

June 5, 2013

Re: BAFO Request for RFP 14-X-23110 Prequalification Pools: Auditing and Other Related Services in Support of Disaster Recovery (Hurricane Sandy)

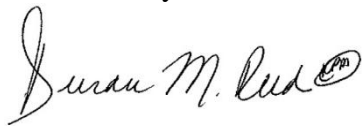
Dear Mr. Fantini:

Attached please find Reed & Associates, CPAs' best and final offer (BAFO) for RFP 14-X-23110 Prequalification Pools: Auditing and Other Related Services in Support of Disaster Recovery (Hurricane Sandy).

Our firm has completed the pricing tables for Pools 1 and 2, in accordance with our original proposal. Our revised BAFO prices include: 1) commitments stated in our original proposal, including any clarifications thereto and 2) all the requirements specified in the RFP and addenda. Our rates included in this BAFO are in accordance with our GSA 520-13 schedule, assuming the State of New Jersey is eligible to utilize GSA pricing.

Thank you for the opportunity.

Sincerely,

A handwritten signature in black ink that reads "Deirdre M. Reed" followed by a small circular mark.

Deirdre M. Reed
President/ CEO

BEST AND FINAL OFFER (BAFO) - PRICE SCHEDULE

RFP 14-X-23110

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

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

Bidder's Name: Reed & Associates, CPAs **Date:** 6/5/2013

POOL 1: PROGRAM AND PROCESS MANAGEMENT AUDITING

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
1	Partner/Principal/Director	\$ 222.90	\$228.92	\$ 235.10
2	Program Manager	\$222.90	\$ 228.92	\$ 235.10
3	Project Manager	\$181.09	\$ 185.98	\$ 191.00
4	Subject Matter Expert	\$181.09	\$ 185.98	\$ 191.00
5	Supervisory/Senior Consultant	\$181.09	\$ 185.98	\$ 191.00
6	Consultant	\$150.91	\$154.98	\$159.17
7	Associate/Staff	\$120.25	\$123.50	\$126.83
8	Administrative Support Staff	\$79.97	\$82.13	\$84.35

Line #	Pass Through Price Lines *	Year 1	Year 2	Year 3
9	Other Direct Costs	N/A	N/A	N/A
10	Travel Expenses and Reimbursements	N/A	N/A	N/A

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

Bidder's Name: Reed & Associates, CPAs Date: 6/5/2013

POOL 2: FINANCIAL AUDITING AND GRANT MANAGEMENT

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
11	Partner/Principal/Director	\$ 222.90	\$228.92	\$ 235.10
12	Program Manager	\$222.90	\$ 228.92	\$ 235.10
13	Project Manager	\$181.09	\$ 185.98	\$ 191.00
14	Subject Matter Expert	\$181.09	\$ 185.98	\$ 191.00
15	Supervisory/Senior Consultant	\$181.09	\$ 185.98	\$ 191.00
16	Consultant	\$150.91	\$154.98	\$159.17
19	Associate/Staff	\$120.25	\$123.50	\$126.83
18	Administrative Support Staff	\$79.97	\$82.13	\$84.35

Line #	Pass Through Price Lines *	Year 1	Year 2	Year 3
19	Other Direct Costs	N/A	N/A	N/A
20	Travel Expenses and Reimbursements	N/A	N/A	N/A

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

Bidder's Name: Reed & Associates, CPAs Date: 6/5/2013

**** N/A- Reed & Associates, CPAs did not respond to this Pool in the original RFP response.**

POOL 3: INTEGRITY MONITORING/ANTI-FRAUD

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
21	Partner/Principal/Director	\$	\$	\$
22	Program Manager	\$	\$	\$
23	Project Manager	\$	\$	\$
24	Subject Matter Expert	\$	\$	\$
25	Supervisory/Senior Consultant	\$	\$	\$
26	Consultant	\$	\$	\$
27	Associate/Staff	\$	\$	\$
28	Administrative Support Staff	\$	\$	\$

Line #	Pass Through Price Lines *	Year 1	Year 2	Year 3
29	Other Direct Costs	N/A	N/A	N/A
30	Travel Expenses and Reimbursements	N/A	N/A	N/A

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



State of New Jersey
Department of the Treasury
Division of Purchase and Property
Trenton, NJ 08625-0230

Auditing and Other Related Services for Disaster Recovery (Hurricane Sandy)

RFP 14-X-23110

Published Date:
May 31, 2013



Reed & Associates, CPAs
6 Business Park Road
Old Saybrook, CT 06475

RESTRICTION ON DISCLOSURE AND USE OF DATA

This proposal includes data that shall not be disclosed outside the Government and shall not be duplicated, used or disclosed—in whole or in part—for any purpose other than to evaluate this proposal. If, however, a contract is awarded to this offeror as a result of—or in connection with—the submission of this data, the Government shall have the right to duplicate, use, or disclose the data to the extent provided in the resulting contract. This restriction does not limit the Government's rights to use information contained in this data if it is obtained from another source without restriction. The data subject to this restriction are contained on pages marked: "Use or disclosure of data contained on this sheet is subject to the restriction on the title page of this proposal." The data in the pages of this proposal where so annotated contain trade secrets and commercial or financial information that are either specifically, exempted from disclosure by statute or privileged or confidential within the meaning of the exemption set forth in Sections 552(b) (3) and (4), respectively, of the Freedom of Information Act, 5 U.S.C. 552, the disclosure of which could invoke criminal sanctions of 18 U.S.C. 1905.

Introduction

Reed & Associates is pleased to submit our proposal in response to RFP 2014-X-23110, Auditing and Other Related Services for Disaster Recovery (Hurricane Sandy). We are proposing our services for pools 1 and 2 for this RFQ: Program and Process Management Auditing; and Financial Auditing and Grant Management.

Company Overview

Reed & Associates, CPAs, Inc. (Reed) is a regional, woman-owned small business specializing in auditing and consulting services with offices in the Washington, DC metropolitan area, Old Saybrook, Connecticut, Hamilton, New Jersey and Omaha, Nebraska. Reed is legally organized as an S Corporation and was established in September 2001. Reed services the Federal government and its contractors and grantees by performing audits, examinations and other reviews of the financial, performance and compliance requirements established by government rules, regulations and guidelines. Reed also provides consulting and support services to aid in the development and implementation of federal rules, regulations, guidance and standards, and to perform support services to implement program requirements. Reed, as a Certified Public Accounting (CPA) firm, is a member of the American Institute of Certified Public Accountants (AICPA), and is enrolled in their peer review program. A peer review provides an independent review and assessment of Reed's System of Quality Assurance and compliance with the AICPA's Statement on Quality Control Standards No. 8, *A Firm's System of Quality Control*. Reed received unqualified peer review reports in 2003, 2006, 2009 and 2012. In addition, Reed is a member of the Virginia Society of Certified Public Accountants (VSCPA), in which Ms. Reed was a member of the Ethics Committee as well as the Non-Profit and Governmental Continuing Education Committee. Reed is also a member of the Connecticut Society of Certified Public Accountants (CSCPA), the Association of Government Accountants (AGA), and the Information Systems Audit and Control Association (ISACA).

The Reed team will be led by Mr. Edward Noble, CPA. Mr. Noble is a shareholder with Reed & Associates and has also served as an audit partner at Pisauro, Levy, Palumbo & Noble CPAs and Noble & Noble LLP. Mr. Noble has performed hundreds of audits of federal programs, contracts and grants and has extensive experience with the Common Rule, OMB Circulars and Federal Acquisition Regulations. Mr. Noble is a member of the New Jersey Society of Certified Public Accountants. Mr. Noble from 2008 to 2011 was a National Discussion Leader for the AICPA and presented educational courses to the members on how to implement and apply the Risk Assessment Standards required now by Auditing Standards Generally Accepted in the United States. This is critical to successfully identifying risks whether financial or programmatic in nature. All of these memberships reinforce and support our mission of quality in all services and deliverables.

Our team will also include Ms. Deirdre Reed, CPA, CISA, CGFM. Ms. Reed is the Managing Shareholder with Reed & Associates. Ms. Reed has been performing consulting and auditing services for federal and commercial clients for over 26 years. She has extensive experience auditing claims, including construction contract claims, progress payments, stop work orders,

change orders and other construction and construction related invoices. She also has extensive experience with the Common Rule, OMB Circulars, FAR, CDBG and other HUD programs. She has created business processes for government contractors as well as for the federal government itself (e.g., HUD). She has audited grants to the Governor's Office of 13 states, including subgrants to subrecipients and vendors.

The Reed Team also includes Jim Anderson, CPA, CISA, CGFM, an consultant for our Firm with over 29 years of experience providing consulting, accounting and auditing services to Federal, state, and local governments, as well as many large commercial entities, having worked 17 years as a partner at two government contractors performing auditing and consulting services, and a manager and partner at two other firms providing similar services. Mr. Anderson was also a member of the initial AICPA subcommittee on Federal Accounting and Auditing. He has worked extensively with FEMA's Office of Inspector General and the many components of FEMA's Disaster Relief Fund. He has been a CFO at 2 large entities, one a large construction firm and one a large NFP. He has provided relevant consulting and auditing services to the Atlanta Public Schools, Clarke and Clayton County Schools in Georgia, the Virginia Community College System and Alexandria City Schools (Virginia). He also assisted the US Dept of Education in implementation of an Activity Based Costing Model and the revision of grantee oversight processes. He has performed nation-wide grant management reviews for FTA and FEMA. He has also performed audit and consulting services for the States of Virginia and Kentucky in the area of health care and performed audits at 23 states and 15 local governments related to grants and local contracts. Mr. Anderson has also performed training for associations as well as in-house training for continuing professional education.

Finally, to round out our team and to provide necessary expertise in evaluating construction type claims, of which we anticipate a majority of claims to include, Reed & Associates will also be utilizing services of the engineering firm Bennett & Pless, Inc. as needed. Bennett & Pless, Inc. was originally founded in Atlanta in 1964 by Moe Bennett as E.M. Bennett, Inc. In 1967, Rex Pless joined E.M. Bennett and the firm became Bennett & Pless, Inc. To satisfy the needs of a key client in 1969, the firm opened an office in Chattanooga, TN and this office continues to thrive to today. This act set the culture of the firm as Bennett & Pless, Inc. continues to be recognized today for delivering an exceptional client experience. Bennett & Pless has clients that the firm has worked with continuously since its inception, providing testament to this client focus.

Bennett & Pless, Inc. is focused on designing and repairing America's infrastructure, with a particular focus on consulting with infrastructure owners on issues associated with their facilities. The firm is registered in 42 states and works on projects nationally for both public and private sector clients. Because of the depth of experience of the firm's Professional Engineers, Bennett and Pless, Inc. has also developed a reputation as a forensic engineering firm resolving challenges infrastructure owners face. With its 50 years of experience, Bennett & Pless, Inc. is well-suited to address clients' most complex projects.

Background Experience

Reed personnel are dedicated Federal government contract auditors and consultants. The career path of all personnel include applicable experience with Generally Accepted Government Auditing Standards (GAGAS), audits, Federal programs, internal controls, compliance, federal rules, regulations and guidelines. Reed has held contracts with many federal agencies including the Department of Veterans Affairs (VA), Securities Exchange Commission (SEC), Corporation for National and Community Service (CNCS), Housing and Urban Development (HUD), Health and Resources Services Agency (HRSA), Centers for Medicare and Medicaid Services (CMS), and the Federal Deposit Insurance Corporation (FDIC), as well as others where reviews of costs claimed, internal and security controls, and program requirements (financial, performance and compliance) are the focal point of our audits, reviews and other support services. The audits, including reviews and examinations, cover:

- Internal control audits to determine that controls have been designed and implemented to assure compliance with performance, risk or financial control objectives established as part of the contract or grant award
- Compliance audits to determine compliance with applicable laws, regulations and guidelines as well as the contract or grant terms and conditions
- Performance audits to determine if program objectives are being met
- Financial accounting and reporting audits to determine the allowability and allocability of costs incurred, reported and requested for payment under and in compliance with contracts and contract terms.

