Dates:** February 2006 - December 2008

**Responsibilities:** Mr. Bender managed programs for application intake and processing, verification, grant approval, applicant notification, issue resolution, quality control, payment processing, and closeout. Mr. Bender’s responsibilities included:

- Developing three full-service, onsite grant application centers on the Gulf Coast of Mississippi after Hurricane Katrina;
- Recruiting, screening, hiring, training, and managing more than 250 local residents to operate the centers, identifying locations for the centers, obtaining physical equipment, developing architectural and logistical floor plans, managing the construction build-outs, and securing the necessary technological resources; and
- Overseeing the closeout program.

**Project 3:**

**Client:** U.S. Department of Housing and Urban Development (HUD) Disaster Housing Assistance Program (DHAP-Katrina)

**Reference:**

David Vargas  
Deputy Assistant Secretary  
Real Estate Assessment Center (REAC) of  
HUD  
Phone: [REDACTED]  
E-mail: [David.A.Vargas@HUD.gov](mailto:David.A.Vargas@HUD.gov)

HUD Office of Public and Indian Housing  
Real Estate Assessment Center  
550 12<sup>th</sup> St., SW  
Suite 100  
Washington, DC 20410

**Project Description:** CohnReznick transitioned oversight of housing vouchers from HUD and was then responsible for managing and administering the disbursement of housing vouchers to nearly 40,000 tenants displaced by Hurricanes Katrina and Rita. The team worked with numerous federal and state agencies to link databases and disaster-related information. CohnReznick developed standard reports distributed to federal agencies and the public and answered queries from Congress. The team expanded its services following Hurricanes Ike and Gustav.

**Role:** Program Manager

**Dates:** Dec. 2007 - Dec. 2009

**Responsibilities:**

- Supervised of development and dissemination of program information to stakeholders;
- Collected, management, and distribution of tenant information;
- Implemented of disaster-related information systems; and
- Managed quality control and reporting.

**Project 4:**

**Client:** Department of Housing and Urban Development (HUD), Disaster Housing Assistance Program (DHAP-Ike)—subcontractor to Ofori & Associates

**Reference:**

David Vargas  
Deputy Assistant Secretary  
Real Estate Assessment Center (REAC) of  
HUD  
Phone: (202) 708-2815  
E-mail: [David.A.Vargas@HUD.gov](mailto:David.A.Vargas@HUD.gov)

HUD Office of Public and Indian Housing  
Real Estate Assessment Center  
550 12<sup>th</sup> St., SW  
Suite 100  
Washington, DC 20410

**Project Description:** CohnReznick supported a master services contract to provide technical assistance to DHAP grantees and provide systems support to implement and report services under the program for the HUD's Office of Public and Indian Housing in the event of a natural disaster.

**Role:** Engagement Principal

**Dates:** August 2010 - February 2012

**Responsibilities:**

- Coordinated efforts with DHAP and Ofori to meet deadlines and provide requested assistance; and
- Oversaw the CohnReznick team's development of Standard Operating Procedures, outreach to families and public housing authorities, and assistance to affected individuals.



## Project 5:

**Client:** U.S. Department of Housing and Urban Development (HUD) Temporary Housing Units (THUs) to Housing Choice Vouchers (HCVs) Program

**Reference:**

David Vargas

Deputy Assistant Secretary

Real Estate Assessment Center (REAC) of  
HUD

Phone: (202) 708-2815

E-mail: [David.A.Vargas@HUD.gov](mailto:David.A.Vargas@HUD.gov)

HUD Office of Public and Indian Housing

Real Estate Assessment Center

550 12<sup>th</sup> St., SW

Suite 100

Washington, DC 20410

**Project Description:** In June 2009, Congress appropriated \$80 million in tenant-based rental assistance under the Supplemental Appropriations Act for Fiscal Year 2009. Congress provided that the funds be competitively awarded to Public Housing Authorities (PHAs) in areas impacted by Hurricanes Katrina and Rita. More than 10,000 HUD HCVs were awarded to PHAs. CohnReznick was charged with converting individuals and families from short-term transitional closeout assistance to long-term rental assistance through the DHAP to HCV program.

**Role:** Engagement Principal

**Dates:** January 2010 - March 2012

**Responsibilities:**

- Oversaw CohnReznick's responses to requests from public housing authorities and families that requested assistance; and
- Reviewed the transition process from short-term assistance to long-term rentals.

**Education and Certifications:**

- Post Graduate Studies, Accounting and Finance, University of Maryland
- B.S., Accounting, University of Maryland
- Certified Public Accountant (CPA)
- Certified Project Management Professional (PMP)

**Relevant Qualifications:**

Mr. Banda has more than 28 years of audit, accounting, and consulting experience working with federal and state regulations such as OMB A-133, A-122, and A-87. Mr. Banda has served as Project Manager for high profile federal grant administration and compliance and monitoring projects related to disaster recovery in Mississippi, Texas, and Louisiana. Additionally, he assists organizations with business process management improvement, program management, financial management research services, and financial reporting. Mr. Banda also established the policies and procedures for Stafford Act compliance for grant programs in Mississippi and Texas

**Previous Experience:**

---

**Project 1:**

**Client:** Texas Development of Housing and Community Affairs (TDHCA)

**Reference:**

Mike Giroux

Former ACS Project Manager  
Texas Department of Housing and  
Community Affairs

Phone: [REDACTED]

E-mail [REDACTED]

TDHCA Main Office  
Mailing: P.O. Box 12941  
Physical: 221 East 11<sup>th</sup> St.  
Austin, TX 78701

**Project Description:** CohnReznick provided program management and oversight over the distribution of more than \$200 million in U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funds to Texas homeowners that rehabilitated or reconstructed approximately 2,500 homes. In addition, the team established the policies, processes, and tools needed to determine and validated homeowner eligibility, calculated program benefits amounts, and management of disbursement of funds.

**Role:** Project Manager

**Dates:** January 2008 - June 2011

**Responsibilities:**

- Supported the Program Manager and worked with the TDHCA Executive Director and Director of Disaster Recovery to design program policy and requirements and a detailed Transition Plan;
- Established a Project Management Office to ensure full compliance with policies governing CDBG distribution, including the creation of a compliance manual with specific checklists and Standard Operating Procedures for maintaining compliance; and
- Established a "360 Degree Monitoring Program" to track performance (technical, cost, schedule, human resources, customer satisfaction, etc.) from all angles and perspectives to ensure we met TDHCA criteria for performance and quality, while minimizing program risks.

## Project 2:

**Client:** Mississippi Development Authority (MDA)

**Reference:**

Donna Sanford

Former Director for Disaster Recovery

Mississippi Development Authority

Phone: (601) 714-7440

E-mail: [DonnaSanford@KPMG.com](mailto:DonnaSanford@KPMG.com)

MDA Main Office

Mailing: P.O. Box 849

Physical: 501 North West St.

Jackson, MS 39201

**Project Description:** CohnReznick provided program management and oversight over the distribution of more than \$2.5 billion of federal block grant disaster recovery funds for multiple MDA Disaster Recovery programs including the seamless integration of HUD, FEMA, SBA, and state policy requirements. As part of this project, CohnReznick developed procedures and protocols to evaluate and process applications and award grant funds; implemented grants management systems; established application intake centers; hired and trained more than 300 local Mississippians; ensured compliance with federal and state regulations; and provided a means to track and monitor the program and prevent fraud, waste, and abuse.

**Role:** Project Manager

**Dates:** February 2006 - December 2008

**Responsibilities:**

- Managed 400 project staff in support of the Program Manager;
- Worked closely with the Governor's office, MDA, and HUD to design efficient and cost effective disaster recovery guidelines and transition, implementation, and monitoring plans;
- Developed approaches for application verification, grant approval, application notification, issue resolution, payment preparation, payment processing, and closeout in full compliance with all laws;
- Developed and implemented technology to automate all grant processing function (e.g., intake, benefit determination, benefit approval, distributions) and detect quality errors and fraud; and
- Managed the establishment of a call center, website, applicant guidebook, and application service centers to accommodate potentially 50,000 applicants in less than 75 days from contract start date.

## Project 3:

**Client:** State of Louisiana Office of Community Development (OCD) Disaster Recovery Unit (DRU)

**Reference:**

Paul Rainwater

Chief of Staff

State of Louisiana

Phone: (225) 342-7000

Email: [Paul.Rainwater@LA.gov](mailto:Paul.Rainwater@LA.gov)

Office of the Governor

Mailing: P.O. Box 94004

Physical: 900 North 3rd St.

Baton Rouge, LA 70804

**Project Description:** CohnReznick developed and implemented compliance and monitoring plans for more than \$13 billion of Community Development Block Grant (CDBG)-funded

programs including the Road Home long-term monitoring plans and contractor compliance and monitoring plans, monitoring plans for the Gustav/Ike Parish Implemented Program, and 13 of the state's Katrina/Rita CDBG Disaster Recovery Programs. Our responsibilities include preparing risk assessment, compliance monitoring plan, and checklists development; tracking and reporting system development and implementation; and performance monitoring process and tools

In addition, CohnReznick was contracted by OCD/DRU to assist in the implementation and management of a Project Transition Office to ensure transition activities for the Homeowner Program, Small Rental Program, and supporting IT services from one contractor to another were monitored and carried out in the most accurate, effective, and efficient manner. CohnReznick provided program management, project organization, coordination, policy planning, administration, transition monitoring, and oversight for assuring the successful transition from the former Road Home program contractor to the replacement contractor. CohnReznick was responsible for: transition requirements and planning as well as development, processing, and evaluation of business operations procurement Request for Proposals.

**Role:** Project Manager

**Dates:** August 2008-2011

**Responsibilities:**

- Lead a project team of 12 SMEs and analysts; and
- Prepared project plans, issue logs, process improvement recommendations and implementations, documentation validation, and creation

**Additional Helpful Information:**

---

Mr. Banda's direct and relevant experience regarding disaster recovery projects, specifically for federal grant programs, will benefit the NJ DCA. From his past roles in related projects, Mr. Banda has developed a proven ability to plan and implement large programs while managing risks, resolving issues, and achieving positive change. He is well versed in public policy and audit/fraud prevention, which has enabled him to serve as an expert witness for the Department of Justice. At CohnReznick, Mr. Banda has served as a Project Manager for several disaster housing recovery engagements where CohnReznick managed, administered, and monitored the distribution of federal funds to homeowners affected by Gulf Coast hurricanes. His vast expertise led his article, "Citizen-Centric Reporting on the Use of ARRA Funds" to be featured in a book published by the Association of Government Accountants (AGA) entitled Managing for High Government Performance.

Jack Callahan

CohnReznick Engagement Partner - Construction Industry, Practice Leader, CPA

---

**Education and Certifications:**

- B.S., Accounting, St. Peter's College
- Certified Public Accountant (CPA)

**Relevant Qualifications:**

Mr. Callahan is a CohnReznick Partner who leads the firm's Construction Industry practice. His more than 25 years experience in construction accounting, corporate taxation, and business consulting matters has earned him a highly regarded reputation within the construction community. Mr. Callahan has served clients in most construction specialties, including: heavy highway, general contractors, construction management, specialty contractors, building trades, and building supply and equipment companies.

**Previous Experience:**

---

**Project 1:**

**Client:** Office of the Inspector General of the Port Authority of NY and NJ

**Reference:**

Mr. Steven Pasichow  
Office of the Inspector General  
Port Authority of New York and New Jersey  
Phone: (973) 565-4366  
E-mail: [spasichow@panynj.gov](mailto:spasichow@panynj.gov)

**Project Description:** CohnReznick was engaged, as part of an agreement with Thacher Associates, by the Office of the Inspector General of the Port Authority of NY & NJ to perform fiscal and integrity monitoring services for the construction of the \$2 Billion World Trade Center Transportation Hub. We conducted on-site reviews of contractor performance to contracts, testing payment applications, reviewing cash disbursements, and analyzing payroll hours, among other procedures. Total fees earned on the engagement were \$1.05 Million.

**Role:** Engagement Partner

**Dates:** 2007-2010

**Responsibilities:**

- Assume overall responsibility for ensuring the completion of all monitoring services, coordinate the efforts of all professionals participating on the assignment, and ensure that our services are delivered in an integrated, cost-effective, and timely manner.

**Project 2:**

**Client:** 130 Liberty Street by the Lower Manhattan Development Corporation

**Reference:**

Gerard K. Frech  
Managing Director  
Thacher Associates, LLC  
330 West 42<sup>nd</sup> Street, 23<sup>rd</sup> Floor  
New York, NY 10036  
Phone: 609-497-6466

**Project Description:** CohnReznick was retained as fiscal monitors as part of a monitoring agreement between the City of New York and Thacher Associates LLC to oversee the financial and operating compliance on the \$120 million deconstruction of the former Deutsche Bank building at 130 Liberty Street by the Lower Manhattan Development Corporation. This was the latest in a series of ongoing monitoring assignments that have spanned 10 years since Ground zero clean-up began. The total fees for this engagement were approximately \$1.5 million.

**Role:** Engagement Partner

**Dates:** 2005 - 2010

**Responsibilities:**

- Assume overall responsibility for ensuring the completion of all monitoring services, coordinate the efforts of all professionals participating on the assignment, and ensure that our services are delivered in an integrated, cost-effective, and timely manner.

**Project 3:**

**Client:** Schiavone Construction, LLC

**Reference:**

Mr. Michael P. Davis, P.E., Esq.  
Associate General Counsel  
Schiavone Construction Co. LLC  
Phone: (201) 867-5070 Ext. 7144  
Email: [mdavis@schivone.net](mailto:mdavis@schivone.net)

**Project Description:**

Since August 2012, CohnReznick has been retained by Schiavone Construction Co. LLC to review allowance and change order submissions on three high profile contracts, one with the New York City Department of Environmental Protection and the other two with the Metropolitan Transit Authority. As part of this engagement, CohnReznick's procedures include:

- Testing payroll reports for labor rate compliance with federal and local laws, worker classification and related rates to union contracts, the reasonableness of labor burden mark-ups and whether they are allowable under contract and where applicable, ensuring that labor costs billed were actually incurred by tracing to the related time sheet data.
- Testing material costs for unit price support, reviewing the sales tax component on both temporary and permanent materials, ensure that materials are in-line with contract specifications and reviewing supplier approval.
- Testing of equipment rates to requirements per contract, including the distinction between owned and rental equipment. Cross reference operational hours with time summaries to ensure qualified operators were working during timeframe, equipment was charged to the project.
- Testing of subcontractor costs to actual invoices and signed subcontractor agreements. Verify subcontractor is approved and subsequent payment of subcontractor is in accordance with the timeframe set forth in the contract.

**Role:** Engagement Partner

**Dates:** August 2012 to present

**Responsibilities:**

- Assume overall responsibility for ensuring the completion of all monitoring services, coordinate the efforts of all professionals participating on the assignment, and ensure that our services are delivered in an integrated, cost-effective, and timely manner.

**Education and Certifications:**

- B.S., Accounting, The College of New Jersey
- Certified Public Accountant (CPA)
- Certified Construction Industry Financial Professional (CCIFP)

**Relevant Qualifications:**

Mr. Curry is a CohnReznick Senior Manager with more than two decades of public accounting experience serving the construction industry, specializing in civil, heavy highway, and site work contractors; subcontracting trades; and construction equipment and leasing companies.

He has organized and delivered numerous internal and external training courses on topics including best practices in auditing, basics of construction accounting, preparing construction financial statements, analyzing financial statements, detecting construction fraud, and fiscal and integrity monitoring.

**Previous Experience:**

---

**Project 1:**

**Client:** NYC Department of Investigation - Ground Zero clean-up

**Reference:**

Mr. Steven Pasichow  
Office of the Inspector General  
Port Authority of New York and New Jersey  
Tel: (973) 565-4366  
E-mail: [spasichow@panynj.gov](mailto:spasichow@panynj.gov)

**Project Description:** CohnReznick was retained by AMEC as fiscal monitors as part of a monitoring agreement between the City of New York and Steir, Anderson & Malone, LLC to serve as forensic accountants for the clean-up and recovery activities at the World Trade Center site in order to protect against fraud, waste and abusive practices. Monitored and investigated the operating and financial practices of AMEC and its subcontractors, employees, consultants, suppliers, vendors, and others Tested payroll reports, payment requisitions, and all other requests for payment of any kind submitted to the City in connection with AMEC's contract to ensure payments are complete, accurate, and truthful. Tested requests for reimbursement of expenses submitted for approval by AMEC and its subcontractors, employees, suppliers, vendors and others to protect against fraud and illegal or unscrupulous behaviors.

**Role:** Senior Manager

**Dates:** 2001-2002

**Responsibilities:**

- Manage the bulk of the monitoring activities including, overseeing the analyses of the certified payrolls, comparisons to source documentation, and other activities. Lead team of staff performing field monitoring procedures.



## Project 2:

**Client:** Schiavone Construction, LLC

**Reference:**

Mr. Michael Ryan  
Vice President  
Schiavone Construction Co. LLC  
Phone: (201) 867-5070  
Email: [mryan@schivavone.net](mailto:mryan@schivavone.net)

**Project Description:**

From December 2011 to August 2012, CohnReznick was retained by Schiavone Construction Co. LLC to advise the contractor on the creation and implementation of policies and procedures to prevent fraudulent or erroneous submissions to public agencies. As part of this engagement, CohnReznick's services included:

- Analysis of existing processes in place for submitting requisitions, change orders and claims to public agencies.
- Analysis of existing processes for tracking costs related to requisitions, change orders and claims to public agencies.
- Advisement on the creation of policies and procedures with regard to submitting claims and change order requests and requisitions.
- Advisement on the creation of checklists to ensure adherence to the policies and procedures with regard to submitting claims and change order requests and requisitions.

