

Response to Proposal

Superstorm Sandy Integrity Oversight Monitoring Services for Gladstone Line Poles & Foundations Replacement Project

Technical Proposal

Prepared for:

New Jersey Transit

Attention:

Ms. Tashida S. Chapman
Principal Contract Specialist
New Jersey Transit
Procurement Department
One Penn Plaza East, 6th Floor
Newark, New Jersey 07105

September 10, 2014

Table of Contents

- I. Introduction..... 1
 - A. Our Intelligence Driven Approach 1
 - B. Our Expertise..... 3
 - C. Our Experience..... 3
- II. Detailed Approach and Methodology 4
 - A. Fraud Risk Assessment 4
 - B. Specific Detailed Work Programs/Audit Programs/Other Procedures..... 6
 - C. Integrity Monitoring Program..... 7
 - D. Training Programs 12
 - E. DBE Compliance..... 12
 - F. Deliverables 13
- III. Schedule 13
- IV. Conflict of Interest Certification 14
- V. DBE Participation..... 14
- VI. Summary of Experience..... 14
 - A. New Jersey Department of Treasury –Superstorm Sandy Recovery Projects 14
 - B. Port Authority of New York and New Jersey – World Trade Center Transportation Hub..... 15
 - C. Empire State Development Corporation – Moynihan Station..... 15
 - D. Metropolitan Transportation Authority – Fulton Street Transit Center & South Ferry Terminal 17
- VII. Proposed Key Staff..... 18
- VIII. Conclusion..... 19
- Exhibit A

I. Introduction

Thacher Associates LLC (“Thacher”) is pleased to submit this proposal to provide Integrity Oversight Monitoring Services for the Gladstone Line Poles & Foundations Replacement Project (the “Project”). Because of our time-tested and proven methodologies and deep experience in providing nearly identical services to area transit operators, we believe our approach to be the most effective and cost-efficient proposal to prevent, detect, and deter waste, fraud, and abuse on this Project.

A. Our Intelligence Driven Approach

Thacher has been able to use our expertise and experience to accomplish our objectives successfully because our Integrity Monitoring Programs are based on an *Intelligence Driven Approach* that is designed to identify the areas of greatest integrity risk to a Program (both in terms of impact and likelihood of occurrence), understand the controls in place to mitigate those risks, and then focus our efforts on those risks that are most likely to occur and have an unacceptable negative impact to a project’s schedule, budget or reputation.

The Gladstone Line Poles & Foundations Replacement Project consists of the general construction necessary to install 163 new concrete foundations and steel poles between New Providence Station and the Gladstone Rail Yard on New Jersey Transit’s Gladstone Branch. We reviewed all of the publicly available information on this Project, the information included with the Request for Proposal, and have visited publicly-accessible sections of the project to better understand the work to be performed.



We have already considered some preliminary risks involved in this Project and began to formulate mitigation strategies in response. Some potential risks include, Buy America provisions –

specifically with the fabrication of the steel poles, concrete testing, and DBE compliance. Weekend work, in our experience, has its own unique risks. Even the catenary transfer work, while performed by NJ Transit forces, may give rise to the risk of not properly accounting for labor and thus jeopardize any federal reimbursement.

Because our engineers have experience with catenary pole foundation installation on New Jersey Transit projects, specifically on the Hudson Bergen Light Rail, we are familiar with the risks associated with this scope of work.

Due to the nature and location of the work, there are unique environmental considerations that are prone to integrity breaches. Our preliminary research has revealed the existence of potentially contaminated sites located in proximity of the work. These sites potentially include buried waste drums and underground storage tanks with documented leak histories. One location is characterized by a former waste lagoon. As such, groundwater and soils in the areas adjacent to these locations may be impacted by petroleum related compounds and other contaminants. A potential also exists for exposure to contaminants associated with railroad fill such as various metals and polycyclic aromatic hydrocarbons. The work associated with handling and disposing of these types of materials exposes the owner to increased liability. The project will require importation of backfill, which may pose a risk that the contractor will reuse contaminated soils without approval, and charge for clean fill. Imported backfill should be properly sourced and documented. Thacher engineers are familiar with the applicable federal and state environmental regulatory requirements for the handling, treatment, transport and disposal of such materials, and the associated integrity risks with this type of remediation, and the potential for resulting change orders for remediation and disposal of such materials.

In that the contractor has responsibilities with regard to employing a consultant for sample collection, testing and waste characterization of the impacted soils, a risk of change orders associated with potential soil remediation exists as soils classified as hazardous would most likely be disposed of at a significantly higher cost. In addition, it is our understanding that the contractor may be paid for soil loading per unit price, and soil transport and disposal on a per-ton basis. Other bid items such as pile installation may include the cost of soil excavation and disposal. Potential conflicting provisions in the specifications may present the opportunity for double billing.

The nature of the work also presents challenges due to unknown subsurface conditions, which may lead to encountering obstructions, causing potential delays and change orders. Our experience has shown contractors are likely to overload trucks during these types of operations, leading to increased safety concerns.

Although the work will occur during general track outages, the risks in performing work in the vicinity of train tracks and electrical systems is inherent. Falsifications or misrepresentations with regard to safety training, certifications and experience are potential integrity risks.

Our integrity reviews typically include integrity checks and independent authentication of applicable licenses, permits, required certifications and insurance, to ensure that all work meets the minimum requirements of all applicable laws, codes, ordinances and regulations.

Ensuring the highest standards with regard to work quality are met and minimum regulatory requirements are satisfied is an area subject to integrity risks, i.e. contractors cutting corners, inspections not being performed, falsifying testing and tolerance data falsified, etc. Our engineers know where these risks are the greatest, and have proven experience identifying integrity breaches with regard to concrete testing and inspections, mix designs, welding certifications and welding inspections, quality control data, and material certifications.

B. Our Expertise

Based on our years of experience in the integrity monitoring industry, we understand that our clients have limited resources. While integrity monitors cannot effectively monitor every transaction across the Program, an effective, efficient and targeted risk assessment can focus on those activities or transactions most susceptible to the most damaging risks and make the best use of those limited resources. Importantly, we know auditing and working in collaboration with internal audit departments, as we work alongside internal audit departments every single day.

Thacher Associates' expertise in providing integrity monitoring services for transit and disaster recovery projects enables us to provide well-informed services that are more knowledgeable than what other monitors could possibly provide. Our knowledge arises from several sources that will be found in combination in no other proposer, including:

- our substantial experience in providing construction monitoring and conducting forensic investigations of construction activities and supporting related litigation keeps us current with means and methods, trends, and new schemes;
- our proprietary database of construction industry information, which has been formed over the course of three decades, and which is updated daily;
- our substantial in-house technical expertise, based in part on our unique focus in joining together experienced investigators with qualified and forensically-trained technical experts; and
- our unique informants and sources of information - throughout the industry, media, academia, regulatory authorities, and law enforcement agencies - that we have developed in the course of our many years spent conducting investigations, managing integrity monitoring engagements, and solving integrity problems in the construction industry.

C. Our Experience

In addition to our intimate understanding of the risks inherent in transportation and disaster recovery programs, our time-tested methodologies, and the staff and firm experience performing identical services in almost identical circumstances, what sets Thacher apart from our competitors is that designing, implementing and managing large-scale, proactive integrity monitoring protocols for major construction projects is our core competency. There are few, if any, integrity risk management firms with our advanced level of experience and expertise in the field. Perhaps most

importantly, we understand how to work as an independent entity and collaborate and calibrate our work with other independent entities and agency decision-makers.

We have performed these engagements on projects with multiple-stakeholders, federal and state-funded projects, and projects requiring compliance with A-60 and FTA regulations. We have been performing integrity monitoring engagements for major transportation and disaster recovery projects since 2001, beginning with our work on the cleanup of the World Trade Center (“WTC”) site. Since then, we have continued to perform these services for the WTC Transportation Hub, the Moynihan Station Civic and Land Use Improvement Project, the Fulton Street Transit Center and South Ferry Subway Terminal Station, and the Metropolitan Transportation Agency’s East Side Access project. We would build on our previous experiences on our past and current transit and disaster recovery projects to minimize the time and expense required to perform the services required on the Gladstone Line Project.

II. Detailed Approach and Methodology

Our proposed approach to the detailed scope of work focuses on practicality and real-world solutions, emphasizing site presence, to determine what is actually happening on the project. Our years of experience in integrity monitoring enable us to target project-specific risks, not wasting resources in areas that do not require scrutiny. We know how to distinguish integrity issues from operational ones and focus our time on the former. Where we identify problems, our solutions get to the heart of the matter without nitpicking. Those solutions are designed to address and prevent integrity issues without burdening the project’s progress. We follow through to see if the solutions actually work and have created no adverse schedule impact.

Thacher’s approach has already proven incredibly successful on large-scale projects with very similar scopes of work. We have been providing virtually the same services for several years on our major transit engagements. Our proven methodologies have produced many successes on many projects.

A. Fraud Risk Assessment

In preparing a Fraud Risk Assessment, we follow a multi-step methodology. The initial step begins with utilizing our *Intelligence Driven Approach* and quickly identifying likely schemes to which the Gladstone Line Project may be susceptible. Next, we identify existing internal controls that provide fraud, waste and abuse opportunity-blocking mechanisms, including a review of any formal written policies and procedures. We interview executive management, operational supervisors, line staff and project participants to learn how they say or believe the system works to protect itself and what risks they believe are most relevant. This step allows us to identify any variations in the understanding of business procedures and internal controls and we ask each of our interviewees what are the top risks from their vantage point. We may also perform spot audits of specific transactions to test how the system actually works. This step also determines whether additional systems “disconnects” or red flags may exist.

1. Intelligence Driven Fact-finding

Our *Intelligence Driven Approach* leverages our longstanding knowledge of the New York and New Jersey construction industry and its participants – construction managers, general contractors, design firms, trade contractors, specialty contractors, consultants, and with the many regulatory and law enforcement agencies that operate in that industry. By utilizing our proprietary database of historical industry knowledge, we stay ahead of the latest frauds and schemes. We also take the lessons learned from other similar projects to be able to understand the current status of the industry.

Using the knowledge gained from our *Intelligence Driven Approach*, we are able to perform a risk assessment that also includes information specific to the Project to be monitored; for example, will the Project be required to meet obligations to certain external stakeholders; will the Project involve new offices or divisions specific to disaster recovery; will the Project implement new procedures never before required for otherwise experienced staff.

These data points are analyzed by our multi-disciplinary legal, accounting, engineering, investigative and analyst staff in the context of the specific controls for the Project concluding in the development of a risk assessment that highlights the areas of greatest risk to the Project and our sponsor. The risk assessment, in turn, provides recommendations for enhanced controls and allows for an informed and project specific discussion on devising focused and efficient work plans designed to monitor “weak” points in the Project’s control and compliance matrix. Our *Intelligence Driven Approach* and detailed risk assessment ensures our clients will not waste their resources on areas of minimal concern or risk, while maximizing coverage on those risks most likely to derail, delay or embarrass.

2. Identify Existing Controls

We begin the identification of existing controls through a review of applicable federal and state laws and regulations, contract documents, formal written policies and procedures, and RFIs. Typically, we request and review a wide variety of documents including, but not limited to: any formal written project management procedures (project procedures manual) addressing areas such as the procurement and bidding process, billing, accounts receivable and collections, accounts payable and payments, vendor selection and vetting, change orders, contingencies and allowances, time-keeping and prevailing wage guidelines (union/non-union), including provisions related to overtime, weekend/holiday work and premium time, record-keeping and documentation requirements for lump sum and time and materials work, “Buy American” requirements, and costs allocations.

3. Interview Stakeholders and Project Participants

The interview process is designed to assess not only the participants’ understanding of potential risks, but also their understanding of the controls in place, and the operation of those controls. In many instances, these interviews have highlighted a contractor or group of contractors being entirely unaware of an agency requirement or control. This process serves not only to highlight a potential problem area, but to correct it before the project even begins.

These interviews are designed to be targeted and conducted in a concise and efficient manner specifically designed to minimize the impact on the individual's schedule, while still garnering the requisite information concerning areas that may give rise to opportunities for fraud, waste and abuse.

4. Spot Audits of Specific Transactions

The third phase of our Fraud Risk Assessment involves the spot audit of specific transactions. Based on the intelligence and information gathered during the first two steps, we may choose to review a very small and select number of transactions to compare how the policies or procedures dictate the transaction to occur (and the understanding of the affected staff) to the actual transaction process to identify any disconnects or "red flags" that may give rise to an increased integrity risk. We test to see what the parties have done to ensure that the controls are protecting not only the work, but many of the compliance requirements.

5. Develop and Finalize Risk Assessment

While the development of the Fraud Risk Assessment is a process that begins on day one, at the conclusion of identifying the existing controls, interviewing stakeholders and project participants and spot audits of specific transactions, we begin the process of finalizing the Fraud Risk Assessment. This finalization includes close consultation and collaboration with staff from the New Jersey Transit Internal Audit Department to ensure the prioritization of identified integrity risks and our recommended controls enhancements are practicable and in coordination with New Jersey Transit's priorities.