Important to this solicitation is Reed's extensive grant audit experience as well as our audit capabilities with respect to information technology.

Grant Audit Experience

Our personnel's experience with auditing ranges from contract and grants awarded by the Federal municipalities by the Environmental Protection Agency (EPA) for engineering and construction grants to design, build and operate wastewater collection and treatment facilities to grants to states and non-profits awarded by the Appalachian Regional Commission (ARC) for a multitude of grant purposes from road construction to economic development. These grants were subject to federal guidelines, cost principles and matching requirements. This historical experience with grants and grantee responsibilities allowed us to win and be successful on the more current grant audits performed for CNCS.

It is worthwhile to note that here that our audit experience also includes audits of grants to states and to American territories. We have audited grant funds awarded to the Office of the Governor in more than 13 states for various initiatives including economic development as well as audited funds awarded to the US Virgin Islands under HUD programs and funds awarded to American Samoa by CNCS. We are aware that cultural differences exist both between states and between states and the territories that can affect the tone and performance of on-site audit procedures. These cultural differences do not affect the independence of the auditors or their evaluation of

evidence, but are considered in how the audit request, fieldwork procedures and findings are communicated.

A. Technical Approach

Understanding the Scope of Work

Based on the extensive damage caused by Hurricane Sandy, the Federal government awarded approximately \$16 billion to the State of New Jersey for disaster recovery. As a recipient of Disaster Recovery funds, we understand the responsibility of the State as a Federal grantee. Those responsibilities include program awards, program oversight, and in some cases, litigation support where internal controls are compromised or overridden. The State of New Jersey, through this RFP, will designate a pool of qualified contractors to provide program support, financial and grant audit support, and integrity monitoring and anti-fraud service support.

The Disaster Funding was appropriated through a Community Development Block Grant but will be administered through Disaster assistance programs which include HUD Community Development Block Grant Funding-Disaster Relief (CBDG-DR) and FEMA Public Assistance, Individual Assistance and Hazard Mitigation Grant Program funds as well as other federal disaster assistance programs. The New Jersey Office of Emergency Management (NJOEM), in cooperation with other State entities, executed the State Emergency Operations Plan (EOP) in responding to the needs of the State during and immediately following the hurricane.

Engagement Approach

Overall. Reed will apply a Risk Assessment, Detection, and Reduction approach that assists management with documenting, organizing and evaluating internal controls over financial reporting. This approach can be applied to agency-level internal controls, such as fraud programs in addition to transaction-level controls. The approach follows the enterprise risk management (ERM) framework published by COSO in 2004.

During initial planning an internal control team, whom we refer to as the Risk Management Team (RMT), will be formed comprised of fiscal staff, internal auditors, forensic experts and applicable State Internal Control Coordinators. The RMT work with management to perform interviews, host focus groups, and review existing policies and procedures to identify the material financial statement/budget line items and related financial statement assertions. Significant business cycles and their objectives are evaluated and linked to financial statement/budget line items. For each business objective, the RMT use the Reed approach to evaluate and create an Internal Control Matrix to identify what could go wrong. The assessment includes the significance of the error and the likelihood of occurrence. The RMT evaluates the design and operational effectiveness of each control procedure, determining if the control's design will mitigate the identified risk and if the control works as intended.

Based on the results of the internal control evaluation, the RMT prepares a report that summarizes each key control and addresses the adequacy of the control's design and operational

effectiveness. After the initial report, The State will be able to use Reed approach to allow the Internal Control matrix to annually track changes in control procedures, process owners and control objectives, providing management a systematic process to demonstrate ongoing monitoring of the control environment.

Planning. During the planning process we will develop a detailed implementation and assessment plan to be approved by the State to ensure a coordinated process that will not be disruptive to ongoing State functions. This includes coordinating and assembling the necessary documentation of the State's internal control structure. The Reed Team will include governmental accounting experts, forensic experts and Disaster Program experts at all stages of the planning and performance of the contract.

Reed will work with the applicable State Offices involved in the Disaster Recovery effort, which will allow Reed to assess and develop an internal control team comprised of fiscal staff, internal auditors, and office Internal Control Coordinators. The team will be utilized by vendor to assemble necessary information to analyze internal controls and detail procedures.

Assumption. In our discussion for Pool 2, we reference the work done in Pool 1 as a basis for our efforts. If Reed is not selected to participate in the work in Pool 1, specifically the risk assessment and evaluation of State policies and procedures, which we envision as the foundation for all subsequent work on this contract, then our reference is solely meant to indicate we will be utilizing those revised and adopted procedures done by others in Pool 1.

Our approach will result in the performance and completion of the following steps and procedures.

Pool 1: Scope of Services

a) Development of processes, controls and technologies to support the execution of the following FEMA-administered programs: Public Assistance, Hazard Mitigation, and Individual Assistance; HUD-administered Community Development Block Grant (CDBG) program; and other Federal and State grant and assistance programs in compliance with Federal and State guidance, including OMB circulars;

b) Review and improve procedures addressing reimbursement review backlog and financial management;

c) Resources to perform workload analysis; skills gap analysis, organizational effectiveness and workforce recruiting strategies;

d) Compliance Sanctions Program for those applicants that fail to meet Federal and State program requirements;

e) Consulting services to support account reconciliations necessary to control and report on existing Project Worksheet accounts, applicant balances, system interfaces, and other control balances;

f) Quality assurance / quality control reviews and assessments associated with the payments process to ensure that they are in compliance with Federal and State regulations and conform to industry best practices;

g) Risk analysis and identify options for risk management for the Federal and State grant payment process;

h) Consulting services to reduce the reconciliation backlog for the Request for Reimbursements process;

i) Consulting services providing Subject Matter Expert (SME) knowledge of required standards for related monitoring and financial standards for Disaster Relief set forth in HUD's Community Planning and Development Monitoring Handbook 6509.2; and

j) Conducting on-site and remote monitoring for compliance with CDBG-DR requirements, cross cutting federal requirements including Section 3 compliance, FEMA, SBA, EPA, OMB circulars and other federal and State requirements.

Reed & Associates has the understanding, capability and experience to provide all of the Pool 1 services. Our Technical Approach for successfully performing these services is described below. The Technical Approach would be tailored to the unique Task, as necessary.

All of the Pool 1 services have certain elements of our Technical Approach in common – the basis for performing any consulting task. Namely:

- Schedule and conduct a Kick Off Meeting to discuss the scope, key stakeholders, objectives, expectations and deliverables
- Document our understanding of the Task and develop a PWP
- Develop a systematic approach to understanding the “As Is” environments (whether that is controls, processes, financial reconciliations) by:
 - identifying compliance and reporting requirements,
 - reviewing standard policies and procedures,
 - conducting walk-throughs of operations or processes,
 - identifying key controls,
 - assessing implementation of processes as designed, and
 - identifying gaps between requirements and designed controls and processes
- Develop a corrective action strategy to bridge the gaps between requirements and the As Is environment
- Document the “To Be” environment
- Develop implementation guidance on how to implement the

corrective actions and how to achieve the To Be environment

Management designs its business plan for operations to achieve the following:

- Meet program, contract or legislative objectives and goals
- Comply with applicable laws, regulations and guidance
- Achieve financial goals
- Accumulate and report results
- Make Management Decisions

Processes and procedures are the methods created to conduct the operations in such a way as to achieve management's business plan. Formalizing processes and procedures allows management to rely on the fact that personnel are performing their functions and activities to achieve the business plan. Internal controls are designed and implemented at key or pivotal points in the processes to assure that the processes are being properly implemented and that the results are consistent with expectations.

Best practices are the accumulation of those processes and procedures, internal controls, reporting procedures that most effectively allow management to perform the work, report results and make decisions that support the program goals and objectives, achieve financial and program goals, and make effective management decisions. Best practices can be based on industry standards for performance, including Key Performance Indicators or Performance Measures, or can be customized practices uniquely developed to meet the measures established by program requirement, rules, regulations, guidelines or management's expectations.

- ***Process Development and Reviews to Support Program Execution and Improve Reimbursement Review Backlog and Financial Management***

The unique feature of this scope of services is the development or review of processes for either execution of the programs or addressing the reimbursement review backlog. Reed's general approach of understanding the "as-is" environment and developing a "to be" environment supports the accomplishment of this scope of services. We will review the processes, procedures, internal controls and management oversight currently in place, determine if it will effectively allow New Jersey to meet the program objectives and goals of making prompt payments with properly supported, authorized and approved requests for disbursement consistent with programmatic guidelines, based on properly designed and implemented edit checks and corroboration with government or 3rd party data as necessary; and the ability to support timely and complete financial and programmatic reporting to the appropriate federal or state department or agency; determine if there are gaps in design, implementation or effectiveness of those processes, procedures, internal controls and management oversight; and, recommend correction actions, develop an implementation plan.

A Project Work Plan (PWP) will be developed and documented during the Planning Phase of the Task and will be tailored to meet the specific objectives and goals of the Task, however a typical approach to process development for the specified programs would follow the following Technical Approach.

Reed will develop a State Internal Control Assessment for approval by the State. Complete documentation for this assessment will include a description and evaluation of the design of the current State internal controls across five components related to the support of the execution of the following FEMA-administered programs: Public Assistance, Hazard Mitigation, and Individual Assistance; HUD-administered Community Development Block Grant (CDBG) program; and other Federal and State grant and assistance programs in compliance with Federal and State guidance, including OMB circulars. To accomplish this Reed will perform the following:

1. Assess the Control Environment
 - a. Develop and actively promote a Code of Ethics
 - b. Management philosophy
 - c. Management's attitude towards risks
 - d. Oversight by the State
 - e. Integrity and ethical values
 - f. Promotion of ethics and appropriate conduct
 - g. Organizational structure
 - h. Assignment of authority and responsibility
 - i. Workforce competence and human resource development
2. Perform a Risk Assessment
 - a. Conduct and document an emergency management (State wide) risk assessment.
 - b. Establish a process for an on-going risk assessment of the process as part of the documentation and assessment of control activities.
3. Identify and Document Applicable Control Activities
 - a. Document and assess agency-level control activities applicable to:
 - o All significant fiscal processes including contracting, payments, receipts, credits, recording of assets and related backlogs
 - o Accounting administration including processes to address backlogs and problem transactions and vendors
 - o The general ledger
 - o Information systems
 - b. Document all significant agency fiscal processes and assess the operation of their associated control activities.
4. Assess Accumulation of Information and Reporting
 - a. Document and assess how the State gathers, uses and disseminates information.
5. Document and Assess Management's Monitoring Activities
 - a. Document and assess the effectiveness of the State's monitoring activities.

Stage 2 – Process and Transaction-Level Internal Control Assessment

Reed will evaluate the Process and Transaction-Level Internal Control Assessment related to invoice payments, contract awards, and related backlogs for all disasters related fund sources. Complete documentation for this process level assessment will include:

1. A complete description of each significant fiscal process including:
 - i. A description of the fiscal processes with examples to pertinent process documents
 - ii. Policies and procedures governing the process
 - iii. Computer information systems used to support the process
2. A risk assessment of each significant fiscal process including:
 - i. Identification of potential events or conditions that could have an impact on the functioning or outcome of the process
 - ii. An assessment of the likelihood of the events and impact of the events on the state
 - iii. A description of the associated agency risk responses
3. An internal control evaluation and control tests including:
 - i. A description of the control activities in place to accomplish the related control objectives for the business process
 - ii. Documentation of the methods used to test the effectiveness of the fiscal process control activities and the results of those tests

In addition, Reed will coordinate development of the transaction level control assessment at each of the State's locations for all disaster fund sources using the newly created assessment tools from Stage 1. The State will name a Senior Assessment Team to represent them as part of this process so the State has ownership of the process for future potential disaster activities. Transaction flow details and associated internal controls (where needed) will be documented. This documentation will include an assessment of transaction level individual fiscal processes that generate transactions in the State's Financial and Administrative (F&A) system. Emphasis will be in compliance with both Federal and state policies and procedures.