**Role:** Project Manager

**Dates:** December 2011 - August 2012

**Responsibilities:**

- Supervised staff members during initial analysis of project requirements

## Project 3:

**Client:** Schiavone Construction, LLC

**Reference:**

Mr. Michael P. Davis, P.E., Esq.  
Associate General Counsel  
Schiavone Construction Co. LLC  
Phone: (201) 867-5070 Ext. 7144  
Email: [mdavis@schivavone.net](mailto:mdavis@schivavone.net)

**Project Description:**

Since August 2012, CohnReznick has been retained by Schiavone Construction Co. LLC to review allowance and change order submissions on three high profile contracts, one with the New York City Department of Environmental Protection and the other two with the Metropolitan Transit Authority. As part of this engagement, CohnReznick's procedures include:

- Testing payroll reports for labor rate compliance with federal and local laws, worker classification and related rates to union contracts, the reasonableness of labor burden mark-ups and whether they are allowable under contract and where applicable, ensuring that labor costs billed were actually incurred by tracing to the related time sheet data.

- Testing material costs for unit price support, reviewing the sales tax component on both temporary and permanent materials, ensure that materials are in-line with contract specifications and reviewing supplier approval.
- Testing of equipment rates to requirements per contract, including the distinction between owned and rental equipment. Cross reference operational hours with time summaries to ensure qualified operators were working during timeframe, equipment was charged to the project.
- Testing of subcontractor costs to actual invoices and signed subcontractor agreements. Verify subcontractor is approved and subsequent payment of subcontractor is in accordance with the timeframe set forth in the contract.
- Testing of Overhead and Profit calculations for mathematical accuracy as well as allowability under contract.

**Role:** Senior Manager

**Dates:** August 2012 - Present

**Responsibilities:**

- Overseeing staff and conduct detailed testing of labor, material, equipment, subcontractor, and other costs associated with allowances and change orders on project submissions.

**Education and Certifications:**

- A.A.S., Data Processing/Programming, Hinds Junior College
- Mississippi Certified Public Manager (CPM)

**Relevant Qualifications:**

Ms. Poirrier has more than 30 years of experience in Project Management and Information Technology. The majority of this experience has been in the public sector with the state of Mississippi. She has functioned in various IT management and support roles, to include: application support, requirements analysis, systems analysis and design, project management, business process re-engineering, risk management, and training. Upon retirement from the state of Mississippi, her more recent experience has been with Community Development Block Grant (CDBG) Disaster Recovery projects in Mississippi and Louisiana, with a particular focus on areas dealing with communication with program applicants, business process analysis, project management, RFP development, compliance and monitoring plans, CDBG Grantee Administrative processes, and end-user training.

**Previous Experience:**

---

**Project 1:**

**Client:** State of Louisiana Office of Community Development (OCD) Disaster Recovery Unit (DRU)

**Reference:**

Paul Rainwater  
Chief of Staff  
State of Louisiana  
Phone: (225) 342-7000  
Email: [Paul.Rainwater@LA.gov](mailto:Paul.Rainwater@LA.gov)

Office of the Governor  
Mailing: P.O. Box 94004  
Physical: 900 North 3rd St.  
Baton Rouge, LA 70804

**Project Description:** CohnReznick developed and implemented compliance and monitoring plans for more than \$13 billion of Community Development Block Grant (CDBG)-funded programs including the Road Home long-term monitoring plans and contractor compliance and monitoring plans, monitoring plans for the Gustav/Ike Parish Implemented Program, and 13 of the state's Katrina/Rita CDBG Disaster Recovery Programs. In addition, CohnReznick was contracted by OCD/DRU to assist in the implementation and management of a Project Transition Office to ensure transition activities for the Homeowner Program, Small Rental Program, and supporting IT services from one contractor to another were monitored and carried out in the most accurate, effective, and efficient manner

**Position:** Project Manager, Analyst and SME

**Dates:** August 2008 - Present

**Responsibilities:** As a project manager, Ms. Poirrier is involved with the following tasks with OCD/DRU:

- Developing project work plans and managing tasks to ensure projects remain on track and within budget;
- Providing project oversight and QA of work products for projects such as performance monitoring, compliance and monitoring plans and checklists, risk assessments, file

management reviews, development of business requirements for tracking and reporting systems, user acceptance test plans; training materials, staffing analysis, process improvement analysis and recommendations, and policies and procedures;

- Developing the Disaster Recovery CDBG Grantee Administrative Manual;
- Facilitating work sessions and training workshops; and
- Managing updates to the OCD/DRU Disaster Recovery CDBG Grantee Administrative Manual.

## Project 2:

**Client:** Mississippi Development Authority (MDA)

**Reference:**

Donna Sanford

Former Director for Disaster Recovery  
Mississippi Development Authority

Phone: (601) 714-7440

E-mail: [DonnaSanford@KPMG.com](mailto:DonnaSanford@KPMG.com)

MDA Main Office

Mailing: P.O. Box 849

Physical: 501 North West St.

Jackson, MS 39201

**Project Description:** CohnReznick was the prime contractor for multiple Mississippi Development Authority (MDA) Disaster Recovery programs following Hurricane Katrina. We provided program management and oversight for the distribution of federal block grant disaster recovery funds for MDA's HAP, SRAP, EGP, and Long-Term Workforce Housing Programs. CohnReznick developed procedures and protocols to evaluate and process applications and award grant funds; implemented grants management systems; established application intake centers; hired and trained more than 300 local Mississippians; ensured compliance with federal and state regulations; and provided a means to track and monitor the program and prevent fraud, waste, and abuse. CohnReznick was directly involved in the distribution of more than \$2.5 billion under this program. The program's structure, personnel, and process were multi-focused, having oversight and responsibility for the seamless integration of HUD, FEMA, SBA, and state policy requirements.

**Role:** Communication Lead

**Dates:** February 2006 - December 2008

**Responsibilities:** As communication lead, Ms. Poirrier was responsible for coordinating all aspects of applicant communication for the HAP, SRAP, and EGP, including:

- Oversight of the MDA Call Center and helpdesk activities;
- Maintenance of current program information and FAQs for the program website;
- Communicating program information such as press releases, major applicant mail-outs, and policies to the Call Center and the Service Centers so the staff could adequately communicate with applicants;
- Coordinating the creation, review, approval, and implementation of all written correspondence to applicants; and
- Managing applicant communication processes (i.e., mass mail-outs, outreach efforts, applicant withdrawals, mailing address changes and returned mail).

### Project 3:

**Client:** Mississippi Development Authority (MDA)

**Reference:**

Donna Sanford

Former Director for Disaster Recovery

Mississippi Development Authority

Phone: (601) 714-7440

E-mail: [DonnaSanford@KPMG.com](mailto:DonnaSanford@KPMG.com)

MDA Main Office

Mailing: P.O. Box 849

Physical: 501 North West St.

Jackson, MS 39201

**Project Description:** MDA was allocated more than \$5 billion dollars in Community Development Block Grant (CDBG) funds from the U.S. Department of Housing and Urban Development to design and implement disaster relief programs for the Mississippi Gulf Coast as a result of Hurricane Katrina. Programs were established to address immediate relief needs, which compensated homeowners who suffered damage from Hurricane Katrina and also to incentivize developers to meet the low and moderate housing needs post disaster. To assist applicants and potential applicants, MDA established a Customer Service Call Center for these programs.

**Role:** Supervisor

**Dates:** March 2006 - October 2006

**Responsibilities:**

- Developed and implemented the call center start-up plan at the beginning of the Homeowner Assistance Program.
- Developed daily operation procedures, staffing plan, employee training plan, communication tools, and a customer service representative guidebook;
- Managed the day-to-day call center operations, initially hiring, training, and managing 70 call center operators and three supervisors; staffing the call center six days/week from 7:00 a.m. to 7:00p.m.;
- Coordinated necessary call center hardware and software support with the technical staff;
- Coordinated the collection of responses during public comment periods for new MDA programs and amendments to existing programs; and
- Responsible for ongoing communication between MDA and the Call Center regarding program policies.

**Education and Certifications:**

- B.A., Christian Studies/Philosophy, Mississippi College
- Certified Project Management Professional (PMP)

**Relevant Qualifications:**

Mr. Burgess has more than 10 years of experience in Project Management and Information Technology. During this time, he has functioned in a wide variety of roles, including program and project management, policy implementation, process engineering, IT management, network engineering, resource management, systems analysis and design, and training and development. His recent experience has been with federally funded disaster recovery projects in Illinois, with his responsibilities ranging from program design and implementation to local government and nonprofit grant management and compliance.

In summary, Mr. Burgess is especially qualified due to his experience in the following:

- Grant administration for FEMA and HUD funded disaster recovery projects
- Stafford Act compliance for FEMA and HUD funded disaster recovery projects
- Application of the Uniform Administrative Requirements for federally funded projects
- Project Management Professional experienced with developing and implementing compliance and monitoring programs for disaster recovery projects in Louisiana, Mississippi, and Illinois

**Previous Experience:**

---

**Project 1:**

**Client:** State of Illinois, Department of Commerce and Economic Opportunity (DCEO)  
(subcontractor to CDM)

**Reference:**

Frankie Atwater

Acting Deputy Director  
Illinois Dept. of Commerce and Economic  
Opportunity  
Phone: (217) 558-4200  
E-mail: [Frankie.Atwater@Illinois.gov](mailto:Frankie.Atwater@Illinois.gov)

IL DCEO Office of Community Development  
500 E Monroe  
Springfield, IL 62701

**Project Description:** CohnReznick assists implementing IDRP. The program management team is responsible for design and implementation of six Community Development Block Grant (CDBG) Disaster Recovery programs: (1) the Business Assistance Program (BAP), (2) Economic Development Program (ED), (3) Community Stabilization Program (CSP), (4) Property Buyout Program (PBP), (5) Housing Rehabilitation and Reconstruction Program (HRRP), and the (6) Public Infrastructure Program (PIP).

**Project Role:** Grant Manager

**Dates:** July 2011 - Present

**Responsibilities:**

- Designing and implementing program operating procedures;
- Providing technical guidance to grant applications regarding state and federal requirements;

- Reviewing grant applications for minimum eligibility requirements and making funding recommendations to DCEO;
- Developing grant agreements for approved applicants;
- Providing technical assistance and grant management training to grantees;
- Ensuring grantees meet all applicable special grant conditions and initial regulatory compliance reviews;
- Reviewing and approval of BAP loan applications;
- Tracking and reporting functions to ensure that projects are performing in accordance with program and grant requirements;
- Reviewing and approval of funding reimbursement requests from grantees; and
- Providing weekly reports of program and project status.

## Project 2:

**Client:** State of Louisiana Office of Community Development (OCD) Disaster Recovery Unit (DRU)—Staff Augmentation/Compliance and Monitoring

### Reference:

Paul Rainwater  
Chief of Staff  
State of Louisiana  
Phone: (225) 342-7000  
Email: [Paul.Rainwater@LA.gov](mailto:Paul.Rainwater@LA.gov)

Office of the Governor  
Mailing: P.O. Box 94004  
Physical: 900 North 3rd St.  
Baton Rouge, LA 70804

**Project Description:** CohnReznick developed and implemented compliance and monitoring plans for more than \$13 billion of Community Development Block Grant (CDBG)-funded programs including the Road Home long-term monitoring plans and contractor compliance and monitoring plans, monitoring plans for the Gustav/Ike Parish Implemented Program, and 13 of the state's Katrina/Rita CDBG Disaster Recovery Programs. In addition, Reznick was contracted by OCD/DRU to assist in the implementation and management of a Project Transition Office to ensure transition activities for the Homeowner Program, Small Rental Program, and supporting IT services from one contractor to another were monitored and carried out in the most accurate, effective, and efficient manner.

**Project Role:** Project Manager

**Dates:** January 2009 - July 2011

### Responsibilities:

- Provided support in planning and implementing a transition from a single operations contractor to a three-contractor organization;
- Collected, reviewed, and validated accuracy of all Eligibility Operations procedures for Homeowner Assistance Program in preparation for hand-off to replacement contractors;
- Performed analyses of all work-flow systems in order to assist the state in identifying the active application inventory to be transitioned to replacement contractors;
- Developed processing and close-out strategy for potentially eligible grant applications in inactive statuses;
- Provided compliance and monitoring support of disaster recovery programs to the state of Louisiana;
- Collected data needed to determine resources needed for long-term monitoring of Louisiana's CDBG programs in compliance with the U.S. Department of Housing and Urban Development (HUD) and state laws and regulations;
- Assisted in determining the most efficient and effective approach to long-term monitoring of CDBG programs related to Hurricane Katrina;



- Evaluated the current processes being used by OCD/DRU to monitor CDBG programs;
- Assisted in preparing a transition plan for OCD/DRU to assume long-term monitoring of CDBG programs; and
- Assisted in preparing a long-term monitoring plan to include a recommended tracking and reporting system.

### Project 3:

**Client:** Mississippi Development Authority (MDA)

**Reference:**

Donna Sanford  
Former Director for Disaster Recovery  
Mississippi Development Authority  
Phone: (601) 714-7440  
E-mail: [DonnaSanford@KPMG.com](mailto:DonnaSanford@KPMG.com)

MDA Main Office  
Mailing: P.O. Box 849  
Physical: 501 North West St.  
Jackson, MS 39201

**Project Description:** CohnReznick provided program management and oversight over the distribution of more than \$2.5 billion of federal block grant disaster recovery funds for multiple MDA Disaster Recovery programs including the seamless integration of HUD, FEMA, SBA, and state policy requirements. As part of this project, CohnReznick developed procedures and protocols to evaluate and process applications and award grant funds; implemented grants management systems; established application intake centers; hired and trained more than 300 local Mississippians; ensured compliance with federal and state regulations; and provided a means to track and monitor the program and prevent fraud, waste, and abuse.

**Role:** Project Manager of Operations, Team Lead for Stafford Act Compliance and Grant Calculations

**Dates:** May 2006 - December 2008

**Responsibilities:**

- Managed operations team responsible for verifying eligibility requirements for more than 2,100 rental assistance applicants, including: title and ownership verification, financial capacity, identity, criminal background checks, multiple program submissions, property status, and owner intent;
- Worked closely with third-party vendors, internal team leads, subcontractors, and client bureau managers to assure the expeditious processing of each application;
- Served as technical project manager in overseeing the development of all information systems;
- Co-designed a work flow system that automated all work queues for individual eligibility functions and major milestones. This system created a tiered eligibility approach that saved manpower and client expense by assuring that only potentially eligible applicants were actively processed; and
- Managed all quality control, eligibility approval, and final certification functions.

Mr. Burgess also provided project management and support that included:

- Developed age-based reporting and targeting systems that ensured expeditious approval and awarding of grants and that due diligence was performed for every grant applicant;
- Assisted in designing and developing 'Uncompensated Loss' program for all applicants that were eligible for grant funds in multiple programs, enabling the disbursement of an additional \$60 million in grant funds to homeowners; and

- Pioneered “Dual-Usage” program to enable commercial properties and rental properties that doubled as primary dwellings to be awarded pro-rated HAP grants.

As the Team Lead for Stafford Act Compliance and Grant Calculations, Mr. Burgess:

- Managed operations for a team of associates in verifying insurance coverage and claims information for all Homeowner Assistance applicants;
- Established executive-level contacts with 125 insurance companies and associated agents;
- Negotiated correspondence and data exchange protocols for all insurance companies, utilizing a variety of methods ranging from SFTP and secure e-mail to fax;
- Developed process to prioritize application processing based on aging and current eligibility status;
- Developed data import procedures to eliminate the time-consuming nature of manual input and help reduce human error rate;
- Developed insurance subrogation processes and procedures to ensure grant covenant compliance regarding duplication of benefits;
- Distributed subrogation agreements to all third party insurance carriers to guarantee that post-grant dwelling claim payments included MDA as payee; and
- Instituted final insurance review procedures that included thorough searches of all available resources (National Flood Insurance Program Online Database, Mississippi Windstorm Underwriters Association, and all applicant provided documentation) to ensure accurate grant calculations.

**Education and Certifications:**

- International Affairs and Leadership, Air Command and Staff College Maxwell AFB
- M.A., Human Resource Management, Pepperdine University
- B.S., Engineering Sciences and Atmospheric Sciences, U.S. Air Force Academy

**Relevant Qualifications:**

Mr. DeLoach is a subject matter expert concerning disaster response and recovery operations and FEMA/State Public Assistance (PA) Program with emphasis in grant management, project closeout, and debris monitoring. He has over ten years of experience working with numerous state and local governments with their PA needs from Hurricane George, the North Carolina Ice Storms, Hurricanes Gabrielle, Floyd, and Irene, the Southern California fires, all four hurricanes to strike Florida in 2004, and Hurricane Katrina. Mr. DeLoach led a team of over 100 in the implementation of the Mississippi Alternative Pilot Program (MAPP), a \$280,000,000.00 effort to house victims in safer and more livable housing in Mississippi after Hurricane Katrina. This included managing over \$3,000,000,000.00 in PWs, relocating schools, and providing guidance to ensure compliance with NEPA and the NFIP.

As a prior FEMA Region IV Public Assistance officer, he has served in high-level management roles in over 100 declared disasters, including many in the State of Mississippi, overseeing full-scale recovery operations and damage assessments, PA inspections and Project Worksheet (PW) preparation and coastal recovery efforts in the Florida Panhandle. Mr. DeLoach is specifically qualified to: perform preliminary and follow-on detailed damage assessments; conduct PA inspections; conduct PA closeout and monitoring, develop quarterly reports; prepare and review Project Worksheets (PW); and conduct outreach on the Stafford Act, Title 44 Code of Federal Regulations, and National Environmental Policy Act.

**Previous Experience:**

---

**Project 1:**

**Client:** Village of Owego, New York

**Reference:**

Mayor Kevin Millar  
Village of Owego, NY  
Phone: [REDACTED]  
Email: [REDACTED]

**Project Description:** Since the devastating flooding caused by the remnants of Tropical Storm Lee and Hurricane Irene, H2O has developed a team of recovery specialists providing Public Assistance and Hazard Mitigation Assistance to the Village of Owego.

