

CohnReznick LLP Response

Volume I: Technical Proposal

NJ TRANSIT Contract No. 14-033
Integrity Oversight Monitoring Services

**Request for Proposal (RFP): Superstorm
Sandy Integrity Oversight Monitoring
(IOM) Services for Emergency
Operations Center Project**

November 7, 2014

Submitted by

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November 7, 2014

Ms. Taishida S. Chapman
Principal Contract Specialist
NJ TRANSIT - Procurement Department
One Penn Plaza East, 6th Floor
Newark, NJ 07105

RE: CohnReznick Response to Request for Proposal (RFP) for Superstorm Sandy Integrity Oversight Monitoring (IOM) Services for Emergency Operations Center Project

Dear Ms. Chapman:

On behalf of CohnReznick, I am pleased to submit our proposal in response to NJ TRANSIT's Request for Proposal (RFP) seeking the services of an IOM contractor under Contract No. 14-033 for the Emergency Operations Center Project.

We are confident in our ability to provide the best value to NJ TRANSIT because of our:

- ***Significant Presence and Staffing Commitment to the State of New Jersey (the State).*** Founded in 1919, CohnReznick is fundamentally a New Jersey partnership. Our presence throughout the State includes more than 500 professionals located in four offices in Roseland, Princeton, Edison, and Eatontown. Overall, our firm's co-CEOs have consistently made the staffing of Superstorm Sandy disaster recovery projects and programs a firm-wide priority; nearly two years after the storm, they remain resolute in that commitment.
- ***Anti-Fraud Best Practices Currently Applied to Work with the State.*** Since June 2013, our New Jersey-based CohnReznick staff has provided compliance and integrity oversight monitoring services for the State's Department of Community Affairs (DCA), so we are quite familiar with the specific compliance requirements as outlined by the Integrity Oversight Monitor Act (the Act). Thus far, our efforts have resulted in the creation and implementation of 18 programs—the largest of which is valued at \$1 billion—built on “real-time” mechanisms to track, quantify, and evaluate performance, and mitigate risk at the contractor and program levels.
- ***Proven Quantitative/Qualitative Approach to Risk Assessments.*** The knowledge we have gained in our work with DCA has shaped best practices we can apply to providing integrity monitoring services for NJ TRANSIT. Beyond rigorous analyses of agency projects and programs, our approach is a combined quantitative/qualitative examination which heavily weights risk factors of multiple programs.

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- ***Added Value of Two New Jersey-Based Disadvantaged Business Enterprise (DBE) Engineering Firms.*** As an experienced government consulting firm, General Services Administration (GSA) schedule holder, and contractor performing integrity monitoring services under the State's Department of the Treasury Blanket Purchase Agreement (BPA), CohnReznick is experienced with managing and meeting federal, state, and local government set-aside compliance requirements. Offering our firm's services in conjunction with two New Jersey-based DBE-certified engineering firms—LS Engineering Associates Corporation (LSEA) and Stacie A. Davis, P.E., P.C.—CohnReznick is fully committed to meeting NJ TRANSIT's 10% DBE participation goal.
- ***Expertise in Balancing High-Visibility Construction Projects with Scrupulous Attention to Detail.*** Our team has gained significant on-site construction experience and familiarity with processes, protocols, and standard operating procedures (SOPs). Two of CohnReznick's lead principals who will manage this engagement began their careers in on-site construction management, so we are highly familiar with managing risks in civil engineering and construction management contract work.
- ***Industry-Leading Technologies and Training Tools.*** Our engagement team's firm-wide bench of resources includes a number of technologies that synthesize large volumes of information in concise, polished dashboards, cloud-based systems, and other user-friendly platforms. Ultimately, these industry-leading tools and productivity aids not only result in efficiencies throughout our programs—they help our clients, especially those in the construction industry, operate with greater self-sufficiency.

Thank you for this opportunity to present our qualifications. Should you have any questions or concerns, please do not hesitate to contact me via telephone at (301) 961-5539 or by email at Paul.Raffensperger@CohnReznick.com.

Sincerely,



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1.0 Technical Approach & Methodology

1.1 Introduction

Through our integrity oversight monitoring work for the states of Louisiana, Mississippi, Texas, Illinois, New York, and New Jersey, our team has gained experience monitoring various disaster recovery programs and major capital projects. We've learned what works and what doesn't, and we are prepared to apply "lessons learned" to assist NJ TRANSIT in implementing successful fraud-resistant programs.

Our approach to developing and implementing anti-fraud programs is always evolving. We will utilize a seasoned team and the proven approach described below to address NJ TRANSIT's exposure to fraud, waste, abuse, and potential criminal activity.

1.2 Approach

A proactive risk management program is a key element of successful, complex projects. Even though risk drivers evolve over the lifecycle of a project, requiring new strategies to manage and mitigate threats, it is imperative to recognize that risk management is an ongoing project management function.

CohnReznick's fraud risk assessment approach is designed to ensure programs are operating efficiently and effectively, and that funds are being used appropriately. Our team will leverage the knowledge we have gained collaborating with our clients to provide functional and technical assistance in the development and implementation of anti-fraud plans and compliance tools for disaster recovery-funded programs. This will allow us to identify potential program- and project-specific fraud, waste, abuse, malfeasance and/or potentially criminal activities, risk scenarios, and schemes.

Best Practices

CohnReznick's insight gained in our work with DCA has shaped best practices we can apply to a fraud risk assessment for NJ TRANSIT's programs. Easily applied to multiple programs because of the iterative processes that frame it, our approach is a rigorous quantitative/qualitative examination which heavily weights risk factors that can occur over multiple programs, such as:

- Potential errors;
- The contract's size, dollar value, and scope; and
- Whether contractors have previously worked on invoices from a procurement standpoint.

With the additional experience of a **former federal inspector general on our full-time staff**, we offer industry-leading knowledge in developing innovative prevention and detection programs for numerous government agencies.

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Two key elements of our risk assessment approach are:

- 1) Obtaining the participation of management and key stakeholders in the process; and
- 2) Employing a rigorous quantitative and qualitative risk assessment methodology that will help measure the probability and potential impact of certain risks.

Working closely with management, we will:

- 1) Identify primary areas of concern regarding fraud, waste, abuse, and potential criminal activity at the program and project levels; and
- 2) Evaluate the controls in place to mitigate the risks.

Where controls are weak or absent, we will brainstorm ways to efficiently and effectively remediate the control deficiencies and improve the overall fraud prevention program.

Using quantitative and qualitative factors, we will assess the risk and significance of the various fraudulent, wasteful, abusive, and potentially criminal activities, scenarios, and schemes. Based on our experience in integrity oversight and construction monitoring, we will assess the ability of the control environment to prevent fraudulent, wasteful, and abusive activities from occurring for each Emergency Operations Center Project contract (i.e., construction, design, and project management), and will recommend enhancements where weaknesses are identified.

Our efforts will include providing NJ TRANSIT with deliverables that will include a:

- Superstorm Sandy Recovery Program Project Risk Assessment;
- Fraud Risk Assessment and Mitigation Strategy;
- Detailed Work Plan for the Superstorm Sandy Recovery Program, which will include:
 - Sufficient detail that will allow the IOM firm, NJ TRANSIT, or a third party to re-execute the plan over the full lifecycle of the program;
 - Track any proposed remediations; and/or
 - Perform ongoing testing and audits; and
- Presentation of reports, findings, and other results of audits, reviews, investigations, and other assigned tasks.

We will work closely with NJ TRANSIT to make available the necessary workpapers, reports, and other required documentation as appropriate.

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1.2.1 Task A: Potential Superstorm Sandy Recovery and Resiliency Project fraud, waste, abuse and/or potential criminal activity risks/scenarios/schemes including prioritization and probability and potential impact

To develop the fraud risk assessment, CohnReznick's approach will include:

- Conducting interviews of key internal management and contractor personnel; and
- Evaluating policies, procedures, processes and other relevant information pertinent to project fraud, waste and abuse.

CohnReznick will leverage NJ TRANSIT's program-wide risk assessment and determine any applicable or necessary updates based on the Emergency Operations Center Project information and specific construction, design, and project management contract information.

Through interviews and reviews of the Jacobs Engineering contract and other relevant documents, we will determine whether internal controls exist; if they do, we will assess whether they are operational to safeguard project resources and if they are able to prevent or detect fraud risks in key project risk areas. Based on the information obtained, we will develop an assessment of each project's risk level. This assessment will provide a foundation for prioritizing anti-fraud and risk mitigation efforts.

Upon receipt of a notice to proceed, CohnReznick will schedule a kickoff meeting with our team and NJ TRANSIT. During this meeting, we will:

- 1) Introduce the project team;
- 2) Discuss the project timeline and work plan; and
- 3) Address any concerns expressed by NJ TRANSIT.

We will then coordinate with the NJ TRANSIT team to finalize the scope of our integrity oversight monitoring, including identifying program and monitoring objectives.

Following the kickoff meeting, we will use proven techniques to create a fraud assessment strategy that can be adapted to address the compliance and performance monitoring of NJ TRANSIT's contractors, vendors, and/or consultants. Our strategy will focus on:

- Oversight;
- Program/project management; and
- Contractor monitoring to ensure compliance with:
 - Mandatory state and federal laws, regulations, and certifications; and

Opportunities For Fraud on Construction Projects Include:

- ✓ Bidder collusion
- ✓ Billing for "ghost" employees
- ✓ Equipment double-billing
- ✓ Inflated materials' pricing
- ✓ Billing for equipment and materials not on site
- ✓ Use of substandard materials
- ✓ Work slowdowns
- ✓ Use of unqualified subcontractors
- ✓ Improper disposal of hazardous waste and subs

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- Program, financial, and contractual requirements.

Applying industry best practices and “lessons learned” from our previous experiences, our team will develop a risk register template to document identified integrity risks.

We will employ a qualitative/quantitative methodology to evaluate the risk exposure of each service contract and each relevant risk area. Our methodology is designed to determine the relative level of risk from among multiple projects and risk areas. The objectives of the risk assessment are to:

- Identify the threats and vulnerabilities from both internal and external forces that could create opportunities for fraud, waste, corruption and abuse;
- Focus management’s attention and resources on the projects and areas with the greatest risk;
- Identify risk items that should be addressed by management;
- Provide a foundation for developing mitigation methodologies; and
- Create an environment that emphasizes fraud, waste and abuse prevention.

Using our industry expertise and hands-on experience, we will identify the Superstorm Sandy Recovery Program areas that could be vulnerable to potential fraud, waste, abuse, and/or criminal behavior. We will examine a number of potential fraud risk areas including, but not limited to:

- Project Allocation
- Relevant Experience
- Requisitions
- Payroll/Labor
- Equipment
- Materials
- Insurance and Bonding
- Change Orders
- Charge Backs
- Lien Releases
- Minority Business Enterprise (MBE)/Women’s Business Enterprise (WBE)/Small Business Enterprise (SBE)
- Other Contractual Requirements
- Conflict of Interest
- Bribing of Oversight Personnel
- Procurement
- Permits
- Controlled Inspections/Testing
- Environmental Requirements
- Site Safety
- Licensing/Credentials
- Site Security
- Information and Technology Security
- Other Direct Costs and Reimbursables

The project risk factors assigned in the assessments will be based on information gathered in a detailed examination of the construction, design, and project management

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contracts as described in our Project Risk Assessment Methodology. Attached in “Appendix B” are examples of CohnReznick’s program/project risk assessment templates. Customized specifically to address NJ TRANSIT’s needs, our risk assessment templates can capture and report information regarding program and project risk.

1.2.2 Task B: Specific methodology and detailed work programs/ audit programs/ other procedures that will be employed by the IOM firm to mitigate, minimize and/or identify fraudulent, wasteful, abusive, and/or potential criminal activity for each risk/scenario/scheme identified for NJ TRANSIT

Project Risk Assessment Methodology

The following is a descriptive overview of the processes we will include in our methodology:

- Based on the risk areas outlined in the template, we will analyze the robustness of the program’s internal control environment to mitigate fraud, waste and abuse.
- For each specific program area that is susceptible to risk, we will:
 - Collect and assess contractor policies, procedures, and other pertinent documents that communicate management’s expectations about how business operations should be conducted;
 - Assess staff compliance with management’s intentions by conducting:
 - Process and procedure walkthroughs; and
 - Evaluate staff awareness of fraud controls and best practices through:
 - Interviews;
 - Surveys; and
 - Site visits.
- Prepare workbooks showing detected control weakness and questionable practices for each risk area;
- Confer with NJ TRANSIT program and project management to assess whether observations, gaps and weaknesses in contractors’ oversight and controls could result in fraudulent, wasteful or abusive activity that would have a material, inconsequential, or greater-than inconsequential impact;
- Populate the Project Risk Assessment Matrix with agreed-upon impacts, which will generate a risk profile for each project and the relative level of risk of a project compared to others in the program;
- Propose remediations “best practices” for identified control gaps and weaknesses and work with NJ TRANSIT program and project management to develop an implementation plan; and

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- Determine if any other improvements should be addressed based upon observations.

Detailed Work Programs/Audit Programs/Other Procedures

The risk assessment process provides the foundation for developing an initial remediation plan. Based on the results of the risk assessments and agreed-upon remediations, we will develop detailed plans to ensure proper mitigation and remediation processes and tools are in place. At a minimum, the plans will include:

- Testing plans to verify that remediations have been implemented and that new or improved controls are operational and effective;
- The frequency with which the remediation should be monitored over the lifecycle of the project for how each risk will be addressed;
- An estimate of the level of effort (in hours) needed for each risk by personnel category; and
- Other relevant data.

Finally, we will submit the final detailed work plan to NJ TRANSIT for approval.