Stage 3 – Corrective Action Plans

Reed will assist with the preparation of Corrective Action Plans for approval by the State. Reed will provide the tools necessary as well as an actual analysis for identifying weaknesses in internal controls which are identified during either the agency level or process level assessments. Reed will provide the State Offices with detailed written documentation of missing controls and recommendations on corrective action plans. The corrective action plan that will result from this process will include the following:

1. Summary description of the deficiency in internal control (gaps)
2. When the deficiency was identified
3. A target date for completion of corrective action in consultation with appropriate the State personnel
4. Indicators or statistics used to gauge resolution progress

5. A quantifiable target or qualitative characteristics that will indicate that the deficiency in internal controls has been corrected
6. Identification of personnel responsible for monitoring progress

Reed will establish an annual internal control monitoring process for approval by the applicable State Office Directors. Reed will also develop a detailed assessment and implementation plan to be approved by the State. The State's representatives will review the plan and make recommendations to Reed to finalize the process.

The review will ensure all processes are evaluated in conjunction with all applicable regulations as well as professional standards and industry best practices. The result will be an effective and compliant set of processes that will allow management to readily and reliably be used by the State.

Reed will document the methods used to test the effectiveness of the agency level controls and the results of those tests. Reed will also coordinate and develop a uniform internal control assessment tools to be used by all of the State's locations, and will summarize and document responses accordingly.

Lastly, Reed will include Subject Matter Experts in Financial Management, Grants Management and all Disaster Recovery Programs from FEMA and HUD.

- ***Perform Workload Analysis, Workforce Skills Analysis and Organizational Effectiveness Analysis and Recommend Workforce Recruiting Strategies***

The unique feature of this scope of services is understanding the program or process objectives, expected or required results and level of complexity of each step in the process are key elements of performing a meaningful workload and workforce analysis and ultimately assessing and designing an effective organizational structure and allow for recruiting of appropriate personnel.

To conduct a workload analysis, Reed will first document the program, contract, or management objectives, goals and expectations for the program or process. Reed will then review the "as-is" work flow or cycle memos, determine if there are any established performance indicators, understand how those performance indicators were established, how performance data to measure against them is captured and accumulated, determine how the data is assessed and utilized, determine what reports are generated to report on performance measures, and understand the corporate or organizational responsibilities for monitoring and acting upon negative or unsatisfactory performance.

Using a matrix approach to match requirements and expectations against designed processes and performance results, Reed will identify those areas that are meeting expectations and those with "gaps". For each and every gap, we will then do an in-depth analysis to determine the underlying, root cause of the non-achievement of the requirement or expectation. Root cause analysis will focus on:

- The design of the process or procedure
- The complexity or simplicity of that process or procedure
- The time allotted for conducting the process (based on both the number of personnel assigned to the task and the volume of work to be performed)
- The determination of the skill set necessary to accurately and effectively conduct the process or procedure
- The personnel assigned to perform the process or procedure
- The assessment of the skills of those personnel assigned (using both resumes and experience as the basis for the assessment)

The results of the root cause analysis will then be used to identify “gaps” in both workforce skills and workforce size and allocation. Using revised performance measures, which will be developed based on program, contract or management requirements and expectations, we will then develop a recommended or “to be” workforce with identified skill sets by service or process area, recommendations for workforce size, and recommended performance standards to achieve organizational effectiveness.

To support the “to be” environment, Reed will develop recruiting strategies specific to the skills levels and workforce size to be recruited. Strategies for recruiting vary greatly based on the organizational level being hired, the skills sets required, the budget, the turn-around time for recruiting and employment, and the number of personnel to be hired. All of these variables will be considered in our analysis and recommendations.

- ***Conducting on-site and remote monitoring for compliance with CDBG-DR requirements, cross cutting federal requirements including Section 3 compliance, FEMA, SBA, EPA, OMB circulars and other federal and State requirements; Consulting services providing Subject Matter Expert (SME) knowledge of required standards for related monitoring and financial standards for Disaster Relief set forth in HUD’s Community Planning and Development Monitoring Handbook 6509.2; and Compliance Sanction Program***

The unique feature of this scope of services is understanding the that the State has the responsibility for all grant funds, whether they are retained by the State to administer the grant, make payments under the grant, or perform grant services or whether they are passed down to subgrantees through various awards and subawards. In assuring that the State complies with all of the grant terms and conditions, it must also verify, assure, and monitor that its subrecipients also comply with the all grant terms and conditions. To be able to determine if the State is complying, monitoring and developing appropriate sanctions, one must first understand the laws, regulations and guidance that underlie the grant agreement. The State, and its subrecipients, must comply with all applicable sections of the CDBG-DR, FEMA, SBA, EPA and OMB Circulars as well as any other requirements documented in the grant or in State mandates.

With respect to subrecipients, during the administration of the grants, the State will have various oversight and monitoring processes, and as such, there will be certain vendors and/or subrecipients that will be deemed non-compliant for a myriad of reasons such as late or inaccurate reporting, programmatic errors, lack of adequate documentation, hotline complaints, overpayments, etc. The State is required to have a program designed to deal with these issues. Generally it includes both a punitive and corrective aspect. The corrective action mode is always preferred as vendors and subrecipients are hard to replace most of the time. In some cases, where fraud is suspected, an additional process is triggered. The important thing is that the State shows it is monitoring compliance with all aspects of the funding sources and State regulations, and that it has a process in place to respond to instances of non-compliance.

Reed has experience working with the federal laws, regulations and guidance applicable to disaster relief. A key member of our proposed team has participated, in a key role, in a nationwide grant management audit for the Office of Inspector General (OIG) to evaluate the effectiveness and efficiency of FEMA's overall grant oversight process for its Disaster Relief Program. The audit included specific reviews at 9 grantees Offices of Emergency Management including California, Texas, Washington, New York, North Carolina, South Carolina, Michigan, Florida and Maine. In addition, we visited 30 subgrantees to validate the oversight process by the grantees. Recommendations from the audit report resulted in much of FEMA's current grant management process. We also have experience in designing or administering the Compliance Sanction Program for working with vendors/subrecipients on corrective actions, make determinations on impacts such as questioned cost calculations, and segue to fraud processes when appropriate.

- ***Consulting services to support account reconciliations necessary to control and report on existing Project Worksheet accounts, applicant balances, system interfaces, and other control balances; Quality assurance / quality control reviews and assessments associated with the payments process to ensure that they are in compliance with Federal and State regulations and conform to industry best practices; and conduct risk analysis and identify options for risk management for the Federal and State grant payment process;***

The unique feature of this scope of services is that the focus is on the detailed transactions, payments and balances. It is providing support to assure that transactions are being properly identified, classified, entered in appropriate systems, verified, accumulated, monitored and reported. This requirement is truly at the core of the services that Reed provides. Reed is proposing CPAs, CPA candidates and seasoned accountants and professionals that know and understand contract and grant accounting and reporting. We understand how to monitor transactions, systems, input and outputs to assure that they are accurate, timely and compliant. We are trained in account analysis, variance analysis and system balancing and analysis. We have created quality control systems for ourselves and for our clients including the entire Quality Assurance Subsystem (QASS) for the HUD Real Estate Assessment Center to provide a structure and process for overseeing the financial systems, transactions and results as well as the management systems and results. This QA system is still in use by HUD.

In addition, we have recently conducted a performance audit of the internal QA processes used by FDIC in implementing bank closure and reconciliation procedures. For HUD, we also performed all accounting and hands on reconciliation procedures, with Deloitte, at several large public housing authorities to remediate their financial accounting, financial process, financial reporting and financial position.

We also have created “risk analysis models” for HUD for their public housing programs and for CMS on their Medicare programs. Creating a usable risk model, which can produce reliable, actionable results, is based on understanding both the data feeding a risk management tool and the risks associated with the program, program results, or program compliance or lack of compliance. The likelihood of risk events taking place and the actual risk to the program are all considered in developing a risk analysis tool.

Our experienced Data Analysts use SQL and its tools and reports to analyze large volumes of data, provide reports on norms and outliers, and provide insight on queries developed by our business analyst team (i.e., auditors, program managers, risk managers) to enable the development of tools that will identify risks and enable management to take action to remediate problems. These tools can vary based on the need, from a simple report card, to an identification of outliers (e.g., vendors with multiple payments for the same amount, excessive invoices during a period, invoices with numerous credits and adjustments), or any other risk model that enables decision making and supports monitoring by management.

Relevant Contracts

Client Name	Contract Type	Contract Budget
U.S. Department of Housing and Urban Development – GNMA	Firm Fixed Price	\$600,000
Description: Perform agreed-upon procedures in accordance with Government Auditing Standards – Chapter 6 and AICPA standards to test internal controls and internal controls over compliance of both Lockheed Martin and Deloitte & Touche with their GNMA Mortgage-Backed Securities services contracts worth over \$76 million each. Test direct and indirect costs in accordance with FAR Part 31. Assess corrective actions, address findings, identify recommendations for improvement, calculate unallowable costs.		
U.S. Department of Housing and Urban Development – Grant Thornton Prime	Firm Fixed Price	\$600,000
Description: Conduct an agency-wide Resource Estimation and Allocation Process (REAP) to estimate the		

Client Name	Contract Type	Contract Budget
total resources and skill sets necessary to perform all documented duties and responsibilities within the Departments at HUD to allow the CFO Office to prepare a budget and request to OPM for agency-wide personnel and staffing.		
CMS – SAS 70	Firm Fixed Price	\$1,689,000
Description: Perform SAS 70 internal control audits of Part A, Part B and DMERC Medicare Contractors to assure proper design, implementation and effectiveness of internal controls over CMS-established control objectives in the program areas of: Information Systems, Medicare Secondary Payor, Medical Review and Local Provider Education and Training, Debt Referral, Non-MSP Debt Collection, Finance, Provider Audit & Reimbursement. Perform agreed-upon procedures to test the beginning balances and interim activity of accounts receivables reported by Medicare Contractors to CMS on the CFO reports 750/751. Assure proper recording, collection attempts, interest assessment, and offsets are documented. Perform consulting and review services to test the effective design and implementation of corrective actions to address internal control and financial reporting weaknesses identified at the Medicare Contractors and included in quarterly Corrective Action Plans to CMS.		
NHIC, Corp.	Firm Fixed Price	\$364,000
Description: SAS 70 Audit performance, consisting of an audit of all CMS Control Objective areas in accordance with IOM Pub. 100-6, Chapter 7. Including subsequent years' control objectives for financial, MSP, non-MSP, information systems, debt referral, medical review and provider audit. Conducted a risk assessment regarding the remaining Control Objectives and determine if an audit of same is needed based on the conclusion.		
TriCore Solutions, Inc	Time & Materials	\$41,000
Description: Perform SAS 70 Type II audit of Oracle database administrator operations. Establish control objectives using SLA, test design, implementation and effectiveness. Prepare report for client use.		
Watkins IT	Time & Materials	\$65,000
Description: Perform SAS 70 Type II audit of application and data center hosting. Establish control objectives using SLA, test design, implementation and effectiveness of controls. Prepare report for client use.		
HUD- Financial Assessment System (FASS) for Public Housing Lab – Communications Resource Inc Prime	Firm Fixed Price	\$648,215