**Role:** Quality Control Specialist

**Dates:** November 2011 - Present

**Responsibilities:** Mr. DeLoach:

- Staffs and mobilized seven specialists
- Provides planning, Project Worksheet production, infrastructure mitigation plans, debris and grants management

- Works on a long term plan to demolish abandoned structures and elevating numerous historically identified private residences
- Identifies and examines special considerations, such as NFIP compliance

## Project 2:

**Client:** Town of Owego, Tioga County, New York

**Reference:**

Donald Castellucci, Jr.  
Supervisor  
Town of Owego  
Phone: (607) 687-0123  
E-mail: [dcastellucci@townofowego.com](mailto:dcastellucci@townofowego.com)

**Project Description:** H2O is providing disaster recovery consulting services to the Town of Owego, New York in the aftermath of Hurricane Irene. This includes project management, grant closeout, outreach, and reporting.

**Role:** Quality Control Specialist

**Dates:** January 2012 - Present

**Responsibilities:** Mr. DeLoach:

- Tracks and reviews projects
- Assists with PW development
- Provides planning, debris, and grant management support
- Acts as town liaison during State/FEMA meetings
- Researches Stafford Act 406 mitigation opportunities
- Facilitates grant funding reimbursement requests

## Project 3:

**Client:** Webster County Board of Education, Mississippi

**Reference:**

Paul Crowley  
Webster County Board of Supervisors, District 4  
Phone: [REDACTED]  
Email: [REDACTED]

**Project Description:** H2O provided Hazard Mitigation Assistance (HMA) and Public Assistance (PA) on behalf of the Webster County Board of Education after devastating tornados in the spring of 2011. This included project management, construction and demolition monitoring, grant administration, and insurance services.

**Role:** Project Manager

**Dates:** May 2011 - 2012

**Responsibilities:** Mr. DeLoach:

- Hired and trained 20 people in support of FEMA funded debris operations
- Oversaw rebuilding effort of high school
- Coordinated between the state school board, FEMA, MSEMA, the architect, historic preservationists, and the insurance carrier
- Monitored scope, budget and timeline of projects

**Education and Certifications:**

- B.S., Accounting, *magna cum laude*, University of Richmond
- Certified Public Accountant (CPA)

**Relevant Qualifications:**

Ms. Newcomb is a CohnReznick Partner with more than 20 years of accounting experience specializing in providing assurance services, including audit and review, and financial advisory services to the construction community. Her expertise includes serving clients in the heavy construction sector, environmental services industry, and in the building trades.

Ms. Newcomb has experience reconstructing the financial activities associated with construction projects. She has supervised the actions of staff accountants performing activities, including certified payroll reviews, examination of requisitions, change order monitoring, and analysis of performance to bid specifications and contractual agreements

**Previous Experience:**

---

**Project 1:**

**Client:** Office of the Inspector General of the Port Authority of NY and NJ

**Reference:**

Mr. Steven Pasichow  
Office of the Inspector General  
Port Authority of New York and New Jersey  
Phone: (973) 565-4366  
E-mail: [spasichow@panynj.gov](mailto:spasichow@panynj.gov)

**Project Description:** CohnReznick was engaged, as part of an agreement with Thacher Associates, by the Office of the Inspector General of the Port Authority of NY & NJ to perform fiscal and integrity monitoring services for the construction of the \$2 Billion World Trade Center Transportation Hub. Conducted on-site reviews of contractor performance to contracts, testing payment applications, reviewing cash disbursements, and analyzing payroll hours, among other procedures. Total fees earned on the engagement were \$1.05 Million.

**Role:** Manager

**Dates:** April 2010 - July 2010

**Responsibilities:**

- Oversaw staff activities with regards to various issues such as Contractor compensation and union benefits, workplans for subcontractor reviews
- Reviewed and disseminated information discussed at weekly team meetings
- Reviewed submitted Contractor requisition packets.

**Project 2:**

**Client:** 130 Liberty Street by the Lower Manhattan Development Corporation

**Reference:**

Gerard K. Frech

Managing Director  
Thacher Associates, LLC  
330 West 42<sup>nd</sup> Street, 23<sup>rd</sup> Floor  
New York, NY 10036  
Phone: 609-497-6466

**Project Description:** CohnReznick was retained as fiscal monitors as part of a monitoring agreement between the City of New York and Thacher Associates LLC to oversee the financial and operating compliance on the \$120 million deconstruction of the former Deutsche Bank building at 130 Liberty Street by the Lower Manhattan Development Corporation. Monitored and investigated the operating and financial practices of the General Contractor and its subcontractors, employees, consultants, suppliers, vendors, and others. Tested payroll reports, payment requisitions, and all other requests for payment of any kind submitted to the City in connection with the General Contractor's contract to ensure payments are complete, accurate, and truthful. Tested requests for reimbursement of expenses submitted for approval by the General Contractor and its subcontractors, employees, suppliers, vendors and others to protect against fraud and illegal or unscrupulous behaviors

**Role:** Manager

**Dates:** April 2010 - July 2011

**Responsibilities:**

- Oversaw staff activities with regards to Contractor and Subcontractor reviews
- Advised as to selection procedures
- Reviewed requisition packets
- Supervised on resolution of various issues including union labor, liens and subcontractor payment.

**Project 3:**

**Client:** Schiavone Construction, LLC

**Reference:**

Mr. Michael P. Davis, P.E., Esq.  
Associate General Counsel  
Schiavone Construction Co. LLC  
Phone: (201) 867-5070 Ext. 7144  
Email: [mdavis@schivavone.net](mailto:mdavis@schivavone.net)

**Project Description:**

Since August 2012, CohnReznick has been retained by Schiavone Construction Co. LLC to review allowance and change order submissions on three high profile contracts, one with the New York City Department of Environmental Protection and the other two with the Metropolitan Transit Authority. As part of this engagement, CohnReznick's procedures include:

- Testing payroll reports for labor rate compliance with federal and local laws, worker classification and related rates to union contracts, the reasonableness of labor burden mark-ups and whether they are allowable under contract and where applicable, ensuring that labor costs billed were actually incurred by tracing to the related time sheet data.
- Testing material costs for unit price support, reviewing the sales tax component on both temporary and permanent materials, ensure that materials are in-line with contract specifications and reviewing supplier approval.



- Testing of equipment rates to requirements per contract, including the distinction between owned and rental equipment. Cross reference operational hours with time summaries to ensure qualified operators were working during timeframe, equipment was charged to the project.
- Testing of subcontractor costs to actual invoices and signed subcontractor agreements. Verify subcontractor is approved and subsequent payment of subcontractor is in accordance with the timeframe set forth in the contract.
- Testing of Overhead and Profit calculations for mathematical accuracy as well as allowability under contract.

**Role:** Manager

**Dates:** August 2012 - Present

**Responsibilities:**

- Overseeing staff and conducting detailed testing of labor, material, equipment, subcontractor, and other costs associated with allowances and change orders on project submissions.

**Education and Certifications:**

- B.B.A., Business Administration and Economics, Millsaps College
- Certified Project Management Professional (PMP), PMI
- Certified Fraud Examiner (CFE)

**Areas of Specialization:**

Ms. Rollins, a Manager with CohnReznick, has more than six years experience providing project management, compliance, and oversight consulting services. While working on the practice's disaster relief team, Ms. Rollins assisted in providing operational support for Hurricane Katrina Mississippi Homeowner Assistance Program; the project was able to disburse more than \$1.4 billion, which assisted more than 20,000 homeowners in rebuilding homes destroyed by Hurricane Katrina. Ms. Rollins provided policy and operational support of the Texas Department of Community Affairs Homeowner Assistance Program; the project assisted more than 5,000 homeowners in rebuilding homes destroyed by Hurricanes Rita and Ike.

Currently, Ms. Rollins serves as Project Manager for Quality Control Reviews on behalf of MAP lenders related to the HUD MAP Lender Guidelines for Quality Control Plan. Ms. Rollins' background and educational training allow her to provide strategic, analytical, and project management services to clients in many industries. As a Manager in the consulting practice, Ms. Rollins is responsible for engagement planning, client communication, selecting and monitoring engagement tasks, and preparing draft and final reports.

**Previous Experience:**

---

**Project 1:**

**Client:** Department of Housing and Urban Development (HUD)

**Reference:**

David Vargas	HUD Office of Public and Indian Housing
Deputy Assistant Secretary	Real Estate Assessment Center
Real Estate Assessment Center (REAC) of HUD	550 12 <sup>th</sup> St., SW
Phone: (202) 708-2815	Suite 100
E-mail: <a href="mailto:David.A.Vargas@HUD.gov">David.A.Vargas@HUD.gov</a>	Washington, DC 20410

**Project Description:** CohnReznick has been engaged as a subcontractor to Deloitte and Touche to assist HUD's Office of Field Operations and Office of Public Housing and Voucher Programs to provide quality assurance reviews at selected Public Housing Authorities (PHAs). Based on agreed-upon procedures for activities associated with the American Recovery and Reinvestment Act (ARRA) Capital Fund, Housing Choice Voucher Program (HCVP), and Operating Fund Program.

**Role:** Review Manager

**Dates:** February 2012-Present

**Responsibilities:**

- Interacting with designated housing authority and field office personnel to schedule reviews and obtaining required documentation prior to arrival at the site;
- Conducting entrance and exit conferences with housing authority and field office staff;

- Supervising the review, including approval of all workpapers, and reviewing of the financial and program documentation obtained from the housing authority for sufficiency; and
- Based on the results of the review, determining whether an observation or referred deficiency is appropriate, and making corrective action recommendations if necessary.

## Project 2:

**Client:** Department of Housing and Urban Development (HUD)

**Reference:**

David Vargas	HUD Office of Public and Indian Housing
Deputy Assistant Secretary	Real Estate Assessment Center
Real Estate Assessment Center (REAC) of HUD	550 12 <sup>th</sup> St., SW
Phone: (202) 708-2815	Suite 100
E-mail: <a href="mailto:David.A.Vargas@HUD.gov">David.A.Vargas@HUD.gov</a>	Washington, DC 20410

**Project Description:** CohnReznick developed and implemented a program to audit compliance with HUD regulations requiring Federal Housing Administration (FHA) lenders to comply with quality control practices for loan underwriting activities. CohnReznick tested individual mortgage lenders' compliance with FHA's HUD's MAP quality control requirements and regulations for underwriting of loans insured by FHA. This mandatory program applies to all financial institutions participating in HUD's MAP lending program and was mandated in response to a directive from the General Accountability Office (GAO). The program requires residential lenders to conduct annual compliance reviews of each major discipline within their origination and underwriting business units. The reviews focused on documenting the successful integration of a company-level quality control plan with their residential lending activities. Since 2005, CohnReznick has performed these services for more than 40 individual mortgage lenders, including Deutsche Bank, Wells Fargo Multifamily Capital, Credit Suisse First Boston/Walker Dunlop, M&T Bank, Key Bank, PNC Bank, and Prudential Mortgage Company.

**Role:** Project Manager

**Dates:** February 2012 - Present

**Responsibilities:**

- Serving as Project Manager for quality control reviews on behalf of MAP lenders related to the HUD MAP Lender Guidelines for Quality Control Plan.
- Overseeing for all project reviews; execution of engagement letters; planning and coordination; and field work, including third party reviewers and client deliverables.
- Managing six different subcontractors throughout the process.

## Project 3:

**Client:** Government National Mortgage Association (Ginnie Mae)

**Reference:**

Michael J. Najjum, Jr.	Ginnie Mae
SVP, CFO	550 12th St SW Washington DC 20024
Phone: (202) 401-2064	
Email: <a href="mailto:Michael.j.najjum@hud.gov">Michael.j.najjum@hud.gov</a>	

Tanya J. Latson  
Contract Officer  
Phone: (202) 402-7069  
Email: [Tanya.j.latson@hud.gov](mailto:Tanya.j.latson@hud.gov)

Ginnie Mae  
550 12th St SW Washington, DC 20024

**Project Description:** CohnReznick provides Ginnie Mae with information necessary to determine the adequacy and effectiveness of BNYM's internal controls, the adequacy and effectiveness of BNYM's information technology processing and systems controls, and compliance with its contract. Presents information necessary to determine the overall risk to its MBS programs; gain valuable insight into BNYM's performance; identify operational deficiencies; reinforce contract terms and policy; improve contract and program compliance; monitor BNYM's improvements/actions taken in response to findings from compliance reviews; monitor BNYM's process for billing Ginnie Mae for services performed under the contract; achieve more effective ongoing contactor oversight; and maintain market confidence.

**Role:** Manager

**Dates:** July 2010 - Present

**Responsibilities:**

- Creating the project plan, conducting interviews, reviewing schedules, analyzing work papers, testing internal controls, and conducting risk assessments to determine if Bank of New York was in compliance with the contract and program guidelines as determined by Ginnie Mae.
- Assisting in drafting the final report that was submitted to Ginnie Mae.

#### Project 4:

**Client:** Mississippi Development Authority

**Reference:**

Donna Sanford  
Former Director for Disaster Recovery  
Mississippi Development Authority  
Phone: (601) 714-7440  
E-mail: [DonnaSanford@KPMG.com](mailto:DonnaSanford@KPMG.com)

MDA Main Office  
Mailing: P.O. Box 849  
Physical: 501 North West St.  
Jackson, MS 39201

**Project Description** CohnReznick was the prime contractor for multiple Mississippi Development Authority (MDA) Disaster Recovery programs following Hurricane Katrina. We provided program management and oversight for the distribution of federal block grant disaster recovery funds for MDA's HAP, SRAP, EGP, and Long-Term Workforce Housing Programs. CohnReznick developed procedures and protocols to evaluate and process applications and award grant funds; implemented grants management systems; established application intake centers; hired and trained more than 300 local Mississippians; ensured compliance with federal and state regulations; and provided a means to track and monitor the program and prevent fraud, waste, and abuse. CohnReznick was directly involved in the distribution of more than \$2.5 billion under this program. The program's structure, personnel, and process were multi-focused, having oversight and responsibility for the seamless integration of HUD, FEMA, SBA, and state policy requirements.

**Role:** Senior Associate

**Dates:** May 2006-November 2008

**Responsibilities:**

- Served as a member of two operation teams (quality control and insurance) responsible for completing day-to-day activities as instructed.
- Within these two teams, obtained thorough understanding of all operation risks by running tests to obtain findings, performed root cause analysis, verified insurance data, performed Insurance declaration page analyses and resolutions, and communicated directly with insurance companies and applicant when needed.

**Education and Certifications:**

- B.S., Accounting, American University
- Certified Project Management Professional (PMP)

**Relevant Qualifications:**

Ms. Zatlin is an experienced project manager who has spent the last seven years managing complex disaster relief programs to support recovery in Mississippi and Texas from Hurricanes Katrina, Rita and Ike. Ms. Zatlin's recent engagements have included leading teams for the Texas Department of Housing and Community Affairs and State of Mississippi developing and managing disaster recovery housing programs. She also recently worked with the Department of Housing and Urban Development to conduct quality assurance and monitoring reviews of more than 50 public housing authorities around the country.

Ms. Zatlin has served in many roles during her seven years of experience in disaster recovery. She is specifically qualified to perform in the following areas:

- In her role as Training and Outreach Manager, she created training plans, manuals, presentations, and job aides to ensure 300+ service center employees and managers were skilled at performing their job functions. She developed training materials for every phase of the grant administration life cycle, acquired extensive knowledge of the CDBG administration, as well as full life cycle processes for intake, verification, approval, closing, and disbursement and identified and recommended the automation of manual work flow processes to facilitate productivity.
- In her role as Verification Lead, she produced policies/procedures approved by the state to address insurance plans and interfaces with the Small Business Administration and Federal Emergency Management Agency. She managed business/functional units and processes as necessary to integrate MIS/IT operations with non-IT operations. Additionally, she developed manual and automated processes to ensure that applicants met the stated MDA policies for receiving CDBG funds which included determining if an applicant was eligible to receive grant money, determining the correct grant calculation, developing service center operations policies and procedures for customer service, and program, data, and software clarification.
- In her role as audit manager, she worked closely with state and federal auditors for contract compliance, general oversight and monitoring and IT compliance and was audited more than 5 times in three years. She ensured policy and procedure documents were in place prior to audits being performed and that they were updated in a timely fashion when changes were made. She also worked closely with the QA/QC team to identify areas of concern and implemented audit recommendations and improvements as requested.

**Relevant Experience:**

---

**Project 1:**

**Client:** Texas Development of Housing and Community Affairs (TDHCA)

**Reference:**

Mike Giroux  
Former ACS Project Manager  
Texas Department of Housing and Community Affairs  
Phone: [REDACTED]  
E-mail: [REDACTED]

TDHCA Main Office  
Mailing: P.O. Box 12941  
Physical: 221 East 11<sup>th</sup> St.  
Austin, TX 78701

**Project Description:** CohnReznick provided program management and oversight over the distribution of more than \$200 million in U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funds to Texas homeowners that rehabilitated or reconstructed approximately 2,500 homes. In addition, the team established the policies, processes, and tools needed to determine and validated homeowner eligibility, calculated program benefits amounts, and management of disbursement of funds.

**Role:** Systems Requirements Business Analyst, Grant Determination and Disbursement Manager, and Audit Manager

**Dates:** January 2008 - March 2012

**Responsibilities:** As the Systems Requirements Business Analyst, she:

- Collaborated with the application development vendor to develop and modify a system that provided full end-to-end grant processing functionality for TDCHA, this included numerous data interfaces, eligibility, benefit, calculation, quality, and fraud checks;
- Created a system requirements and specifications document;
- Developed application test plans, conducted tests, coordinated quality reviews, and created a user manual; and
- Produced training materials for system use and maintenance.