B. Specific Detailed Work Programs/Audit Programs/Other Procedures

Following the preparation of the Fraud Risk Assessment(s), the development of an overarching Integrity Program guided by specific detailed work and audit programs begins. Our work plan methodology addresses a key problem in monitorships – how to stretch limited resources in a manner that responsibly discharges what is often a formidably large scope of work. A rote response will not generate the needed focus, nor produce a satisfactory approach to integrity monitoring. It certainly will not be responsive to unforeseen problems, even though those unforeseen problems will assuredly crop up, demanding time and attention.

Working closely and collaboratively with New Jersey Transit's Internal Audit Department, Thacher Associates will develop work and audit programs, and other procedures that are designed to mitigate the project specific risks identified in the Fraud Risk Assessment(s). Our proposed programs will be designed to test Project participants' compliance with the fraud controls identified in the risk assessment(s) or the enhanced controls implemented as a result of recommendations made through the risk assessment(s).

Our work programs are designed to implement the specific methods employed as part of an Integrity Monitoring Program to mitigate and minimize the identified risks and will contain estimated level of efforts (in hours) by each discipline to implement the plan.

C. Integrity Monitoring Program

The implementation of the Integrity Monitoring Program designed and guided by the Fraud Risk Assessment(s) and detailed work plans, are represented by two major categories of activities – monitoring contractor compliance and document review and investigations.

1. Monitoring Contractor Compliance – A “Boots on the Ground” Approach

Monitoring contractor and vendor compliance with applicable laws and contract requirements begins with a thorough understanding of the weak points most susceptible to exploitation. This monitoring is conducted through an on-site field presence of multiple disciplines, including, engineering, investigative and audit and consists of reviews of documents, payment requests, change orders, invoices and other forms submitted by vendors. Our on-site field activities will involve strategically placed forensic engineers – who understand contractors means and methods, auditors and investigators designed to maximize our field presence. Our engineers and investigators, many already with the requisite safety and track training, will be on active sites conducting spot checks and fieldwork at locations that involve construction activity. Our field investigators are the best in the industry. They understand the operational and business needs of keeping a project in motion and plan their activities accordingly. For example, our investigators will work to conduct prevailing wage interviews before or during breaks in shifts.

Joining this review of documentation is intelligence gathered from our field presence, which includes site visits, surveillances, investigations, head counts, quality assurance and quality control reviews and product substitution inquiries, to name just a few.

We have substantial experience in monitoring Sandy-related construction costs. We have performed Sandy monitoring for the PANYNJ, including its Sandy cleanup efforts on-site, and for the City of New York. The State of New Jersey awarded us the first two New Jersey Superstorm Sandy construction monitoring projects. These engagements involved satisfying the applicable FTA Federal Procurement Guidelines and other FTA requirements, as well as, the State of New Jersey Treasury requirements. We know these requirements, we know how to satisfy these requirements, and we can accomplish this absent a learning curve.

Our field component is supported by our pioneering use of technology, including our information management system – the Thacher Tablet. The Thacher Tablet allows our on-site personnel to capture more information, in less time, while simultaneously archiving the information for future project use. The Thacher Tablet allows staff to upload information contained in sign-in sheets, on worker credentials and in responses to interview questionnaires in a fraction of the time these tasks used to take. In addition, the Thacher Tablet contains advanced photography documentation software which generates a visual record of site conditions throughout the duration of the project. The software creates a searchable library of images which can be overlaid as virtual x-rays, allowing the ability to compare the same location over different stages of the construction. The photos can be assigned a specific marker geographically located on the site plans allowing for a “virtual” project tour. The software also creates auto-generated PDF reports containing the site

images and floor plans to share information more efficiently among the Thacher team, other Integrity Monitor teams and New Jersey Transit staff.

2. Document Review and Investigation

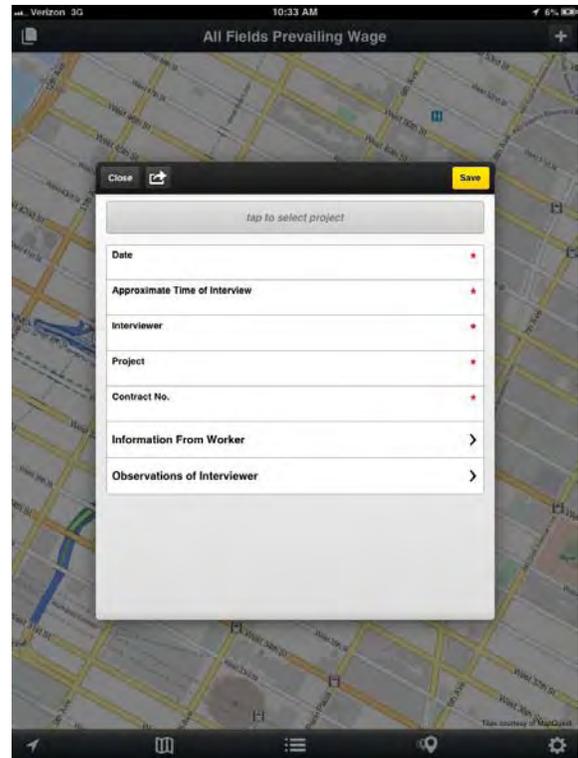
Our team possesses substantial legal talent to review and understand the contracts and union and trade agreements at issue on the Program. Our team also includes forensic engineers, accountants, procurement, environmental and safety specialists, and field investigators. We efficiently coordinate this multidisciplinary team's activities so that our work product reflects a synthesized approach and our clients have the right expertise reviewing the appropriate documentation. Our forensic auditors, engineers and investigators review areas of concern and our methodologies for reviewing individual documents are described below. The types of documents provided as examples are those most likely to be confronted by the monitor assigned to these projects.

A. Requisitions

Risks include commingling, theft (for overbilling), default (after positive cash flow from overbilling or frontloading is exhausted), and delays (via deliberate obfuscation of the work in place to give the impression of greater construction progress than actually achieved). We determine if the amounts billed accurately reflect construction progress, and check the schedule of values to verify that the distribution of the budget is reasonable and does not overload early action items. Our forensic auditors verify the clerical accuracy of the requisitions and supporting schedules to ensure that they roll forward properly; that retainage is being withheld in accordance with the contract; that the schedule of values is not altered from the original proposal; and that general conditions costs and other cost reimbursable items are properly supported and allowable under the contract, and are not being double billed. All of these reviews are supported by our field presence and the on-site observations made by our forensic engineers and investigators. This on the ground protection/prevention will also act as an effective extension of the NJTIAD as they perform their required reviews.

B. Change Orders

Our forensic engineers review the original contract's scope, the proposed scope change, the justification for the change, the independent estimates, the adequacy of supporting documentation, adherence to policies and procedures, cost reasonableness, and applicability of cost allocation agreements. These reviews aim to ensure that base scope work is not charged again in the change



*Screenshot of Thacher Tablet –
Prevailing Wage Application*

order and that the costs are not inflated. We review RFI processes for the presence of red flags or suspicious patterns. We create a checklist of required documents and procedures, using the Program's policies and procedures. Where appropriate, our team prepares an independent estimate for comparison, to verify the accuracy of material quantities, the use of established unit pricing and the overall cost reasonableness. Site visits are performed to verify that the actual work is in place and is representative of the change order scope. Interviews of contractor staff and New Jersey Transit personnel are performed as needed.

All change order documents are reviewed for compliance with procedural requirements. Our forensic auditors review the contractor's proposed costs for the change order and compare them to the CM/GC estimate and the New Jersey Transit estimate. We track change order payments against the budget established for the change order to protect against potential overbilling issues. Through the entire change order review process, our forensic engineers and auditors leverage the work performed by the other.

C. General Conditions

Similar requirements for general conditions ("GC") work may be covered in the CM's, general contractors, and lower-tier subcontractors' agreements. CM general conditions labor, material and equipment could be used to remediate design and construction errors without properly documenting costs and appropriately back-charging them to the responsible party. Our forensic auditors examine GC provisions in CM and contractor agreements and utilizing information gathered by our investigators and forensic engineers through spot checks can verify whether the work is appropriately billed. This same multi-disciplinary process is used to check if lower-tier contractors are performing GC work.

D. Extra T&M Work

Many lump sum change orders that start as time and materials ("T&M") work are settled as lump sums using work tickets as a negotiation starting point. It is nearly impossible to detect work ticket padding in an after-the-fact review. Our forensic engineers identify T&M work in real time and review processes as written and actually performed to see if accurate, complete documentation of labor, materials and equipment is created in a timely manner. On a spot basis, our investigators do head counts, and quantify materials and equipment used to verify subsequent ticket submittals, thus identifying potential overcharges and recoveries or confirming T&M charges don't include base contract work. On recent engagements our work has been instrumental in getting CMs and contractors to track costs in accordance with meaningful standards.

On all of our large capital construction integrity monitoring and Hurricane Sandy related recovery engagements, real-time monitoring of T&M work in the field has resulted in much more complete, accurate and efficient audits of job costs after the fact.

E. Allowances, Contingencies, Acceleration and Holds

Our legal experts review the contract, defining conditions in which such funds may be spent, our forensic auditors examine supporting documentation for associated category costs, and our forensic engineers field-verify work has been performed, all resulting in our team confirming budget items are not being used as an additional funds source for work outside specified purposes.

Our audits have shown that many times, contractors will use contingencies and allowances to cover up contractor mistakes or fund budget deficits in other unrelated areas.

F. Quality Assurance and Control (“QA/QC”) Reviews

Our forensic engineers seek to prevent/identify materials substitutions, and use of “knock-offs.” For selected work items with potential integrity risk, we review technical QA/QC specifications and spot check compliance through field observations (covert or escorted) to see if required inspections and other processes, materials and equipment, were followed, installed, and/or used. We follow-up review document submittals (i.e., inspection reports) that correspond to the forensic engineer’s field observations to ensure compliance and confirm field observations. We also interview engineers and other technical staff of the CM, general contractor, subcontractor, supplier, and New Jersey Transit.

G. Credit Change Orders and Charge-Backs

Our technical specialists identify safety, environmental and other compliance requirements in lump sum contracts and evaluate contractors’ compliance efforts. We have successfully pursued charge-back strategies where the requirements were not satisfied, and obtained recoveries for our clients. More importantly, these strategies have spurred enhanced compliance with the contract requirements.

H. Prevailing Wage

We know from our other engagements that proactive initiatives, such as limiting site access to authorized personnel through manned gates, implementation of an access card identification system for all authorized personnel, and vendor screening for all contractors and subcontractors, have gone a long way to manage the risks of labor law violations and labor racketeering. With this project, these controls are unlikely and our approach will reflect this reality. Similarly, the fact that the labor force is heavily unionized enhances (though does not ensure) the likelihood that compliance with prevailing wage and benefit requirements will be maintained. If these measures are conducive to matters to which we are assigned, they will reduce, but not eliminate, the need for labor law monitoring on the project. Prevailing wage compliance must still be monitored since it is the most significant red flag of a labor racketeering scheme.

Our labor law monitoring approach consists of job site visits by investigators for the purposes of: conducting prevailing wage interviews of the trade workers and supervisors; performing headcounts; identifying overtime work; obtaining supporting field documentation from workers such as pay stubs; observing worker activity and behaviors on site; observing distribution of paychecks

on site from contractor to workers; examining actual paychecks where appropriate; and otherwise obtaining information about site activities relevant to monitoring of labor law compliance.

Our forensic auditors observe the ratio of apprentices to journeymen to see if it complies with the prevailing wage requirements and comports with the billing for the work. On one large project, this aspect of our monitoring detected a significant instance of overbilling, where we found apprentices being charged at journeymen rates for acceleration work. Our forensic auditors also make office visits to contractors and subcontractors for the purpose of accessing the firms' internal records (such as payroll registers, union remittance reports and checks to the trade unions) to verify payment of proper wages and supplemental benefits. We compare the information on certified payroll reports to the information in these internal records and that obtained during field interviews. Our forensic audit methodology utilizes information obtained during job site visits to develop an audit plan designed to address the specific risks of each specific contractor, which enables us to focus on those risks during our interviews of company personnel and review of corporate records. Our experience has shown that this approach results in a much more intelligent and effective way of conducting prevailing wage audits.

On a spot basis, we compare records of site access and/or other sources of information (such as shop steward logs) to certified payrolls to determine accuracy and completeness of certified payrolls – and possibly to detect the existence of no-show workers and/or improper cash payments. As prevailing wage interviews are performed and checked against certified payroll reports, workers will be selected to receive a prevailing wage information letter. This letter solicits the same information – details as to wages and benefits received ("trade"), nature of work performed ("classification") and days and hours worked – that is asked during a prevailing wage interview on site. The letter provides a mechanism for the worker to answer questions regarding wages and benefits in the privacy of their own home, as opposed to answering the same questions in front of co-workers, foremen and supervisors.

Our forensic auditors also contact trade unions for verification of benefit payments. We seek the cooperation of the trade unions in order to independently verify benefit payments, especially those unions that are subject to some form of government intervention, trusteeship, monitorship or international control. We make benefit payments a focus because our findings of prevailing wage violations on certain projects have primarily been related to benefit shortages.