Client Name	Contract Type	Contract Budget
Description: Establish the FASS-PH Lab including, development of Standard Operating Procedures (SOPs), <i>workforce and skills analysis, workforce training</i> , development of performance indicators. Also review of approximately 9,000 financial submissions from PHAs to determine accuracy and completeness of reporting in compliance with GASB, FASB, GAAP, and GAGAS. Using financials, develop an early warning risk model for financial risk at the public Housing Agency (PHA), development of a scoring system to electronically compare submitted information to the risk model, develop reporting tools and methods, ad hoc reporting, and research for the HUD Secretary to support Congressional inquiries and budgeting.		
HUD – CFO Office - Funds Control	Firm Fixed Price	\$3,986,000 (50% subcontract to Reed)
Description: Provide technical assistance to the CFO office on implementing proper funds control procedures to comply with legislation included in HUD appropriation and the Improper Payment Information Act/Anti Deficiency Act. Recommend and/or prepare enhancements to documented internal control policies and procedures over funds control. Test compliance with established funds control processes through compliance audits. Determine audit plan, execute, and report. Estimate improper and erroneous payments to be reported to Congress. Assist in Recovery Audits for amounts identified as erroneous or improper.		
LASS	Firm Fixed Price	\$1,104,820
Description: Designed the standard operating procedures to assess the electronic submission of financial and financial-related data submitted by FHA-approved lenders in seeking recertification by HUD under the FHA program. Assessment of the validity and completeness of audited financial data in meeting required program Net Worth and Liquidity standards. Review for unrecorded liabilities, overstatement of assets or equities, valuation errors and assessment of actual rights and obligations (ownership of reported assets, minority interests, equities). Lender Assessment Subsystem support including development of SOPs, BRDs, review of FRDs, User Acceptance Testing, review of electronic submissions, creation of audit flags, training of analysts, industry liaison for MBA and AICPA, ad hoc reporting.		
Cherry, Bekaert & Holland	Fee For Service	\$17,000
Description: Review process narratives, flow charts and procedures and assist with augmenting documentation as needed to ensure that control procedures are properly documented and control activities identified. Complete the control assessment matrix identifying key tasks, management response, control activities and tests of controls for implementation and effectiveness. Prepare a report of findings.		
Health Resources Services Administration (HRSA)	Fixed Unit Price	\$200,000

Client Name	Contract Type	Contract Budget
Description: Perform financial assessments of grantees applying for funding under HHS/HRSA grant awards to determine capability and recommend financing restrictions is necessary. Follow-up on delinquent A-133 audits and provide technical guidance on submitting reports to the Clearinghouse. Track progress until completion.		
Novitas	Firm Fixed Price	\$1,103,284
Description: SSAE 16 Audit performance, consisting of an audit of all CMS Control Objective areas. Including subsequent years' control objectives for financial, MSP, non-MSP, information systems, debt referral, medical review and provider audit. Conducted a risk assessment regarding the remaining Control Objectives and determine if an audit of same is needed based on the conclusion.		
Cahaba	Firm Fixed Price	\$329,668.60
Description: SSAE 16 Audit performance, consisting of an audit of subsequent years' control objectives for financial, MSP, non-MSP, information systems, debt referral, medical review and provider audit. Conducted a risk assessment regarding the remaining Control Objectives and determine if an audit of same is needed based on the conclusion.		
Individual Team Member Experience		
Federal Emergency Management Agency (FEMA), Office of Inspector General	Labor Rates with Not to Exceed Maximum	\$935,000
Description: Performed a nation-wide grant management audit to evaluate the effectiveness and efficiency of FEMA's overall grant oversight process for its Disaster Relief Program. The audit included specific reviews at 9 grantees Offices of Emergency Management including California, Texas, Washington, New York, North Carolina, South Carolina, Michigan, Florida and Maine. In addition, we visited 30 subgrantees to validate the oversight process by the grantees. Recommendations from the audit report resulted in much of FEMA's current grant management process.		
Federal Emergency Management Agency (FEMA), Office of Inspector General	Labor Rates with Not to Exceed Maximum	\$75,000
Description: Performed information technology audit of FEMA's Grant Management software application used by all grantees to drawdown disaster relief grant funding.		
Federal Emergency Management Agency (FEMA), Office of	Labor Rates with Not to Exceed Maximum	\$622,000

Client Name	Contract Type	Contract Budget
Inspector General		
Description: Agreed Upon Procedures engagement to evaluate the effectiveness of FEMA's Individual Assistance (IA) Program. Visited 10 grantees (State Offices of Emergency Management) to evaluate program compliance, program processes and effectiveness of IA Program in disbursing disaster funds.		
Corporation for National Service (CNS)	Fixed Price	\$190,000
Description: Audited pass-through funds from FEMA's Disaster Relief Fund used by CNS in Dade County Florida. Audits incorporated program and reporting requirements for both CNS and FEMA and resulted in prosecution and significant questioned costs.		
Commonwealth of Virginia	Labor Rates with Not to Exceed Maximum	\$87,000
Description: Team members are currently assisting the Virginia Community College System with implementing Agency Risk Management and Internal Controls Assessments (ARMICS) at their central office as well as the 23 community colleges throughout the Commonwealth.		

Our Management Approach is based on proven approaches:

- *QAMM*
- *AICPA QA Standards*

Our management approach encompasses three critical project components:

- *Project Management*
- *Execution of Services*
- *Completion of Deliverables*

Quality Assurance

- *Supervisory Review*
- *Integrity and Security*
- *Adherence to Standards*

Reed utilizes a comprehensive approach for successful completion of all contracts and tasks. This well-designed approach considers all aspects of a successful project and helps to assure that all aspects work harmoniously to achieve desired results. Our approach encompasses three critical project components: (1) Project Management, (2) Execution of Services, and (3) Completion of Deliverables.

Reed will use the principles outlined in our Comprehensive Quality Assurance and Management Manual (QAMM) to structure and manage the project. The QAMM was designed using information from the Project Management Institute (PMI) and was reviewed as part of our external peer review by the Virginia Society of Certified Public Accountants (VSCPA). Reed has successfully used the QAMM on a number of government projects, including the improper payments work for HUD and the SAS70 work for CMS. This proven, flexible methodology will allow us to quickly establish a project leadership function and thus promote the timely and successful completion of project objectives. The following diagram illustrates the general program management principles as established by the PMI and included in the QAMM.

Management Methodology

Reed & Associates manages the work awarded to our Firm by implementing a strategic management approach that incorporates the talents, capabilities and experience of our proposed key personnel. The strategic management approach includes the following steps:

- Defining the engagement structure and staff assignments;
- Management of the Statement of Work and associated deliverables;
- Supervision of personnel performing the work;
- Coordination of interactions within the project team and appropriate State of New Jersey personnel; and,
- Preparation of contractual documentation including status and budget reports and deliverables.

Our management approach entails proven project and operational management techniques, efficient utilization of qualified staff, effective internal and client communication and flexibility to plan for contingencies and respond to change quickly and efficiently. Each step of our approach is described in detail on the following pages in terms of specific activities performed.

❑ *Step One:*

Our management approach begins by 1) defining the structure of a client engagement and 2) identifying the resources needed to successfully deliver services to our clients.

Our approach will establish an Engagement Structure at the inception of the contract to provide centralized planning and response for all work awarded under the contract. This will enable us to provide a cost-effective, hands-on response mechanism for the contract that will avoid unnecessary management layers and promote effective and efficient communications. This design ensures quality performance across multiple tasks, aligns subject matter expertise with engagement requirements, and provides for maximum responsiveness to State of New Jersey needs.

❑ *Step Two:*

Our management approach continues with proper planning of the work to be performed in terms of technical scope, milestones to be achieved and key outputs and outcomes.

At the outset of the proposed contract, each subsequent phase, or each task, Reed representatives will meet with the State of New Jersey contract representatives to discuss the strategies, priorities, anticipated levels of effort, and associated time frames for the project. This information will enable the Reed team to perform initial planning activities in preparation for effective task order response. We will complete a risk assessment to identify possible risks associated with performing the work and develop a quality control plan for managing any risks identified. In addition, we will develop a project work plan and budget for engagement leadership and team review to proactively address possible operational problems such as delays, budget overruns and lost opportunities. Work plans will be developed with realistic goals and time frames and will be structured to assure quality and timely delivery of service.

Reed & Associates will formulate a project work program detailing each step necessary to successfully complete the task and focus objectives into manageable tasks. Each task will have an associated skill mix or necessary combination of skill levels or categories. Next, the Engagement Manager will review the statement of work to ensure that time requirements are correct and arrange tasks in a logical and practical sequence. External factors and contingencies will be considered which may be significant to the success of the engagement.

The Manager in conjunction with the project team will be responsible for supervising and reviewing the work performed. The Manager will review the statement of work with the Engagement Partner, and prepare the Audit Program. After obtaining approval for the Program, Manager will organize the team resources necessary to commence engagement activities. The members of the engagement team will be assigned specific responsibilities relative to the plan and will be notified of any preparation required prior to the commencement of work. The team will then perform the work in accordance with the plan.

❑ *Step Three:*

Our management approach continues with the execution of the work relative to the Project Work Plan, including supervision of personnel assigned to the tasks.

Management and supervision occur throughout the life cycle of an engagement. The engagement team is committed to satisfying the requirements of each task on time, and with verifiable indicators that the objectives have been achieved. Accordingly, Reed & Associates' Engagement Manager will continually monitor the execution of each task and communicate progress to the State of New Jersey appropriate contact representative. This will allow us to perform periodic reviews of engagement status, based on the audit plan and quality control plan, to assess progress, to identify potential obstacles and to determine overall conformance with task order objectives.

□ *Step Four:*

Our management approach relies on a process for coordinating the interactions within our project team and with program personnel.

Reed & Associates will work with State of New Jersey personnel to achieve both daily and longer-term contract goals. In addition, Reed & Associates will work directly and cooperatively with other contractors supporting the program, as applicable. The integration of Reed & Associates' personnel into the State of New Jersey culture will provide continual and on-going communication.

In order to assure smooth communications among parties, we will identify specific channels of communication for Reed & Associates' team members to dialog and share information with client personnel.

□ *Step Five:*

Our management approach continues with the documentation of relevant contractual events to summarize technical and financial progress.

Written status reports will be prepared and provided to State of New Jersey personnel on an established basis. Our proposed engagement manager has extensive experience preparing status reports. Accordingly, status reports will identify issues that have been raised during the week, summarize accomplishments, identify milestones achieved, and highlight potential audit performance issues. Any open items or items planned for the foreseeable future will also be discussed.

Contract and Task Management Methodology

Reed's contract and task management methodology includes:

- ✓ *Identification of risks*
- ✓ *Scheduling*
- ✓ *Independence Verification*
- ✓ *Training*
- ✓ *Workpaper Documentation*
- ✓ *Monitoring and Supervisory Review*
- ✓ *Quality Assurance Review*

These processes and procedures are discussed below.

✓ *Identification of risks*

Reed & Associates is a small business and our methodologies for managing a contract and a project, although formal and documented, are an inherent part of how we do business. Ms. Reed, our partner, prepares a risk evaluation for each contract and project to assure that the client and entity to be reviewed present no conflicts of interest, independence concerns or financial risks. A template identifying the types of risks to be considered is completed by the partner.

✓ *Scheduling*

Ms. Reed prepares and maintains scheduling to assure personnel are available to meet all contract commitments. Once identified as available and qualified for the task order, the personnel are assigned.

✓ *Independence Verification*

Upon assignment to the client or project, each personnel (employee or subcontractor) must complete an Independence Verification template to identify any conflicts or assert that no conflicts exist.

✓ *Training*

Reed & Associates assigns personnel to be committed to single engagements at a time. We begin each engagement with a training session that includes a review of the contract, the deliverables, the approach and methodology, the audit procedures and the criteria. This is normally conducted in a group meeting with the assigned team members. Audit guidance and criteria is made available electronically to the team for reference and support. Technical guidance is available through the engagement partner, on-line resources, Federal guidance and other applicable sources.

✓ *Workpaper Documentation*

Workpapers are prepared and incorporated as the work is performed. Caseware allows for real-time review and sharing of workpaper documentation.

✓ *Monitoring and Supervisory Review*

Supervision and review are conducted “real-time”. All work is reviewed by the engagement partner prior to issuing any deliverables.

✓ *Availability and Commitment of Personnel*

Reed & Associates has been fortunate in its history of retaining key employees. However, should a key employee assigned to a State of New Jersey task order leave the firm during the engagement, a formal debriefing is held to discuss the status of the engagement, the recommendations for alternative personnel, and the effect on timing or completion. Depending on the stage or phase of the engagement, either an equivalent lower labor category team member will assume responsibility for procedures or the partner will step into manage the completion of the work. Because all team members are included in weekly team meetings, the transition of work or incorporation of new personnel do not interrupt the flow of the services or create the need to stop work.

