

Proposal for Audit Services for State of New Jersey, Department of the Treasury

4.4.1 Forms, Registrations and Certifications Required with Proposal

4.4.1.1	Signatory Page	E-Bid Upload
4.4.1.1.1	MacBride Principles Certification	E-Bid Upload (signatory page)
4.4.1.1.2	No Subcontractor Certification	E-Bid Upload (signatory page)
4.4.1.1.3	Non-Collusion	E-Bid Upload (signatory page)
4.4.1.1.4	New Jersey Business Ethics Guide Certification	E-Bid Upload (signatory page)
4.4.1.2	Ownership Disclosure Form	E-Bid Upload
4.4.2.1	Certification of Non-Involvement in Prohibited Activities in Iran	E-Bid Upload
4.4.1.3	Disclosure of Investigations and Actions Involving Bidder	E-Bid Upload
4.4.1.4	Subcontractor Utilization Plan	none
4.4.1.7	Pricing	4.4.5 attachment

4.4.2 Forms Required Before Contract Award

4.4.2.1	Business Registration Certificate	4.4.2.1 BRC attachment
4.4.2.2	Services Source Disclosure Certification	E-Bid Upload
4.4.2.3	Cooperative Purchasing	E-Bid Upload

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4.4.3 Technical Proposal

It is the intention of MBC to bid on Pool 2 and 3.

Pool 2 – Financial Auditing and Grant Management

MBC has performed many financial auditing and grants management tasks. Our work is based on Generally Accepted Government Auditing Standards (“GAGAS”). Our audits consist of an extensive planning phase where our understanding of internal controls and its environment, as well as identification of potential risks of the client is appropriately documented. This includes an evaluation of the policies and procedures and identification of key controls are documented, including the overall implementation of those controls. As part of our documentation, MBC addresses how the existing accounting systems, whether manual or electronic, provide the basis for the adequate accumulation of data supporting the financial statements, the accuracy and completeness of information reflected in the financial statements and the systems and processes impacting compliance with various Federal and State regulations. MBC develops an audit approach to address significant financial and compliance factors from the planning process and executes the audit plan, which includes inquiry, observation and examining evidential matter to corroborate activity, balances and compliance with regulations, laws and provisions that would have a direct and material effect on the financial statements. Specifically addressed in compliance testing is the potential risk of noncompliance with grant and/or contract provisions and the ultimate impact of noncompliance. Factors that would be documented and tested is management fraud, organizational fraud and the policies and procedures within an organization to adhere to compliance requirements.

Pool 3 – Integrity Monitoring/Anti-fraud

MBC has extensive experience in Integrity Monitoring and Anti-Fraud in providing audit and forensic and special engagement services. MBC has relevant experience in providing these services through audit engagements, which include documentation of control activities of grantee policies and procedures for expenditures and compliance requirements. Risk assessment is documented in the preliminary stages and incorporated within the understanding of specific compliance requirements as it relates to grants, the execution of the audit plan to determine compliance with the grant provisions, documentation of noncompliance and fraud or abuse, if any, and a remediation plan to aide management in preventing future noncompliance and fraud or abuse, if applicable. In addition, internal control recommendations and suggestions are communicated to appropriate governance individuals to enhance existing internal control policies and procedures. MBC’s approach to this process is to work with management and those charged with governance to implement a goal specific plan to ensure existing internal control mechanisms and anti-fraud policies and procedures are implemented and adhered to, with an understanding of cost-benefit and best practices approach. MBC’s evaluation of potential risks and remediation is in the context of existing policies and procedures and are integrated into the overall recommendations and suggestions.

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4.4.3.1 Management Overview

Following is the procedures MBC would implement when we are awarded services under this RFP:

Technical Approach

We would review the assigned award and develop a work plan to address each area of the awarded contract. We will define action steps based on the task, which will include, but not be limited to:

- Assign appropriate staff with prerequisite skills and experience to complete assignments
- Develop a communication plan with management to specifically document individuals that will be relevant to the engagement process, benchmarks, deadlines, documentation requests, etc.
- Develop an overall engagement strategy to fulfill responsibilities under the contract
- Develop a detailed engagement strategy to complete responsibilities under the contract
- Coordinate with responsible individuals the overall strategy and implementation

The specific work plan would be customized based on the awarded contract and would be evaluated on an ongoing basis to ensure that each engagement/contract award is appropriately staffed and supervised with individuals that understand the requirements of the awarded contract. In the event that additional resources are deemed necessary to complete assigned tasks, MBC will divert adequate resources to address on an as needed basis.

4.4.3.2 Contract Management

Within the engagement team assigned, the Engagement Team Leader will manage, control and supervise any Task Orders issued. The Engagement Team Leader will be responsible for developing the engagement plan and assigning the specific tasks to be performed to the appropriate staff. The Engagement Team Leader will also be responsible for supervising staff, ensure that deadlines are met and addressing any day to day matters that require attention. The Engagement Team Leader will communicate with the Engagement Partner and the Treasury as to status of engagement, issues that require immediate attention, modifications to the engagement plan and any other tasks deemed necessary, such as reviewing monthly reports and overall engagement execution. The proposal will be completed and submitted within the five day limit.