We have found that detailed analysis of contractor and vendor records, and "drilling down" to underlying supporting documentation has been necessary for identifying possibly organized-crime connected contractors and trade workers. It has also supported our efforts to find benefit violations involving out-of-state trade union workers. We have also found that developing sources of intelligence and varying our site visits have enabled us to identify integrity breaches – for example, a midnight shift no-show union shop steward, who we identified early in an engagement (and who was subsequently removed from his position).

We have also found that a focused approach to prevailing wage enforcement has proved effective and efficient. Our investigators focus our prevailing wage field work – interviews and headcounts – on particular contractors, on a rotating basis, in order to achieve proactive deterrence and

transparency. We put the greatest emphasis on those trades and contractors that have had integrity issues in the past. We also seek to perform such activities on contractors performing cost plus work – employing the technical staff necessary to distinguish workers performing cost plus work from those workers performing lump sum work – to support cost plus auditing. Through astute use of project information available in daily look-aheads, from Principals’ and project coordination meetings, and from other sources, we are able to most effectively and efficiently target our resources.

I. Bond and Insurance Payments

To ensure that required insurance policies and bonding are in place, Thacher will review contracts and bonding requirements, then request and review original policies from underwriters. Insurance “certificates” will not be accepted as proof of coverage. Instead, we will spot check actual policies and riders to ensure that all appropriate legal entities (i.e., subsidiaries) and projects are covered. To ensure policies have been paid, we review original invoices from brokers and spot-review cancelled checks or bank wire confirmations. If policies are paid via installment we will spot check monthly payments against cancelled checks or bank wires. To ensure proper coverage over the life of the project, we will monitor policy expiration dates. Additionally, Thacher will periodically spot check policies against adjusted contract values to ensure that additional insurance and/or bonding requirements resulting from new awards, scope changes, or change orders are sufficiently maintained.

D. Training Programs

We expect to get ahead of the curve early in the engagement to prevent improper conduct by contractors. Drawing on our ample experience in other engagements, we would provide contractor “kick-off meeting” presentations and integrity awareness training, defining the applicable standards and expectations. Our integrity awareness training would be provided to the contractor’s executive and project management, administrative and accounting staff, field supervisors, and subcontractors at all tiers, to deliver the strongest possible message that integrity counts on the project. We recommend doing this at the procurement stage, if possible, otherwise promptly after a contract award. We would make contractors and vendors aware of the integrity standards and oversight mechanisms, including the Integrity Monitor’s role. The integrity awareness presentations would foster proactive deterrence in discussing “dos and don’ts” along with “lessons learned.”

As with every other aspect of our proposed approach, we plan to leverage other training programs provided, either by New Jersey Transit or other Integrity Oversight Monitors to avoid duplication and ensure our approach to the Gladstone Line Project is efficient and cost-sensitive.

E. DBE Compliance

Our approach tests the bona fides and independence of DBE subcontractors by observing their activities at the construction site, noting the identity of their labor force and supervisors, and determining ownership or financial responsibilities for equipment in use. We interview the workers and supervisors of the subcontractor and employees of the general contractor about the DBE firm

and its relationship with the general contractor. We monitor how the general contractor's senior management ensures that the subcontractors are performing actual and necessary services and are complying with all applicable opportunity program rules. We will also review the monthly statement of payments to DBE contractors and drill down on associated billing as needed to ensure independence. We combine these tasks to the extent possible with our labor law compliance monitoring and other activities.

F. Deliverables

Our initial deliverable, a Fraud Risk Assessment and Detailed Work Plans will be provided to New Jersey Transit within sixty (60) calendar days of Notice to Proceed, or as otherwise directed by New Jersey Transit. We will also provide weekly status reports in the prescribed format, as required by New Jersey Transit.

Having already been selected as the first Integrity Monitor under the program administered by the New Jersey Department of the Treasury, we are familiar with that Department's reporting protocols, including monthly and quarterly reports, and with our duty to report directly to the Attorney General and/or Comptroller in the appropriate instance, with specific types of findings and have already successfully complied with these reporting mandates.

Keeping New Jersey Transit informed of any developments during the course of our monitorship is, of course, a priority. Therefore, in addition to providing the aforementioned reports, we may provide informal briefings on our activities, concerns, and findings.

III. Schedule

Thacher Associates' proposed schedule envisions performing a Fraud Risk Assessment and creating Detailed Work Plans within the first sixty (60) days from Notice to Proceed. Our "Boots on the Ground" monitoring will coincide with the actual construction schedule, tentatively to begin with mobilization. In addition, our monitoring of contract compliance may begin prior to mobilization, specifically with respect to the fabrication of the steel poles. Our on-site field monitoring will continue through the completion of the contractor's work, however, at the direction of New Jersey Transit, can continue through the transfer of the catenary wires conducted by force account labor. Our document review and auditing functions will begin on day one and continue through contract closeout.

IV. Conflict of Interest Certification

I, Joseph A. DeLuca, certify that neither Thacher Associates, LLC, nor any of our affiliates or subsidiaries or subconsultants currently provide directly or indirectly construction management or similar or related services that could be in conflict with providing Integrity Oversight Monitoring services to New Jersey Transit under our current Integrity Oversight Monitoring agreement either directly or as a member of a joint venture, partnership, or as subconsultants or subcontractor of any tier.



Joseph A. DeLuca

V. DBE Participation

For this task, Thacher Associates plans to utilize staff from Crescent Consulting to meet the Disadvantaged Business Enterprises (“DBE”) participation requirements. While the DBE Participation goal for this project is 10%, we will strive to achieve 20% as a reflection of our commitment to maximize utilization of DBEs.

Thacher Associates ensures compliance with DBE requirements through a two-tiered approach. First, the assigned Project Manager has primary responsibility to track the work performed by DBE firms assigned to the projects through the life of the project to ensure participation requirements are on-track and to ensure the work performed is of sufficient quality. Supporting the Project Manager, and at no cost to the client, is our Chief Operating Officer, who is responsible for ensuring appropriate resources are provided to the project and to ensure participation meets the prescribed goals.

VI. Summary of Experience

A. New Jersey Department of Treasury –Superstorm Sandy Recovery Projects

When Governor Chris Christie required the use of integrity monitors on all major Superstorm Sandy reconstruction projects, Thacher Associates was selected to monitor the first two projects assigned, helping set the standard for this important state-wide undertaking. The City of Elizabeth Veteran’s Memorial Waterfront Park project involves the rebuilding of the entire waterfront, including the memorial park, the municipal marina and the recreation and boardwalk piers. The City of Perth Amboy project involves the rebuilding of seven areas, including the Promenade at the Old Ferry Terminal, a beachfront promenade, and a fishing pier.

Both projects involve performing risk assessments and recommending loss prevention strategies to prevent duplication of benefits, inefficiency, fraud, waste, abuse, malfeasance and mismanagement of funds; determining if appropriate compliance systems and controls related to internal controls, procurement, contracting, compliance, cost eligibility, contract management, invoicing, payment, are in place to comply with applicable State and Federal guidelines and regulations – including compliance with FEMA funding guidelines and regulations - and to test and monitor control

environments. Unique aspects of this work, as well as all post-Sandy work, require the ability not only to look back at work already performed, frequently on a time and materials basis, but also to look forward to work in the process of being completed.

One of the lessons learned, especially given this was New Jersey's first foray into integrity monitoring was the importance of establishing the role of the monitor. By emphasizing our role, not a "cop on the beat," but instead to ensure transparency and auditability, we have garnered significant cooperation with one municipality that was originally hostile to our presence.

B. Port Authority of New York and New Jersey – World Trade Center Transportation Hub

In 2006, the Port Authority of New York and New Jersey selected Thacher Associates to provide integrity monitoring services on the rebuilding of the World Trade Center ("WTC"), then the country's largest construction project utilizing a combination of local, state and federal funding sources. Responding to the concerns about corruption and fraud on this endeavor, Port Authority Commissioners required integrity monitors on all of the large scale projects including the Transportation Hub, the September 11th Memorial and Museum, and the Freedom Tower.

Our work on the WTC Transportation Hub involves monitoring the construction of a \$4.5 billion major mass transit hub and related infrastructure. Our initial mission as integrity monitor was to design and implement a corruption prevention program. We reviewed and assessed the adequacy of corruption controls on all phases of the project to ensure that all transactions were conducted and documented in such a way as to be both transparent and auditable. Based on our review, a corruption prevention program was designed to ensure adequate oversight and monitoring of compliance with those controls. This engagement is ongoing, and we are continuing to conduct field audits of construction activities, desk audits of invoices, change orders and other project documents. During the engagement, we have made numerous recommendations regarding improvements in the areas of purchasing practices, construction processes, project finances, environmental compliance, safety, physical site security, information security, prevailing wage compliance and M/WBE program compliance, many of which have been adopted by the Port Authority.

Lessons learned throughout this project have included the need for intimate familiarity with the processes that regulate significant functions on the project, and the personnel charged with performing those functions – at the agency, CM, GC and trade contractor levels. By developing this familiarity, we have developed an understanding of the project that has made us effective and we have earned the trust and respect of agency, CM, GC and trade contractor personnel that has given us access and a "voice at the table."

C. Empire State Development Corporation – Moynihan Station

The Moynihan Station Development Corporation, a subsidiary of the New York State Urban Development Corporation (doing business as the Empire State Development Corporation ("ESDC")) retained Thacher to serve as its Integrity Monitor to perform independent oversight and

management reporting services in connection with Phase One of the Moynihan Station Civic and Land Use Improvement Project. Phase One of the Project has involved work in:

- the historic James A. Farley Post Office Building, which is owned by the ESDC;
- the train shed of New York Pennsylvania Station, owned by the National Railroad Passenger Corporation (“Amtrak”) and located below the Farley Building;
- the West End Concourse (the “WEC”) leased by Long Island Rail Road (“LIRR”) from Amtrak; and
- the passageway connecting the West End Concourse to the 8th Avenue Subway and Penn Station (“the 33rd Street Connector”) operated by MTA New York City Transit (“NYCT”).

Phase One includes two new street level entrances at the 31st and 33rd Street corners of the Farley Building to the WEC; the expansion of the WEC to be approximately double in width and length to service nine of Penn Station’s eleven platforms; new vertical access points (stairs, escalators and elevators) from the expanded WEC to the existing Penn Station platforms; a widened and reconfigured 33rd Street Connector to be compliant with the Americans with Disabilities Act (“ADA”); and a new emergency platform ventilation system for the area of the Train Shed below the Farley Building.

Thacher’s responsibilities have included:

- the performance of an integrity risk assessment during which we performed a review of all existing project policies, procedures and processes for vulnerability to fraud, corruption, cost abuse, safety, and/or environmental risks;
- the design and implementation of a corruption prevention program designed to mitigate integrity risks;
- the review and monitoring of budgets including amounts allocated for general conditions, holds, contingencies and allowances;
- review of the construction manager’s and trade contractors’ records regarding insurance coverage, environmental and safety for compliance with the terms of their contracts and with applicable laws, rules and regulations;
- reviews of project costs, and backup documentation thereto, including payment requisitions and change orders, equipment invoices, site logs and trucking manifests for evidence of overbilling;
- forensic review and oversight; and
- forensic auditing and investigations and oversight of the project quality management plan.

Some highlights of our monitoring efforts to date include:

- conducting QA/QC integrity reviews of hot work procedures, where we noted a number of deficiencies and made recommendations which were adopted by the general contractor; and of asbestos abatement and soil disposal and transportation, where we again noted deficiencies that subsequently were corrected;
- conducting ongoing onsite monitoring of subcontractor activity, which identified an unauthorized substitution of a MBE subcontractor with another subcontractor whose Port Authority certification had been revoked, ultimately resulting in the company's removal from the project;
- performing a review of the Buy America procedures in place to ensure contractor compliance with contractual obligations. As a result of our review and recommendations, an enhanced oversight program by the construction manager was put into place, and Thacher continues to monitor for any integrity lapses; and
- conducting prevailing wage reviews and worker interviews, which identified a subcontractor who was not paying benefits to a union local. As a result of Thacher's involvement, the subcontractor eventually agreed to a payment arrangement, resulting in the restoration of worker benefits.

D. Metropolitan Transportation Authority – Fulton Street Transit Center & South Ferry Terminal

Thacher was selected by the Metropolitan Transportation Authority ("MTA") to serve as the integrity monitor in connection with the construction of the MTA's \$1.4 billion Fulton Street Transit Center and the \$540 million renovation of the South Ferry subway terminal in lower Manhattan. The General Contractors ("GC") on these projects were two of the largest GCs in the New York metropolitan area, Skanska USA Civil Northeast, Inc. ("Skanska") and Schiavone Construction Co, LLC ("Schiavone").

Thacher provided a team of on-site and behind-the-scenes investigators, engineers, auditors, attorneys and analysts to:

- screen contractors (using, among other tools and techniques, our proprietary database of information regarding New York Metropolitan area contractors);
- ensure compliance by contractors with legal and contractual requirements (including the obligation to pay the prevailing rate of wages);
- verify the bona fides of Disadvantaged Business Enterprises ("DBE"s) employed on the projects and monitor that the DBE firms perform the work with their own staffs, supervision, and finances; and

- ensure that payments to subcontractors were made on a timely basis and that there was compliance by contractors with federal regulations regarding the composition of the workforce on the projects.