Potential Problems

Reed recognizes that with grants as large as the Hurricane Sandy Disaster Relief budget and scope, the State of New Jersey and its sub recipients face challenges in designing, implementing and conducting their grant management and financial management responsibilities. Many states and sub recipients have faced these challenges and Reed has encountered them in performing disaster relief audit, accounting and consulting services – such as those provided to the State of Louisiana for Hurricane Katrina.

Many of the issues and problems encountered by the states and identified by auditors and consultants are documented in GAO and OIG reports. These potential problems fall into three major categories of issues:

- Organizations issues (structure/communications/job descriptions and responsibilities)
- Program/grant management
- Accounting and transactions

Specific issues include the following.

Potential Problem	State or State Agency Level	Subrecipient (Subgrantee or Vendor) Level	Proposed Solution
Lack of Formal Processes and Procedures	✓	✓	Reed will design processes, procedures and internal controls to address the requirements of the grant and the State and assure the State has an implementation and oversight strategy to assure effectiveness and compliance.
Lack of Strategic Plan	✓		Reed will develop a long-term Strategic Plan for planning, obligating, approving, paying, and reporting on the use of Federal disaster relief or other

Potential Problem	State or State Agency Level	Subrecipient (Subgrantee or Vendor) Level	Proposed Solution
			grant funds.
Lack of Communication Plan	✓		Reed will assist in developing Communication Plan for the State, the sub recipients, and the Federal oversight personnel. This may include the creation and use of data and reports from the Electronic Grants Management Program/System
Lack of Responsibility for Authorization and Approval of Grant Management or Financial Transactions	✓	✓	Reed will utilize the workflow analysis, workforce analysis and grant documents to assist the State in developing an appropriate organizational structure that assigns specific roles and responsibilities to assure grant and financial management of the program and funds
Lack of Controls over Recording, Accumulating and Reporting Financial Transactions	✓	✓	Reed will review the financial systems, the workflow and the workforce analysis, the flow of requests for funding from sub recipients and the disbursement of funds to assure that financial transactions are accurately identified, authorized, recorded, accumulated, reconciled and reported
Lack of Monitoring of Compliance	✓	✓	Reed will use the grant documents, the OMB Circulars and the Common Rule to develop a Compliance Matrix for the State. Reed will assist in identifying the workflow and appropriate organizational structure to assure grant compliance and financial compliance

Potential Problem	State or State Agency Level	Subrecipient (Subgrantee or Vendor) Level	Proposed Solution
Lack of Ethics Policy and Monitoring	✓		Reed will assist the State in developing an Ethics Program, training and an Ethics Violation Mitigation and Reporting Strategy that will enable personnel and citizens to identify and report unethical behavior affecting the grant
Lack of Training of Fraud, Waste and Abuse	✓		Reed will develop a Fraud Waste Abuse (‘FWA’) Program and a training program to help personnel identify FWA and to report and mitigate FWA
Lack of a FWA Hotline	✓		Reed will assist the State in setting up and implementing a FWA Hotline including how to document tips, conduct initial research and outreach and how to refer FWA investigations to the OIG or other appropriate legal entity
Lack of Effective and Timely Audits	✓		Reed will assist the State in developing a risk analysis strategy to identify high risk financial or compliance areas, sub recipients or vendors and to plan appropriate scope and timely audits to monitor financial and grant compliance
Lack of Timely Disbursement of Funds	✓	✓	Reed will review the workflow for financial transactions and identify processes that lead to the untimely receipt or processing of financial transactions and will develop training that can be provided to sub recipients and vendors in submitting financial transactions to assure speedy

Potential Problem	State or State Agency Level	Subrecipient (Subgrantee or Vendor) Level	Proposed Solution
			processing
Lack of Physical Inspections	✓	✓	Reed will work with our engineering specialist and our risk analysis to develop a physical inspection strategy for the state, develop a schedule and workforce estimate for the inspections, and document an implementation strategy that will enable inspections without delaying the processing of key financial transactions
Lack of the Use of Available Data to Verify Accuracy and Allowability of Transactions/ Lack of Financial Transaction Compliance (Including Unallowable Costs, Grants to Ineligible Individuals, Damages Outside the Legal Responsibility of the State of NJ, Alternate Use of Funds)	✓		Reed will identify and document all systems and reports available to substantiate data and will design a system of checks and balances to utilize all available data prior to determining the allowability of transactions prior to funding disbursements
Lack of Organizational Structure to Support Compliance	✓	✓	Reed will design and document a sub recipient organizational questionnaire and assessment that will help the State to determine if sub recipients or vendors have the organizational structure to support grant and financial compliance

Pool 2: Financial Auditing and Grant Management: Scope of Services

- a) *Plan, implement, administer, coordinate, monitor and evaluate the specific activities of all assigned financial and administrative functions. Develop and modify policies/procedures/systems in accordance with organizational needs and objectives, as well as applicable government regulations;*
- b) *Provide technical knowledge and expertise to assist in the integration of the Electronic Grants management program into the State finance and accounting system;*
- c) *Review and make recommendations to streamline the grant management and fiscal management processes and to ensure accountability of funds and compliance with Federal and State program regulations;*
- d) *Provide tools to be used by Using Agencies for the assessment of the performance of the financial transaction processes;*
- e) *Monitor all grant management, accounting, budget management, and other business office functions regularly;*
- f) *Provide and/or identify training for staff in the area of detection and prevention of fraud, waste and abuse; and*
- g) *Ensure compliance with all applicable Federal and State accounting and financial reporting requirements.*

Reed & Associates has the understanding, capability and experience to provide all of the Pool 2 services. Our Technical Approach for successfully performing these services is described below. The Technical Approach would be tailored to the unique Task, as necessary.

All of the Pool 2 services have certain elements of our Technical Approach in common – the basis for performing any consulting task. Namely:

- Schedule and conduct a Kick Off Meeting to discuss the scope, key stakeholders, objectives, expectations and deliverables
- Document our understanding of the Task and develop a PWP
- Develop tools, processes and methodologies to perform:
 - Financial functions, including fiscal management and accountability as required by program regulations
 - Administrative functions, including grant management, subrecipient monitoring, training for staff, compliance monitoring
 - Integrate Electronic Grants Management Program
 - Fraud, Waste and Abuse detection and prevention

The objectives of Financial Auditing and Grant Management are to:

Financial Auditing

- Assure financial transactions comply with applicable laws, regulations and guidance (eligible and allowable)
- Assure financial transactions are processed timely and accurately
- Assure financial transactions are properly calculated (valued)
- Assure financial transactions are not duplicated
- Assure all financial transactions are properly supported by documentation
- Assure financial transactions are properly recorded and reported

Grant Management

- Assure grant funds and grant processes comply with applicable laws, regulation and guidance
- Assure all recipients, including subrecipients, are eligible, compliant and monitored
- Assure all required compliance requirements are identified and met
- Assure program status and progress reports are accurate and timely
- Make Management Decisions

Processes and procedures are the methods created to conduct the operations in such a way as to assure financial transactions are properly processed and grant terms are identified, monitored, complied with and reported upon. Formalizing processes and procedures allows management to rely on the fact that these objectives will be met. Internal controls are designed and implemented at key or pivotal points in the processes to assure that the processes are being properly implemented and that the results are consistent with expectations.

Best practices are the accumulation of those processes and procedures, internal controls, reporting procedures that most effectively allow management to perform the work, report results and make decisions that support the program goals and objectives, achieve financial and program goals, and make effective management decisions. Best practices can be based on industry standards for performance, including Key Performance Indicators or Performance Measures, or can be customized practices uniquely developed to meet the measures established by program requirement, rules, regulations, guidelines or management's expectations.

- ***Financial and Administrative Functions Consulting Services***

The unique feature of this scope of services is the development, review, and evaluation of the financial and administrative functions. As discussed in our Technical Approach to Pool 1, Reed's general approach of understanding the "as-is" environment and developing a "to be" environment supports the accomplishment of this scope of services. We will review the processes, procedures, internal controls and management oversight currently in place, determine if it will effectively allow financial and administrative objectives and goals to be accomplished; determine if there are gaps in design, implementation or effectiveness of those processes, procedures, internal controls and management oversight; and, recommend correction actions, develop an implementation plan.

A Project Work Plan (PWP) will be developed and documented during the Planning Phase of the Task and will be tailored to meet the specific objectives and goals of the Task, however a typical approach to process development for the specified programs would follow the following Technical Approach.

Stage1 – Account and Transaction Processing

Following the review, analysis, revision and/or development of processes in Pool 1, Reed will provide staff to assist in the evaluation of the implementation of these processes. Reed will provide Information Technology experts who are well versed in applicable cost principles and

industry financial management best practices who will provide advice and assistance to ensure accurate and compliant financial management.

In addition, Reed will work the State's information technology staff to work on the required integration of electronic grants management systems to the State's general ledger and other grants management applications. Where required, Reed will provide recommendations and training in ensuring accurate and timely account processing and related reporting.

Stage 2 – Ongoing Assessment and Monitoring

An important element of any system of internal controls is a process to monitor and assess its effectiveness on a consistent basis. This monitoring and assessment normally includes some electronic checks and balances, as well as human resources to evaluate and remedy identified problems.

The monitoring and related assessment has to include elements to ensure compliance with many requirements including GAAP, OMB Circulars, Disaster Program Requirements and State and Grant related financial, budget, program and reporting requirements.

Stage 3 – Detective and Preventive Controls and Reporting Integrity

Transaction activities - Consistent with the Processes evaluated, revised and/or developed in Pool 1 activities, Reed will include necessary internal control functions to prevent erroneous transaction processing, and where errors occur, controls to identify these errors and processes to correct them.

Information Technology Activities/Data Mining - Reed employs Data and Business Intelligence analysts, Architects and System Administrators to maintain and oversee all aspects of managing and maintaining enterprise Database Systems. Reed's Data Analytics Team (DAT) is comprised of data analysts and architects that are experts in the field of data collection, analysis and reporting (OLAP) and are conversant and familiar with Medicare eligibility requirements and/or policies, procedures and data structures. Reed uses specialized Business Intelligence, data mining and reporting tools: SQL Server Analysis Services (SSAS), SQL Server Reporting Services (SSRS), Crystal Reports, Microsoft Office Tools such as Excel Pivot Tables and other CMS approved technologies to perform complex data analysis and trending. These tools are invaluable in analyzing large amounts of data, as there are no limitations on the size of the databases we work with or the types of files we are able to upload or download. Reed has developed a series of complex data mining algorithms and techniques including but not limited to rule based algorithms, clustering and predictions to identify outliers and aberrancies in the data within SSAS.

Used for documenting and accumulating work in a secure workpaper environment. All documentation is stored on our LAN in this electronic workpaper system. This system creates a standardized filing system for all work, captures work completed on a real-time (sync) basis, provides an audit trail for all changes, allows remote supervisory review including evidence of

sign off, tracking of review comments and issues, and creation of Findings Summaries. Remote access to real-time, standardized approaches to documentation will allow our management team to monitor engagement progress and to adjust schedules as necessary to meet engagement milestones and goals. The web-based nature of the system requires assignment of unique usernames and passwords, which not only allows team members access to this information, but any authorized individual needing access to log into the system. This flexible yet secure environment will allow the assignment of a username and password to the State Contract Manager in order to review authorized information as needed.

Reporting activities – as a positive result of controls to financial and grants management controls, all reports related to the Disaster Recovery programs will necessarily be generated from the same databases that are subject to all of the designed controls, and will be subject to review by qualified staff and consultants (as needed) to ensure accuracy and timeliness.

Training activities – Reed will evaluate the experience and quantity of staff resources in relation to the existing electronic resources being used to administer the Disaster Recovery Programs. Where training is appropriate, whether it is for an individual, an office or an entire department, Reed will provide professional training to ensure the programs are administered in compliance with all applicable requirements.

- ***Integrate Electronic Grants Management Program***

The State of New Jersey wishes to integrate the Electronic Grants Management Program into the State finance and accounting system. An Integrated Grants Management Program normally contains information on the recipient of a grant or other funding under a grant. It generally maintains information on the organization, including the business address, business phone number, mail code, Dun and Bradstreet and tax identification numbers. It can also maintain professional contact information on the people in that organization involved in the grant, including mail code, phone number, email address and the roles they are authorized to hold in the Electronic Grants Management system.