Depending upon the controls in place, the following are examples of potential testing procedures that may be implemented to identify and/or mitigate different integrity risks, scenarios, or schemes for the construction contract.

Requisition Testing - which includes a thorough review of applications for payment by subjecting them to the following procedures:

- Ensure the Schedule of Values (SOV) is based upon management's original estimates and is supported by the budget and bid documents.
- Ensure the SOV is properly updated to reflect any change order additions or reductions.
- Monitor work completed on an ongoing basis against the original budget, and identify and explain significant variances.
- Follow up on significantly under- or over-utilized pay items. (Under-utilizations may highlight certain services that were not performed or quantities that were not installed; alternatively, excessively over-budgeted amounts identify inefficiencies and highlight the potential need for change orders in future work.)
- Compare work performed on projects to payment applications.
- On a sample basis, trace costs back to supporting documentation, including:
 - Bank statements;
 - Checks;
 - Vendor invoices;
 - Contractor lien waiver forms;

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- Insurance policies; or
- Other source documentation to ensure billed costs have been incurred and are supported.
- Cross reference pay application line items from any subcontractor's requisitions to the general contractor's requisitions to ensure that subcontractor costs have been passed through correctly and that charges are not being incorrectly accounted for or billed more than once.
- For pay items that are not clearly defined (i.e., mobilization, allowances, and general conditions), our team will determine the types of costs that are allowable and not allowable, and periodically review for misclassified costs or those that should not be billed under the specified contract. Utilizing our field team, we will also verify that "general conditions" work (i.e., site maintenance) is not being performed by another subcontractor.
- Ensure that progress payment applications:
 - Are clerically accurate;
 - Properly roll forward;
 - Correctly calculate fees and markups on labor and other direct costs; and
 - Are in compliance with the provisions of the contract.

Payroll Verification - Payroll verification includes obtaining evidence that payroll costs that have been billed have been incurred and paid to the workers, as well as ensuring prevailing wage compliance and the physical existence of on-site workers. The following procedures should be applied to test the payment verification process:

- Obtain certified payrolls from the contractor and all subcontractors, and refer wage and benefit rates back to union agreements and/or current prevailing rate schedules. Verify that flat fees charged for trucks and drivers include the proper rates.
- Compare certified payrolls or other documentation to the general ledger and payroll cost records to determine if the proper amount of contract labor costs were charged for the work, and to make sure the workers are paid the exact amount in accordance with the contract.
- Determine whether labor burden markups on executive and supervisory payrolls are reasonable and billable under the contract. Determine whether benefits included in the labor markups are mandatory and allowable, or discretionary, and whether they should be approved in advance or excluded from the markup.
- Review payroll and disbursement records of the general contractor and subcontractors to determine whether employees are receiving additional payments outside the payroll for possible wage and tax violation issues or other integrity issues.

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- Periodically compare daily scan reports/site logs and daily foreman reports to the certified payrolls to ensure workers billed to the project are present at the job site and are working on the appropriate contract. (Workers on the certified payrolls who are not accounted for on the scan reports or daily logs could indicate the billing of “ghost” employees to the job.) By contrast, workers listed on the daily scan reports or foreman reports who are not on the certified payroll reports could indicate workers are being billed to a different contract.
- Periodically interview workers and monitor:
 - Payment of their wages and benefits;
 - Copies of their pay stubs;
 - Payday check distribution by the contractor; and
 - Review of canceled checks.

Insurance and Bonding - Procedures would include the following:

- Review contract agreement for insurance and bonding requirements on the project.
- Contact the carrier to verify issuance of bonds and coverages in the appropriate amounts and the costs for the same.
- Trace payments for insurance and bonding back to disbursement records and supporting policies to ensure the contractor has paid its premiums, and that amounts advanced by the owner are properly supported.
- Compare billed amounts to paid amounts to ensure the contractor is not making a profit on insurance or bonds.
- Verify that coverage amounts are increased or decreased to reflect changes in scope.

Change Orders/Scope Changes - Often, there will be additions or deletions to the work scope as originally outlined in the resultant contract. All major contract changes must be understood and analyzed, especially additions. When processes are needed to determine the financial impact of changes in scope due to change orders/extra work, and whether additional costs are consistent with estimates and contract pricing, the following procedures will be included:

- Ensure that all additional work has been properly proposed and approved prior to the work being performed, and that cost estimates for the additional work, including fees and markups, are reasonable and align with the original contract.
- Refer additional proposed work back to the base contract to ensure the work was not already included in the base contract. (In this instance, a change order is not warranted.)
- Monitor the field administration of the change order work and determine whether adequate supporting documentation is being obtained on a timely basis.

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- Ensure that all delay-related work is:
 - Performed in accordance with the contract; and
 - Properly approved.
- Confirm the costs incurred as a result of performing additional work are supported by the books and records of the company.
- Determine that all contractor claims have been properly evaluated and approved before payments are made to avoid overpayment or unwarranted payment.
- Monitor contractors performing change order work, especially those with multiple contracts, to eliminate improper or duplicative contract billing.

Onsite Monitoring/Field Investigations - Maintain an active, full-time field presence, utilizing the resources of forensic and engineering teams to:

- Conduct extensive interviews with workers to gauge whether there are instances of illegal activity that will affect contract payment; and
- Evaluate field complaints, since late payments to subcontractors or employees may reveal problematic situations.

MBE/WBE/DBE Compliance - Procedures will include the following:

- Determine whether MBE/WBE/DBE program participation goals are being met;
- Determine whether entities being reported as MBE/WBE/DBE firms have been properly certified as such and have a physical presence on the project;
- Through our active field presence, determine whether MBE/WBE/DBE firms are performing a commercially useful function by supervising the work and utilizing their own workforce and equipment;
- Interview workers and confirm employment relationship with the MBE/WBE/DBE; and
- Conduct site visits at the home offices of MBE/WBE/DBE firms as required.

Conflict of Interest (COI) Mitigation - For entities working on multiple projects where COI mitigation is necessary, we will review the contract for the provisions of the COI mitigation to ensure the contractor is compliant with the requirements.

Environmental Compliance - Because the soil and groundwater in and around contractor sites—especially near railroad tracks, train yards and substations—typically are compromised by decades of exposure to hazardous substances, such as Priority Hazardous Chemicals (PHCs), Volatile Organic Compounds (VOCs), Polychlorinated Biphenyls (PCBs), and/or heavy metals and asbestos, a significant amount of environmental testing and remediation may be required prior to and during construction. Procedures to ensure the contractor's compliance with environmental requirements may be required; if so, they will include:

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- Assessing the adequacy of existing environmental controls;
- Conducting environmental compliance evaluations to verify proper:
 - Handling/transport/storage of contaminated/hazardous materials;
 - Personnel licensure and certification;
 - Testing protocols and procedures; and
 - Disposal of hazardous materials/contaminated soil;
- Conducting inspections of disposal facilities to verify proper licensing, insurance and manifesting procedures; and
- Observing waste handling and disposal operations for compliance with regulatory requirements.

Vendor Selection/Bidding - To assess NJ TRANSIT's trust in the integrity of contractors, subcontractors and vendors bidding and/or working on the project—and to protect against bid collusion—we would include the following procedures:

- Assessing the pre-qualification process and scope/thoroughness of background reviews;
- Evaluating pre-qualification questionnaires and the list of pre-qualified bidders;
- Assessing the history of contractor relationships and performance evaluations;
- Evaluating detailed engineering estimates, bidding procedures, procurement functions, and the pool of qualified bidders;
- Performing supplementary background checks and other investigations as necessary; and
- Conducting a comprehensive comparison of the numbers of hard/low bids received (when required, as well, in all procurements) across competing submissions, including the analysis, compilation and presentation documents to clearly show the results of and, ultimately, the reasoning behind the award recommendation. (Independent cost estimates may also be obtained if necessary.)

CohnReznick understands that risk management is an ongoing project management function. Although project and process risk profiles may change, our assessment tools and methodology can be applied iteratively to reallocate management's attention, as appropriate, over the lifecycle of the project.

During the course of our monitoring, we may identify other matters requiring investigation; alternatively, NJ TRANSIT may request that we perform procedures in other areas. If any additional procedures are warranted, we will inform NJ TRANSIT before commencing work in those areas.

Our team places a premium on effective communication during all phases of an engagement. The engagement partners will oversee each step of the engagement to

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ensure procedures are appropriately implemented. Our team also recognizes the strict confidentiality of our work tasks, required and appropriate workpapers, and findings' reports. As a top national accounting firm, we must comply with strict industry standards; since educational programs are part of those standards, we will hold specific training sessions for all members of our team. We will ensure that everyone on our team involved directly with documents on this engagement will share our overall commitment to security and confidentiality.

1.2.3 Task C: Detailed plan for key fraud, waste, abuse, and/or potential criminal activity risks

For each key risk identified during the risk assessment, we will develop detailed work plans to ensure the proper mitigation and remediation processes and tools are in place. At a minimum, the plans will include:

- Prioritized fraud, waste, abuse, and/or potential criminal activity risk/scenario/schemes;
- A detailed strategy of how each risk will be addressed throughout the project's lifecycle;
- Deliverables for each risk;
- Level of effort (in hours) needed for each risk by personnel category; and
- Other relevant data.

We will work closely with NJ TRANSIT to prepare a monitoring schedule, which will include deliverables for each risk. As projects progress and evolve, we will ensure the schedule addresses changing risk factor drivers. The final detailed work plan will be submitted to NJ TRANSIT for approval.

1.2.4 Task D: Training (If Applicable)

Educating the workforce about fraud, waste, abuse, and unethical conduct is one of the core components of our fraud mitigation program. With an effective training program, the strength of the overall program is enhanced exponentially. Each worker who becomes familiar with the warning signs that can reveal malfeasant behaviors offers another preventative, protective layer against fraudulent, wasteful and abusive practices. Our team includes experts with years of experience, including assisting with all aspects of training regarding:

- Construction projects;
- Federal Emergency Management Agency (FEMA) and Community Development Block Grant (CDBG) funding, and other disaster recovery programs; and
- Fraud prevention and compliance with other requirements, such as prevailing wages, Equal Employment Opportunity (EEO) requirements, and MBE/WBE/DBE laws.

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1.2.5 Task E: Provide the strategy and deliverables that the IOM firm will utilize to assess contractor(s) compliance with DBE requirements

Criminal cases involving major construction companies violating federal, state and local M/W/DBE regulations have received a lot of attention recently due, in part, to the significant prosecutions and fines being levied by the government, not to mention the missed DBE goals, project delays and reputational fallout for the government agencies that hired them. CohnReznick's M/W/DBE compliance monitoring focuses on three (3) main areas:

- 1) Verifying the contractor's "good faith efforts" to attract and employ certified M/W/DBE subcontractors:
 - a) If M/W/DBE goals are not being met, CohnReznick will interview the contractor's personnel and review documentation concerning the contractor's M/W/DBE outreach and efforts to solicit M/W/DBE participation on the project to determine whether the contractor took all "necessary and reasonable steps to achieve a DBE goal which, by their scope, intensity, and appropriateness to the objective, could reasonably be expected to obtain sufficient DBE participation," as per 49 CFR § 26.53.
- 2) Verifying that the M/W/DBE subcontractors employed on the project are properly certified and are only performing work for which they are certified:
 - a) CohnReznick will verify M/W/DBE certifications with published lists and/or with NJ TRANSIT's Office of Civil Rights and Diversity and compare the work they are doing on the job with the approved NAICS codes.
- 3) Verifying that the M/W/DBE subcontractors are performing a "commercially useful function" and are not being used as a "pass through."
 - a) Through on-site observations of work being performed, interviews of DBE personnel, and document reviews, CohnReznick will determine whether the DBE:
 - Manages and supervises the work;
 - Performs the work with its own equipment; and
 - Performs the work with its own workforce.
 - b) In the case of truckers, we will verify if the DBE owns/leases and operates at least one fully licensed, insured, and operational truck and is responsible for the entire trucking operation;
 - c) In the case of broker/dealers, we will verify whether the DBE is an established, regular dealer of the products in question and maintains a facility in which the products are stocked and regularly sold/leased to the public; and
 - If necessary, we will visit/inspect offices, storage facilities, and physical plants of Dealers/ Manufacturers.

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Based on the results of the executed program, CohnReznick will prepare the necessary deliverable(s). Our observations and findings will be documented with daily reports, checklists and photographs as much as possible. **(Please see “Attachment C: Function Checklist” as an example.)** When practical, to minimize cost and disruption to the project, our M/W/DBE compliance interviews will be coupled with prevailing wage compliance interviews.

We will work with NJ TRANSIT to make available any required and appropriate workpapers, reports, and other required supporting documentation during the development and implementation of the program. During the course of any program, unforeseen issues may arise; when and if they do, we will communicate these issues to management and throughout the engagement.

If, during the execution of a work program/other procedure we find a likely criminal violation or lesser degree of any malfeasant, inefficient, wasteful, fraudulent, or abusive activity with respect to funds, we will communicate the activity to NJ TRANSIT and submit a report of our findings to the Office of the State Comptroller and the Attorney General’s Office of the State Comptroller’s (OSCs) Taskforce with a copy to NJ TRANSIT’s Auditor General immediately.

1.2.6 Task F: Specific deliverables for each work program/audit program/other procedures

CohnReznick places significant importance on top-down quality assurance in all of our engagements to ensure the highest level of compliance, accountability, transparency, and customer satisfaction is provided at all levels. Our disaster recovery programs and deliverables have been inspected by public officials, political appointees, state attorneys general, inspectors general, and the general public. This subjection to intense public scrutiny requires all of our work to be clear, concise, accurate, and grammatically correct.