During this project, we were able to employ our sophisticated and well-informed methods of investigating M/W/DBE fraud to secure significant success for the MTA. We worked closely with the Office of the Inspector General for the MTA (“MTA/OIG”) in developing evidence of improper practices regarding the DBE practices of Skanska, Schiavone and a number of their DBE subcontractors on these MTA projects. The MTA/OIG referred the Schiavone investigation to the United States Attorney for the Eastern District of New York. The result was a civil settlement whereby Schiavone agreed to pay forfeiture of \$20 million to the United States and to reimburse the MTA/OIG approximately \$2 million for the cost of its investigation.

The MTA/OIG referred the Skanska investigation to the United States Attorney for the Southern District of New York. In April 2011, Skanska subcontractor Environmental Energy Associates, Inc. and its principals were indicted on federal fraud and conspiracy charges. The indictment charged that Skanska had “effectively self-performed the work...and helped create the appearance that EEA had done commercially useful work on the project.” Although Skanska was not charged in the matter, the firm agreed to pay \$19.6 million to settle the federal investigation into DBE subcontracting practices among contractors in New York City.

VII. Proposed Key Staff

Thacher Associates’ staffing approach is designed to maximize a field presence, leverage existing oversight resources and “push down” work to the most junior staff level capable of producing quality work product. Managing this Project at the senior level includes:

Joseph A. DeLuca is the Firm’s President. Mr. DeLuca is a co-Founder of the Firm and has over thirty-five years of experience in preventing and detecting fraud, racketeering and corruption. He has had executive management responsibility for integrity monitoring engagements since the Firm was founded in 1997. Prior to forming Thacher, Mr. DeLuca co-founded the School Construction Authority (“SCA”) Office of the Inspector General and served for seven years as its Chief of Operations, where Mr. DeLuca was responsible for leading SCA’s enterprise-wide Integrity Monitoring program which required coordinating the activities of multiple integrity monitors. From 1981 to 1990, Mr. DeLuca was a principal of the Construction Industry Strike Force supervising investigations regarding construction crimes and organized crime influences in the construction industry. Mr. DeLuca is recognized as a leading expert on organized crime and racketeering, with specialized knowledge in the construction and carting industries in New York City. He has lectured around the world on topics of procurement fraud and organized crime.

Brad Breslin is a Managing Director at Thacher Associates, where he is a leader in the firm’s emerging federal practice group. Joining the firm in December 2012, Brad provides customized solutions to assist clients in detecting, deterring, and remediating fraud, waste, and abuse on large-scale projects and programs. Brad recently provided integrity monitoring services for federally-funded recovery and rebuilding programs following Superstorm Sandy to both the City of New York

and the State of New Jersey. He has also advised a Cabinet-level federal agency on the implementation of a wide-scale fraud, waste and abuse prevention and detection program designed to protect several billion dollars in annual outlays. Prior to joining, Thacher Associates, Brad was an attorney at the United States Department of Justice in Washington, D.C, where he began his legal career as a member of the Attorney General's Honors Program. While at the Department, Brad was responsible for leading and coordinating civil and criminal fraud investigations with the Department's Office of Inspector General and has expertise in federal procurement, contract, and grant fraud. He was also responsible for negotiating and implementing mutual assistance agreements between federal, state and local law enforcement agencies as part of the federal government's disaster response activities and has extensive knowledge of risk management in disaster recovery programs.

Richard Vermeulen is Director of Forensic Auditing at Thacher Associates. He is a Certified Public Accountant licensed in New York and New Jersey, with 20 years of accounting and auditing experience, primarily within the construction industry. Mr. Vermeulen is a Certified Fraud Examiner as well as a Certified Forensic Accountant and has provided services including forensic accounting, litigation support, investigative auditing, fiscal and integrity monitoring, surety and insurance claims consulting, and internal controls reviews for a wide range of public and private clients. At Thacher, he directs all forensic audits and is responsible for designing and implementing corruption prevention, compliance/business management, and ethics programs.

James Murphy is Director of Forensic Engineering for Thacher Associates, where he directs all forensic engineering activities. Before joining Thacher Associates, Mr. Murphy served as a Senior Engineering Auditor at the SCA, where he provided engineering and construction expertise to support audits and investigations that helped in the effort to mitigate fraud and corruption, improve the SCA's control environment, and pursue financial recoveries. His work covered an array of engagements centered on preventing, detecting, and investigating cases of bribery, violations of environmental regulations and safety mandates, change order fraud, falsification of invoices, use of substandard materials and methods, and prevailing wage violations.

A number of other proposed staff members resumes are included as Exhibit A. These staff will be assigned to the project, as required, following our initial assessment of the specific needs and specialty skills required. Our DBE subcontractor, Crescent Consulting will provide investigative support and we include staff from Withum Smith + Brown to ensure we can offer New Jersey Transit the broadest array of capabilities as the Project may require.

VIII. Conclusion

We hope that the foregoing adequately explains Thacher's approach to providing integrity monitoring services for the Gladstone Line Poles & Foundations Replacement Project. Thank you for considering our proposal and please feel free to contact us at any time with questions.

Exhibit A



Joseph A. DeLuca

Thacher Associates LLC, New York, NY

1996 – Present

Co-founder and President/Principal

- Created a full service organization that provides corruption prevention/detection services including investigations and research, electronic due diligence, database services, forensic audits, risk assessments, business intelligence, compliance programs and civil prosecutions to public and private sector clients.
- Provide monitoring and oversight programs directly to government agencies or private sector contractors and assist government agencies in the management of Independent Private Sector Inspector General (“IPSIG”) programs.
- As President of the Firm, Mr. DeLuca has shared principal responsibility (with the Firm’s co-founder Thomas D. Thacher) for executive management of all of the Firm’s key integrity monitorships, including Ground Zero, MTA Transit Projects, Scalamandre, the Port Authority of New York and New Jersey’s WTC Transportation Hub, Retail and the National September 11th Memorial monitorships. In this capacity, he has played a key role in the development and refinement of the integrity risk management monitoring plans, and in the management teams that have overseen the implementation of those plans.

Summary:

Co-founder and President of Thacher Associates LLC, Mr. DeLuca is recognized as a leading expert on organized crime and racketeering, with specialized knowledge in the construction and carting industries in New York City. He has lectured around the world on topics of procurement fraud and organized crime, specializing in management of compliance reviews, complex investigations and monitorships.

Education:

Salem College,
Salem, West Virginia
B.S. Criminal Justice/Sociology
1975

Professional Certifications:

Licensed Private Investigator
New York and New Jersey

www.thacherassociates.com

New York City School Construction Authority, Bronx, NY

1980 – 1990

Assistant Deputy Inspector General

- Co-founded office along with the Inspector General.
- Conceptualized mission, structure and methods.
- Developed, implemented and staffed the Office of the Inspector General where none had previously existed: from site selection, office design, computer/telephone/security systems purchase, to hiring of attorneys, analysts, investigative engineers and support staff.
- Managed three units central to the agency: research and analysis, intelligence and MIS.
- Supported the Inspector General through problem identification; crime pattern assessments; the collection, storage and retrieval of intelligence; conducting policy and procedure analysis; and developing policy recommendations to protect and improve the integrity of the SCA’s construction process.
- Developed sophisticated structural and systems analysis programs aimed at prevention and detection; an intelligence capability complemented by proactive undercover operations; and a state of the art computer system designed to facilitate the exchange and analysis of information within the agency and with other law enforcement entities.

**New York State Organized Crime Task Force,
White Plains, NY****1980 – 1990**

Chief Analyst

- Supervised research and analysis component of OCTF's construction industry project which culminated in two published reports to Governor Cuomo, Corruption and Racketeering in the New York City Construction Industry.

Senior Analyst

- Labor racketeering: Headed the analysis team that led to a major prosecution of the Long Island carting industry.
- Participated in and conducted research for Racketeering in Legitimate Industries, a report published by the Rand Corporation, which focused on organized crime control of the Long Island carting industry.
- Commission Case: Played a significant role and assisted in the prosecution of the New York's five Cosa Nostra crime family bosses and underbosses for their control of the City's concrete industry.

New Jersey State Police, West Trenton, NJ**1978 – 1980**

Intelligence Analyst

- Participated in the pilot study of a New Jersey State Police Analysis Unit. Many law enforcement agencies, including FBI, Scotland Yard and the Canadian and Australian Police Departments drew upon the unit's expertise in designing and implementing intelligence analysis components.



Bradley J. Breslin

Thacher Associates, New York, New York

2012 – Present

Managing Director

- Responsible for the overall direction, coordination, implementation, execution, control and completion of integrity monitoring projects.
- Manage integrity monitoring team consisting of investigators, forensic auditors and engineers.
- Design and implement strategies and programs to protect client projects from waste, fraud and abuse.
- Managed integrity monitoring project for New York City Rapid Repairs Program by designing and implementing strategies to monitor all aspects of contractor operations involved in performing emergency repairs to residential properties affected by Hurricane Sandy.
- Related Experience:
 - MTA Transit Projects
 - Oversaw monitorships involving MTA's East Side Access.
 - Disaster Recovery Projects
 - Project Manager for project integrity monitorship of New York City's post-Superstorm Sandy homeowner-recovery Rapid Repair Program.
 - Deputy Project Manager for New Jersey Treasury post-Superstorm Sandy recovery and relief projects at Elizabeth Veteran's Memorial Waterfront Park and Perth Amboy Marina.
 - Fraud Risk Assessments
 - Conduct fraud risk assessment identifying control deficiencies and recommend enhancements for multi-billion dollar annual subsidy program.
 - Compliance Program Reviews
 - On behalf of the MTA, reviewed and suggested enhancements for the M/W/DBE compliance programs for major general contractor, including the determinations of best practices.

Summary:

Managing Director at Thacher Associates LLC specializing in management of compliance reviews, complex investigations and monitorships.

Education:

Duquesne School of Law
Pittsburgh, PA
J.D., 2007

Scranton University
Scranton, PA
B.A., Criminal Justice and
Political Science
2002

Professional Certifications:

Admitted: New Jersey &
Pennsylvania

www.thacherassociates.com

United States Department of Justice, Washington, D.C. 2007 – 2011

Attorney - Advisor

- Coordinate civil and criminal procurement and contract fraud investigations with the Office of Inspector General.
- Litigated contract appeals before the Civilian Board of Contract Appeals and bid protests before the Government Accountability Office.
- Provided legal guidance and review for federal procurements, legal assistance to contracting staff and provide legal advice to management officials on employment and labor related matters.
- Drafted and reviewed contracts, inter-agency agreements and memoranda of understanding between Department of Justice and other federal agencies.

Richard F. Vermeulen



Summary:

Certified Public Accountant with 20 years of accounting and auditing experience, primarily within the construction industry.

Education:

Monmouth University,
West Long Branch, NJ
B.S. Accounting, 1993

Professional Certifications:

Certified Public Accountant
(CPA), Certified Fraud Examiner
(CFE), Certified Forensic
Accountant (Cr.FA)

www.thacherassociates.com

Thacher Associates LLC, New York, NY

2010 – Present

Director of Forensic Auditing

- Responsible for the management and oversight of forensic audit department including: hiring and development of staff, department budgeting and forecasting, development of work plans, coordination of engagements, final approval of work product, interfacing with clients and practice development.
- Services include fiscal and integrity monitoring, litigation support, forensic accounting and investigative auditing for a wide range of public and private clients.

J.H. Cohn, Eatontown, NJ

2005 – 2010

Senior Manager

- Responsible for managing the accounting and auditing (A&A) department as well as the forensic accounting/audit department.
- A&A responsibilities consisted of oversight and approval of client financial statements prepared in accordance with current accounting standards, including Generally Accepted Accounting Principles (GAAP), Generally Accepted Accounting Standards (GAAS), Statement on Auditing Standards (SAS), and Statements on Standards for Accounting and Review Services (SSARS).
- Forensic accounting/auditing responsibilities included corporate governance, corporate investigations, SAS 99 compliance, internal control reviews, integrity monitoring and litigation support.

Callahan & Company, PC, Redbank, NJ

2001 – 2005

Forensic Accounting Manager

- Manager of firm's forensic accounting and litigation support department.
- Heavily involved in internal control reviews and SAS 99 compliance for clients of the firm.
- Involved in corporate fraud investigations, litigation support, surety claims consulting and contractual dispute resolution.
- Oversaw and monitored over \$250 million of construction contracts for the New York City Department of Design and Construction as well as the NY Department of Investigation on the World Trade Center cleanup and recovery project. Proposed savings of approximately \$25 million to the city on the project.

Geller & Company, PC, New York, NY**2000 – 2001**

Accounting Manager – Investment Partnership Practice

- Co-managed day-to-day operations related to accounting for venture capital, buy-out, and real estate investment partnerships.
- Worked with general partners, fund managers, and legal counsel regarding all aspects of fund set-up, operations and liquidation.
- Performed final review of client deliverable; including financial statements, partner statements and tax returns.

McGuigan & Company, PC, CPA's, Wall, NJ**1996 – 2000**

Accounting Supervisor

- Performed and supervised audits, reviews, and compilations of financial statements for diversified client base.
- Performed and reviewed a full range of tax compliance functions including federal and multi-state individual, partnership, corporation, fiduciary and payroll tax filings.