Integrating this system or program into the States finance and accounting system will allow ease of oversight and management of grant funds by assuring that information in the accounting and finance system are reconciled or are “in sync” with the grants management system, resulting in uniform access to grant level information that is ultimately supported by and reconciled to State finance and accounting information.

Reed has experience with integrating systems. Reed maintains an IT Department that can document the as-is environment of the systems, identify and system requirements necessary for an integration, gather and document business requirements to assure the integration supports user’s needs and expectations, program and implement software to work together, create, document and oversee user test scripts and user testing, and create meaningful reports to be generated from the system to allow the State of New Jersey to utilize the integrated system for grant oversight, monitoring and reporting.

Fraud, Waste and Abuse detection and prevention

Fraud, Waste and Abuse Defined

Fraud is defined by Government Auditing Standards as “A type of illegal act involving the obtaining of something of value through willful misrepresentation. Whether an act is, in fact, fraud is a determination to be made through the judicial or other adjudicative system and is beyond the auditor’s professional responsibility.”

The Government Accountability Office defines waste and abuse as follows:

“Waste represents the taxpayers not receiving reasonable value for money in connection with any government funded activities due to an inappropriate act or omission by players with control over or access to government resources (e.g., executive, judicial or legislative branch employees, grantees or other recipients). Importantly, waste goes beyond fraud and abuse and most waste does not involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions and inadequate oversight.”

“Abuse involves behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate. Abuse does not necessarily involve fraud, violation of laws, regulations, or provisions of a contract or grant agreement.”

Fraud Detection in the Audit Process versus Prevention of Fraud, Waste and Abuse in Recovery Efforts

Audit Process

Fraud prevention and detection according to business articles and court cases were the accountants’ main duty until around the turn of the 20th century. Then, as accrual based accounting became common, reporting issues became a high priority. In the early 1980’s, accounting firms began to emphasize cost controls more strongly and promoted “risk based” audits, placing greater reliance on internal controls and performing fewer substantive tests on balances and transactions than they would where they perceived the risk of accounting fraud to be higher.

Fraud Waste and Abuse in Recovery Efforts

According to GAO Report 07-418T Hurricanes Katrina and Rita Disaster Relief, “Prevention is the key to minimizing fraud, waste and abuse in recovery efforts.” This report indicated that “preventive controls should be designed to include, at a minimum, a requirement that data used in decision making is validated against other government or third-party sources to determine accuracy. Inspections and physical validation should also be conducted whenever possible to

confirm information prior to payment. System edit checks should also be used to identify problems before payments are made. Finally, providing training on fraud awareness is important in stopping fraud before it gets into any type of recovery program.”

Reports on the US DoD IG new Internet Web site titled “Fraud Indicators in Procurement and Other Defense Activities” (emphasis on Natural Disasters) indicated a number of risk areas related to DoD construction awards in an area designated as a natural disaster.

Fraud Waste and Abuse Identification Techniques

We will evaluate and judgmentally apply the following techniques designed to identify the potential for fraud, waste and abuse. Our techniques cover general and program specific risks based on general guidance from standard setters and enforcers and specific experience learned from previous natural disasters.

Identify, document and understand the potential impact of general and program specific risks:

General:

- Make assessments and identify weaknesses re: the overall control environment:
- The evaluation of existing prevention & deterrence strategies & the development of a list where actions to strengthen weaknesses in prevention efforts are emphasized
- The culture of honesty & ethics
- The Management plan of prevention & deterrence
- Referral and hotline opportunities

Program Specific (based on DOD and FEMA experience):

- Make assessments re: Hurricane Sandy Program Activity:
 - Unexplained reasons for missing subcontractor accomplishment reports.
 - Contracting officials are not following internal policies to monitor contractor compliance with subcontracting plan reporting requirements.
 - The lack of a consistent process to ensure that subcontracting accomplishment reports are submitted, maintained, and reviewed.

- Not consistently validating the existence of decision making on standardized forms to other readily available government or third party data to verify accuracy of decisions made (social security numbers, addresses, etc.)
- The lack of documented inspections and physical validation prior to disbursement.
- The effects of an inadequate design of system edits and proper follow up of existing edit notifications.

As stated in our introduction, Reed & Associates will also be utilizing services of the engineering firm Bennett & Pless, Inc. as needed to provide expert guidance on whether construction claims, materials, and costs are reasonable in accordance with the description of damages and the physical inspection results. Fraud in the area of construction is a large area of risk and concern. By adding the engineering firm to our audits and fraud detection services, we believe Reed best protects the interests of the State of New Jersey and the federal government programs affected.

Relevant Contracts

Client Name	Contract Type	Contract Budget
Siemens Foundation and Siemens Caring Hands Foundation	Time & Materials	\$25,000
Description: Audit the Statement of Financial position and IT Controls of Siemens Foundation and the related statements of activities and cash flows for the year ended September 30, 2011 and express an opinion as to whether or not the financial statements are fairly presented in all material respects and in conformity with U.S. Generally Accepted Accounting Principles (GAAP).		
U.S. Attorney's Office, Newark, NJ/ NJSPBA	Time & Materials	\$30,000
Description: Edward Noble worked with the US Attorney's Office on a forensic investigation at the direction of the US Attorney New Jersey to identify funds diverted by three of the PBA's former executives. Worked co-operatively with the US Attorney New Jersey, The Internal Revenue Service, and the Federal Bureau of Investigation to gather evidence used to convict the three former executives. Discovered a sophisticated collusive fraud network that diverted more than \$1 million from the PBA's funds "in a manner not authorized by the PBA constitution and by-laws."		
Health Care Association of New Jersey	Time & Materials	\$4,500
Description: Perform Program Specific Audit under OMB A-133 of the Budgeted and Incurred Costs of Health Care Association of New Jersey and related Internal Controls and Compliance in accord with GAAS and GAGAS. Report was to determine if claimed costs were allowable, allocable		

Client Name	Contract Type	Contract Budget
and reasonable in all material respects and in accord with the grant terms and the adequacy of related Internal Controls and Compliance.		
New Jersey State Policemen's Benevolent Association	Time & Materials	\$26,000
Description: Audit the Statement of Financial Position of New Jersey State Policemen's Benevolent Association and the related statements of activities, functional expenses and cash flows for the year ended December 31, 2011 and express an opinion as to whether or not the financial statements are fairly presented in all material respects and in conformity with U.S. Generally Accepted Accounting Principles (GAAP).		
St Matthews Baptist Church and St Matthews Community Development Center	Time & Materials	\$16,000
Description: Audit the Statement of Financial Position of St. Matthews Baptist Church and the St Matthews Community Development Center and the related statements of activities, and cash flows for the year ended December 31, 2011 and express an opinion as to whether or not the financial statements are fairly presented in all material respects and in conformity with U.S. Generally Accepted Accounting Principles (GAAP).		
National Low Income Energy Corporation	Time & Materials	\$5,000
Description: Audit the Other Comprehensive Basis of Accounting OCBOA Statement of Cash Receipts and Disbursements for the year ended December 31, 2011 and express an opinion if they are fairly stated in all material respects in accord with the OCBOA principles.		
Community Blood Council of NJ	Time & Materials	\$11,500
Description: Audit the Statement of Financial Position of Community Blood Council of NJ and the related statements of activities, and cash flows for the year ended June 30, 2012 and express an opinion as to whether or not the financial statements are fairly presented in all material respects and in conformity with U.S. Generally Accepted Accounting Principles (GAAP).		
Individual Team Member Experience		
Federal Emergency Management Agency (FEMA), Office of Inspector General	Labor Rates with Not to Exceed Maximum	\$935,000
Description: Performed a nation-wide grant management audit to evaluate the effectiveness and efficiency of FEMA's overall grant oversight process for its Disaster Relief Program. The audit included		

Client Name	Contract Type	Contract Budget
specific reviews at 9 grantees Offices of Emergency Management including California, Texas, Washington, New York, North Carolina, South Carolina, Michigan, Florida and Maine. In addition, we visited 30 subgrantees to validate the oversight process by the grantees. Recommendations from the audit report resulted in much of FEMA's current grant management process.		
Federal Emergency Management Agency (FEMA), Office of Inspector General	Labor Rates with Not to Exceed Maximum	\$75,000
Description: Performed information technology audit of FEMA's Grant Management software application used by all grantees to drawdown disaster relief grant funding.		
Federal Emergency Management Agency (FEMA), Office of Inspector General	Labor Rates with Not to Exceed Maximum	\$622,000
Description: Agreed Upon Procedures engagement to evaluate the effectiveness of FEMA's Individual Assistance (IA) Program. Visited 10 grantees (State Offices of Emergency Management) to evaluate program compliance, program processes and effectiveness of IA Program in disbursing disaster funds.		
Corporation for National Service (CNS)	Fixed Price	\$190,000
Description: Audited pass-through funds from FEMA's Disaster Relief Fund used by CNS in Dade County Florida. Audits incorporated program and reporting requirements for both CNS and FEMA and resulted in prosecution and significant questioned costs.		
Commonwealth of Virginia	Labor Rates with Not to Exceed Maximum	\$87,000
Description: Team members are currently assisting the Virginia Community College System with implementing Agency Risk Management and Internal Controls Assessments (ARMICS) at their central office as well as the 23 community colleges throughout the Commonwealth.		
Federal Transit Administration	Labor Rates with Not to Exceed Maximum, Base year + 4	\$2.5M/year (travel reimbursed separately)
Description: Team members performed over financial and grant management audits under the standards of the AICPA for over 300 grantees and subgrantees. These grantees included State Department of Transportation and local governments and transit departments, as well as not for profit grantees.		
Federal Emergency Management Agency	Labor Rates with Not to Exceed Maximum	\$725,000

Client Name	Contract Type	Contract Budget
(FEMA), Office of Inspector General		
Description: Team members performed grants management audits for over 20 FEMA grantees to evaluate the adequacy of their internal controls related to financial and grant management.		
Federal Emergency Management Agency (FEMA), Office of Inspector General	Labor Rates with Not to Exceed Maximum	\$325,000
Description: Team members performed a nation-wide grant management audit to evaluate the effectiveness and efficiency of FEMA's overall grant oversight process for its Disaster Relief Program. The audit included specific reviews at 9 grantees Offices of Emergency Management including California, Texas, Washington, New York, North Carolina, South Carolina, Michigan, Florida and Maine. In addition, there were visits to 30 subgrantees to validate the oversight process by the grantees. Recommendations from the audit report resulted in much of FEMA's current grant management process.		
JAMS- Mediation Experts- San Jose, CA	Hourly rates approved as on-going contract	Based on level of effort.
Description: Team members provided litigation support, professional testimony, forensic analysis and pre-trial analytical and validation activities.		
Additional Experience		
HUD – CFO Office - Funds Control	Firm Fixed Price	\$3,986,000 (50% subcontract to Reed)
Description: Provide technical assistance to the CFO office on implementing proper funds control procedures to comply with legislation included in HUD appropriation and the Improper Payment Information Act/Anti Deficiency Act. Recommend and/or prepare enhancements to documented internal control policies and procedures over funds control. Test compliance with established funds control processes through compliance audits. Determine audit plan, execute, and report. Estimate improper and erroneous payments to be reported to Congress. Assist in Recovery Audits for amounts identified as erroneous or improper.		
U.S. Department of Housing and Urban Development – Grant Thornton Prime	Firm Fixed Price	\$600,000
Description: Conduct an agency-wide Resource Estimation and Allocation Process (REAP) consulting		