As Grant Determination and Disbursement Manager, she:

- Designed the structure of the grant determination calculation;
- Participated in the development and design of the accounting software employed by the program to track awards and disbursements for 15+ budget types;
- Performed, reviewed, or oversaw the award amount determination of more than 2,800 applicants, including duplication of benefit and eligibility reviews; and
- Performed or reviewed the calculation of nearly 7,000 individual disbursements totaling \$500 million for more than 15 contractors, including determining when disbursements were due, how many disbursements were due on an application and in what percentages, and manually creating a file for upload into the accounting system.

As Audit Manager, she:

- Worked closely with state and federal auditors for contract compliance, general oversight and monitoring, and IT compliance;
- Was audited more than five times in three years;
- Ensured policy and procedure documents were in place prior to audits being performed and that they were updated in a timely fashion when changes were made;
- Worked closely with the QA/QC team to identify areas of concern; and
- Implemented audit recommendations and improvements as requested.

## Project 2:

**Client:** Mississippi Development Authority (MDA)

**Reference:**

Donna Sanford  
Former Director for Disaster Recovery  
Mississippi Development Authority  
Phone: (601) 714-7440  
E-mail: [DonnaSanford@KPMG.com](mailto:DonnaSanford@KPMG.com)

MDA Main Office  
Mailing: P.O. Box 849  
Physical: 501 North West St.  
Jackson, MS 39201



**Project Description:** CohnReznick provided program management and oversight over the distribution of more than \$2.5 billion of federal block grant disaster recovery funds for multiple MDA Disaster Recovery programs including the seamless integration of HUD, FEMA, SBA, and state policy requirements. As part of this project, CohnReznick developed procedures and protocols to evaluate and process applications and award grant funds; implemented grants management systems; established application intake centers; hired and trained more than 300 local Mississippians; ensured compliance with federal and state regulations; and provided a means to track and monitor the program and prevent fraud, waste, and abuse.

**Role:** Systems Analyst, Training and Outreach Manager, and Verification Lead for several housing programs

**Dates:** February 2006 - December 2008

**Responsibilities:** As the System Analyst, Ms. Zatlin's responsibilities included:

- Conducting a needs assessment and analysis for grant administration processing system and documented system requirements;
- Working with the application development vendor daily to develop a system that provided full end-to-end grant processing functionality, this included numerous logic, calculation, and fraud checks; eligibility verification; and data verification with 100+ third party sources; and
- Developing application test plans, conducting tests, coordinating quality reviews, and creating a user manual.

In her role as Training and Outreach Manager, Ms. Zatlin's responsibilities included:

- Creating training plans, manuals, presentations, and job aides to verify 300+ service center employees and managers were skilled at performing their job functions;
- Developing training materials for every phase of the grant administration lifecycle and acquiring extensive knowledge of the CDBG administration and full lifecycle processes for intake, verification, approval, closing, and disbursement;
- Identifying and recommending the automation of manual work flow processes to facilitate productivity;
- Creating a corps of CohnReznick trainers to provide on-the-job training as required;
- Training Service Center staff in a high-level grant program processes and providing detailed training in the use of grant administration application;
- Coordinating the Help Desk functions as well as providing on-the-ground support in each service center to supervisors, technical staff, and application processing staff as the period for accepting applications ended;
- Providing in-depth training, policies, and procedures for staff members performing verification of applications;
- Designing Service Center operations policies and procedures for customer service, and program, data, and software clarification;
- Oversaw data transfers from 100+ third parties to verify calculated values; and
- Reviewed and approved all grant awards and documented business process requirements.

As the Verification Process Lead, Ms. Zatlin's responsibilities included:

- Producing policies/procedures approved by MDA to address insurance plans and interfaces with the Small Business Administration and Federal Emergency Management Agency;
- Managing business/functional units and processes as necessary to integrate MIS/IT operations with non-IT operations;

- Developing manual and automated processes to ensure applicants met the stated MDA policies for receiving CDBG funds, which included determining if an applicant was eligible to receive grant money, determining the correct grant calculation, developing service center operations policies and procedures for customer service, and program, data, and software calculation;
- Overseeing data transfers from 100+ third parties to verify calculated values; and
- Reviewing and approving all grant awards and documented business process requirements.

### Project 3:

**Client:** U.S. Department of Housing and Urban Development (HUD)

**Reference:**

David Vargas	HUD Office of Public and Indian Housing
Deputy Assistant Secretary	Real Estate Assessment Center
Real Estate Assessment Center (REAC) of HUD	550 12 <sup>th</sup> St., SW
Phone: (202) 708-2815	Suite 100
E-mail: <a href="mailto:David.A.Vargas@HUD.gov">David.A.Vargas@HUD.gov</a>	Washington, DC 20410

**Project Description:** CohnReznick assists the Office of Field Operations (OFO) and the Office of Public Housing and Voucher Programs (OPHVP) by providing quality assurance reviews at selected PHAs based on agreed-upon procedures for activities associated with the American Recovery and Reinvestment Act (ARRA) Capital Fund, Housing Choice Voucher Program (HCVP), and Operating Fund Program activities.

**Role:** Field Review Lead

**Dates:** February 2011 - May 2012

**Responsibilities:** In her role, Ms. Zatlin:

- Coordinated site visits with HUD field offices and PHAs, which consisted of multiple conference calls and e-mails between PHA executive staff and HUD;
- Procured the required documentation from PHA staff to complete the reviews, attended the on-site review and oversaw the completion of work papers by review staff;
- Prepared the final report for each review and coordinated the internal review of the report and work papers and transmission of the documentation to the prime contractor;
- After the report was submitted, she was the main point of contact to the prime contractor and HUD for follow-up questions; and
- Provided corrective action follow-up for each review with the PHA.

### Project 4:

**Client:** Harris County (Texas) Community Development Block Grant (CDBG) Homeowner Disaster Recovery Program

**Reference:**

Daphne Lemelle, Deputy Director	HCTX CSD Main Office
Harris County Community Services Department	8410 Lantern Point Drive
Phone: (713) 578-2064	Houston, TX 77054
E-mail: <a href="mailto:daphne.lemmelle@csd.hctx.net">daphne.lemmelle@csd.hctx.net</a>	

Craig Atkins, CFO/Director  
Finance Division, Harris County Community  
Services Department  
Phone (713) 578-2060  
Email: [craig.atkins@csd.hctx.net](mailto:craig.atkins@csd.hctx.net)

HCTX CSD Main Office  
8410 Lantern Point Drive  
Houston, TX 77054

**Project Description:** Reznick Group supported CDM in designing and developing the program policies and procedures manual for the Harris County Housing Disaster Recovery Program (HDRP). HDRP is a federally funded program that provides grant funds for the rehabilitation and/or reconstruction of single-family homes to homeowners in Harris County Texas. These policies and procedures were developed in accordance with the requirements of the Texas Department of Rural Affairs (TDRA); Texas Department of Housing and Community Affairs (TDHCA); Harris County contract requirements; and federal, state, and local laws.

**Role:** Policies and Procedures Developer

**Dates:** October 2009 - November 2009

**Responsibilities:** Ms. Zatlin supported the development of a policies and procedures manual that included the following subject areas for administration of the Program:

- Marketing and Outreach;
- Application Intake;
- Fraud and Identity Controls;
- Buyout and Relocation;
- Eligibility;
- Benefit Determination;
- Construction Management,
- Home Inspectors and Environmental Review;
- Grant Closing;
- Fund Disbursement;
- Appeals;
- Record Retention;
- Quality Assistance and Quality Control;
- Conflict of Interest;
- Dispute Resolution; and
- Reporting.

Amy Benbrook  
CohnReznick Partner, CPA

---

**Education and Certifications:**

- B.S., Accounting, Monmouth University
- Certified Public Accountant (CPA)

**Relevant Qualifications:**

Ms. Benbrook is a CohnReznick Partner with more than 16 years of diversified public accounting experience, with a concentration in providing accounting, auditing, and tax advisory services to the construction and real estate industries.

Her experience includes breakeven analyses, compensation programs, corporate restructuring, and estate and succession planning.

**Previous Experience:**

---

**Project 1:**

**Client:** Office of the Inspector General of the Port Authority of NY and NJ

**Reference:**

Mr. Steven Pasichow  
Office of the Inspector General  
Port Authority of New York and New Jersey  
Phone: (973) 565-4366  
E-mail: [spasichow@panynj.gov](mailto:spasichow@panynj.gov)

**Project Description:** CohnReznick was engaged, as part of an agreement with Thacher Associates, by the Office of the Inspector General of the Port Authority of NY & NJ to perform fiscal and integrity monitoring services for the construction of the \$2 Billion World Trade Center Transportation Hub. Conducted on-site reviews of contractor performance to contracts, testing payment applications, reviewing cash disbursements, and analyzing payroll hours, among other procedures. Total fees earned on the engagement were \$1.05 Million.

**Role:** Audit Partner

**Dates:** 2007 - 2010

**Responsibilities:**

- Coordinated the efforts of all professionals participating on the assignment.
- Directed the investigative resources needed on this assignment..

**Project 2:**

**Client:** 130 Liberty Street by the Lower Manhattan Development Corporation

**Reference:**

Gerard K. Frech  
Managing Director  
Thacher Associates, LLC  
330 West 42<sup>nd</sup> Street, 23<sup>rd</sup> Floor  
New York, NY 10036  
Phone: 609-497-6466

**Project Description:** CohnReznick was retained as fiscal monitors as part of a monitoring agreement between the City of New York and Thacher Associates LLC to oversee the financial and operating compliance on the \$120 million deconstruction of the former Deutsche Bank building at 130 Liberty Street by the Lower Manhattan Development Corporation. This was the latest in a series of ongoing monitoring assignments that have spanned 10 years since Ground zero clean-up began. The total fees for this engagement were approximately \$1.5 million.

Specifically, we:

- Monitored and investigated the operating and financial practices of the General Contractor and its subcontractors, employees, consultants, suppliers, vendors, and others;
- Tested payroll reports, payment requisitions, and all other requests for payment of any kind submitted to the City in connection with the General Contractor's contract to ensure payments are complete, accurate, and truthful; and
- Tested requests for reimbursement of expenses submitted for approval by the General Contractor and its subcontractors, employees, suppliers, vendors and others to protect against fraud and illegal or unscrupulous behaviors.

Proof of our success as fiscal and integrity monitors is evidenced by considering our findings, including the identification of unresolved deductions and overpayments to general contractors and subcontractors in such areas as:

- |   |  |
|---|--|
| • Identification of excess hours billed | • Overbilling of union labor hours     |
| • Double billings                       | • Overbilling of union fringe benefits |
| • Invoices not properly documented      | • Overtime overbillings                |
| • Mark-ups improperly billed            | • Improper documentation of time       |
| • Improper billing for taxes            | • Suspicious bank activity             |

**Role:** Audit Partner

**Dates:** 2005-2010

**Responsibilities:**

- Coordinated the efforts of all professionals participating on the assignment.
- Directed the investigative resources needed on this assignment.

The Honorable Roy A. Bernardi  
CohnReznick Senior Advisor

---

**Education and Certifications:**

- B.A., Syracuse University

**Relevant Qualifications:**

As Senior Advisor to CohnReznick, Mr. Bernardi brings extensive experience in local, state, and federal governments from his prior positions as Deputy Secretary of the U.S. Department of Housing and Urban Development (HUD), Assistant Secretary of Community Planning and Development, and Mayor of the City of Syracuse, NY. In addition to his roles in public service, Mr. Bernardi is an affiliate Professor at George Mason University and an adjunct Professor in the Graduate School of Continuing Studies at Georgetown University.

Using his expertise with HUD and his knowledge of state government, specifically in the Northeast region, Mr. Bernardi will bring great guidance to recovery efforts in the wake of Hurricane Sandy. It is his priority to ensure the recovery process is smooth and stress-free for the survivors.

**Previous Experience:**

---

**Position 1:**

**Company:** The Bernardi Group, LLC

**Position:** Managing Partner

**Dates:** December 2011 - Present

**Responsibilities:** Mr. Bernardi offers expertise, counsel and advice to various companies and organizations. Having served many years in local, state and federal government, he is able to offer experienced guidance.

**Position 2:**

**Company:** CGI Technologies and Solutions, Inc.

**Position:** VP of Government Relations

**Dates:** March 2009 - December 2011

**Responsibilities:** Mr. Bernardi served as VP of Government Relations to international and information technology specifics. His key responsibilities were to network and enhance business opportunities for business growth.

**Position 3:**

**Agency:** U.S. Department of Housing and Urban Development (HUD)

**Position:** Deputy Secretary

**Dates:** January 2004 - December 2011

**Responsibilities:** In June of 2004, Mr. Bernardi was nominated by President Bush as Deputy Secretary of HUD and was confirmed by the U.S. Senate in November of 2004. He was charged with managing HUD's day-to-day operations, a \$38 billion annual budget, and the agency's 8,500 employees. Under his management, two HUD programs were removed from the Government Accountability Office's high-risk watch list and \$2 billion in fraudulent payments

were eliminated from the rental assistance housing program. Mr. Bernardi also collaborated with various government agencies and executives by negotiating Memorandums of Agreement. Through these management initiatives, HUD was committed to ending chronic homelessness through employing and housing with the Department of Labor and to providing housing or veterans through the Veterans Affairs Supportive Housing Program with the Department of Veterans Affairs.

#### Position 4:

**Organization:** Community Planning and Development (CPD)

**Position:** Assistant Secretary

**Dates:** January 2001 - December 2003

**Responsibilities:** In 2001, Mr. Bernardi was nominated by President Bush and confirmed by the U.S. Senate as the Assistant Secretary of CPD. While holding this position, Mr. Bernardi facilitated partnerships with local and state governments, the private sector, and nonprofit organizations to create decent housing, suitable living conditions, and economics opportunities for low- and moderate-income citizens.

#### Position 5:

**Organization:** City of Syracuse, NY

**Position:** Mayor

**Dates:** January 1994 - December 2001

**Responsibilities:** In January of 1994, Mr. Bernardi became the 51<sup>st</sup> Mayor of the City of Syracuse. As Mayor, he overhauled municipal financial services, eliminated duplicative departmental functions and streamlined governmental operations. Because of these accomplishments, Mr. Bernardi is credited for significant annual budget savings, bringing the number of violent crimes to their lowest levels in the 1990s, and targeting slum landlords. He was the first Mayor in the Northeast to merge a large city police department with those of suburban small villages.

#### Position 6:

**Organization:** City of Syracuse, NY

**Position:** Auditor

**Dates:** January 1974 - December 1993

**Responsibilities:** Prior to being elected Mayor, Mr. Bernardi served as Auditor of the City of Syracuse for 19 years. In his role, he was responsible for conducting audits within the agencies, bureaus and boards of the city government. Mr. Bernardi worked to ensure that taxpayer dollars were spent wisely and for their appropriated purposes. He also worked to ensure each audit achieved its desired goals, resulting in improved effectiveness and efficiency of city services.

#### References:

Paul Webster

Director, Financial Management Division

Office of Community Planning and

Development, HUD

Phone: (202) 402-4563

Email: [Paul.Webster@hud.gov](mailto:Paul.Webster@hud.gov)

Office of Community Planning and

Development, HUD

451 7<sup>th</sup> St. SW, Room 7180

Washington, DC 20410



Nelson Bregon  
Senior Advisor/Associate Deputy Secretary  
Office of Field Policy and Management,  
HUD  
Phone: (202) 708-2426  
Email: [Nelson.R.Bregon@hud.gov](mailto:Nelson.R.Bregon@hud.gov)

Office of Field Policy and Management,  
HUD  
451 7<sup>th</sup> St. SW, Room 7108  
Washington, DC 20410

**Education and Certifications:**

- B.S., Accounting, Central Washington University
- Certified Project Management Professional (PMP)

**Relevant Qualifications:**

Ms. Brower has more than 18 years of program design, project management, change management, and consulting experience, 12 of which include working with federal and state resources administered by US Departments of Homeland Security, Commerce, and Housing & Urban Development. She has worked with FEMA and state officials to provide strategies to address unmet needs of projects and people funded by Stafford Act Public Assistance, Individual Assistance, and Hazard Mitigation and other Federal and State programs. Ms. Brower has served as Project Manager for high profile federal grant administration, including process design, implementation, including compliance and monitoring of projects related to disaster recovery in Texas, and Louisiana.

Ms. Brower has advanced experience with business processes, operational analysis, and understanding of integrated, interdependent, and interfaced systems and their impacts on each other. She has assisted organizations with business process improvement, program management, financial management and financial reporting.

Ms. Brower has extensive experience managing projects with cross-functional, cross-organizational teams with the advanced ability to lead, organize, and prioritize multiple projects and associated resources as well as the ability to analyze project objectives, develop technical requirements, and analyze severity of risk including determination of the need to escalate to leadership and or employ external services.

**Previous Experience:**

---

**Project 1**

**Client:** US Department of Homeland Security

**Reference:**

Charles Heltsley  
HQ/FEMA- Regional Planning  
Phone (202) 646-1358  
Email: [charles.heltsley@fema.dhs.gov](mailto:charles.heltsley@fema.dhs.gov)

CPCB/Long Term Community Recovery  
500 C Street, SW  
Washington DC 20472

John J. Forr, Director  
Bureau of Recovery and Mitigation  
Pennsylvania Emergency Management  
Agency  
Phone 717 651 2146  
Email: [jforr@pa.gov](mailto:jforr@pa.gov)

PEMA Central Office  
2605 Interstate Drive  
Harrisburg, Pennsylvania 17110

**Project Description:** Ms. Brower supported the Branch Chief in community recovery planning of 11 counties including over 40 municipalities in the states of Mississippi, Pennsylvania and Texas. The team developed goals and strategies for the long term recovery of communities most impacted by Hurricanes. Strategies addressed unmet needs of projects and people funded

by Stafford Act Public Assistance, Individual Assistance, and Hazard Mitigation and other Federal and State programs.