Merill Lynch, Princeton, NJ**1993 – 1996**

Senior Mutual Fund Accountant/Pricing Specialist

- Performed all aspects of accounting and security pricing related to multi-million dollar mutual funds.
- Provided financial data to portfolio managers making critical investment decisions.
- Coordinated audit process with external auditors, and prepared daily management reports.
- Trained new staff and reviewed work of subordinates.

James Murphy

Education:

Manhattan College
Bronx, NY
M.S., Civil Engineering, 2001

Manhattan College
Bronx, NY
B.S., Civil Engineering 1999

Professional Memberships/Certifications

NYC Site Safety Manager,
Certified Mobile Crane Inspector,
ACI Concrete Field Testing
Technician, LEED Accredited
Professional, 40-Hour OSHA
Safety Training Course,
Managing Crane Safety,
Primavera Project Planner (P3)

www.thacherassociates.com

Thacher Associates LLC, New York, NY

2005 – Present

Director of Forensic Engineering

- Manage forensic engineers performing fraud detection, prevention and investigative activities including: spot audits of change orders, scheduling impact analysis and quality control assessments and identifying significant financial recoveries.
- Monitor construction projects to detail evidence of fraud, corruption, defective pricing of waste in design, execution or management.
- Manage multi-disciplined team of engineers, safety and environmental specialists in identifying integrity risks and recommending improvement in controls to mitigate those risks with regard to: compliance with the Project Labor Agreement, change orders, fees and mark-ups, allowances, contract procurement, general conditions and quality control, timely payments to subcontractors and vendors, prevailing wage laws, utilization of women and minorities in the trades and achieving goals for real participation of disadvantaged business enterprises.
- Manage and perform forensic investigations in the field of construction.

New York City School Construction Authority Bronx, NY

2001 – 2005

Principal Engineering Auditor (Office of the Inspector General)

- Examined capital construction projects to detail evidence of fraud, corruption, defective pricing or waste in design, execution or management.
- Recommended modifications to improve controls, operating efficiencies and correct deficiencies identified through audits.
- Perform change order reviews and recovery analysis.

Perini Corporation, Hawthorne, NY

1999 – 2001

Cost Engineer

- Managed, updated and maintained cost reports for design-build projects.
- Conducted regular cost and production analysis.
- Established cost control procedures and prepared cost data banks.
- Prepared project budget estimates for designs from concept to bid issue.
- Made design recommendations, during design development and updated budget.
- Assigned as a supervisor of the Narcotics/Organized Crime Unit.

Pfister Construction, Medford, NY

1986 – 1999

Project Manager

- Managed site activities, scheduling, personnel and subcontractors.

Robert L. Panella

Summary:

Director of Investigations at Thacher Associates LLC. Experienced law enforcement professional with 20 years of investigative experience and more than ten years in senior executive management positions with expertise in conducting and directing complex investigations involving racketeering and sophisticated financial fraud schemes.

Education:

Hofstra University School of Law
Hempstead, NY
J.D., 1996

Stony Brook University
Stony Brook, NY
B.A., Political Science, 1993

Professional Certifications:

Admitted: New York State

www.thacherassociates.com

Thacher Associates LLC, New York, NY

2014 – Present

Director of Investigations

- Responsible for overseeing and supporting investigative assignments involving due diligence and integrity screening services.
- Provide intelligence and background information on a wide variety of subjects in support of investigative projects and integrity services.
- Perform intelligence gathering, analysis and information dissemination is based on more than 20 years of experience with general and complex investigations.

United States Department of Labor Office of Inspector General, Office of Labor Racketeering & Fraud Investigations

1999 – 2014

Special Agent in Charge, New York/New England Region (2011-2014)
Washington D.C. Region (2006-2011)
Assistant Special Agent in Charge, Boston Region (2003-2006)
Special Agent, New York Region (1999-2003)

- Directed the agency's largest region, including the supervision of all investigations and operations for 6 offices, 5 supervisors and more than 40 investigative and support staff.
- Originated, managed and conducted complex financial investigations involving labor racketeering, organized crime, construction industry fraud, public corruption, money laundering, employee benefits plans, visa fraud, *qui tams*, sensitive employee misconduct, and Department programs.
- Organized strategy, designed investigative plans and approved all aspects of regional enforcement operations.
- Coordinated and directed multi-jurisdictional cases involving several agencies. Managed and led investigations cooperatively with partner enforcement and regulatory agencies combining resources, creating efficiencies and developing unique operational and investigative methods.
- Originated and supervised complex financial investigations involving corrupt companies and attorneys, organized crime groups, labor unions, employee benefits plans, labor-management relations, visa fraud, money laundering, and fraud affecting government programs.
- Responsible for all investigative operations in the New England Area.
- Independently vetted, managed and coordinated investigations involving complex white collar crimes including a wide array of criminal violations relating to labor racketeering and organized crime, pension & health care fraud, public corruption and employee misconduct.
- Implemented quality control measures and managed metrics to ensure operations aligned with strategic and national leadership goals.

Daniel J. Kassa, MBA

Education:

Rutgers University
Newark, NJ
M.B.A., Finance, 2005

James Madison University
Harrisonburg, VA
B.B.A., Finance, 2000

Professional Certifications:

Associate Member – Association
of Certified Fraud Examiners,
Certified Fraud Examiner
Candidate

www.thacherassociates.com

Thacher Associates LLC, New York, NY

2010 – Present

Senior Forensic Auditor

- Provide Integrity Monitoring services on various construction projects at Ground Zero.
- Ensure compliance of contractors with DBE/WBE/MBE requirements on public projects.
- Perform forensic audits and earnings analyses.
- Provide litigation support services.

Marotta, Gund, Budd & Dzera, LLC, New York, NY

2008 – 2010

Manager, Workout/Turnaround/Crisis Management Consulting

- Served as Vice President – Interim Chief Financial Officer for luxury master planned golf community leveraged at \$800M.
 - Served as officer/director for 8 different legal entities under client's holding company.
 - Oversaw all aspects of accounting functions and managed cash flow.
 - Reviewed construction invoices resulting in over \$1M of savings on potentially fraudulent billings.
 - Prepared quarterly funding request to senior lender.
 - Composted quarterly analysis/reports for use by other executive management, senior lender and prospective investors.
 - Authored monthly management analysis reports.
 - Prepared annual budgets for 8 operating entities.
 - Oversaw general operations consisting of approximately 100 employees.

Prudential Financial, Inc., New York, NY

2006 – 2008

Manager, Financial Analysis – Corporate Controllers (2007-2008)

Financial Analyst – Corporate Controllers (2006-2007)

- Reviewed Quarterly Statutory analyses prior to distribution to senior management.
- Prepared annual Management Discussion & Analysis reports for 2 legal entities.
- Compiled quarterly and annual operations forecasts and analyses on parent and subsidiaries.
- Prepared quarterly and annual Risk Based Capital filings.
- Performed ad-hoc analyses for review by senior management.
- Created process improvements in quarterly reporting periods to improve accuracy and reduce preparation time.
- Oversaw preparation of Quarterly and Annual Statutory Financial Statements.
- Prepared investment analyses for inclusion in Management Discussion & Analysis report.
- Prepared investment exhibits in Quarterly and Annual Statutory Financial Statements.
- Managed workload and assignments of 2 units in the department.

Bed Bath & Beyond, Inc., Union, NJ**2005 – 2006**

Real Estate Accountant

- Performed monthly accounting close: reconciled accruals, expenses, and prepaids on 700+ properties.
- Analyzed expense trends and investigated irregularities.
- Produced various square footage cost analyses.
- Prepared fiscal budget for all operating properties.
- Improved information flow process to reduce errors and maximize efficiency.
- Compiled monthly, quarterly and annual gross sales reports.

J.H. Cohn LLP, Eatontown, NJ**2002 – 2005**

Staff Accountant, Forensic & Construction Accounting

- Perform integrity monitoring on forensic engagements; analyze bank statements to reconstruct years of financial records.
- Analyzed requisition for payments submitted by construction managers and compared expenses to FAR rates and other government regulated rates.
- Provided attestation services to global bank for \$100M construction project.
- Reconciled AIA requisitions to contractor's financial records, verified payments to subcontractors, prepared Contractor's Sworn Affidavit and Subcontractor's Waiver of Lien forms and prepared Agreed Upon Procedures reports.
- Performed forensic investigation on numerous contractors for the NYC School Construction Authority.
- Investigated clients' former CPA/Controller for fraudulent accounting practices and reconciled client books to reflect actual financial standing.
- Prepared and audited financial statements of private construction contractors.
- Developed niche in company to handle real estate matters.
- Produced DCF's for clients on an ad-hoc basis on commercial, retail and residential properties.

Kevin Mullins

Summary:

Experienced supervisory forensic auditor/accountant and certified fraud examiner with over ten years of multi-disciplinary experience in forensic auditing and accounting, fiscal and integrity monitoring, investigative auditing, compliance auditing and internal controls reviews.

Education:

Monmouth University,
West Long Branch, NJ
B.S. Accounting
2003

Professional Certifications:

Certified Member of the
Association of Certified Fraud
Examiners (ACFE)

www.thacherassociates.com

Thacher Associates LLC, New York, NY

2010 – Present

Senior Forensic Auditor

- Perform integrity monitoring activities at both the corporate and project levels, including on various World Trade Center construction projects.
- Examine records and monitor job site for errors and fraud on large, high-profile contract work.
- Analyze cash receipts and disbursements records for unusual patterns and possible fraudulent or illegal transactions.
- Evaluate contractor and subcontractor billing requisitions supporting documentation for reasonableness and completeness as well as possible inconsistencies and fraudulent reporting.
- Make recommendations to appropriate personnel to assist in bettering the review process as it relates to contractual efficiency and compliance.
- Identify and investigate variances and discrepancies and report to client and various government agencies involved with the projects.
- Related Experience:
 - WTC Hub
 - Responsible for devising, executing, and reporting on audit work plans designed to address perceived integrity risks on the project.
 - This includes audits of documents, supervision of lower level staff, and writing reports regarding findings and issues to be sent to the Port Authority OIG.
 - NYC Rapid Repair Program
 - Led a multi-person audit team for three different prime contractors in the program. Was responsible for helping design and perform audit procedures and detailed risk assessments, overseeing lower level staff, and working closely Project Managers for the purpose of meeting with and reporting to the New York City Department of Investigations.
 - Moynihan Station
 - Responsible for helping design and perform, as well as supervise lower level staff in the performance of various audit and monitoring procedures related to specific integrity risks in the areas of billings, job costs, prevailing wage, estimates/bids, and expenses.

J.H. Cohn, LLP, New York, NY**2003 – 2010**

Senior Accountant

- In-charge accountant for several audit clients of all sizes in areas such as construction and manufacturing and distribution performing audits and reviews of financial statements, employee benefit plans and agreed-upon procedures.
- Managed and supervised staff in performing necessary procedures efficiently and within stated deadlines.
- Dealt specifically with partners, senior managers, and managers, as well as client upper-management to discuss and resolve audit and accounting issues and recommended ways to improve reporting and internal controls.
- Worked closely with tax department to ensure that related tax work and accruals were in compliance with US GAAP.
- Uncovered fraudulent activities on a large construction client and developed a set of procedures to address the further risk of fraud during the audit.
- Examined records and monitored job site for errors and fraud on large, high-profile contract work.
- Evaluated contractor and subcontractor billing requisitions and supporting documentation for reasonableness and completeness.
- Made recommendations to appropriate personnel to assist in bettering the review process as it related to contractual efficiency and compliance.
- Assisted in developing approach as it related to audit procedures performed.
- Identified and investigated variances and discrepancies noted and reported to client and various government agencies involved with the project.
- Performed various procedures to ensure proper reporting and compliance related to Collective Bargaining Agreements.

Kenneth J. Casado

Summary:

Senior forensic engineer with 12 years of engineering experience. Serves as a key member of the Firm's monitoring teams focused on preventing, detecting and investigating fraud, waste and abuse on the Firm's largest engagements.

Education:

The Pennsylvania State University,
University Park, PA
B.S, Civil Engineering
2002

Professional Certifications:

Engineer in Training
Certification, 10-Hour OSHA,
Primavera P3 and P6,
Association for Certified
Fraud Examiners, Associate
Member

www.thacherassociates.com

Thacher Associates LLC, New York, NY

2006 – Present

Senior Forensic Engineer

- Monitor construction projects to detail evidence of fraud, corruption, defective pricing of waste in design, execution or management.
- Perform detailed schedule and budget analysis.
- Representative work:
 - Port Authority of NY & NJ Projects
 - Detail evidence of fraud, corruption, defective pricing or waste in design, execution or management through detailed review of procurements, schedule, budget, invoicing, change orders and other related project information on the WTC Hub, WTC Sandy Clean-up, and Moynihan Station projects.
 - MTA Transit Projects
 - Responsible for performing prevailing wage interviews on site and reviewing M/W/DBE contractors working for the various general contractors on the Fulton St., Dey St., South Ferry, 2nd Ave Subway and 7 Line Extension projects.
 - NYC Rapid Repair Program
 - Monitored the emergency response by NYC to restore heat, power and hot water to areas affected by Hurricane Sandy.
 - Monitored the work of 3 general contractors and the construction manager assigned to provide services.
 - Performed field inspections of home assessments, active work sites and home close outs; evaluated compliance with program procedures; documented work of assessment/close out teams and work crews; and performed prevailing wage interviews.