Client Name	Contract Type	Contract Budget
support.		
HUD- Financial Assessment System (FASS) for Public Housing Lab – Communications Resource Inc Prime	Firm Fixed Price	\$648,215
Description: Establish the FASS-PH Lab including, development of Standard Operating Procedures (SOPs), workforce and skills analysis, workforce training, development of performance indicators. Also review of approximately 9,000 financial submissions from PHAs to determine accuracy and completeness of reporting in compliance with GASB, FASB, GAAP, and GAGAS. Using financials, develop an early warning risk model for financial risk at the public Housing Agency (PHA), development of a scoring system to electronically compare submitted information to the risk model, develop reporting tools and methods, ad hoc reporting, and research for the HUD Secretary to support Congressional inquiries and budgeting.		
U.S. Department of Housing and Urban Development – GNMA	Firm Fixed Price	\$600,000
Description: Perform agreed-upon procedures in accordance with Government Auditing Standards – Chapter 6 and AICPA standards to test internal controls and internal controls over compliance of both Lockheed Martin and Deloitte & Touche with their GNMA Mortgage-Backed Securities services contracts worth over \$76 million each. Test direct and indirect costs in accordance with FAR Part 31. Assess corrective actions, address findings, identify recommendations for improvement, calculate unallowable costs.		
LASS	Firm Fixed Price	\$1,104,820
Description: Designed the standard operating procedures to assess the electronic submission of financial and financial-related data submitted by FHA-approved lenders in seeking recertification by HUD under the FHA program. Assessment of the validity and completeness of audited financial data in meeting required program Net Worth and Liquidity standards. Review for unrecorded liabilities, overstatement of assets or equities, valuation errors and assessment of actual rights and obligations (ownership of reported assets, minority interests, equities). Lender Assessment Subsystem support including development of SOPs, BRDs, review of FRDs, User Acceptance Testing, review of electronic submissions, creation of audit flags, training of analysts, industry liaison for MBA and AICPA, ad hoc reporting.		
Cherry, Bekaert & Holland	Fee For Service	\$17,000
Description:		

Client Name	Contract Type	Contract Budget
Review process narratives, flow charts and procedures and assist with augmenting documentation as needed to ensure that control procedures are properly documented and control activities identified. Complete the control assessment matrix identifying key tasks, management response, control activities and tests of controls for implementation and effectiveness. Prepare a report of findings.		
Health Resources Services Administration (HRSA)	Fixed Unit Price	\$200,000
Description: Perform financial assessments of grantees applying for funding under HHS/HRSA grant awards to determine capability and recommend financing restrictions is necessary. Follow-up on delinquent A-133 audits and provide technical guidance on submitting reports to the Clearinghouse. Track progress until completion.		
Novitas	Firm Fixed Price	\$1,103,284
Description: SSAE 16 Audit performance, consisting of an audit of all CMS Control Objective areas. Including subsequent years' control objectives for financial, MSP, non-MSP, information systems, debt referral, medical review and provider audit. Conducted a risk assessment regarding the remaining Control Objectives and determine if an audit of same is needed based on the conclusion.		
Cahaba	Firm Fixed Price	\$329,668.60
Description: SSAE 16 Audit performance, consisting of an audit of subsequent years' control objectives for financial, MSP, non-MSP, information systems, debt referral, medical review and provider audit. Conducted a risk assessment regarding the remaining Control Objectives and determine if an audit of same is needed based on the conclusion.		
NHIC, Corp.	Firm Fixed Price	\$364,000
Description: SAS 70 Audit performance, consisting of an audit of all CMS Control Objective areas in accordance with IOM Pub. 100-6, Chapter 7. Including subsequent years' control objectives for financial, MSP, non-MSP, information systems, debt referral, medical review and provider audit. Conducted a risk assessment regarding the remaining Control Objectives and determine if an audit of same is needed based on the conclusion.		
TriCore Solutions, Inc	Time & Materials	\$41,000
Description: Perform SAS 70 Type II audit of Oracle database administrator operations. Establish control objectives using SLA, test design, implementation and effectiveness. Prepare report for client use.		
Watkins IT	Time & Materials	\$65,000
Description: Perform SAS 70 Type II audit of application and data center hosting. Establish control objectives using SLA, test design, implementation and effectiveness of controls. Prepare report		

Client Name	Contract Type	Contract Budget
for client use.		
CMS – SAS 70	Firm Fixed Price	\$1,689,000
<p>Description: Perform SAS 70 internal control audits of Part A, Part B and DMERC Medicare Contractors to assure proper design, implementation and effectiveness of internal controls over CMS-established control objectives in the program areas of: Information Systems, Medicare Secondary Payor, Medical Review and Local Provider Education and Training, Debt Referral, Non-MSP Debt Collection, Finance, Provider Audit & Reimbursement.</p> <p>Perform agreed-upon procedures to test the beginning balances and interim activity of accounts receivables reported by Medicare Contractors to CMS on the CFO reports 750/751. Assure proper recording, collection attempts, interest assessment, and offsets are documented.</p> <p>Perform consulting and review services to test the effective design and implementation of corrective actions to address internal control and financial reporting weaknesses identified at the Medicare Contractors and included in quarterly Corrective Action Plans to CMS.</p>		
Corporation for National and Community Service	Time & Materials	\$106,326
<p>Description: Reed & Associates used specific agreed-upon procedures, to assess whether Corporation-funded Federal assistance provided to the grantee (American Samoa Special Services Commission) was expended in accordance with grant terms and provisions, laws, and regulations and reported upon such compliance, controls, and questioned costs resulting from performing these agreed-upon procedures. The above mentioned engagement gave Reed the opportunity to audit grant recipients to test for compliance with regulations and established grantee guidelines.</p>		
Corporation for National and Community Service	Time & Materials	\$112,845
<p>Description: Reed & Associates used specific agreed-upon procedures, to assess whether Corporation-funded Federal assistance provided to the grantee (Virginia Office of Volunteerism) was expended in accordance with grant terms and provisions, laws, and regulations and reported upon such compliance, controls, and questioned costs resulting from performing these agreed-upon procedures. The above mentioned engagement gave Reed the opportunity to audit grant recipients to test for compliance with regulations and established grantee guidelines.</p>		
SC&H Group, LLC	Fee For Service	\$200,000
<p>Description: Compliance Review of The Virginia Department of Rail and Public Transportation (DRPT) selected grant recipients. Virginia Department of Rail and Public Transportation (DRPT) grants at four municipalities/grant recipients in the Commonwealth of Virginia. The audit work was performed using an established DRPT audit program. The audits were conducted to ensure that grant recipients administered DRPT grant funds in accordance with established DRPT grant</p>		

Client Name	Contract Type	Contract Budget
<p>guidelines. Responsible for planning the audits and executing the field work portion of the audit. The audits involved evaluating compliance and reaching conclusions with various State Aid Grant programs such as Operating Assistance grants, Capital Assistance grants, Demonstration Assistance grants, Technical Assistance grants, Public Transportation Intern Program grants, TDM /Commuter Assistance grants, Transportation Efficiency Improvement Fund Project grants, and Senior Transportation Program grants. Identified and discussed programmatic processes that needed to be strengthened with grantee managers. Subsequently developing and presenting official Issue Fact Sheets to DRPT grant recipients in an effort to improve overall grant compliance. Also responsible for coordinating all audit activities with senior DRPT audit managers.</p>		
U.S. Attorney's Office-Memphis, TN	Time & Materials	\$15,000
<p>Assist in gathering evidence for a Medicare and Medicaid fraud case. Reed & Associates may serve as an expert witness (if needed) at trial.</p> <p>Reed & Associates is in the process of establishing a proper audit trail so evidence can be obtained and used by the USAO. This requires obtaining and reviewing the contract between the pharmacy company and the medical group as well as the examination of patient records to obtain the number of times the procedure was performed. Once this is assembled, we will be able to quantify the number of times the duplicate claims occurred and the dollar amount that was fraudulently claimed.</p>		
HUD- Miami Dade Housing Commission	Time & Materials	\$183,580
<p>Forensic review of management, internal controls, financial management, accounting, reporting and program compliance. Assessed capability of accounting system to properly capture direct and indirect costs, funding sources, unallowable costs, etc and to properly calculate and report financial information necessary to report status of funds to HUD.</p>		
HUD – Detroit Housing Commission	Time & Materials	\$246,720
<p>Provide consulting services to financially troubled public housing agency that is in receivership by HUD. Provide daily guidance on accounting transactions, proper reporting under grant terms and HUD regulations, compliance with laws and regulations.</p>		
HUD – Virgin Islands Housing Authority	Time & Materials	\$200,000
<p>Forensic review of management, internal controls, financial management, accounting, reporting and program compliance. Assessed capability of accounting system to properly capture direct and indirect costs, funding sources, unallowable costs, etc and to properly calculate and report financial information necessary to report status of funds to HUD.</p> <p>Assess the propriety of documented policies and procedures. Recommend improvements and best practices.</p>		
Connecticut Department	Time & Materials	\$600,000

Client Name	Contract Type	Contract Budget
of Transportation		
Description: Conduct audits of contractors performing services for the CT DOT, such as engineering services, construction services, construction claims, flag services, traffic services, etc.		

Contract and Task Management Tools

- *Contract Logix*
- *MS Project*
- *Sugar CRM*

Financial Audit Tools

- *Caseware*
- *Thompson Reuters (TR) PPC*

Grant Management Consulting Tools

Quality Assurance

- *Supervisory Review*
- *Integrity and Security*
- *Adherence to Standards*

Management Approach

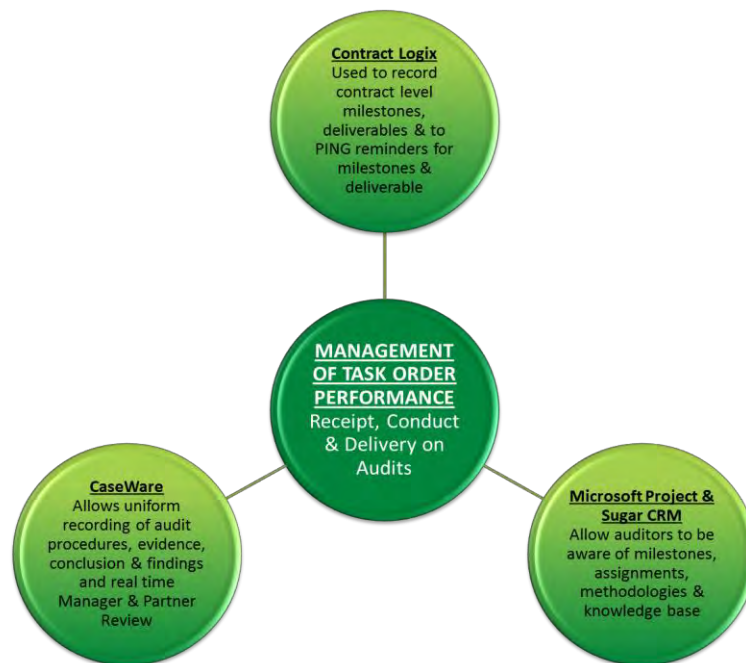
Reed utilizes standard processes, tools and systems to manage both contract awards and tasks assigned under those contracts. The integrated approach is described below.

Contract and Task Management

Reed will assign appropriate personnel to both manage the contract and deliverables and to perform any assigned tasks. Our proposed project management will consist of our Engagement Shareholder, Deirdre Reed, CPA, who will manage the contract and deliverables to assure compliance and timely response by using the first of our tools, *Contract Logix*. This tool will be used to record the contract, identify and schedule all deliverables, and set up “ping” email notifications reminding both the Shareholder and the manager that items are due. Next a *MS Project* GANTT chart will be documented together by the Engagement Shareholder and Audit Manager that identifies each step of the audit, the locations, the team members, the timeline for starting and completing major audit steps (planning, notification, fieldwork and reporting). After

developing the GANTT project work plan, the audit teams will be identified. Each team member will be provided with the RFP, the Audit Guides and the proposal in order to learn about the scope and the methodology that was proposed and needs to be implemented. This information is accessible to the team members in our *Sugar CRM* system. Once the team has had an opportunity to review the basic information a team meeting is held to discuss the scope, the objectives, the approach, the audit guides, the report shell and the timelines. This is also the time when required AICPA Professional Standards requirement for team brainstorming regarding possible fraud is held. All of this information and planning sets the stage for a well-educated and ready team, able to focus on the goals and objectives by properly implementing the Audit Guide and other procedures necessary to meet the goals and objectives while staying in scope and delivering on time. Authorized staff is then provided access to the *Caseware*, the on-line system that is used to record all work done in accomplishing the completed audit and compliance with both contract and professional auditing standards. To further assure that we meet all goals and objectives while fulfilling GAAS and GAGAS, we have integrated *Thompson Reuters (TR) PPC* that guides auditors through completing audit requirements.