**Role:** Operations Lead/Community Planner

**Dates:** November 2005 - June 2006  
October 2008 - May 2009  
November 2011 - September 2012

**Responsibilities:**

- Worked closely with federal, state, county and city staff to establish goals and strategies of projects that would further the recovery of impacted communities;
- Developed scope, budget and potential financial resources to match or augment Stafford Act funds or address those projects not eligible for Stafford Act funds;
- Coordinated Federal, State and local resources to educate community leadership regarding eligibility or status of Stafford Act funded projects; and
- Provided technical assistance in the application and process requirements of US Department of Commerce and US Department of Housing & Urban Development funding for the Commonwealth of Pennsylvania.

**Project 2:**

**Client:** Harris County Texas, Office of Community Development

**Reference:**

Daphne Lemelle, Deputy Director  
Harris County Community Services  
Department  
Phone: (713) 578-2064  
E-mail: [daphne.lemmelle@csd.hctx.net](mailto:daphne.lemmelle@csd.hctx.net)

HCTX CSD Main Office  
8410 Lantern Point Drive  
Houston, TX 77054

Craig Atkins, CFO/Director  
Finance Division, Harris County Community  
Services Department  
Phone (713) 578-2060  
Email: [craig.atkins@csd.hctx.net](mailto:craig.atkins@csd.hctx.net)

HCTX CSD Main Office  
8410 Lantern Point Drive  
Houston, TX 77054

**Project Description:** Ms Brower supported the Program Manager in providing program design, management and oversight over the distribution of more than \$56 million in U.S. Department of Housing and Urban Development Community Development Block Grant Disaster Recovery funds to Harris County, Texas' homeowners that rehabilitated or reconstructed approximately 520 homes. In addition, she led the team to establish the policies, processes, and tools needed to determine and validate homeowner eligibility, calculate program benefits amounts, and disbursement of funds.

**Role:** Project Manager

**Dates:** June 2009 - October 2010

**Responsibilities:**

- Worked closely with the Deputy Director and Chief Financial Officer of the Community Services Department to design program policy and requirements including the development of custom software to manage applications, work flow, financial transactions, underwriting of loans, construction management, complete with quality controls;

- Established policies governing CDBG-DR distribution, including the creation of a compliance manual with specific checklists and forms within a Standard Operating Procedures for maintaining compliance;
- Performed workload analysis, workforce recruitment strategies, to respond to cyclical needs of Program delivery to promote right-sizing of personnel to conduct necessary activities;
- Designed, and managed comprehensive reporting metric and analysis tools for performance assessment, and measurement of Program effectiveness, performance, financial control accounts, transaction processing and transaction allocation requirements; and
- Managed compliance sanctions in conjunction with the reduction of fraud, waste and abuse Program activities.

### Project 3:

**Client:** State of Louisiana Office of Community Development - Disaster Recovery Unit

#### Reference:

Calvin Parker, Former Program Manager  
State of Louisiana OCD-DRU  
Phone: [REDACTED]  
Email: [REDACTED]

Calvin Parker Consulting  
111 West 119th Street  
New York, NY 10026

Steven Green, Former Finance Manager  
State of Louisiana OCD-DRU  
Phone [REDACTED]  
Email: [REDACTED]

Steven Green  
15636 Chickamauga Ave  
Baton Rouge, LA 70817

**Project Description:** Ms. Brower was the Project Manager of Small Rental Property Program for the State of Louisiana with an \$869 million project budget. Worked very closely with Office of Community Development and state elected officials to create a HUD Community Development Block Grant CDBG-Disaster Recovery funded incentive program for small-scale residential rental property owners who in return offer units to very low-to-low income tenants affected by Hurricanes Katrina and Rita. Nearly 17,000 applications received, nearly 12,000 units potentially participating in the program.

**Role:** Project Manager

**Dates:** June 2006 - October 2008

#### Responsibilities:

- Designed program policy and procedures working very closely with Office of Community Development and state elected officials;
- Lead a project team of over 200 staff;
- Developed and managed the program operations and the program delivery budgets,
- Established policies governing CDBG-DR distribution, including the creation of a compliance manual with specific checklists and forms within a Standard Operating Procedures for maintaining compliance; and,
- Performed workload analysis, workforce recruitment strategies, to respond to cyclical needs of Program delivery to promote right-sizing of personnel to conduct activities.

**Education and Certifications:**

- J.D., Baylor University Law School
- B.S., Advertising/Business, University of Texas at Austin
- Certified to practice law in the State of Texas
- Certified Grant Manager

**Relevant Qualifications:**

Ms. Capps oversees the development and management of Hazard Mitigation Assistance (HMA) plans and grants; Public Assistance administration for communities; Community Development Block Grants (CDBG) for disaster recovery; policy analysis and review of Stafford Act; and development of mitigation and disaster recovery plans. As an attorney, Ms. Capps is well versed in the Stafford Act and has hands-on experience integrating 44 CFR Sections 13, 201, 206, 404, and 406. She has worked closely with the state and federal agencies, non-profit groups, and legislative entities, having served on the 2009 Governor's Commission for Disaster Recovery and Renewal after the devastation of hurricanes Dolly and Ike in Texas.

Ms. Capps has in-depth experience in developing and managing FEMA grants, including coordinating between grant programs, such as CDBG. Based on her work overseeing all Public Assistance (PA) and Hazard Mitigation (HM) projects she has developed training and outreach techniques and has assisted in identifying duplication of efforts. Ms. Capps is responsible for project reporting and setting project controls to ensure projects are on time and under budget and has worked with state agency groups to assess employee skill levels, develop testing and training, and provide FEMA subject matter support. Further, her legal background and broad experience in working with different stakeholder groups has helped shape her understanding of compliance statutes including 44 CFR, policy guides, and the OMB circular. This includes providing guidance, policies, and procedures on how these compliance statutes are interpreted and can be leveraged to leverage and maximize funding. She is well-equipped to develop policies and procedures, manage and review federal grants, and assist state grant management staff on grant compliance and cost reimbursement processes.

**Previous Experience:**

---

**Project 1:**

**Client:** State of Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP)

**Reference:**

Scott Huntsman  
Director, Public Sector  
Deloitte Consulting, LLP  
Phone: (713) 982-2331  
Email: [shuntsman@deloitte.com](mailto:shuntsman@deloitte.com)

**Project Description:** H2O provided customized management, policy guidance and Public Assistance (PA) and Hazard Mitigation Assistance (HMA) consulting services, including PA compliance review, HM Policy development, and training.

**Role:** Senior Manager

**Dates:** August 2011 - November 2012

**Responsibilities:**

- Developed training on the Stafford Act and 44 CFR, including revising and finalizing existing PA and HM certification programs for state employee recovery specialists, expanding skill development program, reviewing current processes and productivity, revising skill tests, and providing recommendations on improvements to increase efficiencies
- Conducted Public Assistance compliance research and assisted in developing policy compliance matrix to determine state authority with regard to non-compliant sub grantees
- Assisted with development of sanctions policy and toolkit
- Developed HM grant life cycle process and provided grant management services to advise on preparation and coordination amongst staff and subgrantees

**Project 2:**

**Client:** Federal Emergency Management Agency (FEMA)

**Reference:**

Deborah Mills  
Hazard Mitigation Manager  
Dewberry & Davis, LLC  
Phone: (703) 849-0162  
E-mail: [dmills@dewberry.com](mailto:dmills@dewberry.com)

**Project Description:** H2O provides programmatic support to FEMA Headquarters' Mitigation Directorate and several FEMA Regions by conducting reviews of current floodplain management guides, developing higher standards for floodplain management, encouraging enrollment in the NFIP, conducting outreach, and performing technical reviews at the national level for Hazard Mitigation Grant Program (HMGP) applications.

**Role:** Project Manager

**Dates:** January 2009 - Present

**Responsibilities:**

- Conducts compliance review
- Develops floodplain management standard guidance
- Oversees review of grant applications
- Provides edits to national review team and FEMA regions
- Conducts outreach

**Project 3:**

**Client:** Village of Owego, New York

**Reference:**

Mayor Kevin Millar  
Village of Owego, NY  
Phone: (607) 687-3263  
Email: [Mayor-VofOwego@stny.rr.com](mailto:Mayor-VofOwego@stny.rr.com)

**Project Description:** After the devastation of Hurricane Irene in New York, H2O was hired to provide disaster recovery services on behalf of the Village of Owego. H2O is currently performing work on this contract, which includes both Public Assistance (PA) and Hazard Mitigation (HM) technical assistance.

**Role:** Senior Manager

**Dates:** November 2011 - Present

**Responsibilities:**

- Oversees the development of grants, including reviewing and revising the Scope of Work (SOW), budget, and environmental and historical compliance
- Reviews and revises HM buyout and elevation grants
- Ensures project reports, including quarterly reports, are completed and timely
- Assists in review for fraud and duplication of efforts
- Oversees closeout activities

Rochell Cottingham

CohnReznick Manager, PMP, CIA, CISA, CFE, CCSA, CGAP

---

#### Education and Certifications:

- B.A., Economics with an emphasis in Business Administration and second major in English, University of South Carolina, Tougaloo College
- Certified Project Management Professional (PMP), Project Management Institute
- Certified Internal Auditor (CIA)
- Certified Information Systems Auditor (CISA)
- Certified Fraud Examiner (CFE)
- Certified in Control Self Assessment (CCSA)
- Certified Government Auditing Professional (CGFM)

#### Relevant Qualifications:

Mr. Cottingham is a Project Manager on CohnReznick's disaster grant project with the state of Louisiana. Mr. Cottingham is integral in the development and testing of monitoring plans and checklists for the state and is responsible for managing design and implementation of the state's monitoring and reporting system. He has more than 16 years of auditing, revenue assurance, quality assurance, fraud risk management, and project management experience. Mr. Cottingham managed the quality control, quality assurance, and fraud prevention functions for CohnReznick's disaster housing grant programs for the state of Mississippi and assured the success of each disaster recovery program through the evaluation of key processes in an effort to ensure seamless alignment between policy, procedures, and systems. Mr. Cottingham established processes for identifying, researching, documenting, and reporting on suspected fraud incidents and for coordinating with state and federal agencies to open investigations. He also developed the identity verification processes for the Mississippi Homeowner Assistance Program, which encompassed process definition, procedural documentation, process evaluation, testing, and implementation. He also established key relationships with outside parties to assist in the verification effort.

Mr. Cottingham's implementation of fraud controls under these disaster recovery programs led to more than 200 investigations, more than 20 criminal indictments and prosecutions, and millions in program savings. Additionally, he made key improvements related to internal controls and grant compliance. Prior to moving to disaster recovery, Mr. Cottingham specialized in fraud risk management, revenue assurance, project management, and audit and compliance at a Fortune 500 company and performed SOX 404 and remediation testing in one of the largest bankruptcy recovery efforts in U.S. history.

#### Previous Experience:

---

##### Project 1:

**Client:** State of Louisiana Office of Community Development (OCD) Disaster Recovery Unit (DRU)

#### Reference:

Paul Rainwater  
Chief of Staff  
State of Louisiana  
Phone: (225) 342-7000  
Email: [Paul.Rainwater@LA.gov](mailto:Paul.Rainwater@LA.gov)

Office of the Governor  
Mailing: P.O. Box 94004  
Physical: 900 North 3rd St.  
Baton Rouge, LA 70804



**Project Description:** CohnReznick developed and implemented compliance and monitoring plans for more than \$13 billion of Community Development Block Grant (CDBG)-funded programs including the Road Home long-term monitoring plans and contractor compliance and monitoring plans, monitoring plans for the Gustav/Ike Parish Implemented Program, and 13 of the state's Katrina/Rita CDBG Disaster Recovery Programs. Our responsibilities include preparing risk assessment, compliance monitoring plan, and checklists development; tracking and reporting system development and implementation; and performance monitoring process and tools

In addition, CohnReznick was contracted by OCD/DRU to assist in the implementation and management of a Project Transition Office to ensure transition activities for the Homeowner Program, Small Rental Program, and supporting IT services from one contractor to another were monitored and carried out in the most accurate, effective, and efficient manner. CohnReznick provided program management, project organization, coordination, policy planning, administration, transition monitoring, and oversight for assuring the successful transition from the former Road Home program contractor to the replacement contractor. CohnReznick was responsible for: transition requirements and planning as well as development, processing, and evaluation of business operations procurement Request for Proposals.

**Role:** Manager

**Dates:** August 2008 - Present

**Responsibilities:** As project manager, Mr. Cottingham led efforts to design, develop, test, and implement a tracking and reporting system (TRS) for state of Louisiana Compliance Division; drafted requirements to expand system functionality to include parish-implemented programs and projects (PIPP); is currently working with state personnel to finalize system enhancements to streamline workflow processes; provides ongoing technical assistance and new user orientation to TRS users; developed contractor management strategy and monitoring checklists; drafted contractor checklist to assist state staff in monitoring the Short-Term Rental Assistance Program; assisted in the effort to design strategy and checklists for PIPP; currently works with state personnel to validate PIPP checklists and drafts sample checklists for use by parish-level grantees; and assisted in the effort to develop compliance and monitoring plans for 13 Katrina/Rita disaster recovery programs.

## Project 2:

**Client:** Mississippi Development Authority

**Reference:**

Donna Sanford  
Former Director for Disaster Recovery  
Mississippi Development Authority  
Phone: (601) 714-7440  
E-mail: [DonnaSanford@KPMG.com](mailto:DonnaSanford@KPMG.com)

MDA Main Office  
Mailing: P.O. Box 849  
Physical: 501 North West St.  
Jackson, MS 39201

**Project Description:** CohnReznick was the prime contractor for multiple Mississippi Development Authority (MDA) Disaster Recovery programs following Hurricane Katrina. We provided program management and oversight for the distribution of federal block grant disaster recovery funds for MDA's HAP, SRAP, EGP, and Long-Term Workforce Housing Programs. CohnReznick developed procedures and protocols to evaluate and process applications and award grant funds; implemented grants management systems; established application intake centers; hired and trained more than 300 local Mississippians; ensured compliance with federal

and state regulations; and provided a means to track and monitor the program and prevent fraud, waste, and abuse. CohnReznick was directly involved in the distribution of more than \$2.5 billion under this program. The program's structure, personnel, and process were multi-focused, having oversight and responsibility for the seamless integration of HUD, FEMA, SBA, and state policy requirements.

**Role:** Manager

**Dates:** February 2006-January 2008

**Responsibilities:** As the Process Lead for Quality Assurance; Quality Control; and Fraud, Waste, and Abuse functions, Mr. Cottingham managed CohnReznick's efforts for the state of Mississippi's post-Katrina HAP, SRAP, Sold Home, and EG programs. In this role he:

- Assured the success of each program through the evaluation of key processes in an effort to assure seamless alignment between policy, procedures, and systems;
- Provided oversight in the effort to fully document policies and procedures for HAP, SRAP, and EG programs;
- Coordinated with responsible personnel to resolve identified variances within their area, to define the appropriate corrective and preventative measures, and to implement required changes;
- Researched, documented, and reported on suspected fraud incidents;
- Identified more than \$50 million in potential fraud and quality exposures and helped to implement key improvements related to internal controls and grant compliance;
- Coordinated with state and federal agencies on suspected fraud investigations;
- Implemented detective and preventive fraud controls that led to more than 200 investigations and more than 20 criminal indictments and prosecutions;
- Developed Identity Verification processes and helped coordinate the effort to partner with third-party agencies to assist in verification effort;
- Defined identify verification steps;
- Documented and adjusted procedures as the process matured;
- Assessed and adjusted staffing levels to meet ongoing need; and
- Developed orientation and training program for staff.

**Education and Certifications:**

- B.S., Government, Franklin and Marshall College

**Relevant Qualifications:**

The Honorable Earl E. Devaney served 21 years as a special agent for the U.S. Secret Service after beginning his career as a Massachusetts police officer and then graduating with his degree in Government. As a special agent, he gained recognition as an expert on white-collar crime and received five U.S. Department of Treasury Special Achievement Awards.

Mr. Devaney gained extensive experience in investigations and audits while serving as a former Inspector General of the Department of the Interior for 12 years.

**Previous Experience:**

---

**Position 1:**

**Agency:** U.S. Department of the Interior

**Position:** Inspector General

**Dates:** January 1999 - December 2011

**Responsibilities:** In 1999, President Clinton appointed Mr. Devaney as Inspector General of the Department of the Interior. During his tenure at DOI, he headed several major investigations, including those that led to the convictions of Washington lobbyist Jack Abramoff and Interior Deputy Secretary Steven Griles, as well as the two year investigation into the Minerals Management Service.

Over his 12 years as Department of the Interior's (DOI) Inspector General, Mr. Devaney was a critical part of the federal government's efforts to investigate and prevent fraud of government funds. His reputation as an unwavering guardian of taxpayer dollars is unrivaled and in 2009 Mr. Devaney was chosen by President Obama to oversee the \$787 billion American Recovery and Reinvestment Act

**Position 2:**

**Agency:** U.S. Environmental Protection Agency

**Position:** Director of Criminal Enforcement

**Dates:** January 1991 - December 1999

**Responsibilities:** After the Secret Service, Mr. Devaney served for eight years as the Director of Criminal Enforcement for the U.S. Environmental Protection Agency (EPA). In 1998, President Clinton presented him with a Presidential Rank Award for his work in public service.

**Position 3:**

**Company:** U.S. Secret Service

**Position:** Senior Special Agent

**Dates:** July 1970 - June 1991

**Responsibilities:** Mr. Devaney began his career as a Massachusetts police officer before graduating from Franklin and Marshall College with a degree in government. Immediately following graduation, he started working as a special agent for the U.S. Secret Service. During his 21-year career there, he gained recognition as an expert on white-collar crime and received five U.S. Department of Treasury Special Achievement Awards. He ended his Secret Service career as the Special Agent in Charge of the Fraud Division.