STV Incorporated, New York, NY

2002 – 2006

Environmental Associate

- Performed civil engineering tasks under the supervision of senior engineers.
- Worked on engineering projects ranging from roadway reconstruction to utility site work.
- Used advanced civil engineering programs such as AutoTurn, Land Development, and Storm CAD along with Auto CAD to complete specific duties.

Stephanie K. Casado

Summary:

Director at Thacher Associates LLC specializing in compliance reviews, complex investigations and monitorships. Former civil litigation attorney with ten years of experience investigating, managing and prosecuting complex cases.

Education:

The Pennsylvania State University Dickinson School of Law
Carlisle, PA
J.D., 2002

The Pennsylvania State University
University Park, PA
B.S., Health Policy Administration
1997

Professional Certifications:

Admitted: New Jersey, Pennsylvania, Maryland & District of Columbia

www.thacherassociates.com

Thacher Associates LLC, New York, New York

2013 – Present

Director

- Responsible for the direction, coordination, implementation and execution of integrity monitoring projects.
- Manage integrity monitoring team consisting of investigators, analysts, auditors and engineers.
- Design and implement strategies and programs to protect client projects from waste, fraud and abuse.
- Develop compliance programs.
- Head firm's Strategic Initiatives Group.

Gilman & Bedigian, LLC, Annapolis, MD

2012 – 2013

Of Counsel

- Conducted complex legal research for potential and active litigation files.
- Provided expert advice on the applicability of laws, regulations, and statutes as they pertained to potential and active litigation.
- Consulted with medical, technical, vocational, and economic experts.
- Prepared pleadings, motions, memoranda, and discovery for active litigation files.

Wais, Vogelstein & Bedigian, LLC, Baltimore, MD

2012 – 2010

Managing Attorney

- Recruited to extend the firm's practice into the Pennsylvania market and designed an advertising campaign to introduce the practice to the local community.
- Performed all relevant legal and related research including client and witness interview to independently assess all leads generated from advertising campaign and other sources.
- Managed trial teams leading to multiple seven and eight figure verdicts in 2012.
- Litigated civil cases in state and federal court.

Layser & Freiwald, PC, Philadelphia, PA

2006 – 2010

Associate

- Assumed control of a portfolio of civil cases throughout Pennsylvania and New Jersey.
- Developed and executed case strategy and managed all aspects of litigation from client interview through resolution.
- Conducted medical and legal research; deposed medical, expert, and lay witnesses; and prepared extensive written discovery.

- Drafted motions and supporting briefs, appeared in state and federal court, and provided representation during arbitrations and mediations.
- Assigned to handle difficult cases involving novel issues; performed legal research and drafted documents and dispositive motions.
- Established litigation process policies and best practices, and implemented as part of the case management system, which streamlined the process and ensured compliance with court deadlines.

Mark Mangion, CFE

Education:

Wagner College
Staten Island, NY
M.S., Accounting, 2012

Wagner College,
Staten Island, NY
B.S., Accounting 2011

Professional Memberships/Certifications

Association of Certified Fraud Examiners (ACFE)

www.thacherassociates.com

Thacher Associates LLC, New York, NY

2014 – Present

Forensic Auditor

- Develop compliance matrix for forensic investigations to identify high risk areas along with proposed forensic audit procedures to test areas of potential risks.
- Produce questionnaires for interviews held with the Board of Directors of a public organization to ensure that newly adopted policies and procedures are being adhered to
- Perform certified payroll investigations to ensure General Contractor is in compliance with the Department of Labor wage and hour requirements.
- Create and maintain budgets for current projects.

Dun & Bradstreet, Short Hills, NJ

2013 – 2014

Internal Auditor

- Performed Foreign Corrupt Practices Act (FPCA) investigations in foreign markets that the company owns.
- As part of FCPA, conducted fieldwork relating to disbursements, T&E, General Ledger and third party vendors with which the company conducted business.
- Ranked third party vendors and business partners to determine ERM/IAS areas of focus
- Assisted Sarbanes Oxley team with year-end and roll forward testwork for US, European and Australian markets by performing testwork and issuing reports.
- Interpreted and evaluated third party vendor contracts in order to assess high risk areas and contractual obligations.
- Managed Internal Audit consultant which included assigning work to be performed and assessing completed work.
- Managed relationships between D&B and consultants who performed analytics over specific functions such as payroll and accounts payable on a daily, weekly and monthly basis.
- Ran daily and weekly analytics over specific high risk fraud areas as part of continuous controls monitoring function.
- Conducted internal forensic investigations relating to personally identifiable information for employees.

KPMG, New York, NY

2012 – 2013

Forensic Investigator/AML Associate

- Analyzed highly sensitive and confidential information pertaining account and customer activity potentially linked to money laundering, terrorist financing, drug trafficking and other high-profile financial crime activity.
- Supervised IPSA professionals initial review of foreign corresponding bank transactions.
- Performed investigations on individuals, corporations and banks that have conducted business in high risk countries.

- Drafted and reviewed search narratives which documented results from investigations of individuals, corporations and banks noted above.
- Tested initial, supplemental and corrected Suspicious Activity Reports (SAR) and drafted corrected SAR forms and corrected SAR narratives within the appropriate client system.
- Supervised and provided Quality Assurance over testing performed on SAR forms.
- Prepared drafts of Request for Information questionnaires.
- Performed, tested and reviewed work for quarterly reviews, agreed-upon procedures, year-end audits and SOX compliance audit procedures.
- Analyzed financial statement information for accuracy, validity and conformance with IFRS, GAAP and STAT guidelines.
- Investigated accounting transactions to ensure proper disclosure and reporting of accounting activity.
- Performed substantive tests and analytical procedures on balance sheets and income statements in order to provide opinions on client's financial statements.
- Analyzed, developed and assisted with the implementation of internal controls within client's industry.
- Reviewed internal controls to identify strengths and weaknesses. Tested internal controls to determine if the process is in place and effective. Determined appropriate level of detail testing based on internal control assessment.
- Industry exposure includes: financial services, insurance, real estate, capital markets and investment management.

Amtech Construction**2005 – 2012**

Project Manager/Accountant

- Managed multiple projects at once to ensure they were completed within established deadlines.
- Interpreted plans and determined foundation layout prior to building construction.
- Oversaw work in process to ensure that it was completed in a timely manner and under safe working conditions.
- Evaluated work completed by laborers for quality and safety.
- Held meetings with clients to develop current and future business.
- Utilized QuickBooks to maintain the company finances and billing/invoices.
- Estimated material, construction and labor costs along with project timescales.

Christopher Ward

Summary:

Environmental engineer with over 10 years of experience in environmental due diligence, environmental site assessments and soil/groundwater remediation.

Education:

University of Plymouth
Plymouth, UK
B.S Engineering, 2003

Professional Certifications:

10 Hour OSHA

www.thacherassociates.com

Thacher Associates LLC, New York, NY

2010 – 2012
2014 – Present

Environmental Engineer

- Identify environmental contractors and personnel required to hold specific licenses and permits as per local, State, and Federal regulations and independently authenticate licenses and permits.
- Audit various environmental activities to ensure that work is undertaken in accordance with applicable State and Federal rules and regulations and review documentation generated in the field.
- Audit contractor diesel equipment inventories to determine if contractors are making inappropriate cost savings by using non-compliant equipment.
- Conduct audit of contractor records related to Sustainable Design Guideline contract requirements to determine whether contractors made inappropriate cost savings that are recoverable by not conforming to the contract requirements.

Atkins China LTD, Hong Kong

2012 – 2014

Senior Environmental Consultant

- Managed Environmental Due Diligence (“EDD”) projects in Australia and Myanmar (Burma) in accordance with ASTM International and relevant World Bank Group Standards as part of international financial investments. Work stream comprised site audits, interviews with stakeholders, government agencies and provided technical reports summarizing in country risks and outlining recommendations for implementation at project sites.
- Undertook independent EDD Project lead on Phase I Environmental Site Assessments (ESA) and Sediment Quality Investigations for a variety of projects in Hong Kong and provided technical reports to Hong Kong government agencies.
- Project lead for necessary environmental documents to meet statutory requirements for the Hong Kong Link Road project. Documentation included Spill Response Plan, Waste Management Plan and Environmental Management Plan.

GES, Inc., Hauppauge, NY

2008 – 2010

Project Manager

- Oversaw field activities on underground tank removal projects for Shell Oil Products US and ExxonMobil Corporation to ensure work was undertaken in compliance with applicable environmental regulations and established Health and Safety Plans.
- Managed projects as appointed remediation contractor for NYSDEC in Region 1.
- Created cost proposals for government and private sector work.
- Provided senior technical review of reports to ensure compliance with NYSDEC regulations.
- Supervised a group of three individuals, duties included: workload management, performance reviews and associated administrative tasks.
- Reviewed Health and Safety Plans to ensure compliance with applicable local, State, and Federal health and safety regulations. Stopped on-site work if non-compliance was noted

and undertook corrective action to rectify. Involved in Health and Safety investigations as required by clients.

URS New Zealand, Auckland, NZ**2008**

Environmental Scientist

- Managed site assessment of Brownfield sites for private sector, chemical and oil industry clients.
- Liaison with clients and regulatory authorities for project updates and progression.
- Reviewed technical reports to ensure compliance with environmental regulations and provided recommendations to senior managers.

Mobil Oil New Zealand Ltd., Auckland, NZ**2006 – 2008**

Contract Remediation Project Manager

- Involved in lease negotiations, equipment sale and purchase agreements, site access agreements, and consenting issues for individual sites and company assets.
- Liaison with regulatory authorities regarding projects, consent orders and/or permits for project activities.
- Responsible for an annual budget of NZD \$2-\$3 million per year.
- Contracted and managed contractors and environmental consultants and ensured work undertaken complied with environmental rules and regulations.
- Reviewed technical reports on behalf of Mobil to ensure regulatory compliance.
- Conducted unannounced field audits to ensure contractor compliance with environmental rules and regulations and Mobil Health and Safety expectations.
- Reviewed and approved for processing contractor, review involved checking invoices for errors and inappropriate time and material claims.
- Reviewed and approved contractor and consultant Health and Safety Plans to ensure compliance with New Zealand Health and Safety regulations.

MWH New Zealand Ltd., Auckland, NZ**2006**

Environmental Engineer

- Carried out Brownfield site assessments for regulatory agencies on existing sites.
- Carried out field work for underground storage tank removals for Shell Oil New Zealand Ltd. And authored summary reports.

Hydrock Consultants, Bristol, UK**2004 – 2006**

Geo-Environmental Engineer

- Managed and supervised environmental assessments for government and private sector clients at various Brownfield sites.
- Oversaw contractors on-site to ensure compliance with Health and Safety, and environmental regulations.

Philippe Larock

Education:

John Jay College of Criminal
Justice
New York, NY
B.S., Economics, 2011

Borough of Manhattan College
New York, NY
A.S., Accounting, 2009

Professional Certifications:

Associate Member – Association
of Certified Fraud Examiners

www.thacherassociates.com

Thacher Associates LLC, New York, NY

2012 – Present

Forensic Auditor

- Perform audits and integrity monitoring activities for the NYC Rapid Repairs Project.
- Identified overbillings and worked with construction managers and project managers to quantify and remediate issues.
- Conduct investigations to prevent and detect fraud in billing requisitions.
- Analyze certified payroll reports, union benefit records, timesheets, payroll and financial documents to ensure proper compliance with prevailing wage guidelines for various unions.
- Draft reports and analyses requested by clients.
- Perform review of M/W/DBE firms to verify legitimacy and compliance with applicable laws and guidelines.
- Perform site visits to verify work in place against billings.
- Analyze work orders and time and material tickets to ensure accuracy of invoices from prime contractors and subcontractors.
- Draft risk assessment guidelines for the repair of public and private property damages resulting from Hurricane Sandy.

1199 SEIU, New York, NY

2012

Financial Research Analyst and Consultant

- Performed an investigation into internal control weaknesses of a department with income totaling over two billion dollars annually.
- Conducted payroll audits of employers & participants and presented audit findings to senior management and external auditors.
- Worked to integrate and reconcile ten years' worth of data into a new analytic system.
- Reviewed and performed quality control tests on payroll processing procedures and compared them against collective bargaining agreement parameters.
- Maintained and updated payroll tracking reports.
- Helped design and conduct control improvement activities, tracked results, and recommended corrective action for problems, irregularities and anomalies.

New York State Assembly, Albany, NY

2010

Clerk of the Banks Committee

- Managed and coordinated the distribution of legal bills before the Committee in order to move them forward through the legislature.
- Maintained correspondence with elected officials and constituents regarding bills before the committee.

Showpaper, Brooklyn, NY

2009 – 2010

Consultant and Accountant

- Established an accounting system for this not-for-profit organization.
- Maintained all original books of entry and general ledger accounts.
- Audited receipts and charitable income totals for fundraising events.