Currently, we prepare congressionally mandated reports for The Special Inspector General of the Troubled Asset Relief Program (SIGTARP) and the Federal Housing Finance Agency - Office of Inspector General (FHFA-OIG), two government agencies created to oversee more than \$1 trillion of taxpayer funds. These reports have not only withstood intense public scrutiny, they have been commended as excellent reporting examples within the inspectors’ general community.

CohnReznick’s experience should provide NJ TRANSIT with the confidence and trust that our deliverables will not only have sufficient detail, they will allow your agency to:

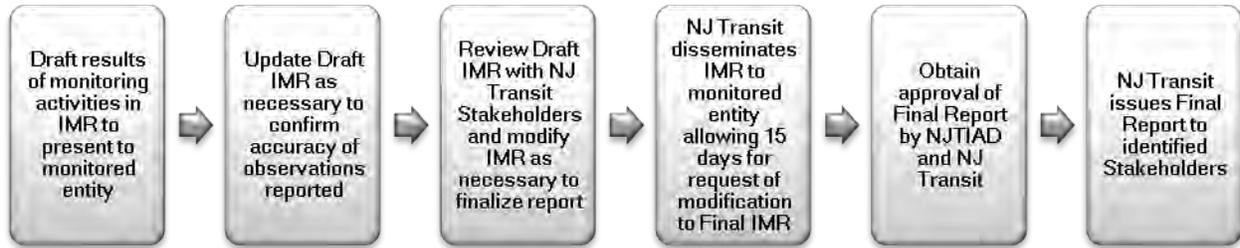
- Verify and evaluate the conclusions, recommendations, plans, documentation, etc. that are provided; and
- Assess the quality and acceptance of the deliverables, whether they are disclosed to an IOM firm, NJ TRANSIT, or a third party.

Work Authorization Deliverables

We have established an integrity monitoring reporting protocol to formalize the process of disseminating the results of our integrity monitoring activities to applicable

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stakeholders, which will be mirrored for our NJ TRANSIT integrity monitoring efforts, while customized to meet NJ TRANSIT's needs. Our current process will be tailored to accommodate NJ TRANSIT's structure to include several layers of quality control review and high-level sign-off approval by multiple parties, as necessary. An overview of our protocol is depicted below:



To address the results of specific monitoring activities, CohnReznick will utilize the integrity monitoring reporting template developed during our work with DCA to ensure full and open communication with NJ TRANSIT, the New Jersey Internal Audit Department (NJTIAD), the State Treasurer, and any other identified stakeholders. The report will contain the:

- 1) Introduction to the monitoring responsibility;
- 2) Background of the function, contractor, or process monitored;
- 3) General scope overview and detailed description of integrity monitoring activities performed;
- 4) Observations and comments regarding results of integrity monitoring activities; and
- 5) Recommendations to remediate the issues or concerns, if any, described in the observations.

All recommendations related to respective observations disclosed in each report will be entered into a database to track the progress of implementing recommendations as appropriate.

As previously mentioned above, if, during the execution of a work program/audit program/other procedure we find a likely criminal violation or any lesser degree of malfeasance, inefficiency, waste, fraud, abuse, or mismanagement of funds, we will submit a report of our findings to the Office of the State Comptroller and the Attorney General/OSC Taskforce with a copy to NJ TRANSIT's Auditor General immediately.

Required Reports and Documents

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. We will conduct weekly status meetings to discuss task status and performance, issues, upcoming tasks, resource allocation, and any other 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

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inefficiencies. Our weekly meetings will drive the content of our weekly and monthly status reports. Status details may include:

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

Our team will work with NJ TRANSIT to tailor information for the reports. In addition, our team is committed to being available to discuss any issues, answer questions, and/or provide status updates with NJ TRANSIT and other stakeholders at all times.

CohnReznick will provide quarterly reporting to the state treasurer utilizing the prescribed forms, as we currently provide to the State Treasurer for the DCA project. Periodically, as requested by NJ TRANSIT, the CohnReznick team will submit several reports to keep NJ TRANSIT abreast of the team's efforts. These reports will include:

- **Activity Report:** Describes the status of activities that are in progress and planned activities for the next period.
- **Fraud Management Report:** Describes any instances of fraud discovered and the corresponding management approach.
- **Resolution and Closure Report:** Utilized to track any issues resulting from our activities and the implementation of any recommendations.

To ensure compliance with all federal requirements, we will submit copies (and originals as requested) of time logs. The time logs will include information on the allocation of hours worked by each team member to the respective federally funded program. CohnReznick will work closely with NJ TRANSIT to tailor each report to meet its expectations.

1.2.7 Task G: All deliverables in sufficient detail

As discussed above in Section 1.2.6, all deliverables will be in sufficient detail to allow:

- NJ TRANSIT to verify and evaluate the conclusions, recommendations, plans, documentation, etc. provided.
- NJ TRANSIT to assess, in its sole judgment, the quality and acceptance of deliverables provided.
- The IOM firm, NJ TRANSIT, or a third party to execute the plan.

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1.2.8 Task H: Provide integrity monitoring services for the contracted services for construction, design, and project management

CohnReznick will use the same fundamental approach for each of the construction, design and project management aspects of the contract, including:

- 1) Identify and Assess the Risks;
- 2) Develop a Risk Mitigation/Work Plan;
- 3) Execute the Plan; and
- 4) Report on the results.

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2.0 Schedule

2.1 Introduction

Because our schedule and pricing is structured as per the services on active projects as detailed in the RFP, as well as the availability of information we have obtained, CohnReznick will be able to conduct a thorough, meaningful assessment.

2.2 Overview of Schedule

The following proposed schedule provides an overview of the performance milestones and associated deliverables per the tasks detailed in NJ TRANSIT's scope of work and assumes full cooperation by all parties. **For specifics of the work plan as requested by the solicitation, please see "Appendix D: Attachment 7 Work Plan" of our Technical Proposal.**

Task A: Potential fraud, waste, abuse and/or potential criminal activity risks/scenarios/schemes including prioritization and probability and potential impact	
Tasks	Duration
Kickoff Meeting	Day 1
Finalize program and project area subject to integrity oversight monitoring for purposes of fraud risk assessment	Day 1
Review program-wide risk assessment	Day 1-2
Develop fraud risk register template	Day 1-2
Evaluate fraud risk factors: <ul style="list-style-type: none">• Identify susceptible procedures and processes;• Review Project RFPs and Task Order Assignments; and• Interview Project personnel.	Day 1-5
Determine risk ranking for all identified risks/schemes/scenarios	Day 6-10

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Identify possible fraud, waste, abuse, and/or potential criminal activity risks/schemes/scenarios	Day 6-10
Develop risk control matrix	Day 6-20
Preliminarily prioritize all identified fraud risks/schemes/scenarios	Day 15-20

Task B: Specific methodology and detailed work programs/ audit programs/ other procedures that will be employed by the IOM firm to mitigate, minimize and/or identify fraud, waste, abuse, and/or potential criminal activity for each risk/scenario/scheme identified for NJ TRANSIT

Tasks	Duration
Develop comprehensive project risk assessment methodology	Day 6-10
Determine project process monitoring activities and methodologies to be used for each process area: <ul style="list-style-type: none"> • Identify list of potential documents to be assessed, e.g., RFPs, contracts, policies and procedures; • Identify likely walkthrough participants and develop walkthrough documentation templates; • Develop standardized Control Test Plans; and • Develop standardized Audit plans to evaluate validity of reported data. 	Day 6-25
Submit Fraud Risk Mitigation Strategy deliverable to NJ TRANSIT for approval	Day 30

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Task C: Detailed plan for key fraud, waste, abuse, and/or potential criminal activity risks

Tasks	Duration
Develop standardized work plan and procedures consistent with Program management’s preferences for: <ul style="list-style-type: none"> • Requesting documents; • Initiating a project assessment; • Scheduling meetings with NJ TRANSIT program and project and contractor staff; • Establishing the risk ranking for project risk assessment; and • Program Management and process owner reviews of assessment observations and findings. 	Ongoing
<ul style="list-style-type: none"> • Determining / subsequent project assessment areas, e.g., control testing, audits and review cycle frequency; • Determine deliverables and monitoring schedule; • Conduct resource analysis to determine level of effort; • Identify and develop tools/checklists to be used and key controls to be tested; and • Compile and document all other relevant data and information. 	Ongoing
Submit Detailed Plan deliverable to NJ TRANSIT for approval	Ongoing

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Task D: Training (If Applicable)	
Tasks	Duration
Finalize fraud, waste, and abuse awareness or other training needed	TBD, Upon Request
Develop training material	TBD, Upon Request
Determine trainee population and schedule	TBD, Upon Request
Conduct training	TBD, Upon Request

Tasks E and F: Specific deliverables for each work program/ audit program/ other procedures	
Tasks	Duration
Finalize test plan	TBD, Upon Request
Schedule and gather information	TBD, Upon Request
Fieldwork process review/documentation	TBD, Upon Request
Identify gaps in controls and/or fraud, waste, abuse or criminal activity	TBD, Upon Request
Test key controls for operating effectiveness	TBD, Upon Request
Prepare specific deliverables based on results	TBD, Upon Request

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Task G: All deliverables completed in sufficient detail	
Tasks	Duration
Finalize test plan re “Good Faith” Efforts, DBE Certification Status, “Commercially Useful Function”	TBD, Upon Request
Schedule and gather information re: each of the above	TBD, Upon Request
Fieldwork site observations, interview/documentation reviews	TBD, Upon Request
Identify gaps in controls and/or fraud, waste, abuse, or criminal activity	TBD, Upon Request
Test key controls for operating effectiveness, which includes: <ul style="list-style-type: none"> • Documenting results; and • Assessing risk ranking and update fraud risk register as needed. 	TBD, Upon Request
Preparing specific deliverable(s) based on results, including: <ul style="list-style-type: none"> • Report on “Good Faith” Efforts; • Report on DBE Certification Status; and • Report on “commercially useful function.” 	TBD, Upon Request
Submit required deliverable to NJ TRANSIT for approval	TBD, Upon Request
Develop final assessment of controls/fraud risks	TBD, Upon Request

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Task H: Provide integrity monitoring services for the contracted services for construction, design, and project management

Tasks	Duration
Identify and Assess the Risks	Ongoing
Develop a Risk Mitigation/Work Plan	Ongoing
Execute the Plan/Monitor Activities	Ongoing
Report	Ongoing

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3.0 Personnel

3.1 Introduction

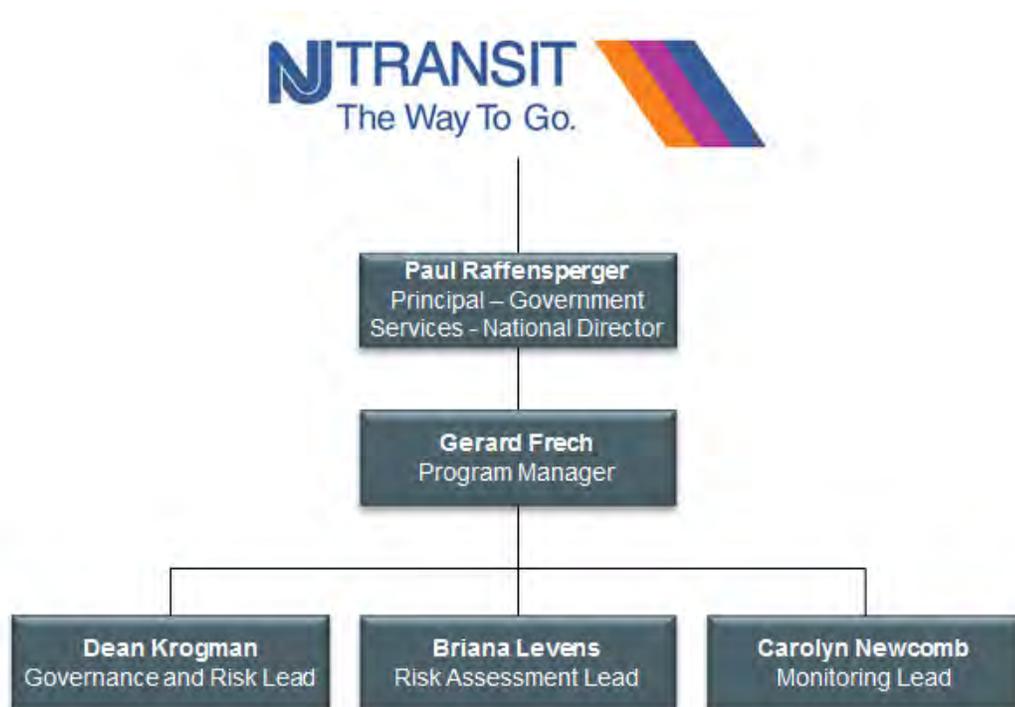
A fundamental characteristic distinguishing CohnReznick from other firms is our proactive engagement teams. Individually, the members of our team have served in nearly every disaster recovery role possible. Collectively, the diversity of our team provides us with the knowledge and skill sets to assist with planning, implementing, and monitoring steps within projects to ensure accountability and compliance.

CohnReznick has experience providing program management services to various states and governmental entities in the aftermaths of Hurricanes Katrina, Rita, Dolly, Gustav, Ike, and Sandy. Combined with our team members' compliance and integrity monitoring experience on various New York and New Jersey projects, CohnReznick can provide a perspective and depth of experience that other firms cannot offer.

3.2 Organizational Chart

Our team's organization below illustrates our ability to perform the work outlined in our technical approach. A significant part of this work authorization includes on-site monitoring and fieldwork, a portion of which will be performed by our team's subject matter experts (SMEs), under a resultant contract.