**Reference:**

Donald Cox  
Deputy Director, Accountability  
Recovery Accountability and Transparency  
Board  
Phone: [REDACTED]  
Email: [REDACTED]

Recovery Accountability and Transparency  
Board  
1717 Pennsylvania Avenue NW,  
Suite 700.  
Washington DC 20006

**Education and Certifications:**

- M.S., Criminal Justice with Distinguished Honors, University of Maryland
- B.S., Executive Leadership, Darden School of Business, University of Virginia
- Certified Fraud Examiner (CFE)
- Certified Insurance Education Instructor
- Certified ASIS Protection Professional (CPP), Washington, D.C.
- Security Clearance—TS/SCI with Polygraph—Current
- Board Member, International Association of Financial Criminal Investigators

**Relevant Qualifications:**

The Honorable Kenneth M. Donohue is a Senior Advisor with CohnReznick. Mr. Donohue focuses on compliance issues, fraud and abuse, and prevention and protection internal controls on behalf of the firm's federal and state and local government clients. He is a Senior Advisor to principals nationwide.

Before joining CohnReznick in 2010, Mr. Donohue served for nine years as Inspector General for the U.S. Department of Housing and Urban Development (HUD). In his leadership role with HUD, he managed over 700 staff nationwide in 42 offices with an annual budget of \$125 million. His role as HUD's Inspector General was focused on compliance matters, identification of fraud, waste, abuse, and mismanagement, and implementation of prevention and protection internal controls. Mr. Donohue had oversight of HUD's Office of Public and Indian Housing (which included 2,700 public housing authorities), a nationwide Community Project Development, Ginnie Mae and the Federal Housing Administration.

Mr. Donohue's experience also includes an extensive 21 years with the U.S. Secret Service as a special agent.

**Previous Experience:**

---

**Position 1:**

**Agency:** U.S. Department of Housing and Urban Development

**Position:** Inspector General

**Dates:** September 2001 - October 2010

**Responsibilities:** Mr. Donohue was nominated by President George W. Bush and unanimously confirmed by the U.S. Senate as Inspector General for HUD's Office of Inspector General. As HUD IG, Mr. Donohue:

- Directed headquarters senior staff and 42 local offices nationwide with a staff of 700 employees, managing an annual budget of \$125 million;
- Reported semiannually to the U.S. Congress and the President on matters relating to fraud, waste, and abuse through investigative, inspection, and audit efforts;
- Created a policy of accountability;
- Served as a member and Co-Chair of the Attorney General's National Integrity Fraud Task Force;
- Served as a member of the President's Council of the Inspectors General of the Integrity and Efficiency (CIGIE), and as Chair of the Investigations Committee; and
- Frequently guest lectured at various associations, conferences, and universities on public corruption and mortgage fraud

#### Position 2:

**Company:** Mikadon Group

**Positions:** President and Founder

**Dates:** May 1997 - September 2001

**Responsibilities:** As founder and head of Mikadon Group, an International Management/Security Consulting firm, Mr. Donohue oversaw the management and activities of the entire company. The firm went under contract with several agencies to provide consulting services that include training, risk assessments, and investigations.

#### Position 3:

**Agency:** Federal Deposit Insurance Commission/Resolution Trust Corporation

**Position:** Assistant Director

**Dates:** June 1990 - May 1997

**Responsibilities:** Mr. Donohue was appointed as Assistant Director, Office of Investigations, within the Resolution Trust Corporation (RTC). His staff was successful in uncovering fraud and abuse among directors and officers of failed savings and loan institutions. He served as a member of the National Bank Fraud Working Group, with other regulatory agency senior representatives, as well as senior law enforcement personnel from the Departments of Justice and Treasury.

#### Position 4:

**Company:** U.S. Secret Service

**Position:** Senior Special Agent

**Dates:** July 1969 - June 1990

**Responsibilities:** Mr. Donohue had a distinguished 21-year career with the U.S. Secret Service as a special agent, culminating with an assignment to the Assistant Director's CIA Counter-Terrorism Center. He served a diverse career that included major investigations and various assignments in dignitary protection. During his career he served two tours with the Protective Intelligence Division.

#### References:

Shaun Donovan

Secretary

HUD

Phone: (202) 708-0417

Email: [Secretary.Donovan@hud.gov](mailto:Secretary.Donovan@hud.gov)

U.S. Department of Housing and Urban

Development

451 7<sup>th</sup> St. SW, room 10000

Washington, DC 20410

Robert VanEtten

Inspector General

Port Authority of NY & NJ

Phone: (973) 565-4340

Email: [InspectorGeneral@panynj.gov](mailto:InspectorGeneral@panynj.gov)

PANYNJ Office of Inspector General

5 Marine View Plaza, Suite 502

Hoboken, NJ 07030

**Education and Certifications:**

- J.D., University of Texas School of Law
- M.A., Public Administration, East Texas State University
- B.S., Education, Abilene Christian University
- Certified to practice law in the states of Texas, Arkansas, and Washington, D.C.

**Relevant Qualifications:**

Ms. Howard is President of H2O and oversees all training, Public Assistance (PA), and Hazard Mitigation Assistance (HMA) projects, as well as the management of researchers, writers, public assistance grant managers, mitigation and urban planners, risk managers, attorneys, floodplain managers and economists in fulfilling contractual obligations to FEMA, states, Councils of Government (COGs), counties, cities, and river authorities.

As an attorney and National Flood Insurance Program (NFIP), HMA, and PA expert, Ms. Howard has provided invaluable consulting services to states regarding compliance, monitoring, grant coordination and training.

**Previous Experience:**

---

**Project 1:**

**Client:** Mississippi Emergency Management Agency

**Reference:**

Scott Newton, Baker Donelson  
4268 I-55 North,  
Jackson, Miss 39211  
Phone: 601.351.8914  
Email: [snewton@bakerdonelson.com](mailto:snewton@bakerdonelson.com)

**Project Description:** Beginning in 2005, H2O Partners was part of a Mississippi team of contractors hired by the State of Mississippi to assist with the State's role as Grantee for Stafford Act funds. H2O's role involved providing accounting services for Public Assistance subgrantees and obtaining reimbursement for expenses in responding to and rebuilding after Hurricanes Katrina and Rita. Subgrantees included governmental entities such as counties, cities, schools and eligible non-profits.

**Role:** Senior Manager/Subject Matter Expert

**Dates:** 2005-2007

**Responsibilities:**

- Conducted detailed reviews and reconciliation of application materials for disbursement of PA funds to local governments.
- Monitored contacts, reviewed debris removal load tickets for accuracy, and reconciled contractor's invoices
- Conducted outreach and training to communities on Stafford Act compliance

## Project 2:

**Client:** Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP)

**Reference:**

Kevin Davis, Director

GOHSEP

Phone: (225) 925-7345

Email: [Kevin.Davis@la.gov](mailto:Kevin.Davis@la.gov)

GOHSEP

7667 Independence Boulevard

Baton Rouge, LA 70806

**Project Description:** After the devastation and destruction from Hurricanes Katrina, Rita, Gustav and Ike, the State of Louisiana was left not only with a massive recovery effort, but also an extensive administrative and management burden in terms of handling funding and training communities for the FEMA PA and Hazard Mitigation Assistance (HMA) programs. H2O was selected as subcontractor from 2006 to 2007 and again in 2011 to provide customized training and education to the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) and communities throughout the state.

**Role:** Project Manager/Subject Matter Expert

**Dates:** 2006-2007, 2011 - Present

**Responsibilities:**

- Providing on-site staff who worked directly with applicants to educate them on FEMA policies regarding business compliance processes; accounting methods for capturing Force Account Labor, Force Account Materials and Force Account Equipment costs; proper completion, review and submission of Project Worksheets; and documentation and record retention requirements.
- Providing hands-on training to governmental entities such as Electric Power Associations and eligible non-profit corporations on process improvement in accounting documentation and PW completion
- Assisting GOHSEP in developing coursework and training for GOHSEP staff.
- Developing exams for disaster recovery specialists at GOHSEP from a beginning to mastery level for both PA and HMA.

## Project 3:

**Client:** FEMA

**Reference:**

Deborah Mills

Hazard Mitigation Manager

Dewberry & Davis, LLC

Phone: (703) 849-0162

E-mail: [dmills@dewberry.com](mailto:dmills@dewberry.com)

**Project Description:** Since 2008, H2O has provided nationwide flood insurance training to agents, lenders and adjusters under the NFIP. This includes outreach and coordination between FEMA Headquarters, the ten FEMA Regions, states, and individual areas requesting NFIP training.

**Role:** Program Manager

**Dates:** September 2008-Present



**Responsibilities:**

- Reviewing classroom training and curriculum development
- Creating webinars and animated videos for online training
- Reviewing and edit project reports
- Coordinating with FEMA Headquarters and FEMA Regions
- Providing NFIP Subject Matter Expertise

**Project 4:**

**Client:** Brazos River Authority (BRA)

**Reference:**

Jim Forte  
Planning and Development Manager  
Phone: (254) 761-3127  
Email: [Jim.Forte@brazos.org](mailto:Jim.Forte@brazos.org)

Brazos River Authority  
Planning and Development  
4600 Cobbs Drive  
Waco, TX 76710

**Project Description:** H2O was selected by the Brazos River Authority (BRA) to provide consulting services in furnishing expert advice, assistance and guidance to BRA regarding strategies for stakeholder and customer outreach and improving communication to a broad and diverse audience of customers, stakeholders, regulatory agencies and the general public.

**Role:** Program Manager

**Dates:** August 2012-Present

**Responsibilities:**

- Developing Hazard Mitigation Grant Program (HMGP) applications
- Consulting on PA funding after disasters
- Coordinating and facilitate meetings
- Interfacing with state and federal agencies, local officials, and the general public on behalf of BRA.

**Additional Information:**

Ms. Howard is intimately familiar with grant monitoring, management, and compliance on a large scale. Prior to forming H2O Partners, Inc., she spent 16 years involved in the flood insurance industry in a variety of capacities.

President Clinton appointed her as the Federal Insurance Administrator (FIA) with the Federal Emergency Management Agency after Senate Confirmation in March 1998. Serving as the Administrator of the flood program, she was responsible for managing the more than \$523 billion of flood insurance in force in the National Flood Insurance Program (NFIP) during her tenure.

Prior to her service as the FIA, Ms. Howard practiced law in the Insurance Section of Clark Thomas Winters & Newton Law firm and served on the State Board of Insurance (now the Texas Department of Insurance) as an appointee of Texas Governor Bill Clements. As one of the three State Board of Insurance chief insurance regulators, she served as a member of the National Association of Insurance Commissioners. Her management abilities as head of a large state agency provided leadership for innovative programs that resulted in cost-savings and transparent regulation of all lines of insurance.

Cornelius Nzume

CohnReznick Senior Associate, CFE, CGFM, CPA

---

**Education and Certifications:**

- Bachelor of Science, Accounting, University of Maryland
- Bachelor of Arts, Economics, University of Maryland
- Graduate Candidate (2014), Master of Science, Information Systems, University of Maryland, Baltimore County
- Certified Fraud Examiner (CFE)
- Certified Government Financial Manager (CGFM)
- Certified Public Accountant (CPA)

**Relevant Qualifications:**

Mr. Nzume joined CohnReznick as a Senior Associate in December 2012. He is knowledgeable on Yellow Book standards and is particularly adept at performing A-133 single audits, reviewing internal controls, reporting audit findings, and developing policies and procedures. Mr. Nzume has extensive experience working in the federal environment, with more than three years at the Department of Justice. His experiences includes: working on more than 100 single audit reports with the DOJ Office of the Inspector General to address DOJ findings and questioned costs and reviewing accounting policies and procedures for auditees to determine adequacy.

**Previous Experience:**

---

**Project 1:**

**Client:** The Office of the Special Inspector General for the Troubled Asset Relief Program (SIGTARP)

**Reference:**

Maryann Haggerty  
COTR

Phone: (202) 927-1259

Email: [maryann.haggerty@treasury.gov](mailto:maryann.haggerty@treasury.gov)

Office of Special Inspector General for the  
Troubled Assets Relief Program (SIGTARP)  
1801 L Street NW, Suite 400  
Washington, DC 20220

**Project Description:** CohnReznick has been tasked to perform data management, information analysis, design creation, and program management support for the SIGTARP quarterly reports to Congress.

**Role:** Senior Associate

**Dates:** December 2012 - Present

**Responsibilities:**

- Providing research, collection and data analysis, formation, and design;
- Providing information analysis support;
- Performing quality control reviews for publication drafts; and
- Compiling and tracking responses from the agencies to SIGTARP's data call requests.

## Previous Employment

**Client:** U.S. Department of Justice

**Project Description:** Assisting the Office of Audit, Assessment, and Management on A-133 single audit and grant audit resolutions

**Role:** Senior Consultant

**Dates:** April 2009 - November 2012

**Responsibilities:**

- Reviewed and analyzed accounting records and policies to resolve audit findings identified by the OIG on A-133 Single Audit Reports;
- Coordinated with the auditee to ensure audit action plan was adequate for OIG to close the audit report; and
- Tracked findings and questioned cost amounts with the Grant Management System and coordinated with A-123 team on improper payments returned.

## Previous Employment

**Role:** Junior Accountant

**Dates:** March 2008 - April 2009

**Responsibilities:**

- Managed company employees' reimbursements and travel expenses;
- Managed financial bookwork including all bank reconciliations and budgets for specific projects;
- Managed cash receipts and disbursements and other aspects of Accounts Payable and Receivable;
- Coordinated the input and payment of vendor invoices and check requests; and
- Assisted Senior Accountant in daily financial processing, including monitoring of payroll data, cash receipts, billing, disbursements, expense accounting, and deposits.

## Previous Employment

**Role:** Experienced Associate

**Dates:** January 2005 - October 2007

**Responsibilities:**

- Led an A-133 audit on a university that annually received more than \$100 million in government and private grants;
- Tested internal controls and detailed testing in accordance with OMB Compliance Supplement;
- Examined records and interviewed workers to ensure recording of transactions and compliance with laws and regulations;
- Performed Sarbanes-Oxley 404 testing on SEC registered companies;
- Collaborated with Senior Management on internal control deficiency and provided recommendations to remediate;
- Conducted integrated audits, annual audits, and special reviews of public and private companies in the construction and utilities industries; and
- Worked with major clients that included: Chesapeake Utilities WR Grace, Tower Watson, George Washington University, Georgetown University, and Association of American Railroads.

**Education and Certifications:**

- B.S., Finance, Louisiana State University
- Certified Internal Auditor (CIA)

**Relevant Qualifications:**

Ms. Staples has 5 years of experience in Project Management and Internal Audit services in the public and private sectors. She aided the State of Louisiana's Governor's Office of Homeland Security and Emergency Preparedness in developing Standard Operating Procedures for their Hazard Mitigation Grant Program. In the past, she led project management workstream activities for a multinational banking corporation's compliance review. She has also assisted companies in their evaluation and assessment of internal controls over financial reporting and identifying business process improvement and development opportunities through internal audit services.

**Previous Experience:**

---

**Project 1:**

**Client:** State of Louisiana Office of Community Development (OCD) Disaster Recovery Unit (DRU)

**Reference:**

Paul Rainwater  
Chief of Staff  
State of Louisiana  
Phone: (225) 342-7000  
Email: [Paul.Rainwater@LA.gov](mailto:Paul.Rainwater@LA.gov)

Office of the Governor  
Mailing: P.O. Box 94004  
Physical: 900 North 3rd St.  
Baton Rouge, LA 70804

**Project Description:** CohnReznick developed and implemented compliance and monitoring plans for more than \$13 billion of Community Development Block Grant (CDBG)-funded programs including the Road Home long-term monitoring plans and contractor compliance and monitoring plans, monitoring plans for the Gustav/Ike Parish Implemented Program, and 13 of the state's Katrina/Rita CDBG Disaster Recovery Programs. In addition, CohnReznick was contracted by OCD/DRU to assist in the implementation and management of a Project Transition Office to ensure transition activities for the Homeowner Program, Small Rental Program, and supporting IT services from one contractor to another were monitored and carried out in the most accurate, effective, and efficient manner

**Position:** Business Analyst

**Dates:** September 2012 - Present

**Responsibilities:** As a business analyst, Ms. Staples is involved with the following tasks with OCD/DRU:

- Assisting in the development and modification of work products for projects such as performance monitoring, compliance and monitoring plans and checklists, risk assessments, file management reviews, training materials, staffing analysis, process improvement analysis and recommendations, and policies and procedures;
- Facilitating work sessions and training workshops; and
- Assisting in making updates to the OCD/DRU Disaster Recovery CDBG Grantee Administrative Manual.

## Project 2:

**Client:** The Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP)

**Reference:**

Kevin Davis, Director

GOHSEP

Phone: (225) 925-7345

E-mail: [Kevin.Davis@la.gov](mailto:Kevin.Davis@la.gov)

GOHSEP

7667 Independence Boulevard

Baton Rouge, LA 70806

**Project Description:** CohnReznick assisted the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) in identifying, recommending, and implementing process improvements by developing Standard Operating Procedures, Job Aids, guidelines, process flows and templates in accordance with FEMA Hazard Mitigation requirements and guidance, for areas specific to grant programs administered by the Hazard Mitigation Section. Areas included: Grant File Administration; Payment Request Processing; Site Inspections; Quarterly Reporting; Cost Sharing, Matching, and In-kind Contributions; Property Management; Procurement and Contracting Requirements; and Closeout Process.

The team also assisted the GOHSEP by identifying, recommending, and developing process improvement tools for Post Award Administration, in accordance with the Federal Emergency Management Agency Hazard Mitigation requirements and guidance.