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4.4.3.4 Potential Problems

MBC does not foresee potential problems within the context of our abilities and expertise to complete assigned tasks and the elements delineated with the RFP. However, in the event unforeseen circumstances are encountered during the engagement, the Engagement Team will evaluate the severity of the matter and determine whether changes to the original engagement plan are deemed necessary. If a change or revision is necessary, this will be communicated to the appropriate individuals. Potential problems that might be present are unresponsiveness to requests by the grantee or instances where appropriate documentation is not made available. MBC would attempt to address at the engagement level and if not successful, would communicate to designated Treasury personnel.

4.4 Organizational Support and Experience

MBC's has the experience relevant to the scope of services detailed in Pools 2 and 3. The senior management and staff have performed numerous audits under the Single Audit Act, which encompass funding from FEMA and CDBG, as well as funding from the U.S. Department of Housing and Urban Development. The individuals possess the necessary knowledge, experience and expertise to perform a wide range of auditing, accounting and advisory services. As outlined in our response, MBC has performed audits for public clientele, as well as in the private sector, which relate specifically to the scope of services contained in the RFP. In addition, MBC is well versed in forensic accounting and system evaluation and implementation both from a financial reporting and compliance basis.

Professional staff assigned to the engagement are adequately trained and supervised by senior members of the engagement team who collectively have over 75 years of experience with grantors, grantees, State agencies, policies and procedures evaluation, systems analysis and evaluation, various funding reporting and compliance requirements, as well as a unique experience in forensic accounting. This diverse experience and the professional staff allows MBC to offer a full range of services, adaptability, quality service and the ability to meet all expectations with respect to the scope of services within the RFP.

Staff hourly rates are delineated in the Price Sheet attachment

Personnel and Experience - See Engagement Team

4.4.4.1 Location

The address and contact information where responsibility for managing the contract are as follows:

293 Eisenhower Parkway, Suite 270
Livingston, NJ 07039

Francis M. McEnerney, Engagement Partner (973) 535-2880
Richard T. Charles, Engagement Team Leader (973) 535-2880

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4.4.3.4 Backup Staff

MBC has appropriate staff to complete assigned tasks and the elements delineated with the RFP and within our response to possible contract awards. However, in the event unforeseen staffing circumstances are encountered during the engagement, the Engagement Team will evaluate the severity of the matter and determine whether changes to the original Engagement Team are deemed necessary. If a change or revision is necessary, this will be communicated to the appropriate individuals awarding the contract and the intended changes to the Engagement Team.

4.4.4.5 Experience of Bidder on Similar Contracts

MBC's has the experience relevant to the scope of services detailed in Pools 2 and 3 and have been incorporated in the Resumes of our senior Engagement Team Members at 4.4.4.3

4.4.4.6 Additional Experience of Bidder

MBC's has the experience relevant to the scope of services detailed in Pools 2 and 3 and have been incorporated in the Resumes of our senior Engagement Team Members at 4.4.4.3. In addition, MBC has been involved in engagements specifically with Federal and State agencies and their designees, as well as our experience with grant testing, grant compliance and grant reporting.

4.4.4.7 Financial Capability of Bidder

MBC will provide required financial information upon request and within the 7 business day period of request.

4.5 Disclosure

MBC has not had any business relationship, either current or past, with the contractor providing service on State Contract G-8034 Consulting or any other consultant providing consulting services on disaster recovery services.

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The Firm

McEnerney, Brady & Company, LLC (“MBC”), a New Jersey limited liability company, was formed in 1985 by the founding partners Francis M. McEnerney CPA and Edmond Brady CPA. The firm is located in Livingston, New Jersey and is committed to providing excellent client service. Services include accounting, auditing, consulting and management services, litigation support, estate, trust, tax and computer implementation and consulting.

Through controlled growth and industry expertise, MBC has been successful in developing a specialized niche in forensic accounting and reporting, compliance testing in accordance with the Single Audit Act, fiduciary accounting and other support areas, including litigation support.

MBC has relevant familiarity with the grant processes, Financial Auditing and Grant Management and Integrity Monitoring/Anti-Fraud associated with FEMA, CDBG and HUD.

MBC’s Forensic Accounting and Litigation Support Group, has been engaged by law firms to provide a variety of forensic services, inclusive of forensic engagements of the Power of Attorney (POA) relationship and ultimate accountability of the individual assets and liability, as well as the assessment of the POA’s fiscal diligence, or lack thereof, in the performance of their duties.

MBC also conducts engagements relevant to grant awards, systems processing and evaluation and implementation of internal control processes, including reporting. These services include the assessment of controls that pertain to the expenditures of funds pursuant to grant awards, compliance with the terms of grant awards and laws and regulations, as well as developing system programs to ensure these processes are adhered to.

MBC has been engaged by the State of New Jersey for services in various areas of auditing, accounting and consulting services. As such, MBC has worked with State officials of various departments and divisions and understands the overall State contract engagement process.

MBC has been engaged by the Federal Public Defenders Office, Federal and State Courts to provide forensic accounting and consulting services relevant to detailed analysis of accounting and informational data in both criminal and civil matters.

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Commitment to Quality Management

A commitment to quality is a top priority. A critical aspect of any engagement we take on is to make sure our staff is current with professional and industry standards. This is accomplished through continuing professional education (“CPE”) , both through state sponsored seminars and workshops, as well as in-house training that we provide to our staff. We also keep current with what is going on in our client’s industry and what the potential impact of changes in the economy, changes or proposed changes to professional standards, and regulatory and statutory implications to the financial statements, disclosures or governance issues. MBC is well versed in current and emerging pronouncements issued by various rule making bodies, including but not limited to GAAP, GASB, EITF and the AICPA.