Please see "Appendix A" for complete resumes of the staff we are proposing on this engagement.



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4.0 DBE Participation and Forms

CohnReznick understands NJ TRANSIT's goal of maximizing the utilization of DBE firms. In addition to our experience managing and meeting federal, state, and local government set-aside compliance requirements, we are:

- An experienced government consulting firm;
- A GSA schedule holder; and
- A contractor performing integrity oversight monitoring services under the State of New Jersey's Department of the Treasury Blanket Purchase Agreement (BPA).

CohnReznick is fully committed to meeting NJ TRANSIT's 10% DBE goal. For this engagement, we will utilize the services of LSEA (5%) and Stacie A. Davis (5%) to fully meet NJ TRANSIT's 10% DBE goal. CohnReznick's capabilities and our teaming structure will correspond well with their qualifications. LSEA and Stacie A. Davis specialize in the services needed to meet the requirements of the project, and agree to work with CohnReznick upon award of contract.

Please see CohnReznick's "Volume 2: Cost Proposal" for completed DBE forms.

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5.0 Conflicts' Check, Exceptions, Disclosures

No Conflict of Interest

Having conducted a firm-wide conflicts' check, CohnReznick confirms our firm's work does not present a conflict of interest on this engagement.

Exceptions

CohnReznick proposes the following change to the RFP:

Page 14, OWNERSHIP OF WORK: All work product produced by the IOM in accordance with this contract and Work Authorizations are the sole property of NJ TRANSIT. Work product includes, but is not limited to: reports, documents, analyses, worksheets, work papers, cost estimates, tapes (audio or video), correspondence, computer files/media storage/programs/data, sample lists, sign-in sheets, audits, photographs, drawings, spread sheets, graphics and all other information resulting from or obtained during the Consultant's work performed under this contract.

Notwithstanding the foregoing, the IOM shall retain sole possession and ownership of any and all work papers as required by applicable law and professional standards.

Disclosures

Per Page 6 of 13 of the RFP, to the best of our knowledge and based on available information, CohnReznick certifies that neither CohnReznick nor any of its affiliates or subsidiaries currently provide construction management or similar or related services that are in conflict with providing the proposed IOM services to NJ TRANSIT.

CohnReznick provides the below disclosures in the interest of full transparency. If selected, we will continue to evaluate the scope of services to determine, on a case-by-case basis, whether a conflict of interest exists in relation to a specific work authorization. We are prepared to discuss the disclosures below in further detail and will work with you to address any questions or concerns that you may have regarding any potential impact on our proposed services.

- Hill International, Inc. is a current client of CohnReznick LLP.
- CohnReznick LLP and Hill International, Inc. are jointly pursuing other solicitations with the State of New Jersey and Port Authority of New York and New Jersey.
- CohnReznick LLP is currently under contract with the State of New Jersey, Department of Treasury, as an integrity monitor. CohnReznick has existing task orders with the New Jersey Department of Community Affairs, Sandy Recovery Division, to provide integrity monitoring services.
- CohnReznick LLP is currently under contract with the Port Authority of New York and New Jersey to provide integrity monitoring services for federally-funded Superstorm Sandy repair and resiliency projects on an as-needed basis and additional integrity monitoring services for non-Sandy related projects on a call-in basis.
- A&C Bus Corporation is a current client of CohnReznick LLP. The president and majority owner of A&C Bus Corporation is the spouse of a CohnReznick partner.

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Appendix A: Resumes

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Paul S. Raffensperger
Principal – Government Services - National Director –
CohnReznick Advisory Group (CRAG)

Formal Education

- Pennsylvania State University: Bachelor of Science, Accounting
- George Washington University: MBA, Finance

Professional Licenses

- Project Management Professional (PMP)

Entire Work History

- CohnReznick - 1994 - Present
- George Hyman Construction Company - 1986 - 1994
- Rogers, Huber & Associates - 1982 - 1985
- Lewisburg High School - 1982 - 1985

Training in Industry Skills

- Managed Texas Development of Housing and Community Affairs, the State of Mississippi, and the State of Louisiana disaster housing grant programs distributing Community Development Block Grant (CDBG) funds to homeowners affected by Hurricanes Katrina, Rita, and Wilma;
- Supervised full compliance with federal, state, and local policies governing CDBG distribution; and
- Under these programs, he oversaw the design of program policy and program requirements; establishment of the Project Management Offices (PMO); 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.

Specific Skills/Other Relevant Experiences

- More than 25 years of experience in both public and private accounting, consulting, and program management;
- Currently leads the efforts of CohnReznick Advisory Group's government services delivery; and
- Leads Firm engagements focused on organizational and business process development. These engagements often focus on technology assessment and development, work flows and procedures, process improvement, internal controls, budgeting processes, and financial and management reporting.

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Michael Lipari, CPA
Partner – CohnReznick Advisory Group (CRAG)

Formal Education

- B.S., Accounting, St. Peter's College

Professional Licenses

- Certified Public Accountant (CPA): Licensed in New Jersey and New York

Entire Work History

- Partner, CohnReznick - 2005 - Present
- Shareholder, Callahan & Company, PC - 1999 - 2005
- Manager, Callahan & Company, PC - 1996 - 1999
- Staff Account through Manager, Pascale, Callahan & Co - 1987 - 1996

Training in Industry Skills

- Specializes in advising construction contractors on complex accounting and tax matters, with an emphasis on heavy, highway and utility contractors;
- Provides independent audit and review services for a wide variety of construction clients; and
- Provides consultative services, including overhead analyses, succession planning and construction claims review.

Specific Skills/Other Relevant Experiences

- Provided construction claim review services, representing both contractors and construction owners; developed and analyzed various components of contract claims; and
- Led teams of forensic auditors on the fiscal monitoring of construction projects; conducted field audits of contractors under monitoring arrangements; reviewed and verified contractors records and documents to ensure compliance with contractual obligations.

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Gerard K. Frech, JD
Director – CohnReznick Advisory Group (CRAG)

Formal Education

- B.A., Economics and Psychology, Boston College
- Juris Doctorate (JD), Seton Hall Law School

Professional Licenses

- Juris Doctorate

Entire Work History

- CohnReznick - 2014 - Present
- Thacher Associates, LLC - 2007 - 2014
- StierAnderson - 1990 - 2007
- Frech & Rubin, Esqs - 1986 - 1990
- Kirsten Friedman - 1980 - 1986
- New Jersey Board of Public Utilities - 1979 - 1980

Training in Industry Skills

- Specializes in conducting special counsel investigations and providing integrity monitoring services for government agencies and construction companies.
- Conducted numerous internal corporate investigations in the utility, insurance, oil and gas, textile and construction industries, many resulting in the savings of millions of dollars for project owners.
- Lecturer on Integrity Monitoring at the Columbia University Graduate School of Construction Management.
- Presented seminars on Conducting Internal Investigations for the Internal Audit and Legal Departments of major utility companies.

Specific Skills/Other Relevant Experiences

- Managed teams of forensic auditors, engineers, investigators, environmental and safety professionals to protect these projects from corruption, fraud, waste, and abuse and assure compliance with legal and contractual obligations.
- Skills also include assessing internal controls, identifying risk areas, developing corruption prevention policies and procedures, work plans, budgets, reports and presentations, conducting interviews of confidential sources, as well as of corporate personnel at all levels -- from the field offices to the Board Room -- and interfacing with senior management of the client and responsible state and federal government entities, including regulatory and funding agencies, law enforcement, inspectors general and prosecutorial offices.

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Dean Krogman, CPA
Director – CohnReznick Advisory Group (CRAG)

Formal Education

- M.B.A., Accounting, Rutgers Graduate School of Management
- B.A., Economics, Rutgers College

Professional Licenses

- Certified Public Accountant (CPA)

Entire Work History

- Director, CohnReznick - 2003 - Present
- Vice President, Technical Activities, Financial Executives International - 2000 - 2003
- Asst. Corporate Controller, Thomas & Betts Corporation - 1996 - 2000
- Director of Internal Audit, Thomas & Betts Corporation - 1993 - 1996
- Director of Corporate Reporting, Thomas & Betts Corporation - 1990 - 1993
- Division Controller / Manager, Thomas & Betts Corporation - 1977 - 1990
- Internal Audit Senior, GAF Corporation, 1974 - 1977

Training in Industry Skills

- Experienced in directing government integrity oversight monitoring involving risk assessment, compliance monitoring and process effectiveness oversight relating to the dispensing of federal disaster relief funds;
- Process re-engineering, analyzing systems, processes and controls, and identifying and solving business problems for clients in industries ranging from multinational not-for-profit membership organizations to biotech, chemical and consumer products manufacturing;
- Directed internal audit and Sarbanes Oxley engagements for clients ranging in size from \$12 million to \$4 billion in revenue in numerous industries, including banking and finance, real estate, education, electronics manufacturing, publishing, retail, biotech, pharmaceutical marketing, manufacturing and product development, entertainment products, and equipment leasing.
- Experience in the application of GAAP standards for corporate external financial reporting, including consolidated financial statements, footnotes, and narrative analysis in Forms 10-K, 10-Q, and stock registration filings with the Securities and Exchange Commission (SEC) reporting and regulation.

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Specific Skills/Other Relevant Experiences

- Experienced in directing government integrity oversight monitoring engagements involving Community Development Block Grant -Disaster Recovery (CDBG-DR) funds;
- Leads performance consulting, corporate governance, regulatory compliance, and internal audit engagements;
- Broad experience in financial accounting and reporting, auditing, multinational operations, and treasury and tax issues; and
- Experience in the application of financial accounting standards and Securities and Exchange Commission (SEC) reporting and regulation.

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Carolyn A. Newcomb, CPA
Manager – CohnReznick Advisory Group (CRAG)

Formal Education

- B.S., Accounting, University of Richmond, *magna cum laude*

Professional Licenses

- Certified Public Accountant (CPA)

Entire Work History

- Manager, CohnReznick - 2010 - Present
- Manager, Callahan & Co., CPAs - 1999 - 2005
- Treasurer, Heights Industries, Inc. - 1996 - 1999
- Senior Accountant, Withum Smith & Brown, P.C. - 1990 -1995
- Staff Accountant, Ernst & Young - 1989 -1990

Training in Industry Skills

- More than 20 years of accounting experience and specializes in providing assurance services, including audit and review, and financial advisory services to the construction community; and
- Construction expertise includes serving clients in the heavy construction sector, environmental services industry, and in the building trades.

Specific Skills/Other Relevant Experience

- Reconstructs the financial activities associated with construction projects;
- Supervises the actions of staff accountants performing such activities as certified payroll reviews, examination of requisitions, change order monitoring, and analysis of performance to bid specifications and contractual agreements;
- Manager on the Firm's engagements with the New York City School Construction Authority that found deficiencies in subcontractor bonding requirements and documented irregularities in travel and entertainment policies; and
- Worked in the private sector, serving in the role of Treasurer for a private, middle-market enterprise.

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Briana Levens, PMP
Manager – CohnReznick Advisory Group (CRAG)

Formal Education

- M.B.A., Millsaps College
- B.S., Business Administration, Millsaps College

Professional Licenses

- Certified Project Management Institute (PMI)

Entire Work History

- CohnReznick - September 2006 - Present
- Community Bank, N.A. - May 2005 - September 2006

Training in Industry Skills

- Ms. Levens has more than 7 years of experience in Project Management, Program implementation and administration. She aided Louisiana's Office of Community Development Disaster Recovery Unit in developing and implementing compliance monitoring plans, checklists, and tracking systems to ensure compliance with regulatory requirements for more than \$10 billion in federally funded programs. Ms. Levens is also currently providing project management and integrity monitoring services to the State of New Jersey's Department of Community Affairs, Sandy Recovery Division.
- Most recently, Ms. Levens has gained experience performing programmatic assessments and providing process improvement recommendations for the Louisiana Housing Corporation's (LHC's) asset management, information technology, and accounting departments. These assessment results have led to the implementation of processes and tools to reduce process gaps, duplication of efforts, and defects in the execution of operational functions.

Specific Skills/Other Relevant Experiences

- As Project Manager under CohnReznick's contract with the State of New Jersey Department of Community Affairs (DCA) Sandy Recovery Division (SRD), Ms. Levens assists with the:
 - Development of comprehensive compliance, monitoring, and fraud prevention plans to enforce integrity monitoring compliance, detect misconduct, and promote best practices in the administration of Superstorm Sandy recovery and rebuilding projects;
 - Design of a Program Risk Assessment to evaluate programs based on targeted risk criteria to identify high-risk programs and prioritize monitoring efforts;
 - Conducting of semi-annual risk assessments of DCA-SRD's programs; and

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- o Performing integrity oversight monitoring of multiple CDBG-Disaster Recovery programs, which includes: performing walkthroughs of operational processes; developing and executing test plans to compare regulatory requirements and policy to implemented processes; reporting observations and providing recommendations for improvement.
- As Project Manager on CohnReznick's contract with Louisiana Housing Corporation (LHC), Ms. Levens:
 - o Engages in hands-on assessment of the LHC Asset Management Department processes;
 - o Conducts interviews with key staff and reviewing documented processes to understand current processes;
 - o Drafts reports to summarize the results of the interviews and provide recommendations for process improvement, which include examples of proposed organizational structure changes, process flows, and templates;
 - o Working with LHC management to determine improvement priorities and feasibility of implementation of process improvement recommendations; and,
 - o Coordinating implementation of build out of new processes (including IT solutions) by developing functional requirements, policy manuals and user guides, and conducting testing, pilots, and training.
- As a Business Analyst on CohnReznick's contract with the State of Louisiana's Office of Community Development (OCD), Disaster Recovery Unit (DRU), Ms. Levens has:
 - o Assisted in the development of project 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;
 - o Defined performance monitoring milestones and developed tools to track the project performance of hundreds of infrastructure construction, housing, and planning projects;
 - o Performed process improvement and staffing analysis and provided related recommendations; and,
 - o Assisted in the implementation of long-term compliance and monitoring plans and checklists for the OCD/DRU, including the design of a tracking, and reporting system.