Robert Thompson

Education:

Manhattan College
Riverdale, NY
B.S., Civil Engineering, 2011

www.thacherassociates.com

Thacher Associates LLC, New York, NY

2014 – Present

Forensic Engineer

- Perform assessments of the adequacy of integrity controls implemented with respect to project risks.
- Perform QA/QC review of supplies and materials required to meet technical specifications as well as federal, state and local laws, rules and regulations.
- Perform prevailing wage interviews.
- Perform field inspections of active work sites and to evaluate compliance with program procedures and document work performed by contractors and subcontractors.
- Performed detailed reviews of civil, electrical and mechanical work performed on site and compare with Work Orders and invoices for fraud detection.
- Verify cost breakdowns and unit price calculations.

Wilson Consulting Group, P.C.

2013 – 2014

Graduate Bridge Engineer

- Worked on all aspects of bridge and transportation design including:
 - Final and Preliminary Bridge Design Calculations including Foundation Designs.
 - Temporary Works (Jacking, Cribbing, Shoring, Falsework, Overhang Designs).
 - Bridge and Roadway Quantities.
 - NBIS Bridge Inspections.
 - Several other site inspections including Pedestrian Truss Bridge in Lancaster County and an Abandoned Railroad Bridge at Harrisburg Authority Wastewater Plant.
 - Performed inspections and Load Rating Reports for 4 bridges along the Stewartstown Railroad in York County.
 - Permitting for Bridge Projects (GP-11, ATON, etc.).
 - Worked on Restoration of Inwood Iron Truss Bridge in Lebanon County PA.
 - Involved in aspects of several trail projects including an expansion to the Capital Area Greenbelt in Harrisburg.

Manhattan College

2011 – 2012

Graduate Assistant

- Worked with the Manhattan College faculty during the 2011/2012 school year as a Graduate Assistant, helping with classes, running labs, tutoring students, and helping conduct research projects.

Pennsylvania Department of Transportation

Summer 2010

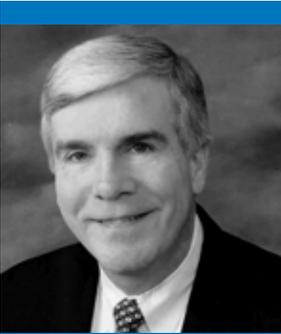
Engineering Intern in Geotechnical Department

- Worked under Chief Geotechnical Engineer for PennDot Central Office on many important topics/projects including:

- Quarries and their effect on sinkhole occurrence in Palmyra, PA.
- Plans to refurbish I-95 through Philadelphia near the Betsy Ross Interchange.
- Updating and Restoring an Interactive Geotechnical Reference Database for use in other districts throughout the state.
- Spent two weeks in the Soils Lab performing tests including CBR, Proctor, Direct Shear, and performing other duties as required.
- Worked briefly with subsurface mapping equipment used in Geotechnical Engineering including Cross Borehole Radar Topography and Electric Current Mapping.
- Helped purchase a remote control crawler system that can be sent in pipes and tunnels to investigate subsurface characteristics as well as flaws in pipelines.

RAYMOND J. BROEK

CPA, MBA, PARTNER



INDUSTRIES

- Government
- Not-for-Profits
- Professional Services Firms
- Real Estate
- Software
- Technology

SERVICES

- Internal Audits
- Sarbanes Oxley Compliance & Corporate Governance
- Audits of Commercial and SEC-Public Companies
- ERISA Audits

PROFESSIONAL EXPERIENCE

- Over 35 years of public accounting experience representing clients before the SEC, and other regulatory agencies on specific accounting and regulatory issues.
- Team Leader of the Firm's Corporate Governance and SOX Compliance Group.
- Formerly the CFO of a publicly-owned company where his responsibilities included financial, accounting and control functions.
- Worked for Ernst & Young for 25 years, where as a partner he coordinated IPOs for several clients and numerous SEC and private placement offerings, advising management on the rules, regulations and disclosure requirements relative to filing.
- Performed a number of due diligence reviews on acquisition targets, focusing on risk assessment, valuation, operations integration and contract structure.
- Lead partner on numerous internal audit projects, including fully outsourced internal audit roles.

CREDENTIALS/EDUCATION

- Licensed Certified Public Accountant in the States of New Jersey and New York
- BS degree in Business Administration, *Rutgers University*
- Masters of Business in Accounting, *Rutgers University*

MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA)
- New Jersey Society of Certified Public Accountants (NJSCPA)
 - Former trustee of the NJSCPA
 - Former President of the NJSCPA Scholarship Fund
 - Former Chairman of the NJSCPA Scholarship Fund
- Institute of Internal Auditors (IIA)

CPE REQUIREMENTS

- Met the Continuing Professional Education requirements as mandated by Government Auditing Standards

RICHARD G. COHEN

CPA, CGFM, CFE, PARTNER



INDUSTRIES

- Government Regulations - Grants & Contracts
- Not-For-Profit Organizations

SERVICES

- Accounting and Auditing
- Audits of Not-For-Profit Organizations
- Financial and Compliance Audits of Contracts and Grants

PROFESSIONAL EXPERIENCE

- Over 35 years of public accounting experience specializing in providing auditing and accounting services to commercial entities and to not-for-profit organizations that are recipients of government funds.
- Practice Leader of the Firm's Government Services Group.
- Has extensive experience auditing contracts and grants for federal, state and local governments awarded to both for-profit and not-for-profit agencies.
- Authored several articles relating to accounting issues such as, "How to Start a Not-For-Profit in the City of Philadelphia," for the Greater Philadelphia Area Chamber of Commerce, and co-authored the City of Philadelphia Sub-recipient Audit Guide.
- Appointed as the CPA representative to the newly formed "City of Philadelphia, Office of the Mayor - Assessment Team" regarding not-for-profit intermediaries in 2008.
- Served as a member of several City of Philadelphia Mayoral and City Controller Inaugural and Transition teams.

CREDENTIALS/EDUCATION

- Licensed Certified Public Accountant in New Jersey, New York, Florida and Pennsylvania
- Certified Government Financial Manager
- Certified Fraud Examiner
- BS degree in Accounting, *Farleigh Dickenson University*

MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA)
- New Jersey Society of Certified Public Accountants (NJSCPA)
- Pennsylvania Society of Certified Public Accountants (PICPA)
 - Member, Government Relations Committee
- Philadelphia Chapter of the Certified Fraud Examiners (CFE)
- Association of Government Accountants (AGA)
- Association of Fundraising Professionals (AFP)

CPE REQUIREMENTS

- Met the Continuing Professional Education requirements as mandated by Government Auditing Standards

SUMIT K. PAL

CISA, CGEIT, CRISC, MBA, PRINCIPAL



INDUSTRIES

- Government
- Technology
- Life Sciences

SERVICES

- IT Controls Assessment
- Consulting
- Corporate Governance
- Internal Audit
- Data Analytics
- Intellectual Property and Royalty Audits
- SOC Audits

PROFESSIONAL EXPERIENCE

- Over 27 years of professional experience in business consulting, IT audits, Service Audits and systems integration.
- Co-Practice Leader of WS+B's Governance, Risk & Compliance Services
- Previous professional experience
 - Provided business consulting services including Internal Controls Evaluation and implementation / audit of Enterprise Resource Planning (ERP) systems.
 - Information Technology General Controls (ITGC) reviews for multiple clients including Manufacturing, Government, Health Care, Pharmaceutical, Real Estate and Services Industries.
 - IT Application Controls reviews of multiple application platforms including general ledger and accounting systems, ERP systems and HR systems amongst others.
 - Technology Risk Assessment - Minimizing Risk, Maximizing Value
 - Business Continuity (BC) / Disaster Recovery (DR) Planning
 - Information Security Assessments including those for regulatory compliance needs for data protection and personally identifiable information (PII).
 - Outsourcing/Co-sourcing of Internal Audit function.
 - Data Analytics
 - Service Organizations Controls (SOC) Audits

CREDENTIALS/EDUCATION

- Certified in Governance of Enterprise Information Technology (CGEIT)
- Certified Information Systems Auditor (CISA)
- Certified Information Systems (CRISC)
- Master in Management Studies, *Birla Institute of Technology & Science, Pilani (India)*

MEMBERSHIPS

- ISACA— formerly known as Information Systems Audit and Control Association

PRESENTATIONS AND SPEAKING ENGAGEMENTS

- Speaker on IT Control Assessments, Data analytics and related topics at NJ State CPA and ISACA conferences

CPE REQUIREMENTS

- Met the Continuing Professional Education requirements as mandated by Government Auditing Standards

ANUPAM GORADIA

CPA, CISA, MANAGER



INDUSTRIES

- Government
- Not-for-Profits
- Real Estate
- Construction

SERVICES

- Internal Audit
- Sarbanes Oxley (SOX)
- IT Audit
- Internal Control Reviews

PROFESSIONAL EXPERIENCE

- Extensive experience in internal audit consulting services
- Lead manager for internal audit services provided to several New Jersey, New York City and New York State entities
- Risk and control assessment
- Internal process documentation
- Gap analysis and testing for many companies
- Audited many not-for-profit organizations

CERTIFICATIONS/EDUCATION

- Certified Information Systems Auditor (CISA)
- Licensed Certified Public Accountant (CPA)
- Indian chartered accountant
- BS degree in accounting and finance, *University of Bombay, India*
- BA degree in law, *University of Bombay, India*
- Diploma in Information Systems (IS) audit, *Institute of Chartered Accountants of India*

MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA)
- New Jersey Society of Certified Public Accountants (NJSCPA)
- Institute of Internal Auditors (IIA)

CPE REQUIREMENTS

- Met the Continuing Professional Education requirements as mandated by Government Auditing Standards

KEVIN P. MARGIATTO

CPA, SENIOR MANAGER



INDUSTRIES

- Government
- Not-for-Profit Organizations
- ERISA engagements
- Public and Private Schools
- Social Service Organizations
- Professional Membership Organizations

SERVICES

- Audit
- Internal Audits
- Risk Assessments
- Financial and Compliance Audits of Contracts and Grants

PROFESSIONAL EXPERIENCE

- Spent the last 20 years involved in the financial affairs of for-profit and not-for-profit governmentally-funded organizations.
- Manager on the Firm's engagement with the City of New York, Mayor's Office of Housing Recovery Operations (through the NYC OMB internal audit contract), where we assisted them with the readiness assessment for the HUD inspection required for Hurricane Sandy (The Community Development Block Grant – Disaster Recovery (CDBG-DR) program).
- Extensive experience in auditing agencies funded by a wide variety of Federal, State and local programs.
- Serves as an engagement manager on numerous audit engagements.
- Manages a large number of Circular A-133 audits of not-for-profit agencies.
- Former chairman of the NJSCPA Not-for-Profit Committee

PRESENTATIONS AND SPEAKING ENGAGEMENTS

- Spoke as a panel expert in several AICPA webcasts regarding not-for-profit annual updates.
- Conference leader related to the issuance of the OMB supercircular.

CREDENTIALS / EDUCATION

- Licensed Certified Public Accountant in State of New Jersey
- Bachelor's degree in Accounting, *The College of New Jersey*

MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA)
- New Jersey Society of Certified Public Accountants (NJSCPA)

CPE REQUIREMENTS

- Met the Continuing Professional Education requirements as mandated by Government Auditing Standards

RICHARD L. SOBINE

LPA, CFE, CGFM, MANAGER

PROFESSIONAL EXPERIENCE

- Has more than 35 years of experience in the field of public accounting auditing governmental programs and not-for-profit agencies, a great many of which have been complex financial, compliance and indirect cost audits.
- Participated in numerous governmental program Financial and Compliance audits and large not-for-profit agency audits which have included complex financial, compliance and indirect cost audits.
- Audited programs for the City of Philadelphia, the City of New York Department for the Aging, the New York City Department of Homeless Services, the U.S. Department of Transportation, the U.S. Air Force, the U.S. Department of Agriculture, the U.S. Department of Health and Human Services, the National Science Foundation, the States of Pennsylvania, New Jersey and Rhode Island, and several dozen cities and counties.
- Assigned lead manager on the indirect cost audit contract project performed for the National Science Foundation at major universities across the country.
- Serves as the audit manager of several commercial entities funded with Federal Grant dollars.
- Vast experience working with the Federal Acquisition Regulations and OMB Circulars.

CREDENTIALS/EDUCATION

- President of the Philadelphia Area Chapter of Certified Fraud Examiners
- BS degree in Public Accounting, *Franklin and Marshall College of Pennsylvania*

MEMBERSHIPS

- Accounting Advisory Board at Pierce College, Philadelphia
- American Institute of Certified Public Accountants (AICPA)
- New Jersey Society of Certified Public Accountants (NJSCPA)
- National Association for Public Accountants (NAPA)
- Association of Government Accountants (AGA)
- Accountants for the Public Interest (API)
- American Society for Public Administration (ASPA)
- Association of Certified Fraud Examiners (ACFE).