**Position:** Business Analyst

**Dates:** October 2012 - Present

**Responsibilities:** Ms. Staples is responsible for the following:

- Reviewing internal procedures currently in place for administering Post Award Administration grants and coordinate with the HMGP staff to document and evaluate current processes for each functional area.
- Providing guidance and recommendations to mitigate findings as a result of the FEMA Region 6 monitoring visits.
- Creating guidelines, job aids, standard operating procedures and process flows for the following areas: Grant File Administration; Payment Request Processing; Site Inspections; Quarterly Reporting; Procurement and Contracting; Closeout; Cost Share, Matching and In-Kind Contributions; and Property Management.
- Reviewing the State of Louisiana Hazard Mitigation Grant Program Administrative Plan Guidelines and Procedures and recommended revisions based on current processes and standard operating procedures.
- Creating and enhancing Post Award Templates for use by GOHSEP personnel, to include the following documents: Payment Tracker, Payment Checklist, Closeout Tracker, Closeout Project Checklist, Quarterly Report Review Tool, and Quarterly Report Tracker.
- Developing and implementing internal GOHSEP Application Appeals guidelines, process flows and templates.

**Education and Certifications:**

- Master of Management, Human Resources Management, University of Phoenix
- B.S., General Studies, Interdisciplinary Studies, Louisiana State University

**Relevant Qualifications:**

Ms. Melanie Thomas possesses a multitalented knowledge base, a diverse career background, and advanced interdisciplinary business and management studies. She graduated from Louisiana State University in 2007 with a degree in Interdisciplinary Studies. She created this degree with a mixture of Business Administration, Psychology, and African and African American Studies. In addition, Ms. Thomas obtained a Master of Management from the University of Phoenix in 2010. She also attained in a minor in Human Resource Management. In the last six years, Ms. Thomas has worked with CDBG Disaster Recovery projects in Louisiana, with a particular focus in areas such as management, program oversight, process improvement, and compliance and coordination. Ms. Thomas's customer service background has enhanced her communication and conflict resolution skills necessary to work in high-pressure environments.

**Previous Experience:**

---

**Project 1:**

**Client:** Louisiana Housing Corporation (LHC)

**Reference:**

Bradley Sweazy  
Chief Operating Officer  
Louisiana Housing Corporation  
Phone: (225) 763-8854  
Email: [bsweazy@lhc.la.gov](mailto:bsweazy@lhc.la.gov)

LHC Main Office  
Physical: 2415 Quail Drive  
Baton Rouge, LA 70808

**Project Description:** CohnReznick will provide technical assistance and subject matter expertise to assist the Corporation in maximizing staff resources and developing a system for the efficient delivery of the Corporation's programs and services.

**Position:** Business Analyst

**Dates:** March 2013 - current

**Responsibilities:** Ms. Thomas was a business analyst on this engagement. In this position she:

- Analyzes current business processes to streamline operations
- Develops and implements process improvement recommendations and plans including system design, checklists, process flows, and procedural manuals

## Project 2:

**Client:** State of Louisiana Office of Community Development (OCD) Disaster Recovery Unit (DRU)

**Reference:**

Paul Rainwater  
Chief of Staff  
State of Louisiana  
Phone: (225) 342-7000  
Email: [Paul.Rainwater@LA.gov](mailto:Paul.Rainwater@LA.gov)

Office of the Governor  
Mailing: P.O. Box 94004  
Physical: 900 North 3rd St.  
Baton Rouge, LA 70804

**Project Description:** CohnReznick was the prime contractor to assist with the development and implementation of Long-Term Monitoring Plans, checklists, and other Process Improvements related to the transfer of OCD/DRU Housing Programs to the Louisiana Housing Corporation (LHC).

**Role:** Business Analyst

**Dates:** April 2012 - March 2013

**Responsibilities:** Ms. Thomas was a business analyst on this engagement. In this position she:

- Analyzed current business processes to streamline operations
- Developed and implemented process improvement recommendations and plans including system design, checklists, process flows, and procedural manuals

## Project 3:

**Client:** State of Louisiana Office of Community Development (OCD) Disaster Recovery Unit (DRU)

**Reference:**

Bradley Sweazy  
Former State Program Manager for Disaster  
Recovery Unit  
Phone: (225) 763-8854  
E-mail: [bsweazy@lhc.la.gov](mailto:bsweazy@lhc.la.gov)

DRU Main Office  
Mailing: P.O. Box 94095  
Physical: 900 North 3rd St.  
Baton Rouge, LA 70804

**Project Description:** The Shaw Group Inc. was the prime contractor on this project to provide supplemental staffing services to support all activities and programs being administered by the OCD-DRU in the area of disaster recovery.

**Role:** CDBG Compliance Specialist

**Dates:** April 2010 - October 2012

**Responsibilities:** Ms. Thomas was a CDBG Compliance Specialist on the engagement. In this position she:

- Provided program oversight/management for several disaster recovery programs including the Small Rental Property Program, the Nonprofit Pilot Rebuilding Pilot Program, the Louisiana Housing Council Disaster Recovery Program, and the Small Rental Loan Guarantee Program;
- Recommended and implemented operational process improvements;
- Performed contract and financial management;

- Performed business process analysis to develop procedural manuals, create process mapping, reports, and compliance and monitoring initiatives in accordance with CDBG regulations.

#### Project 4:

**Client:** State of Louisiana Office of Community Development (OCD) Disaster Recovery Unit (DRU)

**Reference:**

Bradley Sweazy  
Former State Program Manager for Disaster  
Recovery Unit  
Phone: (225) 763-8854  
E-mail: [bsweazy@lhc.la.gov](mailto:bsweazy@lhc.la.gov)

DRU Main Office  
Mailing: P.O. Box 94095  
Physical: 900 North 3rd St.  
Baton Rouge, LA 70804

**Project Description:** ACS, for the Small Rental Property Program, was a subcontractor responsible for transitioning to being the prime contractor responsible for completing processing on all open applications, disbursing award funds and closing out all applications and activities required to complete this project.

**Role:** Benefit Determination Specialist

**Dates:** March 2009 - March 2012

**Responsibilities:** Ms. Thomas served on the Pre-Closing team as a Benefit Determination/Verification Specialist on the engagement. In this position she was responsible for performing a review of all documents required from applicants of the SRPP and third parties; and ensuring that the provided documents were sufficient according to program policies.

Responsibilities included:

- Facilitating the collection and verification of appropriate documentation to move the applicant to closing;
- Providing file documentation, document management, quality control and audit support;
- Identifying files for closing and performing QA/QC review to ensure all program requirements are met prior to closing;
- Preparing and reviewing closing documents.

In addition, Ms. Thomas was the sole manager of the advanced funding pipeline which included:

- Pipeline management reporting;
- Monitoring and reconciling award amounts approved by HUD, State, and disbursed to applicants

#### Project 5:

**Client:** State of Louisiana Office of Community Development (OCD) Disaster Recovery Unit (DRU)

**Reference:**

Bradley Sweazy  
Former State Program Manager for Disaster  
Recovery Unit  
Phone: (225) 763-8854  
E-mail: [bsweazy@lhc.la.gov](mailto:bsweazy@lhc.la.gov)

DRU Main Office  
Mailing: P.O. Box 94095  
Physical: 900 North 3rd St.  
Baton Rouge, LA 70804



**Project Description:** ICF will be responsible for transitioning administering the Road Home program including the Homeowner Assistance Program and the Small Rental Property Program.

**Role:** Small Rental Advisor

**Dates:** June 2006 - June 2009

**Responsibilities:** Ms. Thomas served on the Pre-Closing team as a Small Rental Advisor on the engagement. In this role she was responsible for performing quality control reviews for Small Rental closings. Duties included:

- Management of Closing Department's reports that tracked progress of 5,000+ applicants;
- Submitting daily and weekly status reports to the Closing/Asset Manager;
- Performing quality control reviews to ensure program underwriters were processing files in accordance with program guidelines; and
- Reviewing and approving files for closing.

**Education and Certifications:**

- B.S., Accounting, Bowie State University
- Certified Project Management Professional (PMP)

**Relevant Qualifications:**

Mr. Turner has seven years of public accounting experience. At CohnReznick, Mr. Turner worked on a variety of HUD, VHDA, and Mass Housing regulated real estate projects, which has greatly increased his knowledge in the area of regulated residential real estate projects. Throughout his term at CohnReznick, Mr. Turner has had the opportunity to work on several different types of engagements in all types of industries, including but not limited to; fund audits, residential and commercial real estate, low income housing regulated residential real estate, nonprofit organizations, and Housing Authorities.

**Previous Experience:**

---

**Project 1:**

**Client:** U.S. Department of Housing and Urban Development (HUD) - Ginnie Mae

**Reference:**

Michael J. Najjum, Jr.  
SVP, CFO  
Phone: (202) 401-2064  
Email: [Michael.j.najjum@hud.gov](mailto:Michael.j.najjum@hud.gov)

Ginnie Mae  
550 12th St SW Washington DC 20024

Tanya J. Latson  
Contract Officer  
Phone: (202) 402-7069  
Email: [Tanya.j.latson@hud.gov](mailto:Tanya.j.latson@hud.gov)

Ginnie Mae  
550 12th St SW Washington DC 20024

**Project Description:** CohnReznick provides Ginnie Mae with information necessary to determine the adequacy and effectiveness of BNYM's internal controls, the adequacy and effectiveness of BNYM's information technology processing and systems controls, and compliance with its contract. Presents information necessary to determine the overall risk to its MBS programs; gain valuable insight into BNYM's performance; identify operational deficiencies; reinforce contract terms and policy; improve contract and program compliance; monitor BNYM's improvements/actions taken in response to findings from compliance reviews; monitor BNYM's process for billing Ginnie Mae for services performed under the contract; achieve more effective ongoing contactor oversight; and maintain market confidence.

**Role:** Senior Associate

**Dates:** June 2012 - Present

**Responsibilities:**

- Conducting interviews, reviewed schedules, analyzed work papers, tested internal controls, and conducted risk assessments to determine if Bank of New York was in compliance with the contract and program guidelines as determined by Ginnie Mae; and
- Assisting in drafting the final report that was submitted to Ginnie Mae.

## Project 2:

**Client:** U.S. Department of Housing and Urban Development (HUD) - Disaster Housing Assistance Program (DHAP-Katrina)

**Reference:**

David Vargas  
Deputy Assistant Secretary  
Real Estate Assessment Center (REAC) of HUD  
Phone: (202) 708-2815  
E-mail: [David.A.Vargas@HUD.gov](mailto:David.A.Vargas@HUD.gov)

HUD Office of Public and Indian Housing  
Real Estate Assessment Center  
550 12<sup>th</sup> St., SW  
Suite 100  
Washington, DC 20410

**Project Description:** CohnReznick managed oversight and administration of DHAP, the project between HUD and FEMA that resulted from Hurricane Katrina aftermath. Administered information systems linkage between separate databases; developed standardized reports for HUD, FEMA and the Public; coordinated efforts of 40 Reznick professionals to assist PHAs affected by Katrina; and assisted HUD in implementing the Housing Choice Voucher conversion initiative and the Transitional Closeout Plan.

**Role:** Senior Associate

**Dates:** October 2008 - December 2009

**Responsibilities:**

- Performed data validation inquiries regularly to ensure data integrity;
- Communicated with Public Housing Authorities to notify them of program updates, modifications required to correct data, and various other program related communications; and
- Assisted with the creation and execution of all necessary reports requested by HUD's Director in addition to several other ad hoc requests as needed.

## Project 3:

**Client:** Mississippi Development Authority's Homeowner's Assistance Program (HAP), Elevation Grant Program (EGP), Small Rental Assistance Program (SRAP), Long-Term Work Force Housing Programs

**Reference:**

Donna Sanford  
Former Director for Disaster Recovery  
Mississippi Development Authority  
Phone: (601) 714-7440  
E-mail: [DonnaSanford@KPMG.com](mailto:DonnaSanford@KPMG.com)

MDA Main Office  
Mailing: P.O. Box 849  
Physical: 501 North West St.  
Jackson, MS 39201

**Project Description:** CohnReznick Managed and oversaw the distribution of federal block grant disaster recovery funds for MDA's HAP, SRAP, EGP, and Long-Term Workforce Housing Programs. Developed systems to evaluate and process applications and award grant funds; implemented grants management systems; established application intake centers; hired and trained more than 300 local Mississippians; ensured compliance with federal and state regulations; and provided a means to track and monitor the program and prevent fraud, waste, and abuse

**Role:** Associate/Senior Associate

**Dates:** May 2008 - August 2008

**Responsibilities:**

- Reviewed home and housing project owner's applications to ensure they were properly completed, and if not, contacting the individual or individuals to resolve the issue;
- In cases of the applicant being disqualified, Mr. Turner reviewed the appeal forms and/or the affidavit to see if the tenant's extraordinary item would qualify as a legitimate exception to still receive the federal assistance;
- Attended daily status meetings and relaying all relevant information to the team to clear any outstanding exceptions; and
- Performed quality control by reviewing data that was entered into the database to ensure that it was free of all potential manual errors.

**Education and Certifications:**

- Master of Community & Regional Planning, University of Nebraska
- B.S., Child and Family Services, Iowa State University

**Relevant Qualifications:**

Ms. Arnold graduated from the University of Nebraska in 1997 with a Master of Community and Regional Planning. Throughout her college career, her internships and work afforded her a broad experience in government-funded housing programs. For the past 10 years, she managed a lead hazard control grant program. Regulations related to procurement, uniform relocation, Community Development Block Grant, reporting requirements and overall grant management have provided a general understanding of federal grant management.

**Previous Experience:**

---

**Project 1:**

**Client:** Federal Disaster Hazard Mitigation, Property Buyout Program, State of Illinois

**Reference:**

Frankie Atwater  
Acting Deputy Director  
Illinois Dept. of Commerce and Economic  
Opportunity  
Phone: (217) 558-4200  
Email: [Frankie.Atwater@Illinois.gov](mailto:Frankie.Atwater@Illinois.gov)

IL DCEO Office of Community Development  
500 E Monroe  
Springfield, IL 62701

**Project Description:** Cohn Reznick has been contracted by CDM Smith to assist in the Property Buyout Program for federally disaster declared counties in the state of Illinois.

**Role:** Associate

**Dates:** March 2012 - Present

**Responsibilities:** Ms. Arnold's Responsibilities include:

- Reviewing grantee applications for eligibility and making award recommendations based on program requirements and HUD eligible activities and National Objective criteria;
- Performing project oversight, monitoring, and technical assistance to grantees and support program compliance;
- Assisting with program administration including environmental clearance process, grant application process, grant agreement execution process, funding requests, program reporting, deliverables, and grant close-out;
- Coordinating the buyout of homes and businesses and document preparation;
- Utilizing DCEO's eGrants system and maintain grantee and homeowner database; and
- Assisting grantees with the procurement process for acquiring legal, engineering, and inspection services as well as contracting services for demolition.

## Project 2:

**Project Description:** Provide low income homeowners within the City of Cedar Rapids assistance to mitigate lead hazards and address other health issues affecting the home.

**Role:** Lead Hazard Control

**Dates:** December 1999 - February 2012

**Responsibilities:**

- Implemented lead-based paint regulations into the housing rehabilitation (CDBG & HOME) and the S8 TBRA program;
- Managed the day-to-day operations of the Lead Hazard Control Program (LHCG);
- Acted as Instruction Manager for the RRP Lead-Safe Work Practices training course;
- Inspected homes, wrote specifications and monitored rehabilitation process;
- Performed Visual Risk Assessments and coordinated lead-hazard reduction activities;
- Maintained and balanced the LHCG budget and coordinated the draw down process;
- Processed and reviewed rehabilitation program applications;
- Communicated program requirements, funding options, and general information to applicants, contractors, and the public;
- Performed financial interviews to determine applicant eligibility according to Section 8 Leased Housing protocol;
- Prepared rehabilitation project cost estimates and coordinated bid process;
- Analyzed bids and prepare contracts; and
- Conducted contract signings with all project participants.

Patti G. Patton  
Associate

---

**Relevant Qualifications:**

Ms. Patton has more than five years experience and skills verifying eligibility, grant determination, approving disbursements, processing subrogation receipts and appeals directly related for disaster recovery programs administered by CohnReznick in accordance with community development block grant policies and U.S. Department of Housing and Urban Development regulations. In addition, Ms. Patton has also performed quality control processes as a subcontractor with CDM for disaster recovery programs in Texas.

**Previous Experience:**

---

**Project 1:**

**Client:** State of Illinois, Department of Commerce and Economic Opportunity (DCEO)—“Ike” Disaster Recovery Program (IDRP)

**Reference:**

Frankie Atwater  
Acting Deputy Director  
Illinois Dept. of Commerce and Economic  
Opportunity  
Phone: (217) 558-4200  
E-mail: [Frankie.Atwater@Illinois.gov](mailto:Frankie.Atwater@Illinois.gov)

IL DCEO Office of Community Development  
500 E Monroe  
Springfield, IL 62701

**Project Description:** CohnReznick is subcontracted to CDM to assist in implementing the IDRP. The program management team is responsible for the design and implementation of four Community Development Block Grant (CDBG) Disaster Recovery Programs:

- Business Assistance Program (BAP)
- Community Stabilization Program (CSP)
- Property Buyout Program (PBP)
- Public Infrastructure Program (PIP)

**Role:** Property Buyout Grant Manager

**Dates:** July 2010 - Present

**Responsibilities:**

- Assisting CDM with the verification of applications for community development block grant (CDBG) grant funds to purchase properties from individuals that are located in repeated flood prone areas of Illinois.
- Verifying applications and eligible properties
- Assisting in the closing process for eligible properties in accordance with HUD and CDBG policy and regulation.