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Jennifer L. Fink
Senior Consultant – CohnReznick Advisory Group (CRAG)

Formal Education

- B.A., Accounting, University of Georgia

Professional Licenses

- N/A

Entire Work History

- CohnReznick - 2012 - Present
- 1000 Faces Coffee (Internship) - 2011 - 2012
- GoRankem.com - June 2011 - August 2011

Training in Industry Skills

- Over two years of comprehensive accounting, research and contractual analysis, operations, and project management experience in both client-facing and internal business development roles; and
- Specific insight into project coordination and deliverables at the federal government funds' distribution level in current consulting role with the State of New Jersey's Department of Community Affairs (DCA).

Specific Skills/Other Relevant Experiences

- As a Senior Consultant under CohnReznick's contract with the State of New Jersey Department of Community Affairs (DCA) Sandy Recovery Division (SRD), Ms. Fink assists with:
 - Serving as engagement coordinator and providing project management services for the second task order of a \$10M engagement contracted to oversee taxpayer dollars federally funding the recovery of Superstorm Sandy;
 - Ensuring quality, timeliness and completion of all monthly and semi-annual deliverables, aiding execution of contracted scope of work, and managing contractual budget;
 - Providing expertise and training in SharePoint, ShareFile, Excel, Access, and general organizational process and communication best practices; and
 - Supporting business development team as needed with proposal preparation, teaming partner coordination, and on-site delivery of materials.

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- As a Government Advisory Consultant and Business Development Specialist with CohnReznick Government Services, Ms. Fink:
 - Provided operational coordination and project management services through the first task order of our Superstorm Sandy engagement, which included a staff of more than 40 individuals at peak;
 - Assisted with compliance monitoring, integrity monitoring, and anti-fraud management initiatives by performing independent financial and contractual analysis; and
 - Was awarded 2013 CohnReznick PYRAMID Value Award, Passion for Excellence.
- As a Business Development Research Analyst with CohnReznick Government Services, Ms. Fink:
 - Provided key decision makers of CohnReznick's Government Advisory Sector with vital analysis and proposal support necessary to develop growth, contributing to approximately \$20M in new business; and
 - Supported routine and as-needed project management functions to communicate business development pipeline, resource coordination, subcontracting, and industry trends.

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Claudia Espinosa
Senior Consultant – CohnReznick Advisory Group (CRAG)

Formal Education

- M.S. Forensic Studies in Accounting, Stevenson University
- B.B.A. Accounting, Minors in Criminal Justice and Business Law, Pace University

Professional Licenses

- N/A

Entire Work History

- CohnReznick - 2012 - Present
- American International Group - 2011 - 2012
- Sunco, Inc. - 2011
- Deloitte Financial Advisory Services - 2007 - 2010
- Highmark Medicare Services - 2006 - 2007

Training in Industry Skills

- A skilled auditor with 8+ years of consulting and professional experience.
- Expert in planning, leading, and conducting audits in the areas of financial fraud, employee defalcation, procurement fraud, conflict of interest, corruption, etc.
- Quantifies potential exposure and coordinates the collection of restitution payments, reporting investigative results, internal control weaknesses and recommended remediation to senior management.
- Strong knowledge of GAAP, Sarbanes-Oxley (SOX), and Internal Auditors' Standard for the Professional Practice of Internal Auditing.
- Bilingual: Spanish and English.
- Actively pursuing the CFE license.

Specific Skills/Other Relevant Experiences

- As a Senior Consultant, Ms. Espinosa assists with:
 - Leading and supporting a compliance and monitoring project for a state agency to ensure federal funds are allocated properly for the Superstorm Sandy Recover Program by conducting forensic internal, contract and construction audits to ensure compliance with grant program guidelines and all applicable federal, state, and local regulations and requirements, identify areas of waste, fraud, abuse, and malfeasance or fund mismanagement, and develop and implement integrity programs to mitigate risks;

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- Conducting SOX Audits for Toys "R" US, Inc.'s USA, Southern Europe, Canada, and Asia operations by conducting walkthroughs, developing test plans, performing tests of process and financial controls, and reported results to management and external auditors; and
 - Managed a Social Media audit of Girl Scouts of the USA as part of the client's annual internal audit plan to ensure the client's reputational risks were addressed in comparison to other non-for-profit organizations.
- As a Senior Investigative Auditor with American International Group, Ms. Espinosa:
 - Planned and led investigations into the alleged or suspected misconduct of employees, brokers, agents, vendors and third party administrators for Chartis Insurance, primarily in Latin America;
 - Utilized forensic accounting techniques and auditing software to mine several million records per quarter;
 - Presented "fraud awareness" training seminars to business unit managers and audit team members by providing examples of possible fraud scenarios, historical case studies and listing related "red flags"; and
 - Provided fraud risk assessments to the internal auditors, for the scheduled audits, identifying inherent fraud risks associated with the business unit and or process to be reviewed.
- As a Senior Internal Auditor with Sunco, Inc., Ms. Espinosa:
 - In-charge auditor of financial, operational, and SOX audits for all of Sunoco's business segments: Refining & Supply, Retail Marketing, Logistics, Chemicals, and Coke;
 - Tested the effectiveness of the key manual and automated controls as highlighted by the process owner; and
 - Identified critical controls and executing the corresponding testing procedures.
- As a Senior Associate with Deloitte Financial Advisory Services, Ms. Espinosa:
 - Performed several audit tests on clients' financial statements to ensure adherence to GAAP, corporate policies and procedures, and regulatory requirements in concurrence with the Deloitte's audit guidance and GAAS; and
 - Assisted with the evaluation of SOX compliance, internal controls, and risks related areas of various accounting practices and business line processes to understand the financial control environment.
- As a Provider Auditor I with Highmark Medicare Services, Ms. Espinosa:
 - Performed desk reviews and on-site audits of health care providers that received Medicare Reimbursement.

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Griffin B. Smith
Senior Consultant – CohnReznick Advisory Group (CRAG)

Formal Education

- B.A., Economics, Louisiana State University

Professional Licenses

- N/A

Entire Work History

- CohnReznick - October 2013 - Present
- State of Louisiana, Office of Community Development, Disaster Recovery Unit (OCD/DRU) - September 2009 - October 2013

Training in Industry Skills

- Five years of experience assisting with the development and execution of numerous accounting and process improvement services on both the government and private sector sides; and
- Strong command of multiple data and document management platforms, including Microsoft SharePoint, eGrantsPlus, LA OCD-DRU's MetaStorm TRS (Grant Administration/Management Software), NJ DCA-SRD's SIROMS/SGM (Grant Administration/Management Software).

Specific Skills/Other Relevant Experiences

- As a Senior Consultant under CohnReznick's contract with the State of New Jersey Department of Community Affairs (DCA) Sandy Recovery Division (SRD), Mr. Smith:
 - Provides integrity monitoring services for the CDBG programs of the State of New Jersey's Superstorm Sandy Recovery Division, specifically the Landlord Rental Repair Program and the Economic Development Authority programs;
 - Conducts walkthroughs of program areas with staff to gain an understanding of the objectives and processes of each area;
 - Develops plans and implements testing of samples for each area to ensure programs are implemented in accordance with staff procedures, written program policies, and Department of Housing and Urban Development (HUD) guidelines; and
 - Creates reports on program status, areas of concern, recommendations, and areas of improvement.
- As a Compliance Analyst with OCD/DRU, Mr. Smith:
 - Arranged site visits with Community Development Block Grant (CDBG) grantees to monitor the areas of procurement, financial management,

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- contractual obligations, contractor monitoring, environmental review, labor standards, and program eligibility associated with their grants;
- o Reviewed grantees' files to ensure compliance with CDBG regulations during both desk and onsite reviews;
- o Composed reports of site visit results for supervisor review;
- o Oversaw file/folder structure for all monitoring efforts on the office's SharePoint website;
- o Managed access rights for OCD/DRU employees to the office's SharePoint website; and
- o Provided technical assistance to grantees while onsite or as necessary.

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Anna Fomina, CPA
Consultant – CohnReznick Advisory Group (CRAG)

Formal Education

- Accredited Institution of Higher Education in US
- Montclair State University, NJ
- Middlesex Community College, NJ
- Samara Economic Academy, Russia

Professional Licenses

- N/A

Entire Work History

- CohnReznick - November 2013 - Present
- Friedman - August 2006 - April 2012
- Wiss and Company - November 2003 - August 2006

Training in Industry Skills

- Over nine years of public accounting experience as an auditor;
- Strong analytical skills;
- Self-motivated; successfully set effective priorities to meet deadlines;
- Adapt easily to new concepts and responsibilities;
- Function well independently and as a team member; respond best in fast-paced environment;
- Excellent interpersonal and communication skills, having dealt with a diversity of clients, professionals, and staff members; and
- Fluent in Russian.

Specific Skills/Other Relevant Experiences

- As a Consultant for CohnReznick's Government Services Group, Ms. Fomina assists with:
 - Performing integrity monitoring over the disaster recovery programs.
 - Reviewing and validating documented procedures via walkthroughs, documenting and reporting findings to the process owners.
 - Testing the processes, monitoring procurement, reviewing invoices, performing cost analysis and payment process.
- As a Senior Auditor with Friedman, Ms. Fomina:

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- Evaluated and documented audit findings to communicate to management and Audit Committee.
- Developed audit plans, evaluated client systems (including control environment), supervised and carried out field work for audit and review engagements for companies in different industries, such as gaming, software development, investment, real estate, etc., including public companies registered with SEC.
- Assisted in SEC reporting, preparation of forms 10K and 10Qs and other filings.
- Supervised and performed reviews and special projects for multinational companies including the required adjustments from International Financial Reporting Standards (IFRS) to GAAP.
- Drafted financial statements (balance sheets, income statements, statements of comprehensive income, statements of cash flow and footnote disclosures) for non-SEC clients.
- As a Senior Auditor with Wiss and Company, Ms. Fomina:
 - Performed financial audit and review engagements of private companies, partnerships, and individual businesses.
 - Tested clients' systems of internal controls, documented and reported to upper level management potential system deficiencies and recommendations for improvements.
 - Performed compliance, analytical and substantive tests on clients' financial statements.
 - Drafted financial statements, schedules, and disclosures.
 - Assisted in planning and organization of engagement strategy.
 - Gained experience from a variety of client assignments, including those in manufacturing, wholesale distribution, real estate, construction, insurance, non-profit and governmental industries.
 - Prepared corporate, partnerships, and individual tax returns.
 - Supervised junior engagement members.

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Tyler J. Davis, JD
Consultant – CohnReznick Advisory Group (CRAG)

Formal Education

- New York Law School: Juris Doctorate (JD) 2013
- Fashion Institute of Technology: Bachelor of Science, International Trade and Marketing 2010
- Fashion Institute of Technology: Associate of Applied Science, Merchandise Management 2010
- New York State Bar - (passed July 2013 bar exam - admission pending)

Professional Licenses

- Juris Doctorate
- New York City Bar Association

Entire Work History

- CohnReznick - 2013 - Present
- Legal Extern (2013) for the legal department of an international corporate retailer. Drafted and reviewed contracts, corporate documents, and intellectual property registration and protection. Conducted due diligence for all State Foreign Qualifications and managed database of online and brick & mortar counterfeiting and fraud.
- Summer Associate (2012) at boutique anti-counterfeiting and unfair competition law firm. Developed proactive and reactive brand protection strategy for Internet anti-infringement campaigns. Researched, compiled, and managed a database detailing fraudulent and illegal websites and domain names in violation of federal trademark and Internet laws for firm clients.
- Legal Extern (2011) in the Business and Corporate affairs department for international corporate retailer. Drafted and reviewed domestic and international contracts, developed and implemented corporate policy, and initiated compliance with international data privacy protection requirements.

Training in Industry Skills

- Research and development of business process improvement, integrity monitoring, contract compliance, anti-fraud, waste and abuse detection platforms for operational analysis of Federal grant programs.

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Specific Skills/Other Relevant Experiences

- As a Consultant under CohnReznick's contract with the State of New Jersey Department of Community Affairs (DCA) Sandy Recovery Division (SRD), Mr. Davis assists with:
 - Performing integrity and anti-fraud monitoring of the Superstorm Sandy Action Plan and HUD Community Development Block Grant Funding-Disaster Relief (CDBG-DR) grants; and
 - Assess the effectiveness of the New Jersey Superstorm Sandy Action Plan as a member of CohnReznick Advisory Group and Government Services.

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KIM LAW, P.E.
PROJECT MANAGER

ASCE PVII



EDUCATION:

M.S., 1988, Civil Engineering, University of Massachusetts, Massachusetts.

B.S., 1986, Civil Engineering, University of Miami, Florida.