CPE REQUIREMENTS

- Met the Continuing Professional Education requirements as mandated by Government Auditing Standards



INDUSTRIES

- Government Contractors
- Not-for-Profit Organizations
- Government Agencies

SERVICES

- Audit
- Internal Audits
- Financial and Compliance Audits of Contracts and Grants
- FAR Related Audit and Consulting
- Risk Assessments
- Indirect Cost Audit and Consulting

BRIAN A. PACE

CPA, STAFF



INDUSTRIES

- Not-For-Profit Organizations
- Government – Federal & State

SERVICES

- Audits of Not-for-Profit Organizations
- HUD Audits
- Single Audits
- ERISA Engagements
- Not-for-Profit Tax
- Financial and Compliance Audits of Contracts and Grants
- Internal Audit
- Risk Assessments

PROFESSIONAL EXPERIENCE

- Two years of public accounting, auditing and tax experience, working with an array of clients and industries.
- Focuses on providing auditing, accounting and tax services for an array of clients, specifically government funded entities and Federal and state government agencies.

CREDENTIALS/EDUCATION

- Licensed Certified Public Accountant in the State of New Jersey
- Bachelor's degree in Accounting, *Ramapo College of New Jersey*

MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA)
- New Jersey Society of Certified Public Accountants (NJSCPA)

CPE REQUIREMENTS

- Meets the Continuing Professional Education requirements as mandated by Government Auditing Standards

BRIAN J. RODDY

CPA, STAFF



INDUSTRIES

- Not-For-Profit Organizations
- Government – Federal & State
- Real Estate

SERVICES

- Audits of Not-for-Profit Organizations
- HUD Audits
- Single Audits
- Audits of Low Income Housing Entities
- Financial and Compliance Audits of Contracts and Grants
- Internal Audit
- Risk Assessments

PROFESSIONAL EXPERIENCE

- Over two years of public accounting experience which involves working with an array of clients and industries.
- Experience is heavily focused in auditing companies funded by a wide variety of Federal, State and local funding.

CREDENTIALS/EDUCATION

- Certified Public Accountant in the State of New Jersey
- Bachelor's degree in Accounting, The College of New Jersey (TCNJ)

MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA)
- New Jersey Society of Certified Public Accountants (NJSCPA)

CPE REQUIREMENTS

- Meets the Continuing Professional Education requirements as mandated by Government Auditing Standards



Randy DeFreitas
Field Investigator

EDUCATION: Louis D. Brandeis High School

EXPERIENCES:

- 1400 Fifth Avenue, New York, NY
- 1 River Terrace, New York, NY
- 90 John Street, New York, NY
- 180 West 20th Street, New York, NY
- 300 East 39th Street, New York, NY
- Ritz Carlton, White Plains, NY
- Citi Center, White Plains, NY

CURRENT PROJECTS:

1351 BOSTON ROAD, BRONX, NY: INTEGRITY MONITORING:

Mr. DeFreitas currently works on the 1351 Boston Road Integrity Monitoring project as a Field Investigator. He assists the Project Executive with the following responsibilities; Construction Site Visits and Audit Strategies – inclusive of ensuring workers perform their tasks within their relevant job classification, verifying workers on site are listed within the project payroll. Documentation audit by creating a computerized database which will further be provided to the office of HDC/HPD. Flagging and resolving noncompliance and construction quality monitoring.

SUGAR HILL, NY: PREVAILING WAGE MONITORING:

Mr. DeFreitas also work along with the Project Executive on the Sugar Hill project. His duties includes but are not limited to; audit and review certified payroll records to determine conformity with the prevailing wage determination requirements, job classification and hours worked, analyze the Prevailing Wage Worksheet for each Contractor, conduct site visits to interview workers, review and analyze the Certified Payroll Records submitted by all contractors for conformity with Payroll Record Submission requirements. Notify all contractors employing Apprentices on this project to submit Apprentice Certification Letters.

EAST 99TH STREET: INDEPENDENT MONITORING:

Our Field Investigator DeFreitas, in his capacity of field investigator is responsible for but now limited to the following;

- Conducting employee interviews to gather information on job classification, wages, verify employee's proof of identification, union affiliation, etc.
- Review certified payrolls to ensure proper employee classification, prevailing wages and match daily workforce reports to certify payrolls.
- Review weekly and monthly employment utilization reports for accuracy and ensure timely submittals.
- Review and ensure that union remittance reports are submitted, as required.



Michael Arroyo

Management Analysis

Education:

Communications, State University of New York, Albany

Licenses/Registrations/Certifications:

U.S. Dept of Labor - Occupational Safety & Health Administration –NY
Certification in Site Safety Training

Summary:

Michael Arroyo has over 16 years of management experience with Affirmative Action (AA), Equal Employment Opportunity (EEO), and Diversity initiatives in the construction industry including 7 years with Crescent Consulting. Mr. Arroyo is a Senior Project Manager and responsible for the day to day management of the AA/EEO and DBE Compliance requirements on various projects. He is the Key contact on the various City, State and Federal government agencies, as well as, various Community Initiative Programs.

Notable Project Experience:

Moynahan Station – Independent Monitor

Crescent Consulting sub consulted to Thacher Associates for the Independent Monitoring on the Moynahan Station regarding use of utilization of minorities and Women in the workforce and the payment prevailing wages to the workers on projects. Mr. Michael Arroyo was responsible for conducting field investigations for the Prevailing Wages and Workforce monitoring portion of the contract. Throughout the site visits Mr. Arroyo verified the following information for Prevailing Wage compliance;

- Prevailing Wage notices are clearly posted
- Verify workers perform tasks within their relevant job classification
- Verify workers on site are listed within the project payroll
- Verify identification of workers listed on project payroll by reviewing valid government issued identification cards
- Hourly rate of pay, fringe benefits, duties as well as tools/equipment used, etc.

Reconstruction of Route 9A, Peekskill, NY

Crescent managed the New York State EEO/AA, Prevailing Wage and DBE Compliance. The project achieved 10% compliance on the DBE requirement and 40% compliance for Workforce participation. Additionally, Crescent provided the documentation tracking and monitoring of Davis Bacon Prevailing Wage requirements for the entire workforce within the Route 9A project. Crescent maintained and submitted Monthly Compliance Reports to the NYS Dept. of Transportation (DOT) and utilized the DOT EBO system for tracking workforce data. Mr. Arroyo performed random site visits to verify contractors and sub-contractors on site and managed worker head counts and collected daily sign in sheets. While at the jobsite, he also conducted employee interviews to gather information on job classification, wages, employee proof of identification, union affiliation, etc.

Tappan Zee Bridge – Independent Monitor

Crescent's is the Independent Monitor of Tutor Perini Corp. regarding use of M/WBE enterprises and workforce on the NYS Thruway Authority Tappan Zee Bridge projects. Crescent performs audits and investigations, prepares monthly reports assessing compliance by Tutor Perini Corp. with all M/WBE and Workforce requirements and goals. Mr. Arroyo is the primary manager conducting field investigations for the Workforce monitoring portion of the contract. Throughout the site visits Mr. Arroyo verifies the following information for Prevailing Wage compliance;

- Prevailing Wage notices are clearly posted,
- Verify workers perform tasks within their relevant job classification,
- Verify workers on site are listed within the project payroll,
- Verify identification of workers listed on project payroll by reviewing valid government issued identification cards.
- Hourly rate of pay, fringe benefits, duties as well as tools/equipment used, etc..

Bronx Terminal Market, Bronx, NY

Mr. Arroyo was the senior project manager administering the New York City Executive Order 50 requirements and the Bronx Initiative for Local community businesses and residence involvement on this project. Mr. Arroyo worked closely with the Local Elected Officials and Community Organizations to assist the Local Community with Subcontracting and Employment Opportunities. Mr. Arroyo implemented a successful outreach event to Minority, Women and Local Businesses so that they were informed of all the bid opportunities that were available on the project.

The retail development was broken into five separate project phases each having their own set of complex reporting procedures to the various government agencies. Mr. Arroyo was successful in achieving 15% MWBE participation by assisting with the preparation of Bid List for Professional Services, Exterior and Interior Trades, Site Work and Maintenance to include Bronx Based businesses as well as Minority and Women contractors. Through the collaborative efforts, the project team was able to utilize and award 39% of the construction contracts to Bronx based businesses. Within the Workforce initiatives, Mr. Arroyo's daily responsibilities included analyze, review and submit the Construction Employment Report and required documents to the NYC Dept. of Small Business Services - Division of Labor Services throughout all five phases as well as Turn Key Projects.

Additional Experiences:

- Automated People Mover - Newark International Airport
- Gateway Retail Center, Brooklyn, NY
- Ronkonkoma Station, MTA Long Island Rail Road
- City Center, White Plains, NY



Angel Sepulveda

Field Investigator

EDUCATION:

2004 - Apex Technical School

900 HR Air Conditioning and Refrigeration Certification

EXPERIENCES:

1351 BOSTON ROAD, BRONX, NY: INTEGRITY MONITORING:

Mr. Sepulveda is currently one of our assigned Field Investigator who is assigned to the 1351 Boston Road Integrity Monitoring project. In this capacity, he assists the Project Executive with the following responsibilities; Construction Site Visits and Audit Strategies – inclusive of ensuring workers perform their tasks within their relevant job classification, verifying workers on site are listed within the project payroll. Documentation audit by creating a computerized database which will further be provided to the office of HDC/HPD. Flagging and resolving noncompliance and construction quality monitoring.

SUGAR HILL, NY: PREVAILING WAGE MONITORING:

Mr. Sepulveda also works along with the Project Executive on the Sugar Hill project. His duties includes but are not limited to; audit and review certified payroll records to determine conformity with the prevailing wage determination requirements, job classification and hours worked, analyze the Prevailing Wage Worksheet for each Contractor, conduct site visits to interview workers, review and analyze the Certified Payroll Records submitted by all contractors for conformity with Payroll Record Submission requirements. Notify all contractors employing Apprentices on this project to submit Apprentice Certification Letters.

EAST SIDE ACCESS, PREVAILING WAGE MONITORING:

Our Field Investigator Sepulveda is also assigned to the Thatcher Associates' East Side Access project and conducts field investigations as required. His responsibility includes but is not limited to;

- Conducting employee interviews to gather information on job classification, wages, verify employee's proof of identification, union affiliation, etc.
- Review certified payrolls to ensure proper employee classification, prevailing wages and match daily workforce reports to certify payrolls.
- Review weekly and monthly employment utilization reports for accuracy and ensure timely submittals.
- Review and ensure that union remittance reports are submitted, as required.

NEW YORK CITY HOUSING DEVELOPMENT CORP. – QUADRANT V:

Throughout this project, Mr. Sepulveda oversaw the required monitoring functions of the NYC HDC Quad V Project, his duties encompassed the following: Weekly collection, maintenance and archive of payroll records, timecards daily work records, timesheets, fringe benefits records, apprentice certifications and other supporting documents, reports and all correspondences during the life of the project. He also issued and updated wage rate schedules as necessary including all modifications, corrections, escalations or reductions to wage rate schedule issued for the project.

NJ TRANSIT Contract No. 14-033
 Integrity Oversight Monitoring Services
 Attachment 5 - Cost Proposal Format
 Firm Name: Thatcher Associates LLC

Staffing Category	Employee	Task	Prepare Fraud Risk Assessment & Detailed Work Plans		Integrity Monitoring Program, Training & DBE Compliance		Reporting		Total Hours Per Staff Category	Total \$ Per Staff Category
			Hourly Billing Rate (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours		
Partner/Principal/Director	Joe DeLuca	\$ 300.00	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Program Manager/Project Manager	Brad Breslin	\$ 250.00	8	\$ 2,000.00	60	\$ 15,000.00	56	\$ 14,000.00	124	\$ 31,000.00
	Rich Vermuelen	\$ 250.00	10	\$ 2,500.00	42	\$ 10,500.00	0	\$ -	52	\$ 13,000.00
	Ken Casado	\$ 250.00	10	\$ 2,500.00	42	\$ 10,500.00	0	\$ -	52	\$ 13,000.00
	Bob Cecere	\$ 250.00	40	\$ 10,000.00	111	\$ 27,750.00	0	\$ -	151	\$ 37,750.00
Supervisor/Senior Consultant	Angela Della Universita	\$ 160.00	48	\$ 7,680.00	276	\$ 44,160.00	0	\$ -	324	\$ 51,840.00
	Eric Palummieri	\$ 160.00	56	\$ 8,960.00	118	\$ 18,880.00	0	\$ -	174	\$ 27,840.00
Consultant/Associate/Staff	Phil LaRock	\$ 137.50	74	\$ 10,175.00	368	\$ 50,600.00	0	\$ -	442	\$ 60,775.00
	Rob Thompson	\$ 137.50	74	\$ 10,175.00	280	\$ 38,500.00	0	\$ -	354	\$ 48,675.00
THACHER ASSOCIATES LLC TOTALS			320	\$ 53,990.00	1297	\$ 215,890.00	56	\$ 14,000.00	1673	\$ 283,880.00
Consultant/Associate/Staff	Crescent Consulting (DBE)	\$ 137.50	0	\$ -	280	\$ 38,500.00	0	\$ -	280	\$ 38,500.00
Crescent Consulting (DBE) TOTALS			0	\$ -	280	\$ 38,500.00	0	\$ -	280	\$ 38,500.00

Total Direct Cost	\$ -
Total Travel Cost	\$ -
GRAND TOTAL	\$ 322,380.00