**Project 2:**

**Client:** Harris County (Texas) Community Development Block Grant (CDBG) Homeowner Disaster Recovery Program (HDRP)

**Reference:**

Daphne Lemelle, Deputy Director  
Harris County Community Services  
Department  
Phone: (713) 578-2064  
E-mail: [daphne.lemmelle@csd.hctx.net](mailto:daphne.lemmelle@csd.hctx.net)

HCTX CSD Main Office  
8410 Lantern Point Drive  
Houston, TX 77054

Craig Atkins, CFO/Director  
Finance Division, Harris County Community  
Services Department  
Phone (713) 578-2060  
Email: [craig.atkins@csd.hctx.net](mailto:craig.atkins@csd.hctx.net)

HCTX CSD Main Office  
8410 Lantern Point Drive  
Houston, TX 77054

**Project Description:** Cohn Reznick supported CDM in designing and developing the program, policies, and procedures manual for the Harris County HDRP. HDRP is a federally funded program that provides grant funds for the rehabilitation and/or reconstruction of single-family homes to homeowners in Harris County, Texas. These policies and procedures were developed in accordance with the requirements of the Texas Department of Rural Affairs (TDRA); Texas Department of Housing and Community Affairs (TDHCA); Harris County; contract requirements; and federal, state, and local laws.

**Role:** Associate

**Dates:** October 2009 - November 2009

**Responsibilities:** Ms. Patton worked in Harris County, Texas, assisting CDM with verification of applications for assistance under the Harris County Recovers program for Hurricane Ike. Her primary responsibilities included:

- Managing quality control legal documents submitted prior to and after applicants closed on their rehabilitation and reconstruction grants and submit those files to Harris County for approval.
- Assisting management with suggestions for tracking and reporting on the progress and status of each application.

**Project 3:**

**Client:** Texas Development of Housing and Community Affairs (TDHCA) Homeowner's Assistance Program (HAP) and Sabine Pass Restoration Program (SPRP)

**Reference:**

Mike Giroux  
Former ACS Project Manager  
Texas Department of Housing and  
Community Affairs  
Phone: [REDACTED]  
E-mail: [REDACTED]

TDHCA Main Office  
Mailing: P.O. Box 12941  
Physical: 221 East 11<sup>th</sup> St.  
Austin, TX 78701

**Project Description:** CohnReznick provided program management and oversight over the distribution of more than \$200 million in U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funds to Texas homeowners that rehabilitated or reconstructed approximately 2,500 homes. In addition, the team established the policies, processes, and tools needed to determine and validated homeowner eligibility, calculated program benefits amounts, and management of disbursement of funds.



**Role:** Eligibility Team Member

**Dates:** January 2008 - June 2011

**Responsibilities:**

- Determined if an applicant met the requirements for the disaster recovery allocated funding from the TDHCA by a review of income, primary residency, and Rita damage.
- Reconciled applicant data to determine identity and resolved discrepancies through the call center and service center personnel.
- Organized the grant determination analysis utilizing all amounts determined throughout the eligibility, duplication of benefits, and calculation processes to verify the actual grant amount that the applicants would receive.

**Project 4:**

**Client:** Mississippi Development Authority (MDA)

**Reference:**

Donna Sanford  
Former Director for Disaster Recovery  
Mississippi Development Authority  
Phone: (601) 714-7440  
E-mail: [DonnaSanford@KPMG.com](mailto:DonnaSanford@KPMG.com)

MDA Main Office  
Mailing: P.O. Box 849  
Physical: 501 North West St.  
Jackson, MS 39201

**Project Description:** CohnReznick provided program management and oversight over the distribution of more than \$2.5 billion of federal block grant disaster recovery funds for multiple MDA Disaster Recovery programs including the seamless integration of HUD, FEMA, SBA, and state policy requirements. As part of this project, CohnReznick developed procedures and protocols to evaluate and process applications and award grant funds; implemented grants management systems; established application intake centers; hired and trained more than 300 local Mississippians; ensured compliance with federal and state regulations; and provided a means to track and monitor the program and prevent fraud, waste, and abuse.

**Role:** Insurance Verification Team Member

**Dates:** February 2006 - January 2008

**Responsibilities:**

- Verified active homeowners' wind or flood insurance policy by obtaining the necessary insurance data for performing preliminary calculations including the insurable value of the home and any claims paid or pending.
- Trained in disbursement of funds where she reviewed data files and prepared a Disbursement Review Checklist to confirm that FEMA, SBA, and insurance issues related to each applicant had been addressed.
- Performed subrogation analysis to determine if an applicant received additional money from a third party.

**Education and Certifications:**

- B.B.A., Finance, Loyola University Maryland

**Relevant Qualifications:**

Mr. Kraft graduated from Loyola University Maryland in 2009 with a degree in finance. He has a strong understanding of accounting, having gained experience working for a certified public accounting firm performing audits of employee benefit plans. Mr. Kraft is currently studying for the CPA exam, for which he has passed two parts.

**Previous Experience:**

---

**Project 1:**

**Client:** State of Illinois, Department of Commerce and Economic Opportunity (DCEO)—“Ike” Disaster Recovery Program (IDRP)

**Reference:**

Frankie Atwater

Acting Deputy Director

Illinois Dept. of Commerce and Economic Opportunity

Phone: (217) 558-4200

E-mail: [Frankie.Atwater@Illinois.gov](mailto:Frankie.Atwater@Illinois.gov)

IL DCEO Office of Community Development

500 E Monroe

Springfield, IL 62701

**Project Description:** Reznick Group is subcontracted to CDM to assist in implementing IDRP.

The program management team is responsible for design and implementation of four Community Development Block Grant (CDBG) Disaster Recovery Programs:

- Business Assistance Program (BAP)
- Community Stabilization Program (CSP)
- Property Buyout Program (PBP)
- Public Infrastructure Program (PIP)

**Role:** Associate

**Dates:** August 2012 - Present

**Responsibilities:**

- Reviewing Audit reports of the Comprehensive Annual Financial Reports of various government entities that receive grant money from DCEO.
- Flagging areas that are likely candidates for A-133 Audits.

**Project 2:**

**Client:** The Office of the Special Inspector General for the Troubled Asset Relief Program (SIGTARP)

**Reference:**

Maryann Haggerty

COTR

Office of Special Inspector General for the Troubled Assets Relief Program (SIGTARP)

1801 L Street NW, Suite 400

Phone: (202) 927-1259

Email: [maryann.haggerty@treasury.gov](mailto:maryann.haggerty@treasury.gov)

Washington, DC 20220

**Project Description:** CohnReznick has been tasked to perform data management, information analysis, design creation, and program management support for the SIGTARP quarterly reports to Congress.

**Role:** Service Center Manager, Program Manager

**Dates:** July 2012 - Present

**Responsibilities:**

- Analyzing the current financial data to ensure that it was presented clearly and accurately in the report;
- Making suggestions to SIGTARP about how the information could be more effectively communicated to the reader of the quarterly report. These suggestions were accepted and implemented by SIGTARP; and
- Performing proofreading and format review for the entire report.

### Previous Employment

**Role:** Associate

**Dates:** July 2009 - June 2012

**Responsibilities:**

- Conducted audits of Employee Benefit Trust Funds;
- Oversaw the completion of all aspects of the audit process;
- Interacted regularly with clients to obtain information needed to conduct audits and answer questions they might have about the process;
- Produced audited financial statements in conformity with U.S. GAAP;
- Completed Federal Forms 990 and 5500 for clients; and
- Completed individual and corporate tax returns.

**Education and Certifications:**

- B.A., Economics, University of California, Los Angeles

**Relevant Qualifications:**

Mr. Wu graduated from University of California, Los Angeles in 2008 with a degree in Economics. In addition to his core classes, he also completed a mix of accounting classes.

Mr. Wu has a broad range of skills from his experiences as a staff accountant for a construction company and a law firm.

**Previous Experience:**

---

**Project 1:**

**Client:** State of Illinois, Department of Commerce and Economic Opportunity (DCEO)–“Ike” Disaster Recovery Program (IDRP)

**Reference:**

Frankie Atwater

Acting Deputy Director

Illinois Dept. of Commerce and Economic  
Opportunity

Phone: (217) 558-4200

E-mail: [Frankie.Atwater@Illinois.gov](mailto:Frankie.Atwater@Illinois.gov)

IL DCEO Office of Community Development  
500 E Monroe  
Springfield, IL 62701

**Project Description:** Reznick Group is subcontracted to CDM to assist in implementing IDRP. The program management team is responsible for design and implementation of four Community Development Block Grant (CDBG) Disaster Recovery Programs:

- Business Assistance Program (BAP)
- Community Stabilization Program (CSP)
- Property Buyout Program (PBP)
- Public Infrastructure Program (PIP)

**Role:** Associate

**Dates:** August 2012 - Present

**Responsibilities:**

- Reviewing Audit reports of the Comprehensive Annual Financial Reports of various government entities that receive grant money from DCEO.
- Flagging areas that are likely candidates for A-133 Audits.

**Project 2:**

**Client:** The Office of the Special Inspector General for the Troubled Asset Relief Program (SIGTARP)

**Reference:**

Maryann Haggerty  
COTR

Office of Special Inspector General for the  
Troubled Assets Relief Program (SIGTARP)

Phone: (202) 927-1259  
Email: [maryann.haggerty@treasury.gov](mailto:maryann.haggerty@treasury.gov)

1801 L Street NW, Suite 400  
Washington, DC 20220

**Project Description:** CohnReznick has been tasked to perform data management, information analysis, design creation, and program management support for the SIGTARP quarterly reports to Congress.

**Role:** Service Center Manager, Program Manager

**Dates:** July 2012 - Present

**Responsibilities:**

- Analyzing the current financial data to ensure that it was presented clearly and accurately in the report;
- Making suggestions to SIGTARP about how the information could be more effectively communicated to the reader of the quarterly report.
- Performing proofreading and format review for the entire report.

#### Previous Employment - Forrester Construction

**Role:** Staff Accountant

**Dates:** February 2011 - July 2012

**Responsibilities:**

- Analyzed and reconciled all 35 company bank accounts to ensure compliance and to reduce unnecessary costs;
- Collaborated with Corporate Accounting and Cost Engineering teams during each month end to ensure that all prior month activity is properly accounted for and that financial statements are accurately presented;
- Compiled consolidated financial statements and reports for review by management committee on a monthly basis; and
- Analyzed SG&A on a monthly basis and resolved any incorrectly posted expenses that affected the budget.

#### Previous Employment

**Role:** Staff Accountant

**Dates:** November 2008 - July 2010

**Responsibilities:**

- Analyzed the budget vs. actual variances on income statement and balance sheet accounts at month end;
- Provided financial projection and budget analysis reports for finance department with use of database query tools, such as Cognos and MS Access;
- Collaborated with the general ledger team during the month end close process by proactively researching and correcting accounting errors;
- Reconciled multiple bank and balance sheet accounts monthly;
- Performed mass payroll and tax uploads into Elite Enterprise financial accounting software; and
- Completed manual general ledger entries: Inter-company transfers, UK Partner draws, and reclassification entries.

**Education and Certifications:**

- B.S., Accounting, Rider University
- Certified Public Accountant (CPA)

**Relevant Qualifications:**

Mr. Marino, CPA, is a CohnReznick partner and has been serving as Co-Chief Executive Officer of the Firm since J.H. Cohn combined with Reznick Group in 2012 to become CohnReznick. Mr. Marino's areas of accounting and auditing expertise include the real estate and construction industries, private companies, not-for-profit organizations, and publicly traded companies. A frequent speaker on accounting and auditing issues affecting specific industry groups, Mr. Marino has authored and published numerous articles on the technical topics that impact his clients' business.

Mr. Marino assumed the role of J.H. Cohn's Chief Executive Officer in 1998. Prior, he had been named partner-in-charge of J.H. Cohn's Accounting and Auditing practice in 1994. Mr. Marino, who joined the Firm in 1969, previously served as J.H. Cohn's in-house resource for resolving critical accounting and auditing issues. He continues to serve as an instructor for CohnReznick's in-house continuing professional education curriculum for management and staff.

Mr. Marino has been named to *Accounting Today's* list of "Most Influential People in Accounting" numerous times, as well as the publication's "The Prestigious List of 100," which honors accounting professionals committed to progressing the industry and who have a continual influence on its role in business. Mr. Marino was honored by the Anti-Defamation League as the recipient of its 2004 Humanitarian Award, and, in 2010, he was honored by his alma mater, Rider University (Lawrenceville, NJ), with its prestigious Distinguished Alumnus Award for his contributions to his community and his continued dedication to the University.

Anthony Zecca

CohnReznick Managing Partner - CohnReznick Advisory Group, CPA

---

**Education and Certifications:**

- B.S., Accounting, Fairleigh Dickinson University
- Certified Public Accountant (CPA)

**Relevant Qualifications:**

Anthony Zecca, CPA, is the managing partner of Cohn Consulting Group, a division of CohnReznick. Cohn Consulting Group encompasses the Performance Consulting and Corporate Governance Services practices. He has been a partner in the Firm since 1982 and serves on the Management Committee.

Mr. Zecca is an authority on regulatory compliance and risk management, and an expert in the design and evaluation of internal controls.

**Previous Experience:**

---

**Project 1:**

**Client:** Bernard L. Madoff Investment Securities LLC Liquidation Proceeding

**Project Description:** CohnReznick was engaged to provide services to Irving Picard in his capacity as the Trustee in the Madoff bankruptcy case, the largest reported Ponzi scheme in U.S. history. As part of the Trustee's team in this historic and internationally publicized case, CohnReznick's principal role was to serve as a customer fund allocation accountant and consultant and assist with the accounting supervision of the payment of liquidation proceeds to the various beneficiaries.

**Role:** Senior Partner

**Dates:** December 2010 - July 2011

**Responsibilities:**

- Developed, implemented, and oversaw the overall engagement strategy.

**Project 2:**

**Client:** CA Technologies (formerly CA, Inc. and Computer Associates International, Inc.)

**Project Description:** CohnReznick was retained to work with CA's internal audit department to complete a comprehensive SOX compliance readiness assessment and a comprehensive internal audit revolving around the testing of internal controls.

**Role:** Senior Partner

**Dates:** January 2005 - November 2007

**Responsibilities:**

- Oversaw all SOX 404 testing of internal control operating effectiveness and overall project management. The scope of the project included the US, UK, Japan, Germany, Holland, Brazil, Australia, France, and Italy.
- Managed 12 test teams (comprising over 75 staff members) across all in-scope locations worldwide.

- Served as liaison between CA management and KPMG, as well as the office of the court-appointed federal monitor

### Project 3:

**Client:** Toys “R” Us

**Project Description:** CohnReznick has provided Sarbanes-Oxley compliance sustainability support to this U.S.-based retailer with locations throughout the U.S. as well as Japan and southern Europe.

**Role:** Senior Partner

**Dates:** May 2006 - Present

**Responsibilities:**

- Oversees the internal control reviews of more than 100 financially-significant processes around the world.





Response to

**State of New Jersey  
Governor's Office**

Request for Quotation (RFQ)  
RFQ768892S

for

**Program and Process Management  
Auditing, Financial Auditing and Grant  
Management, and Integrity Monitoring/  
Anti-Fraud Services for Disaster Recovery  
Assistance (Hurricane Sandy)**

**Volume 2: Price Schedule**

April 8, 2013

Submitted by:

**CohnReznick LLP**  
4 Becker Farm Road  
Roseland, NJ 07068  
(973) 228-3500  
[cohnreznick.com](http://cohnreznick.com)

**Thomas Marino**  
Chief Executive Officer  
[Tom.Marino@CohnReznick.com](mailto:Tom.Marino@CohnReznick.com)

**Paul Raffensperger**  
National Director—Government Services  
[Paul.Raffensperger@CohnReznick.com](mailto:Paul.Raffensperger@CohnReznick.com)



CohnReznick is an independent  
member of Nexia International

ACCOUNTING • TAX • ADVISORY

# COST PROPOSAL

## Price Schedule

### Pool 1: Program and Process Management Auditing

Line #	Staff Classifications	Year 1 Hourly Rate	Year 2 Hourly Rate	Year 3 Hourly Rate
1	Partner/Principal/Director	\$283.25	\$291.75	\$300.50
2	Program Manager	\$248.65	\$256.11	\$263.79
3	Project Manager	\$215.96	\$222.44	\$229.11
4	Subject Matter Expert	\$272.95	\$281.14	\$289.57
5	Supervisory/Senior Consultant	\$162.23	\$167.10	\$172.11
6	Consultant	\$139.05	\$143.22	\$147.52
7	Associate/Staff	\$113.51	\$116.92	\$120.42
8	Administrative Support Staff	\$72.10	\$74.26	\$76.49

### Pool 2: Financial Auditing and Grant Management

Line #	Staff Classifications	Year 1 Hourly Rate	Year 2 Hourly Rate	Year 3 Hourly Rate
9	Partner/Principal/Director	\$283.25	\$291.75	\$300.50
10	Program Manager	\$248.65	\$256.11	\$263.79
11	Project Manager	\$215.96	\$222.44	\$229.11
12	Subject Matter Expert	\$272.95	\$281.14	\$289.57
13	Supervisory/Senior Consultant	\$162.23	\$167.10	\$172.11
14	Consultant	\$139.05	\$143.22	\$147.52
15	Associate/Staff	\$113.51	\$116.92	\$120.42
16	Administrative Support Staff	\$72.10	\$74.26	\$76.49

### Pool 3: Integrity Monitoring/Anti-Fraud

Line #	Staff Classifications	Year 1 Hourly Rate	Year 2 Hourly Rate	Year 3 Hourly Rate
17	Partner/Principal/Director	\$283.25	\$291.75	\$300.50
18	Program Manager	\$248.65	\$256.11	\$263.79
19	Project Manager	\$215.96	\$222.44	\$229.11
20	Subject Matter Expert	\$272.95	\$281.14	\$289.57
21	Supervisory/Senior Consultant	\$162.23	\$167.10	\$172.11
22	Consultant	\$139.05	\$143.22	\$147.52
23	Associate/Staff	\$113.51	\$116.92	\$120.42
24	Administrative Support Staff	\$72.10	\$74.26	\$76.49