MBC is a member of the AICPA’s Governmental Audit Quality Center, a quality control mechanism to ensure that members providing audit services to governmental entities are in compliance with standards.

MBC is a member of the AICPA’s Forensic and Valuation Services.

MBC is also subject to the AICPA’s Peer Review program, every three years, which ensures that our engagements are in compliance with professional standards. MBC has received a clean opinion with no Letter of Comments for the past eight review periods.

MBC is an associate member of the Association of Certified Fraud Examiners.



Innovative Solutions

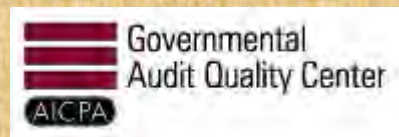
COLLABORATIVE LEADERSHIP

MBC provides leadership that is supportive and accountable to your organization's culture. We'll work together to set mutual expectations and goals for your organization then be accountable to see them through. We take into account the internal processes of your organization and the talents of your people in creating a highly efficient and cost effective service plan. Your management team plays a critical role in the integrity of the audit and tax preparation process of financial reporting and has an extraordinary responsibility for the well-being of the organization. As a critical link between management and the Board, we serve as a vital communicator to keep you consistently informed of the issues and challenges that require your attention.

QUALITY

We have successfully completed eight consecutive peer reviews, all without a Letter of Comment. A commitment to quality remains our top priority.

To address the needs of our client base, our senior staff members have extensive municipal auditing experience. This group is dedicated to ensuring that every aspect of our assurance services comply with requirements of auditing standards, accounting principles and disclosure requirements. In addition to engagement team procedures; workpapers, financial statements and all related reports are subject to quality control reviews. MBC is well versed in the accounting and financial reporting requirements of our clients, as well as the emerging pronouncements that the various rule making bodies (e.g. PCAOB, SEC, FASB, IRS, EITF and AICPA) are contemplating.



4.4 – Organizational Support and Experience

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MBC also has experience in forensic accounting and specialty accounting services, which includes agreed upon procedures. In performing forensic accounting engagements, MBC's attention to detail and understanding the engagement and intended results enables our firm to develop a cohesive and integrated plan to provide relevant feedback, recommendations and a comprehensive program to identify fraud, abuse, and noncompliance with agreements, laws and regulations. Incorporated in MBC's forensic plan is an overview of findings, causes and effects of noncompliance, and recommendations, as well as a thorough explanation of any matter identified. Emphasis is placed on performance and program monitoring and the detection, remediation and prevention of fraud.

MBC has been retained to provide forensic accounting services in both civil and criminal cases by the following law firms:

Kroll, Heineman, Giblin, Attorneys at Law, Iselin, NJ (973) 243-0100

Jeffrey A. Bronster, Attorney at Law, Livingston, NJ (973) 740-2380

Arseneault, Whipple, Farmer, Fassett & Azzarello, LLP, Chatham, NJ (973) 635-3366

DeCotiis, FitzPatrick, Cole and Wisler, LLP, Teaneck, NJ (201) 907-5203

Brach Eichler, LLC, Roseland, NJ (973) 228-5700

Graham Curtin, Attorneys at Law, Morristown, NJ (973) 292-1700

Clausen Miller, P.C., Florham Park, NJ (973) 410-4130

Charles J. Sciarra, Esq., Clifton, NJ (973) 242-2442

Giantomasi & Olivera, Newark, NJ (973) 533-0777

Manning & Russo, Attorneys at Law, Bronxville, NY (914) 793-0288

MBC has also been engaged by the following Agencies:

City Counsel, Steve Rother, City of Newark

Timothy Boney, Esq., Public Defender, Trenton, NJ

Federal Public Defenders Office, Newark, NJ

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The scope of the civil and criminal cases that MBC were engaged to perform forensic and support services are:

- Prevailing Wage Rate; analysis and preparation of various payroll and timesheet schedules
- Preparation of an accounting of sources and uses of funds of the client and the assessment of any improprieties
- Determination of taxable income from various sources and representation with the IRS
- Contract dispute between vendors
- Unlawful labor payments to Union President. Forensic accounting to determine annual amounts of improper payments based on personal records and life style of defendant
- Analysis and review of books and records of the owner of a business to determine unrecorded income and tax evasion
- Tax evasion determination through the accounting of sources and uses of funds in various business entities and other services
- Analysis of economic loss suffered by company based on lost investment and subsequent costs incurred to maintain property
- Analysis of employee unauthorized disbursements
- Contract dispute over costs associated with construction of pre-fabricated warehouse
- Contract dispute and related analysis of funds paid to and from plaintiffs and defendants
- Summary of sources and uses of funds of client and related companies
- Analysis, review and reconciliation of attorney escrow accounts
- Performed agreed upon procedures for an in-depth analysis and review of the financial activity of the department
- Provided documents and analysis in response to Grand Jury Subpoena
- Wrongful termination of contract
- Analysis of unpaid payroll taxes
- Contract dispute between facilitator of condominium conversion company and condominium association
- Wrongful termination of employment; damage assessment
- Analysis of unpaid payroll taxes by outside payroll company from multiple employers
- Plaintiff indicted on counts of embezzlement, money laundering and other counts
- Check cashing business sued for misappropriation of funds

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Engagement Partner
Francis McEnerney

Concurring Partner
John Lauria

Quality Control
William Oster

Engagement
Team Leader
Richard Charles

Engagement In-Charge
Patricia Taylor

Engagement Staff

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McEnerney, Brady & Co., LLC Firm Organization Chart

Engagement Team – consists of the Engagement Partner, Principal/Concurring Partner, Engagement Team Leader, Quality Control and Engagement Staff

Partners – there are two partners that are responsible for the overall management of MBC, the day to day operations of MBC and the responsible individuals for all services that MBC provides.