PROFESSIONAL TRAINING:

- NHI Course No. 130053 "Bridge Inspection Refresher Course" (1/2008)
- NHI Course No. 130055: "Bridge Inspection Refresher Course" (10/2011).
- NHI Course No. 130092 "Fundamentals and Application of LRFR for Bridge Superstructures" (4/2010)
- NHI Course No. 130078: "Fracture Critical Inspection Techniques for Steel Bridges" (5/2011)
- FHWA (NHI) Inspection and Maintenance of Ancillary Highway Structures #130087, (2013)
- Bridge Inspection Course, NYSDOT, (1994 & 2012).
- PENNDOT Bridge Inspection Practices and Procedures (2013)
- OSHA Confined Space Entry Training (8/2011)
- TWIC & SWAC Certification
- New Jersey Boating Safety Training (7/2011)
- NJTA – InspectTech & Traffic Safety Training (3/2012)

PROFESSIONAL REGISTRATION:

Certified Municipal Engineer (CME), NJ

Professional Engineer

New York, 1992

Maine, 1992

Pennsylvania, 2003

New Jersey, 1995

Connecticut, 2003

West Virginia, 2003

EXPERIENCE: Mr. Law has over 26 years of experience in the management, inspection, evaluation, rating and design of structures of highway and railroad infrastructures. He has been a Project Manager/Structural Task Leader/ Team Leader on many high profile bridge and building designs, inspection and rehabilitation projects for the NJDOT, NYSDOT, New Jersey Turnpike Authority, PANYNJ, New Jersey Transit and other local agencies.



PANYNJ, Biennial Inspection of PANYNJ bridges: Project Manager for the Inspection of George Washington Bridge (2007 & 2009 & 2013), Bayonne Bridge (2007), Goethals Bridge (2008 & 2012), **LaGuardia Airport Bridges (2006)**, Outerbridge (2010) and Hackensack River Bridge (2007 & 2013), High Mast Tower Inspection at JFK (2009), Brooklyn Pier High Mast Lighting and Flag Poles Inspection (2013), Holland Tunnel (2013) and Newark Airport (2008 & 2012), JFK Airport Terminal and Roadway Bridges (2012), Essex County Recycling Center (2012), Teterboro Airport Hanger Buildings (2011). Ref: Chung Lin, P.E., PANYNJ, Tel: 973-792-3981

PANYNJ, JFK Airport and Newark International Airport AirTrain Triennial Safety Audit/Oversight Review program - Provide safety review services for the State Oversight Agency by performing an on-site review of the transit properties' implementation of System Safety Program Plan (2004, 2007 and 2012) Ref: Dan Hauber, TRA, Tel: 215-546-9110

Project Manager for the PATCO Line and NJ Transit Newark Subway Safety Audit/Oversight Review program - Provide safety review services for the State Oversight Agency by performing an on-site review of the transit properties' implementation of System Safety Program Plan (2005). Ref: Dan Hauber, TRA, Tel: 215-546-9110

Project Manager for the Post Hurricane Sandy Evergreen Building addition and Flood Protection

LSEA provided a variety of services to the Evergreen Corporation as a result of a hurricane which flooded the ground floor and basement of their corporate generators and transformers. LSEA provided services to rehabilitated 6 elevators, walls, floors and the HVAC system in the building. Reference: Tony Wang, Evergreen America, 201-761-3066.

Project Manager for the Post Hurricane Sandy Jersey City City Hall Electrical System Restoration Services - LSEA was retained by Jersey City to investigate and provide complete restoration services of the electrical system at the City Hall of Jersey City. The entire electrical system was submerged by water from Hurricane Sandy, and need to be replaced. The backup generator was designed and place on top of a raised up platform. Reference: Brian Weller, Jersey City DPW, 201-547-5900

Project Manager for the 2011 – 2015 Technical Assistance Consultant for New York State Homeless Housing and Assistant Corporation. LSEA is the prime consultant to provide this On-Call Technical Assistance to NYS HHAC and OTDC (Office of Temporary & Disability Assistance) for all phases of Technical Assistance for their statewide facilities. The scopes of work includes condition assessment and evaluation, rehabilitation and upgrade design of existing facilities, and construction management of all activities. This program is a 5 years task order contract for 2011 – 2015. Some of the projects include: Condition Assessment of Building at Oneonta, NY, Waterproofing Design for Building Façade at Newburg, NY. Ref: Brett Hebner, Assistant Director Asset Management, NYS OTDA (518) 486-3433

NJTA, Widening and Rehabilitation of Patcong Creek Bridge over Garden State Parkway at milepost 31.0 (2009 – 2011) – Project Manager for the widening and rehabilitation of Patcong Creek Bridge. This project involved structural steel replacement, pier strengthening, deck replacement, substructure widening and approach roadways and MSE walls construction. Ref: Chien-Kuo Wei, P.E. (NJTA) Phone: 732-750-5300 X8277, Wei@tumpike.state.nj.us

NJDOT, Inspection and Rating of State or County Owned bridges: Project Manager of for the 52 State Culvert in Morris County (1998), 55 State Culverts (2004); Sussex County Bridges (2005), 26 NJDOT Bridges (2005), 43 Hudson County Bridges (2006 and 2008), 42 Morris County Bridges (2007 & 2009), 46 Union County Bridges (2007 & 2009), 137 Cantilever and Overhead Sign Structures (2011) and 89 Cumberland County Bridges (2009 & 2011). Ref: Greg Renman, NJDOT, 609-530-5606. Greg.Rehman@dot.state.nj.us

NJ Transit - 51 NJ Transit Undergrade Bridge Inspection (2011) & 34 NJ Transit Undergrade Bridge Inspection Program (2009) – QA/QC Manager involved in the field inspection and report writing of 52 NJ Transit undergrade bridges for NJ (2011) Ref: Paul Falkowski, P.E., Tel: 973-491-8097

NJTA, Inspection of NJ Turnpike Bridge Inspection – Part C (2006 to 2012 & 2014). Project Manager for the routine inspections of all I-95 Bridges, 75 Culverts and over 430 Sign structures. Managed budget and schedule for the project. Reviewed and performed Quality Assurance on all reports. Ref: Chien-Kuo Wei, P.E. (NJTA) Phone: 732-750-5300 X8277, Wei@tumpike.state.nj.us

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107 ATLANTIC AVE. SPRING LAKE, NEW JERSEY 07762
PHONE (732) 449-3267 FAX (732) 223-2692

STACIE A. DAVIS, P.E.

FUNCTIONAL SUMMARY

Self-employed doing sub consulting work for engineering and contractor firms. Project Engineer for highway contractor on New Jersey Turnpike bridge repair contract. Supervised and directed contract plan preparation for a major roadway widening. Experience in CPM scheduling, structural design, field investigation of existing bridges with structural evaluation, surveying and construction inspection.

EMPLOYMENT

1997-2014 Self-Employed
West Orange/Spring Lake Hts./Belmar, Manasquan, New Jersey

Scheduler

Employed as a sub consultant on numerous design and construction projects to prepare and review progress schedules. Work included preparation of baseline and update progress schedules and review using Primavera P3 & P6 products on such projects as:

- i. Contracts T869.120.001, 201, 203, 601, 603 & 702 – NJTA
- ii. GSP Int. 163 Improvements - NJTA
- iii. Rte. 36 Highlands Bridge over Shrewsbury River - NJDOT
- iv. I-78 @ Garden State Parkway Int. 142 – NJDOT
- v. WM-11 Croton Water Treatment Plant Tunnels – NYCDEP
- vi. Contract No. TANY 10-19B Bridge Reconstruction – TANY
- vii. Rte. 17 @ Exit 122 Reconstruction - NYSDOT
- viii. CN-159 Meadowlands Train Station – NJSEA/NJ Transit
- ix. I-80 Roadway Improvements - NJDOT
- x. 69th St. Grade Separation – NJ Transit
- xi. Rehabilitation of Runway 4L-22R Contract EWR154.172 PANY&NJ
- xii. ATM IDEAS Project – MTA

1999-2011 Boswell Engineering – Part-time White Plains, New York

Scheduler

Employed part-time to review construction schedules and time impact analyses on the Cross Westchester Express Stages II and III, the Taconic Parkway, Hutchison River Parkway and New York State Thruway.

1998-2011 Self-Employed Belmar, New Jersey

Structural Engineer

Employed as a sub consultant on design projects for the New Jersey Turnpike Authority, including the Int. 6 to 9 Widening Program and the Hackensack River Bridge Deck Rehabilitation, Final Design. Involved in CPM scheduling, cost estimating and constructability review for the projects.

1996-1998 Self-Employed West Orange, New Jersey

Structural Engineer

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Employed as a sub consultant on design projects for the New Jersey Turnpike Authority's Seismic Retrofit Prioritization Program. Duties included preparation of cost estimates and constructability studies.

1996-1997 Self-Employed West Orange, New Jersey

Office Engineer

Employed as a sub consultant on the New Jersey Turnpike Authority's Contract R-1277 performing office engineering duties and scheduling.

1995-1996 Frapaul Construction Co., Inc. Lincoln Park, New Jersey

Project Engineer

Responsible for ordering materials, coordination and scheduling of subcontractors, shop drawings and quantities.

1980-1995 HNTB Corporation Fairfield, New Jersey

Project Liaison Engineer

Responsible for the supervision and direction of ten engineering firms preparing contract plans for the \$2 billion dollar New Jersey Turnpike Widening Program between Interchanges 8A and 9 and Interchanges 11 to 15E. This included the review of all right-of-way documents, contract plans, specifications and cost estimates, monitoring of design and construction schedules, permits and utility orders, and attendance of coordination meetings with client, utility companies, and various federal, state and municipal agencies. Also involved in the resolution of construction problems as needed. This assignment also required the preparation of design details, specifications and technical studies as requested by the client.

Associate Engineer - Bridges

Prepared contract plans and participated in the final design of several bridge design projects for private and state agencies including the design of 35 bridges on I-287 for the New Jersey Department of Transportation. Inspected and structurally evaluated over 100 state, county and local bridges throughout New Jersey. Developed contract plans for various types of bridge repair projects for the New Jersey Turnpike Authority and the Cape May County Bridge Commission. Performed fieldwork including construction inspection and surveying.

EDUCATION

1976 - 1980 Villanova University Villanova, Pa.
Bachelor of Civil Engineering

PROFESSIONAL MEMBERSHIPS

National Society of Professional Engineers
American Society of Highway Engineers
Associated Construction Contractors of NJ

CERTIFICATIONS

Professional Engineer, State of New Jersey, 24GE03471200
NJUCP D/WBE
Primavera Project Planner – P3 for Windows

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Appendix B: Risk Assessment Templates

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SAMPLE

NEW JERSEY TRANSIT

Project Risk Assessment

Project _____

Project Administrator _____

Factor	Factor Definition	Factor Score	Evaluator's Score		Evaluator's Comments
Project Allocation					
Allocation is greater than or equal to \$20,000,000	High	5			
Allocation is between \$8,000,001 and \$19,999,999	Medium	3			
Allocation is equal to or less than \$8,000,000	Low	1			
Relevant Experience					
Contractor has no experience working with NJ Transit, or poor work NJ Transit work history	High	8			
Contractor has 1 to 3 years of experience working with NJ Transit	Medium	5			
Contractor has more than 4 years of experience working with NJ Transit	Low	3			
Requisitions					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Payroll/Labor					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Equipment					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Materials					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Insurance and Bonding					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Other Direct Costs and Reimbursables					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			

Factor	Factor Definition	Factor Score	Evaluator's Score		Evaluator's Comments
Inconsequential Impact anticipated	Low	1			
Change Orders					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Charge Backs					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Lien Releases					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
MBE/WBE/SBE					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Other Contractual Requirements					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Conflict of Interest					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Bribing of oversight personnel					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Procurement					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Permits					

Factor	Factor Definition	Factor Score	Evaluator's Score		Evaluator's Comments
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Controlled Inspections/Testing					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Environmental Requirements					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Site Safety					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Licensing/ Credentials					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Site Security					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			
Information and Technology Security					
Potential for a Material Impact	High	3			
More than Inconsequential Impact anticipated	Medium	2			
Inconsequential Impact anticipated	Low	1			

Total Risk Score	0
Project Risk Level High Risk: 76 - 63 / Medium Risk: 62 - 38 / Low Risk: 37 or less	

Risk Assessment Executed by: _____

MONITORING ANALYST

DATE _____

Risk Assessment Approved by: _____

COMPLIANCE MANAGER

DATE _____

Risk Score		<u>Total Project Risk Score Thresholds</u>		
			Bottom	Top
All High	76	High	63	76
All Med	50	Medium	38	62
All Low	25	Low	25	37

NJ TRANSIT CONSTRUCTION INTEGRITY RISK ASSESSMENT TEMPLATE

Risk Area	Concern	Potential Risks	Control Environment Adequate (Yes/Not)	Identified Control Gaps/Weaknesses or Other Observations	Impact Inconsequential = 1 More than Inconsequential = 2 Material = 3
Requisitions					
	Overbilling / Front End Loading	Contractor is billing for amounts in excess of actual costs or amounts requisitioned by the contractor are not in line with actual job progress			
	Scope Changes	The Schedule of Values is not being properly updated for changes in scope			
	Budget & Specifications	The Schedule of Values does not agree with management's original budget/proposal			
	Budget & Specifications	Job is not being performed in accordance with the original budget specifications			
	Requisition Flow & Clerical Accuracy	Applications for payment are not clerically accurate, do not roll forward and include fees and markups that are not in accordance with the contract. Subcontractor costs are not properly flowing upstream through GC/CM's requisition.			
	General Conditions	General Conditions allowances are being used up at a rate which far exceeds the overall progress of the job to date			
Payroll/Labor					
	Overcharging for Labor	Amounts billed for labor exceed actual labor costs			
	Lack of Required Documentation	Contractor/subcontractor and/or second tier subs are not providing Certified Payroll Reports to support labor.			
	Payment Violations	Payroll billed to the contract has not been paid to the workers, or the workers are receiving a lesser amount			
	Prevailing Wage Violations	Wage and benefit rates are not in compliance with prevailing wage requirements			
	Improper Apprenticeship Ratios	Non-payment of prevailing wages			
	Improper Worker Classification	Non-payment of prevailing wages			
	Benefit Payment Violations	Benefits reported are not being submitted to the Union Trustees.			
	Labor Markups	Markups on labor are excessive and not in accordance with the contract or include items already included in overhead			
	Commingling	Labor budgeted and billed to the job is working on another project			
	Improper Overtime (8+2)	Overtime not actually worked or authorized by CBA is billed to the job			
	Ghost Workers	Workers charged to the contract are not physically present on site (no shows)			
	Undocumented Workers	Non-payment of prevailing wages, Violation of INS regs			
	FICA/FUI/SUI	Payroll taxes charged in excess of annual limits			