Francis M. McEnerney will be the Engagement Partner

Principal – there is one principal that is responsible for services provided for specific engagements and acts as a concurring partner on all municipal engagements he is not responsible for.

John Lauria will be the Concurring Partner and works in conjunction with the Engagement Partner and Quality Control

Quality Control – there is one individual responsible for the quality control for MBC, both on a firm-wide basis and on an engagement level basis. He is responsible for the services and the engagement execution is performed in accordance with firm policies and Professional Standards.

William R. Oster will be the Quality Control Manager and works in conjunction with the Engagement Team

Engagement Team Leader – there is one individual responsible for the day to day tasks, including developing an engagement plan, the execution of the engagement plan and the completion of the engagement plan, including any reporting requirements.

Richard T. Charles will be the Engagement Team Leader and works in conjunction with the Engagement Partner, Quality Control and Engagement Staff

Engagement Staff – there is one Engagement Manager, five Engagement Staff and various Administrative Support individuals which comprise the Engagement Staff that are assigned to the engagement.

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Francis M. McEnerney, CPA, RMA, CFF (Engagement Partner)

Fran McEnerney is a co-founder of MBC and has an extensive background in providing forensic and litigation support services. Fran is also the lead partner in the Firm's municipal consulting and auditing services.

Fran's experience in forensic accounting is diverse, as he has experience in both in the public and private sectors. In the public sector, he has been engaged by the US Department of Treasury, which entailed a detailed accounting and reporting of Federal Forfeiture Funds and a thorough review of the internal controls of that function. Fran has also performed agreed upon procedure engagements for the State of New Jersey, which related to the detailed accounting of State Funds within a division of the State, a report identifying findings based on a thorough understanding of the funding documents and a comprehensive analysis of recommendations for the enhancement of existing internal controls and the County of Essex, Office of the Surrogate, engaged to perform a detailed accounting of fiduciary funds, reporting and recommendations. Experience in the private sector includes forensic analysis in civil and criminal cases, shareholder disputes, contract review, estate accountings and specific fraud engagements.

As part of his responsibilities for overseeing the Government niche, as well as being involved in the day to day engagement responsibilities, Fran is active within specific training and support groups that are provided both by professional and private organizations. Fran's experience has enabled MBC to excel in forensic accounting, consulting and provided value added services, primarily within an acute understanding of the processes, evaluation of documentation, requirements and contractual obligations.

Fran's experience in the governmental sector includes providing budgetary and financing consulting services at the municipal and county levels. These services include analysis of introduced budgets, conducting budget hearings, formulating comments and recommendations, preparing budget amendments and budget adoption, as well as review of debt refinancing.

Fran has held various budgetary positions, and his responsibilities include review of bond ordinances, non-bid contracts, grant applications and approvals and County labor contracts.

Fran is a graduate of William Paterson College, Wayne, New Jersey with a Bachelor's of Art in Accounting degree, after serving in the U.S. Marine Corp.

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He is also a Board member in various organizations and is an active member in the following professional organizations:

- New Jersey Society of CPA's
- American Institute of Certified Public Accountants
- Associate Member Association of Fraud Examiners
- New Jersey Society of CPA's Governmental Accounting and Auditing Interest Group
- Government Finance Officers Association
- AICPA Forensic and Valuation Group

Email address: fmcenerney@mbccpa.com

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Francis M. McEnerney, CPA, RMA, CFF (Engagement Partner)

Fran is the engagement partner on the following engagements:

City of Orange Township
29 N Day Street
Orange, NJ 07050

Joy Lascari, Chief Financial Officer
Joy.lascari@ci.orange.nj.us
(973) 266-4011

Dates of contract: 2009-present (December 31, 2012)
Grant expenditures; FEMA, CDBG

Fran is responsible for overseeing the engagement, as well as being involved in the day to day engagement responsibilities, including the proper documentation and performance of the engagement team of the respective grant testing and reporting. Fran has relevant qualifications and experience to perform audits in accordance with Government Auditing Standards, OMB Circular A-133 and New Jersey OMB Circular 04-04.

Township of West Orange
66 Main Street
West Orange, NJ 07052

John Gross, Chief Financial Officer
jgross@westorange.org
(973) 325-4070

Dates of contract: 1992-present (December 31, 2012)
Grant expenditures; FEMA, CDBG

Fran is responsible for overseeing the engagement, as well as being involved in the day to day engagement responsibilities, including the proper documentation and performance of the engagement team of the respective grant testing and reporting. Fran has relevant qualifications and experience to perform audits in accordance with Government Auditing Standards, OMB Circular A-133 and New Jersey OMB Circular 04-04.