NJ TRANSIT CONSTRUCTION INTEGRITY RISK ASSESSMENT TEMPLATE

Risk Area	Concern	Potential Risks	Control Environment Adequate (Yes/Not)	Identified Control Gaps/Weaknesses or Other Observations	Impact Inconsequential = 1 More than Inconsequential = 2 Material = 3
Equipment					
	Overcharging for Equipment	Amounts billed for equipment exceed actual costs			
	Equipment not used	Equipment budgeted to the job is not physically on site or is not being used			
	Commingling	Equipment budgeted and billed to the job is being used on another project			
	Equipment substitution	Equipment billed to the job is not being utilized as proposed			
	Equipment not EPA compliant	Equipment used on job is not in compliance with environmental performance standards for emissions			
	Refunds/Credits	Refunds/credits for equipment purchased/leased are not being passed thru to the owner			
	Non-conforming equipment	Equipment is not functional or capable of performing intended work			
	Damaged equipment	Equipment damaged due to improper use, maintenance or storage			
Materials					
	Overcharging for Materials	Amounts billed for materials exceed actual costs			
	Materials not used	Materials purchased are not used on the project			
	Commingling	Materials billed to the job are being used on another project			
	Material substitution	Materials budgeted for the job are being substituted with materials of inferior quality			
Insurance and Bonding					
	Falsification of records	Records have been falsified to show that insurance and bonding are in place when in fact they are not			
	Coverages Expired	Insurance and bonding contracts have expired and not been renewed			
	Refunds/Credits	Insurance refunds/credits benefitting contractor/subcontractor are not being passed thru to the owner			
	OCIP/CCIP Plan	Excessive Charges			
	Improper Markups	Contractor/subcontractor is improperly making a profit on insurance and bonding			
Other Direct Costs and Reimbursables					
	Charges overstated or not billable	Costs are being submitted for reimbursements which are not billable under the contract or are not properly supported			
Change Orders					
	Unjustified change orders	Change order work is not being properly approved in advance			
		Change order work should be included in base scope			
	Lack of Support	Proper documentation and support is not being provided/no tickets; not timely submitted			
	Inflated charges	Change order work includes inflated pricing			
	Commingling	Change Order work is being billed to the wrong contract or billed to more than one contract			
	Credit Change Orders	Credit change orders are not being reflected in contract value			

NJ TRANSIT CONSTRUCTION INTEGRITY RISK ASSESSMENT TEMPLATE

Risk Area	Concern	Potential Risks	Control Environment Adequate (Yes/Not)	Identified Control Gaps/Weaknesses or Other Observations	Impact Inconsequential = 1 More than Inconsequential = 2 Material = 3
Charge Backs					
		Charge backs are not being accounted for properly			
Lien Releases					
		Proper lien release forms are not being provided by the contractors/subcontractors			
		Lien release forms do not agree with disbursements to contractors/subcontractors			
MBE/WBE/DBE					
	Lack of compliance	MBE/WBE/DBE compliance provisions are not being met			
		MBE/WBE/DBE not certified			
		MBE/WBE/DBE not performing work w/in scope of certification			
		MBE/WBE/DBE not performing a commercially useful function			
Other Contractual Requirements					
Buy America (Federal and State)	Lack of compliance	Buy American compliance provisions are not being met			
FLSA		FLSA provisions are not being met			
Conflict of Interest					
	Conflicts of Interest with subcontractors or suppliers	A COI Mitigation Plan is not in place.			
Bribing of oversight personnel					
	Bribes/Illegal gratuities	Approval of inappropriate charges by GC/CM and/or its consultants			
Procurement					
	Contractor/Vendor Selection	Inadequate due diligence, vetting of bidders; bidders not qualified			
		Contractor Falsification/ Misrepresentation of qualifications			
	Violation of Bidding Procedures	Collusive Bidding, Anti-competitive practices, non-conforming bids			
	Incomplete/inaccurate bid documents	Change Orders Required			
Permits					
	Work activity not permitted	Stop work orders, fines & penalties, unsafe conditions			
Controlled Inspections/Testing					
	Required tests/inspections not performed	Substandard materials/workmanship, unsafe conditions			
	Test/inspection results not properly documented	Quality/safety of materials and workmanship is uncertain			
	Unqualified inspectors	test/inspection results inaccurate			

NJ TRANSIT CONSTRUCTION INTEGRITY RISK ASSESSMENT TEMPLATE

Risk Area	Concern	Potential Risks	Control Environment Adequate (Yes/Not)	Identified Control Gaps/Weaknesses or Other Observations	Impact Inconsequential = 1 More than Inconsequential = 2 Material = 3
Environmental Requirements					
	Improper Handling/ storage/ transport/ disposal of haz materials	Violations of laws and regulations, fines & penalties, unsafe conditions and continuing liability for contractor and owner			
	Improper waste manifests	Violations of laws and regulations, fines & penalties, unsafe conditions and continuing liability for contractor and owner			
	Air/Water/Noise Pollution	Violations of laws and regulations, fines & penalties, unsafe conditions and continuing liability for contractor and owner, stop work order			
Site Safety					
	Site Safety inspections not performed, improperly performed	Unsafe conditions, worker health & safety, violations of laws and regulations, fines & penalties			
	Site Safety inspection reports not properly completed or missing	Unsafe conditions, worker health & safety, violations of laws and regulations, fines & penalties			
	Site Safety Manager not on site when required	Unsafe conditions, worker health & safety, violations of laws and regulations, fines & penalties, stop work order			
	Site Safety Manager not licensed/qualified	Unsafe conditions, worker health & safety, violations of laws and regulations, fines & penalties, stop work order			
	Failure to enforce use of PPE	Unsafe conditions, worker health & safety, violations of laws and regulations, fines & penalties, continuing liability for contractor and owner			
	Compliance with HASP	Unsafe conditions, worker health & safety, violations of laws and regulations, fines & penalties, continuing liability for contractor and owner			
	Fire Hazard Inspections	Unsafe conditions, worker health & safety, violations of laws and regulations, fines & penalties			

NJ TRANSIT CONSTRUCTION INTEGRITY RISK ASSESSMENT TEMPLATE

Risk Area	Concern	Potential Risks	Control Environment Adequate (Yes/Not)	Identified Control Gaps/Weaknesses or Other Observations	Impact Inconsequential = 1 More than Inconsequential = 2 Material = 3
	Haz Mat Storage Inspections	Unsafe conditions, worker health & safety, violations of laws and regulations, fines & penalties			
	Drug/Alcohol/ Smoking Policies	Unsafe conditions, worker health & safety, violations of laws and regulations, fines & penalties			
	Air/Noise/Vibration Requirements	Unsafe conditions, worker health & safety, violations of laws and regulations, fines & penalties			
	Equipment Inspections	Unsafe conditions, worker health & safety, violations of laws and regulations, fines & penalties			
	Accident/injury reports not properly completed or missing	accident investigation compromised, OSHA fines & penalties, liability for contractor			
Licensing / Credentials					
	Unqualified workers, e.g., Electricians, Crane Operators, Riggers, asbestos removal, etc.	Work performed by unqualified workers, substandard workmanship, unsafe conditions, accidents/injuries, violations of laws and regulations, fines & penalties, stop work order			
	Fraudulent credentials	Work performed by unqualified workers, substandard workmanship, unsafe conditions, accidents/injuries, violations of laws and regulations, fines & penalties, stop work order			
Site Security					
	Uncontrolled Access	Thefts, accidents, injuries, worker tardiness, productivity losses, disclosure of non-public information, vandalism			
	Unauthorized Access	Thefts, accidents, injuries, disclosure of non-public information, vandalism			
	Contraband Materials	Worker health & safety, substandard workmanship, unsafe conditions, accidents/injuries, violations of laws and regulations, fines & penalties			
	Illegal Activity	Illegal activities such as gambling, drug use, sale of contraband materials creates adverse work environment, productivity losses, substandard workmanship, unsafe conditions, accidents/injuries, violations of laws and regulations, fines & penalties			

NJ TRANSIT CONSTRUCTION INTEGRITY RISK ASSESSMENT TEMPLATE

Risk Area	Concern	Potential Risks	Control Environment Adequate (Yes/Not)	Identified Control Gaps/Weaknesses or Other Observations	Impact Inconsequential = 1 More than Inconsequential = 2 Material = 3
	Theft of Equipment and Materials	Financial losses, delays and non-performance of work due to unavailability of equipment and materials			
	Access to Confidential Information	Access to locations containing confidential and proprietary commercial information such as personnel files, contracts, correspondence, plans and specifications for government installations must be limited to authorized personnel			
	Sabotage / Terrorism	Catastrophic injury and damage to government projects by terrorists and saboteurs			
	Sabotage / Terrorism	Sensitive information about government projects must be protected from disclosure to persons without appropriate authorization			
Information Technology Security					
	Loss or compromise of Critical Project Data	Work on project stops or slows, proprietary information disclosed,			
	Unauthorized Access to Confidential Data	increased security risk of terrorism/sabotage for sensitive government projects; commercial and reputational damage from loss of proprietary commercial information			

Appendix C: Function Checklist

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COMMERCIALLY USEFUL FUNCTION CHECKLIST

Project Name and Number: _____

Prime Contractor: _____

DBE Firm's Name: _____

Type of Operation

Contractor

Trucker

Manufacturer

Regular Dealer

Date Contract/Subcontract/Agreement Approved: _____

Start Date(s) of DBE's Work: _____

Date DBE to Complete Work: _____

Date of review:

Describe the type of work observed: _____

Check off each item used in conducting this review. The documents checked need not be attached to the review report, but should be filed with the report for easy reference if needed. If the answer is no to any of the following questions provide an explanation in the general notes at the end of the report.

1. Management:

- a. Is there a legal contract executed by the DBE to perform a distinct element of work?

Yes No

b. Name of the on-site representative: _____

c. On-site representative reports to: _____

d. Has the on-site representative been identified as an employee of the DBE?

 Yes No

e. Has this individual ever appeared on any other contractor's payroll?

 Yes No

f. Does the DBE on-site representative effectively manage the job without interference from any other non-DBE contractor?

 Yes No

g. Who does the DBE on-site representative contact for hiring, firing, or to modify the contract? _____

h. Has the DBE owner been present on the jobsite?

 Yes No

i. Does the DBE appear to have control over methods of work on its contract items?

 Yes No

j. Is the DBE maintaining its own payroll?

 Yes No

k. Who prepares the DBEs certified payroll? _____

l. Is the DBE actually scheduling work activities, material deliveries and other related actions required for prosecution of the work?

 Yes No

m. Did the DBE subcontract any items or portions of the work to any other firm?

 Yes No

If yes, what % was subcontracted? _____%

Name of the firm _____

2. Equipment

a. List the major self-propelled (engine) equipment used by the DBE: _____

b. Does the equipment have the DBE's markings or emblems?

 Yes No

If another firm's markings are discernible, note the name: _____

c. Is the DBE's equipment?

 Owned Leased from _____

d. If leased, is there a formal agreement identifying the terms and parties?

Yes No

e. Is the equipment under the direct supervision of the DBE?

 Yes No

f. Is the operator of the leased equipment the DBE's employee?

 Yes No

If not the DBE's, whose employee is he/she? _____

g. If the equipment is leased, is the payment for the equipment deducted from the work performed?

 Yes No

3. Workforce:

a. List the name of DBE's crew as observed during the operation described above:

b. Has any of this crew ever shown up on any other contractors' payroll?

 Yes No

c. Does the DBE's workforce know who they work for?

 Yes No

4. Materials:

a. Is the DBE contracted to furnish and install a contract item?

 Yes No

b. Is the quality and quantity of the materials controlled by the DBE?

 Yes No

c. If two party checks used, who are the parties identified as payable to:

d. Who makes arrangements for delivery of materials? _____

e. Material Invoices made out to: _____

f. Who scheduled delivery of materials? _____

g. In whose name area materials shipped? _____

h. Does the prime contractor direct whom the DBE is to obtain the material from and at what price?

Yes No

5. Performance:

a. Does the DBE appear to have control over methods of work on its contract items?

Yes No

b. Has any other contractor performed any amount of work specified in the DBE contract?

Yes No

6. Other Work categories:

Truckers:

a. Are DBE trucks present on the job site? Yes No

Are they Owned Leased from

If leased, is there a formal agreement identifying the terms and parties?

Yes No

b. Are the rates appropriate?

Yes No

c. Is there an approved subcontract or written agreement?

Yes No

Who are the parties? _____

d. Are DBE employees shown on the certified payroll?

Yes No

Regular Dealers:

a. Does the regular dealer have an established storage facility and inventory?

Yes No

b. Does the dealer have a business that sells the product being supplied to the public on a routine basis?

Yes No

c. Does the business stock the product being supplied as a normal stock item?

Yes No

d. Is the quantity and quality of the materials controlled by the DBE?

Yes No

e. In whose name are the materials shipped? _____

f. Who is delivering and unloading the material? _____

g. Is the distribution equipment used in delivering the product the DBE's?