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Francis M. McEnerney, CPA, RMA, CFF (Engagement Partner)

Fran is the engagement partner on the following engagements:

Town of Morristown
200 South Street
Morristown, NJ 07960

Ann Cucci, Chief Financial Officer
a-cucci@townofmorristown.org
(973) 292-6661

Dates of contract: 2009-present (December 31, 2012)
Grant expenditures; FEMA, CDBG

Fran is responsible for overseeing the engagement, as well as being involved in the day to day engagement responsibilities, including the proper documentation and performance of the engagement team of the respective grant testing and reporting. Fran has relevant qualifications and experience to perform audits in accordance with Government Auditing Standards, OMB Circular A-133 and New Jersey OMB Circular 04-04.

Township of Franklin
475 DeMott Lane
Somerset, NJ 08873

Vandana Khurana, Chief Financial Officer
van.khurana@twp.franklin.nj.us
(732) 873-2500

Dates of contract: 2009-present (December 31, 2012)
Grant expenditures; CDBG

Fran is responsible for overseeing the engagement, as well as being involved in the day to day engagement responsibilities, including the proper documentation and performance of the engagement team of the respective grant testing and reporting. Fran has relevant qualifications and experience to perform audits in accordance with Government Auditing Standards, OMB Circular A-133 and New Jersey OMB Circular 04-04.

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John Lauria, RMA, PSA (Principal/Concurring Partner)

John has over 30 years of experience in audit and consulting services for counties, municipalities, utilities, boards of educations, libraries, authorities, special districts and various federal and state agencies and grants, including Single Audits under OMB A-133 and NJ OMB 04-04.

John has extensive experience in the governmental sector and is an integral part of MBC's development and growth in this area.

John is a graduate of the University of Maryland with a Bachelor's of Science in Accounting.

Prior to MBC, John worked at Samuel Klein and Company for 32 years and becoming a principal, with related governmental clientele.

John has also been an instructor for the Accountant for the Public Interest/Tax Collector/Treasurer's Association and Municipal Clerk's Association.

He is also a Board member in various organizations and is an active member in the following professional organization:

- New Jersey Registered Municipal Accountants Association

Email address: jlauria@mbccpa.com

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John Lauria RMA (Principal/Concurring Partner)

John is the engagement and concurring partner on the following engagements:

Township of South Orange
101 South Orange Avenue
South Orange, NJ 07079

John Gross, Chief Financial Officer
jgross@southorange.org
(973) 378-7715

Dates of contract: 2007-present (December 31, 2012)
Grant expenditures; CDBG

John is responsible for overseeing the engagement, as well as being involved in the day to day engagement responsibilities, including the proper documentation and performance of the engagement team of the respective grant testing and reporting. John has relevant qualifications and experience to perform audits in accordance with Government Auditing Standards, OMB Circular A-133 and New Jersey OMB Circular 04-04.

Township of Montclair
205 Claremont Avenue
Montclair, NJ 07046

Frank Mason, Chief Financial Officer
fmason@montclair.nj.usa.org
(973) 744-1400

Dates of contract: 2011-present (December 31, 2012)
Grant expenditures; FEMA, CDBG

John is responsible for overseeing the engagement, as well as being involved in the day to day engagement responsibilities, including the proper documentation and performance of the engagement team of the respective grant testing and reporting. John has relevant qualifications and experience to perform audits in accordance with Government Auditing Standards, OMB Circular A-133 and New Jersey OMB Circular 04-04.

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John Lauria RMA (Principal/Concurring Partner)

John is the engagement and concurring partner on the following engagements:

Township of North Bergen
4233 Kennedy Boulevard
North Bergen, NJ 07047

Chris Pianese, Business Administrator
cpianese@northbergen.nj.org
(201) 392-2012

Dates of contract: 2008-present (December 31, 2012)
Grant expenditures; FEMA, CDBG

John is responsible for overseeing the engagement, as well as being involved in the day to day engagement responsibilities, including the proper documentation and performance of the engagement team of the respective grant testing and reporting. John has relevant qualifications and experience to perform audits in accordance with Government Auditing Standards, OMB Circular A-133 and New Jersey OMB Circular 04-04.

Township of Verona
600 Bloomfield Avenue
Verona, NJ 07044

Joseph Martin, Township Manager
jmartin@veronanj.org
(973) 239-3220

Dates of contract: 2009-present (December 31, 2012)
Grant expenditures; FEMA, CDBG

John is responsible for overseeing the engagement, as well as being involved in the day to day engagement responsibilities, including the proper documentation and performance of the engagement team of the respective grant testing and reporting. John has relevant qualifications and experience to perform audits in accordance with Government Auditing Standards, OMB Circular A-133 and New Jersey OMB Circular 04-04.

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John Lauria RMA (Principal/Concurring Partner)

John is the engagement and concurring partner on the following engagements:

Borough of Glen Ridge
825 Bloomfield Avenue
Glen Ridge, NJ 07028

Michael Rohal, Administrator
mjrohal@glenridgenj.org
(973) 748-8400

Dates of contract: 2008-present (December 31, 2012)
Grant expenditures; FEMA, CDBG

John is responsible for overseeing the engagement, as well as being involved in the day to day engagement responsibilities, including the proper documentation and performance of the engagement team of the respective grant testing and reporting. John has relevant qualifications and experience to perform audits in accordance with Government Auditing Standards, OMB Circular A-133 and New Jersey OMB Circular 04-04.

John is also the concurring partner on the following engagements:

City of Orange Township
Township of South Orange Village
Township of West Orange
Town of Morristown
Township of Franklin

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Richard T. Charles, CPA, CITP, PSA (Engagement Team Leader)

Richard has over 30 years of experience in audit and consulting services for counties, municipalities, utilities, boards of educations, libraries, authorities, special districts and various federal and state agencies and grants, including Single Audits under OMB A-133 and NJ OMB 04-04. Richard has extensive experience in the governmental sector and is an integral part of MBC's development and growth in this area.

Richard is a **Certified Information Technology Professional**, an AICPA certification for the ability to leverage technology to effectively manage information while ensuring data reliability, security, accessibility and relevance.

In addition, Richard has provided consulting to the Public Utility Commission for special projects relating to water utility rate cases, including original cost studies, cost allocation studies, indirect cost studies, design of accounting systems, and preparation of testimony petition to regulatory agencies.

Richard is a graduate of Saint Peter's College, Jersey City, New Jersey with a Bachelor's of Science in Accounting. He also has attended courses specifically relating to municipal finance at Rutgers University in New Brunswick, New Jersey.

Prior to MBC, Richard had worked 14 years at Touche Ross & Company as Director of Computer & Management Advisory Services ("CMAS") and was responsible for all microcomputer based services available to audit clients. In this capacity, Richard was a member of the National Accounting Software Committee and taught various computer related courses on a national basis.

Richard was also a Vice President of a private company for 17 years and in charge of microcomputer based accounting systems. Responsibilities included providing MIS services to diverse clientele in the public and private sectors, as well as other management services relating to operations and profitability.

Richard is also a Board member in various organizations and is an active member in the following professional organizations:

- New Jersey Society of CPA's , American Institute of Certified Public Accountants
- Civic and Community Organizations:** Current member and past County Chapter President and

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Richard T. Charles, CPA, CITP, PSA (Engagement Team Leader)

Ritch is the in-charge manager on the following engagements:

City of Orange Township
29 N Day Street
Orange, NJ 07050

Joy Lascari, Chief Financial Officer
Joy.lascari@ci.orange.nj.us
(973) 266-4011

Dates of contract: 2009-present (December 31, 2012)
Grant expenditures; FEMA, CDBG

Ritch is responsible for the day to day engagement responsibilities, including the proper documentation and performance of the engagement team of the respective grant testing and reporting. Ritch has relevant qualifications and experience to perform audits in accordance with Government Auditing Standards, OMB Circular A-133 and New Jersey OMB Circular 04-04.

Township of West Orange
66 Main Street
West Orange, NJ 07052

John Gross, Chief Financial Officer
jgross@westorange.org
(973) 325-4070

Dates of contract: 1992-present (December 31, 2012)
Grant expenditures; FEMA, CDBG

Ritch is responsible for the day to day engagement responsibilities, including the proper documentation and performance of the engagement team of the respective grant testing and reporting. Ritch has relevant qualifications and experience to perform audits in accordance with Government Auditing Standards, OMB Circular A-133 and New Jersey OMB Circular 04-04.

Proposal for Audit Services for State of New Jersey, Department of the Treasury

Richard T. Charles, CPA, CITP, PSA (Engagement Team Leader)

Ritch is the in-charge manager on the following engagements:

Town of Morristown
200 South Street
Morristown, NJ 07960

Ann Cucci, Chief Financial Officer
a-cucci@townofmorristown.org
(973) 292-6661

Dates of contract: 2009-present (December 31, 2012)
Grant expenditures; FEMA, CDBG

Ritch is responsible for the day to day engagement responsibilities, including the proper documentation and performance of the engagement team of the respective grant testing and reporting. Ritch has relevant qualifications and experience to perform audits in accordance with Government Auditing Standards, OMB Circular A-133 and New Jersey OMB Circular 04-04.

Township of Franklin
475 DeMott Lane
Somerset, NJ 08873

Vandana Khurana, Chief Financial Officer
van.khurana@twp.franklin.nj.us
(732) 873-2500

Dates of contract: 2009-present (December 31, 2012)
Grant expenditures; CDBG

Ritch is responsible for the day to day engagement responsibilities, including the proper documentation and performance of the engagement team of the respective grant testing and reporting. Ritch has relevant qualifications and experience to perform audits in accordance with Government Auditing Standards, OMB Circular A-133 and New Jersey OMB Circular 04-04.

Proposal for Audit Services for State of New Jersey, Department of the Treasury

William R. Oster CPA (Director of Quality Control)

Bill has approximately 25 years in public accounting, with approximately 10 years of experience in forensic audit and consulting engagements, agreed upon procedures and special projects for fiduciary reporting.

Bill is also involved in providing audit services for counties, municipalities, utilities, boards of educations, libraries, authorities, special districts and various federal and state agencies, including Single Audits under OMB A-133 and NJ OMB 04-04.

Bill is responsible for the overall engagement review of all audit and attest engagements to ensure the audit work, as well as the financial statements are in accordance with professional, industry and firm standards. In addition, Bill will be part of the overall engagement team effort to identify and resolve technical issues.