Yes No

If so, is it: Owned Leased

h. If leased, is it a long term lease and not a lease developed specifically for the project?

Yes No

7. Manufacturer

a. Is the business's primary function to manufacturer construction products?

Yes No

b. Does the business stock the product manufactured or altered for this project as a normal stock item?

Yes No

c. Is the quality of the materials controlled by the DBE?

Yes No

General Notes:

Appendix D: Attachment 7 Work Plan

Please reference our Attachment 7 Work Plan in Excel submitted via soft copy.

Please note: Hours for Task G and Task H are embedded within previous tasks, and Task F is embedded within Task E due to the nature of the task structures in the solicitation.

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			Staffing							
Task B	Specific methodology and detailed work programs/ audit programs/ other procedures that will be employed by the IOM firm to mitigate, minimize and/or identify fraudulent, wasteful, abusive, and/or potential criminal activity for each risk/scenario/scheme identified for NJ TRANSIT	Deliverables	Part/Princ / Dir	Prog and Proj Mgrs	SME	Staff - Supv, Sr, Consultant	Staff - Consultant, Associate	Admin	Total Hours	Completion Dates for each step
	Develop comprehensive project risk assessment and methodology	Fraud Risk Mitigation Strategy and other required documentation and deliverables	1.00	4.00	8.00	0.00	0.00	5.00	18.00	12/10/2014
	Determine project process monitoring activities and methodologies to be used for each process area	Fraud Risk Mitigation Strategy and other required documentation and deliverables	2.00	8.00	16.00	0.00	0.00	0.00	26.00	12/24/2014
	Submit Fraud Risk Mitigation Strategy deliverable to NJ TRANSIT for approval	Fraud Risk Mitigation Strategy and other required documentation and deliverables	0.50	2.00	4.00	0.00	0.00	5.00	11.50	12/30/2014
		Total Task Hours	3.50	14.00	28.00	0.00	0.00	10.00	55.50	
			Staffing							
Task C	Detailed plan for key fraud, waste, abuse, and/or potential criminal activity risks	Deliverables	Part/Princ / Dir	Prog and Proj Mgrs	SME	Staff - Supv, Sr, Consultant	Staff - Consultant, Associate	Admin	Total Hours	Completion Dates for each step
	Develop standardized work plan and procedures	Detailed Work Plan and other required documentation and deliverables	1.00	2.00	5.00	2.00	2.00	0.00	12.00	Ongoing
	Determine subsequent project assessment areas	Detailed Work Plan and other required documentation and deliverables	1.00	2.00	5.00	0.00	0.00	0.00	8.00	Ongoing
	Determine deliverables and monitoring schedule	Detailed Work Plan and other required documentation and deliverables	0.50	2.00	3.00	0.00	0.00	0.00	5.50	Ongoing
	Conduct resource analysis to determine level of effort	Detailed Work Plan and other required documentation and deliverables	0.50	2.00	4.00	0.00	0.00	0.00	6.50	Ongoing
	Identify and develop tools/checklists to be used and key controls to be tested	Detailed Work Plan and other required documentation and deliverables	0.50	2.00	4.00	2.00	2.00	0.00	10.50	Ongoing
	Compile and document all other relevant data and information	Detailed Work Plan and other required documentation and deliverables	0.00	2.00	4.00	0.00	0.00	5.00	11.00	Ongoing
	Submit detailed plan deliverable to NJ TRANSIT for approval	Detailed Work Plan and other required documentation and deliverables	0.50	2.00	4.00	0.00	0.00	5.00	11.50	Ongoing
		Total Task Hours	4.00	14.00	29.00	4.00	4.00	10.00	65.00	

			Staffing							
Task D	Training (If Applicable)	Deliverables	Part/Princ / Dir	Prog and Proj Mgrs	SME	Staff - Supv, Sr, Consultant	Staff - Consultant, Associate	Admin	Total Hours	Completion Dates for each step
	Finalize fraud, waste, and abuse awareness or other training needed	Other deliverables as defined or required	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TBD, Upon Request
	Develop training material	Other deliverables as defined or required	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TBD, Upon Request
	Determine trainee population and schedule	Other deliverables as defined or required	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TBD, Upon Request
	Conduct training	Other deliverables as defined or required	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TBD, Upon Request
		Total Task Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
			Staffing							
Task E	Provide the strategy and deliverables that the IOM firm will utilize to assess contractor(s) compliance with DBE requirements	Deliverables	Part/Princ / Dir	Prog and Proj Mgrs	SME	Staff - Supv, Sr, Consultant	Staff - Consultant, Associate	Admin	Total Hours	Completion Dates for each step
	Finalize test plan	Audits as required under the Work Authorization; Work papers, reports and other required documentation and deliverables	0.00	5.00	3.00	0.00	0.00	0.00	36.00	TBD, Upon Request
	Schedule and gather information	Audits as required under the Work Authorization; Work papers, reports and other required documentation and deliverables	0.00	4.00	3.00	4.00	4.00	8.00	112.00	TBD, Upon Request
	Fieldwork process review/documentation	Audits as required under the Work Authorization; Work papers, reports and other required documentation and deliverables	0.00	4.00	8.00	34.00	34.00	8.00	440.00	TBD, Upon Request
	Identify gaps in controls and/or fraud, waste, abuse, or criminal activity	Audits as required under the Work Authorization; Work papers, reports and other required documentation and deliverables	0.00	5.00	4.00	4.00	4.00	0.00	84.00	TBD, Upon Request
	Test key controls for operating effectiveness	Audits as required under the Work Authorization; Work papers, reports and other required documentation and deliverables	0.00	5.00	4.00	10.00	10.00	0.00	150.00	TBD, Upon Request
	Prepare specific deliverable(s) based on results	Audits as required under the Work Authorization; Work papers, reports and other required documentation and deliverables	0.00	10.00	8.00	5.00	5.00	24.00	260.00	TBD, Upon Request
		Total Task Hours	0.00	33.00	30.00	57.00	57.00	40.00	1082.00	
			Staffing							

			Staffing							
Task G	All deliverables completed in sufficient detail	Deliverables	Part/Princ / Dir	Prog and Proj Mgrs	SME	Staff - Supv, Sr, Consultant	Staff - Consultant, Associate	Admin	Total Hours	Completion Dates for each step
	Prepare and submit findings of potential fraud, malfeasance, or criminal activity	Required Reports and Documents - Findings of potential fraud, malfeasance, or criminal activity	4.00	5.00	1.60	4.00	4.00	2.00	20.60	Ongoing
	Prepare and submit weekly status report	Required Reports and Documents - Weekly Status Reports	2.00	4.00	1.60	4.00	4.00	2.00	17.60	Ongoing
	Prepare and submit monthly status report	Required Reports and Documents - Monthly Status Reports	2.00	4.00	1.60	4.00	4.00	2.00	17.60	Ongoing
	Prepare and submit quarterly status report	Required Reports and Documents - Quarterly Status Reports and FTA Quarterly Reports	2.00	4.00	1.60	4.00	4.00	2.00	17.60	Ongoing
	Prepare and submit time logs status report	Required Reports and Documents - Time Logs Status Reports	1.00	3.00	1.60	4.00	4.00	2.00	15.60	Ongoing
		Total Task Hours	11.00	20.00	8.00	20.00	20.00	10.00	89.00	
			Staffing							
Task H	Provide monitoring services for the contracted services for construction, design, and project management	Deliverables	Part/Princ / Dir	Prog and Proj Mgrs	SME	Staff - Supv, Sr, Consultant	Staff - Consultant, Associate	Admin	Total Hours	Completion Dates for each step
	Subtasks within previous tasks (A-G)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	Ongoing
		Total Task Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Grand Summary of All Tasks (do not include costs)			Staffing							
Tasks	Task Description	Task Description	Part/Princ / Dir	Prog and Proj Mgrs	SME	Staff - Supv, Sr, Consultant	Staff - Consultant, Associate	Admin	Total Hours	Completion Dates for each step
Task A	Potential fraud, waste, abuse and/or potential criminal activity risks/scenarios/schemes including prioritization and probability and potential impact		4.00	10.00	24.00	3.00	3.00	8.00	52.00	12/20/2014
Task B	Specific methodology and detailed work programs/ audit programs/ other procedures that will be employed by the IOM firm to mitigate, minimize and/or identify fraudulent, wasteful, abusive, and/or potential criminal activity for each risk/scenario/scheme identified for NJ TRANSIT		3.50	14.00	28.00	0.00	0.00	10.00	55.50	12/30/2014

	Task C	Detailed plan for key fraud, waste, abuse, and/or potential criminal activity risks	4.00	14.00	29.00	4.00	4.00	10.00	65.00	Ongoing
	Task D	Training (If Applicable)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TBD, Upon Request
	Task E	Provide the strategy and deliverables that the IOM firm will utilize to assess contractor(s) compliance with DBE requirements	0.00	33.00	30.00	57.00	57.00	40.00	217.00	TBD, Upon Request
	Task F	Specific deliverables for each work program/audit program/ other procedures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Ongoing
	Task G	All deliverables completed in sufficient detail	11.00	20.00	8.00	20.00	20.00	10.00	89.00	Ongoing
	Task H	Provide monitoring services for the contracted services for construction, design, and project management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Ongoing
		Total Hours	22.50	91.00	119.00	84.00	84.00	78.00	478.50	

Firm Name: CohnReznick																					
Emergency Operations Center																					
Staffing Category		Hourly Billing Rate (\$)	Task A		Task B		Task C		Task D		Task E		Task F		Task G		Task H		Total Hours Per Staff Category	Total \$ Per Staff Category	
			Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)			
Partner/Principal/Director	Paul Raffensperger	\$ 269.26	4.00	\$ 1,077.04	3.50	\$ 942.41	4.00	\$ 1,077.04			\$ -		\$ -	11.00	\$ 2,961.86		\$ -	22.50	\$ 6,058.35		
Program Manager/ Project Manager	Gerard Frech	\$ 238.78	7.00	\$ 1,671.46	10.00	\$ 2,387.80	14.00	\$ 3,342.92			15.00	\$ 3,581.70			20.00	\$ 4,775.60			66.00	\$ 15,759.48	
Program Manager/ Project Manager	Dean Krogman	\$ 238.78	14.00	\$ 3,342.92	4.00	\$ 955.12	8.00	\$ 1,910.24			6.00	\$ 1,432.68			2.00	\$ 477.56			34.00	\$ 8,118.52	
Program Manager/ Project Manager	Caroline Newcomb	\$ 238.78	7.00	\$ 1,671.46	22.00	\$ 5,253.16	16.00	\$ 3,820.48			12.00	\$ 2,865.36			2.00	\$ 477.56			59.00	\$ 14,088.02	
Program Manager/ Project Manager	Duane Mittan	\$ 238.78	4.00	\$ 955.12	2.00	\$ 477.56	4.00	\$ 955.12				\$ -			2.00	\$ 477.56			12.00	\$ 2,865.36	
Program Manager/ Project Manager	Kim Law, PE /King Lee, PE	\$ 238.78	2.00	\$ 477.56	4.00	\$ 955.12	1.00	\$ 238.78			30.00	\$ 7,163.40			2.00	\$ 477.56			39.00	\$ 9,312.42	
Subject Matter Expert		\$ 245.94		\$ -		\$ -		\$ -				\$ -			\$ -					\$ -	
Supervisory/ Senior Consultant	S. Millman/A. Fomina	\$ 159.00	3.00	\$ 477.00		\$ -	4.00	\$ 636.00			12.00	\$ 1,908.00			10.00	\$ 1,590.00			29.00	\$ 4,611.00	
Supervisory/ Senior Consultant	H. Donaghue/R. Killduff	\$ 159.00									45.00	\$ 7,155.00			10.00	\$ 1,590.00			55.00	\$ 8,745.00	
Consultant/Associate/ Staff	S. Cohen	\$ 136.28	3.00	\$ 408.84		\$ -	4.00	\$ 545.12			12.00	\$ 1,635.36			10.00	\$ 1,362.80			29.00	\$ 3,952.12	
Consultant/Associate/ Staff	J. Szabo	\$ 136.28									45.00	\$ 6,132.60			10.00	\$ 1,362.80			55.00	\$ 7,495.40	
Administrative Support	TBD	\$ 70.67	8.00	\$ 565.36	10.00	\$ 706.70	10.00	\$ 706.70			40.00	\$ 2,826.80			10.00	\$ 706.70			78.00	\$ 5,512.26	
TOTALS			52.00	\$ 10,646.76	55.00	\$ 11,677.87	65.00	\$ 13,232.40			\$ -	217.00	\$ 34,700.90		\$ -	89.00	\$ 16,260.00		\$ -	478.50	\$ 86,517.93
																			Total Direct Cost	\$ 86,517.93	
																			Total Travel Cost	\$ -	
																			GRAND TOTAL	\$ 86,517.93	
DBE Subconsultant (by Task):																					
Program Manager/ Project Manager	Kim Law, PE /King Lee, PE	\$ 238.78	2.00	\$ 477.56	4.00	\$ 955.12	1.00	\$ 238.78			30.00	\$ 7,163.40			2.00	\$ 477.56			39.00	\$ 9,312.42	
DBE Totals	DBE Totals		2.00	\$ 477.56	4.00	\$ 955.12	1.00	\$ 238.78			30.00	\$ 7,163.40			2.00	\$ 477.56			39.00	\$ 9,312.42	
DBE % Total	DBE % Total		3.85%	4.49%	7.21%	8.18%	1.54%	1.80%			\$ -	13.82%	20.64%		\$ -	2.25%	2.94%		\$ -	8.15%	10.76%
Out of Pocket Travel Expenses:			Units	Rate																	
TOTAL				\$ -																	