Bill is also responsible for continuing professional education within the firm, staff training and development and practice development.

Bill is a graduate of C.W. Post University, Greenvale, NY with a Bachelor's of Science in Accounting.

He is also an active member in the following professional organizations:

- New Jersey Society of CPA's
 - Committee;
 - NJSCPA Auditing and Accounting Standards Interest Group; sub-committee co-chair for Auditing Standards
 - NJSCPA Governmental Accounting and Auditing Interest Group
 - NJSCPA Not-for-Profit Interest Group
- New York State Society of CPA's
- American Institute of Certified Public Accountants

Certified in NJ & NY

Email address: boster@mbccpa.com

McEnerney, Brady & Company, LLC

PRICE SCHEDULE

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

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

Bidder's Name: McEnerney, Brady & Co., LLC

POOL 2: FINANCIAL AUDITING AND GRANT MANAGEMENT

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
11	PARTNER/PRINCIPAL/DIRECTOR	\$ 175	\$ 175	\$ 180
12	PROGRAM MANAGER	\$ 160	\$ 160	\$ 160
13	PROJECT MANAGER	\$ 150	\$ 150	\$ 160
14	SUBJECT MATTER EXPERT	\$ 250	\$ 250	\$ 250
15	SUPERVISORY/SENIOR CONSULTANT	\$ 160	\$ 160	\$ 160
16	CONSULTANT	\$ 150	\$ 150	\$ 160
19	ASSOCIATE/STAFF	\$ 125	\$ 125	\$ 135
18	ADMINISTRATIVE SUPPORT STAFF	\$ 65	\$ 65	\$ 65

LINE #	PASS THROUGH PRICE LINES*	YEAR 1	YEAR 2	YEAR 3
19	OTHER DIRECT COSTS	N/A	N/A	N/A
20	TRAVEL EXPENSES AND REIMBURSEMENTS	N/A	N/A	N/A

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

PRICE SCHEDULE

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

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

Bidder's Name: McEnerney, Brady & Co., LLC

POOL 3: INTEGRITY MONITORING/ANTI-FRAUD

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
11	PARTNER/PRINCIPAL/DIRECTOR	\$ 175	\$ 175	\$ 180
12	PROGRAM MANAGER	\$ 160	\$ 160	\$ 160
13	PROJECT MANAGER	\$ 150	\$ 150	\$ 160
14	SUBJECT MATTER EXPERT	\$ 250	\$ 250	\$ 250
15	SUPERVISORY/SENIOR CONSULTANT	\$ 160	\$ 160	\$ 160
16	CONSULTANT	\$ 150	\$ 150	\$ 160
19	ASSOCIATE/STAFF	\$ 125	\$ 125	\$ 135
18	ADMINISTRATIVE SUPPORT STAFF	\$ 65	\$ 65	\$ 65

LINE #	PASS THROUGH PRICE LINES*	YEAR 1	YEAR 2	YEAR 3
19	OTHER DIRECT COSTS	N/A	N/A	N/A
20	TRAVEL EXPENSES AND REIMBURSEMENTS	N/A	N/A	N/A

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



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

Term Contract #: T2939

Requesting Agency: PROCUREMENT BUREAU

Requisition #: 1041262

ESTIMATED AMOUNT: \$ 0.00
CONTRACT EFFECTIVE DATE: July 01, 2013
CONTRACT EXPIRATION DATE: June 30, 2016
COOPERATIVE PURCHASING: NO
SET ASIDE: SMALL BUSINESS SUBCONTRACTING

TO ASK QUESTIONS CONCERNING THE CONTENTS OF THIS RFP:

Please go to the Advertised Solicitation Current Bid Opportunities Web Page and click on the Quicklink button labeled Q&A.

<http://www.state.nj.us/treasury/purchase/bid/summary/14x23110.shtml>

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

- 1) **PROPOSALS MUST BE RECEIVED AT OR BEFORE THE PUBLIC OPENING TIME OF 2:00 PM EASTERN TIME ON May 31, 2013 AT THE FOLLOWING ADDRESS (NOTE: TELEPHONE, EMAIL, TELEFACSIMILE OR TELEGRAPH PROPOSALS WILL NOT BE ACCEPTED) :**
**DEPARTMENT OF THE TREASURY
 PROCUREMENT BUREAU, PO BOX 230
 33 WEST STATE STREET - 9TH FLOOR
 TRENTON, NEW JERSEY 08625-0230**
- 2) THE BIDDER MUST SIGN THE PROPOSAL.
- 3) THE PROPOSAL MUST INCLUDE ALL PRICE INFORMATION. PROPOSAL PRICES SHALL INCLUDE DELIVERY OF ALL ITEMS, F.O.B. DESTINATION OR AS OTHERWISE PROVIDED. PRICE QUOTES MUST BE FIRM THROUGH ISSUANCE OF CONTRACT.
- 4) ALL PROPOSAL PRICES MUST BE TYPED OR WRITTEN IN INK.
- 5) ALL CORRECTIONS, WHITE-OUTS, ERASURES, RESTRIKING OF TYPE, OR OTHER FORMS OF ALTERATION, OR THE APPEARANCE OF ALTERATION, TO UNIT AND/OR TOTAL PRICES MUST BE INITIALED IN INK BY THE BIDDER.
- 6) THE BIDDER MUST COMPLETE AND SUBMIT ALL FORMS, CERTIFICATIONS, REGISTRATIONS AND OTHER DOCUMENTS AS REQUIRED IN THE RFP. SEE THE ADVERTISED SOLICITATION, CURRENT BID OPPORTUNITIES WEBPAGE
<http://www.state.nj.us/treasury/purchase/bid/summary/14x23110.shtml>
- 7) THE BIDDER MUST ATTEND THE MANDATORY PRE-PROPOSAL CONFERENCE(S) AND SITE VISIT(S) AT THE FOLLOWING DATE(S) AND TIME(S):
- 8) FOR SET ASIDE CONTRACTS ONLY, A BIDDER MUST BE REGISTERED WITH THE N.J. DIVISION OF REVENUE AS A SMALL BUSINESS BY THE DATE OF PROPOSAL OPENING. (SEE N.J.A.C. 17:13-3.1 & 13.3.2).

ADDITIONAL REQUIREMENTS

- 9) BY SIGNING AND SUBMITTING THIS PROPOSAL, THE BIDDER CERTIFIES AND CONFIRMS THAT NEITHER THE BIDDER, ITS REPRESENTATIVES, AGENTS OR LOBBYISTS HAVE INITIATED ANY INAPPROPRIATE CONTACT WITH ANY EXECUTIVE BRANCH EMPLOYEE DURING THE PROCUREMENT TO ATTEMPT TO AFFECT THE BIDDING PROCESS AND SHALL NOT DO SO AFTER SUBMISSION OF THE PROPOSAL.
- 10) PERFORMANCE SECURITY: \$ N/A or N/A %
- 11) PAYMENT RETENTION N/A %
- 12) BY SIGNING AND SUBMITTING THIS PROPOSAL, THE BIDDER CONSENTS TO RECEIPT OF ANY AND ALL DOCUMENTS RELATED TO THIS RFP AND THE RESULTING CONTRACT BY ELECTRONIC MEDIUM OR FACSIMILE.

TO BE COMPLETED BY BIDDER

- 13) FIRM NAME: McEnerney, Brady & Co., LLC
 ADDRESS 1: 293 Eisenhower Parkway
 ADDRESS 2: Suite 270
 CITY: Livingston
 STATE: New Jersey
 ZIP: 07039
- 14) THE BIDDER MUST SUBMIT WITH THE PROPOSAL BID SECURITY IN THE AMOUNT OF \$ _____ N/A OR _____ N/A %.
 CHECK THE TYPE OF BID SECURITY SUPPLIED:
 ANNUAL BID BOND ON FILE
 CERTIFIED OR CASHIERS CHECK ATTACHED
 BID BOND ATTACHED
 LETTER OF CREDIT ATTACHED
 NONE
- 15) DELIVERY CAN BE MADE _____ DAYS OR _____ WEEKS AFTER RECEIPT OF ORDER. 16) REQUESTED DELIVERY: 30 DAYS AFTER RECEIPT OF ORDER
- 17) CASH DISCOUNT TERMS (SEE RFP) _____%, _____ DAYS: NET _____ DAYS.
- 18) BIDDER PHONE NO: (973) 535-2880 EXT: _____
- 19) BIDDER FAX NO: (973) 535-5893 EXT: _____
- 21) FEDERAL EMPLOYER IDENTIFICATION NUMBER _____
- 20) BIDDER EMAIL ADDRESS: boster@mbccpa.com

SIGNATURE OF THE BIDDER ATTESTS THAT THE BIDDER HAS READ, UNDERSTANDS, AND AGREES TO ALL TERMS, CONDITIONS, AND SPECIFICATIONS SET FORTH IN THE REQUEST FOR PROPOSAL, INCLUDING ALL ADDENDA, FURTHERMORE, SIGNATURE BY THE BIDDER SIGNIFIES THAT THE REQUEST FOR PROPOSAL AND THE RESPONSIVE PROPOSAL CONSTITUTES A CONTRACT IMMEDIATELY UPON NOTICE OF ACCEPTANCE OF THE PROPOSAL BY THE STATE OF NEW JERSEY FOR ANY OR ALL OF THE ITEMS BID, AND FOR THE LENGTH OF TIME INDICATED IN THE REQUEST FOR PROPOSAL. FAILURE TO ACCEPT THE CONTRACT WITHIN THE TIME PERIOD INDICATED IN THE REQUEST FOR PROPOSAL, OR FAILURE TO HOLD PRICES OR TO MEET ANY OTHER TERMS AND CONDITIONS AS DEFINED IN EITHER THE REQUEST FOR PROPOSAL OR THE PROPOSAL DURING THE TERM OF THE CONTRACT, SHALL CONSTITUTE A BREACH AND MAY RESULT IN SUSPENSION OR DEBARMENT FROM FURTHER STATE BIDDING. A DEFAULTING CONTRACTOR MAY ALSO BE LIABLE, AT THE OPTION OF THE STATE, FOR THE DIFFERENCE BETWEEN THE CONTRACT PRICE AND THE PRICE BID BY AN ALTERNATE VENDOR OF THE GOODS OR SERVICES IN ADDITION TO OTHER REMEDIES AVAILABLE.

22) ORIGINAL SIGNATURE OF BIDDER

23) DATE 05/29/13

24) PRINT/TYPER NAME
William R. Oster

25) TITLE Director