Reed utilizes several other web-accessible systems and tools to manage and monitor engagement and contract performance. These tools allow us to set up email alerts to trigger actions on deliverables, track milestones, and prepare accurate status reports. They also allow us to identify needed changes to staffing requirements, measure productivity of auditors, and to assess accuracy of results. Among the tools that our project management team will utilize are the following.



ContractLogix

Used to track contract level requirements and to assure that deliverables, milestones and other contract requirements are properly scheduled and monitored. An alert system notifies management of due dates and other key contract requirements. It also acts as a repository for contract compliance documentation.

Sugar CRM

Project management system, accessible through our VPN, which allows team members to view project and task information. Within Sugar CRM, a shared calendar of engagements, locations and teams is maintained and communicated. Each team member can also access key engagement information through this system, such as rules, regulations and other guidelines, templates and key contact information. The system also details milestones and allows for email alert to all team members of due dates and requirements.

Microsoft Project

Used to plan each step of a contract in order to assure that milestones and deliverables are properly planned. Microsoft Project, in the Work Breakdown Structure and Gantt chart application, allows Reed to document each process that must take place in order to complete each phase of the engagement and meet expectations. Using the scope and period of

performance, Reed is able to plan the timing and level of effort of each support process in order to meet the milestones.

Caseware

Used for documenting and accumulating work in a secure workpaper environment. All documentation is stored on our LAN in this electronic workpaper system. This system creates a standardized filing system for all work, captures work completed on a real-time (sync) basis, provides an audit trail for all changes, allows remote supervisory review including evidence of sign off, tracking of review comments and issues, and creation of Findings Summaries.

Remote access to real-time, standardized approaches to documentation will allow our management team to monitor engagement progress and to adjust schedules as necessary to meet engagement milestones and goals.

Quality Assurance

Quality Assurance comprises multiple functions aimed at assuring that the tasks are performed and completed as designed. Quality assurance includes both automated and manual functions to perform checks and balances on systems, inputs, procedures, conclusions and outputs. Reed's quality assurance procedures have been designed, implemented and tested to assure that they are effective in identifying weaknesses, remedial actions necessary and corrective actions taken. Reed's System of Quality Assurance was created in accordance with AICPA Professional Standards and has been tested as part of our tri-annual Peer Review. Reed has received an unqualified opinion on our system of quality assurance, with no comments.

Supervision and Review

This component assures that staff members are appropriately supervised and trained and assures that there is an understanding of the work to be performed. It also assures that all procedures were appropriately performed and are documented. Documentation is evaluated as appropriate evidential matter and reasonable to support conclusions drawn. Supervision and review are conducted by the Audit Manager. Standardized review checklists, the audit program and any supplemental planning documentation are used to document the review component.

Shareholder Engagement Review

This component assures that all Professional Standards, contract requirements, and reporting requirements have been met. This includes assuring that reports are consistent, accurate and cross-referenced to the review procedures and conclusions. It also includes assuring that information is produced and distributed in accordance with State of New Jersey contract requirements.

Integrity and Security

Initial and on-going staff training programs

Reed has an established staff training program which includes training on data integrity and confidentiality, System Security, Sexual Harassment Awareness, and technical subjects such as

accounting and auditing, internal controls, compliance, Federal laws, regulations, policies and procedures, and AICPA Professional Standards, including Ethics courses.

Privacy/Sensitive Data Awareness and Security

Reed & Associates has an established and implemented enterprise architecture and system design. The system was developed in accordance with the guidelines contained in OMB Circular A-130, CMS' Business Partners System Security Manual, and the Health Insurance Portability and Accounting Act of 1996 (HIPAA). The system, as well as all related policies and procedures, were developed using National Institute of Standards and Technology (NIST) Special Publication (SP) 800-538, Security Controls for Federal Information Systems. A System Security Plan (SSP) has been developed and this document is used as a set of statements and instructions for Reed & Associates' workforce to follow, and as a training guide. The purpose of the system security plan (SSP) is to provide an overview of federal information system security requirements and describe the controls in place or planned to meet those requirements. The SSP also delineates responsibilities and expected behavior of all individuals who access the information system and should be viewed as documentation of the structured process for planning adequate, cost-effective security protection for a major application or general support system. It reflects input from various managers with responsibilities concerning the information system, including information owner(s), system owner(s), system operator(s), and the information security manager.

Reed has a secure network. All information retained on the Network is accessed via a Virtual Private Network (VPN) and is password protected, by file folder. All email is also encrypted using Cisco IronPort. Information on the planning, testing or results of our audits will be made available only to those personnel assigned to the engagement. Each engagement will be stored on the secure network in a separate, password protected folder within Caseware, again limiting logical access within the office.

Any hardcopy documents will be stored in a secured area within Reed's offices. The secured area requires a keyed entry. In addition, locking file cabinets with additional keys are available for storage within the secured area. All hardcopy information is shredded when no longer needed.

In addition, all personnel assigned to the project will be subject to the personnel security requirements outlined in the RFP. Reed will assure all assigned personnel complete the appropriate paperwork and are eligible for assignment prior to proposing them on the engagement.

Adherence to AICPA and GAGAS Standards and Requirements

Quality and Accuracy of Work Products – Hard Copy and Electronic Workpapers and Report

Reed utilizes **Caseware** electronic workpapers to document completion of steps in the audit or attestation engagements. Reed has developed standard workpaper requirements and quality review templates within **Caseware** to help assure the quality and accuracy of work products. The templates include instructions on including both contract and AICPA/GAGAS evidence in the

working papers to support the content and structure of all formal communications, including draft and final audit or attestation reports. Managers and Senior Managers, during their review, must assure that the AICPA/GAGAS or contract guidance applicable to the work is clearly referenced back to report language and available for review.

The template also includes guidance on evaluating conclusions in the work papers and assuring those conclusions are complete and accurate in the work product. This guidance includes cross-referencing all findings and recommendations to the original, source documents and work papers. *Caseware* allows for the electronic linking of the audit program, AUP or other guidance to the supporting workpapers and reports. This allows all parties to assure facts and findings are properly documented and supported.

All cross references are verified by an independent party (usually the Shareholder) prior to issuance of the work product containing the verifiable information. The procedures described include standards applied to hard copy workpapers as well as electronic workpapers as required by this RFP.

Compliance with GAGAS Continuing Professional Education Requirements

Reed's System of Quality Control, as reviewed and opined to by the AICPA Peer Review committee, includes a system to collect, monitor and report on individual CPE plans and courses. Reed has developed a training and CPE guide that provides guidance to personnel on developing a curriculum that will promote their continuing education in accounting, auditing, federal programs, report writing, analysis, IT Security, etc.

The annual CPE plans of each employee are documented and provided to the Director of Operations and the Shareholder. Once approved, courses are scheduled and attended/completed. A certificate of completion must be provided to the Director of Operations for retention. CPE records and documentation are provided to the Peer Review team, or with task order proposals as requested.

Compliance with Independence Requirements

As documented above, all assigned personnel must complete an Independence Verification prior to commencing work on the project/task order. All Independence Verifications are maintained in the work papers. Also, the Reed Employee Handbook, which is provided to and signed off as read by all personnel, provides guidance on situations that could cause an apparent lack of independence and how to avoid or manage those situations. This includes dress policy, fraternization, financial arrangements, gifts, etc.

Potential Problems

Reed recognizes that with grants as large as the Hurricane Sandy Disaster Relief budget and scope, the State of New Jersey and its sub recipients face challenges in designing, implementing and conducting their grant management and financial management responsibilities. Many states and sub recipients have faced these challenges and Reed has encountered them in performing

disaster relief audit, accounting and consulting services – such as those provided to the State of Louisiana for Hurricane Katrina.

There are three types of grant funds for disaster relief:

- Individual assistance–
- Public assistance
- Hazard Mitigation

While each of these has its own risks and therefore its own potential issues and problems, many of the issues and problems encountered by the states and identified by auditors and consultants, are documented in GAO and OIG reports. These potential problems fall into three major categories of issues:

- Financial reporting
- Procurement
- Program Compliance

Reed will assist the State or sub recipients to remediate or correct problems and to comply with first the basic, underlying criteria in OMB Circulars A-102, A-110, and the Common Rule, which provide guidelines and rules on both financial and grant management, respectively.

Specific issues could include the following.

Potential Problem	State or State Agency Level	Subrecipient (Subgrantee or Vendor) Level	Proposed Solution
Subgrant does not contain flow down clauses		✓	Develop a subgrant modification that will allow the State to update the subgrants and require compliance with all flow down clauses
Lack of systems (internal or systems) to support or assure compliance Inadequate design of system edits and proper follow up of existing edit notifications	✓	✓	Reed will develop a mitigation or corrective action plan to remediate the processes, controls or systems to allow the sub grantee to comply with grant and financial management requirements. This may be the implementation of new processes or the documentation of a workflow that will utilize

Potential Problem	State or State Agency Level	Subrecipient (Subgrantee or Vendor) Level	Proposed Solution
			existing processes in such a way to assure compliance
Lack of documentation to support grant management reports or financial reports Missing subcontractor accomplishment reports or reviews	✓	✓	Reed will develop a system of documentation that will be used to develop and then support all status and management reports. We will develop checklists and guidance for use in assuring the proper documentation is accumulated and maintained prior to the authorization and disbursement of funds
Funds disbursed on unallowable activities or assistance including individual assistance to ineligible home owners (those who do not own the home for which the funds are sought or those whose homes are not supposed to be covered by disaster relief assistance funds)	✓	✓	Reed will use audit techniques to identify and quantify unallowable expenditures. Reed will develop a recovery strategy for the State to recoup misspent funds. Reed will also develop a reporting methodology, both grant management and financial reporting, to summarize identification of those funds and report recovery efforts.

Organizational Support and Experience

Firm Experience

Reed & Associates, LLC is uniquely positioned to best serve the needs of the State because of our strong background serving governmental entities and our specific experience with Federal and State Emergency Management regulations and programs. Our Team members performed the initial nation-wide grant management Audit for the Federal Emergency Management Agency in 1994, that set up FEMA's structure for oversight and management of its Disaster Recovery Programs and its related grantees (most commonly State Emergency Management Agency's). As this proposal demonstrates, we offer the State an unparalleled depth of knowledge and experience with similar engagements.

Experience Providing Services Sought by the State

We believe that we are the ideal firm to provide valuable assistance in Program and Process Management Auditing and Financial Auditing and Grant Management support services for Disaster Recovery for the State:

- Capacity to do the work
- Geographic dispersion to facilitate on-site visits to departments throughout the state;
- Ability to utilize one of the Reed offices located in Hamilton, NJ office as a field office;
- Experience with ALL Pool services in both the private and public sector;
- Experience with related documenting and evaluating systems of internal controls and audit reporting with related recommendations;
- Extensive experience working specifically with Federal and State Emergency Management Programs.

Reed & Associates, LLC, as evidenced by the engagement team presented herein, provides just that. By way of example, of our capabilities and experience in each one of the pools include:

- a. **Government Audit Experience.** Our proposed engagement Shareholder, Deirdre Reed, has spent her entire career serving the audit and management needs of state and local governments and not-for-profit organizations.
- b. **Disaster Recovery Program Experience.** Reed Team members worked with FEMA to design its grant management oversight and monitoring program, and have worked with FEMA and multiple FEMA grantees on evaluating and auditing financial and grant management processes related to Disaster Recovery Programs.

We provide a variety of "nontraditional" (i.e., other than financial statement audits) audit services to our clients. Services include risk assessments, compliance audits, internal audits, performance audits, internal control reviews, forensic audits, implementation of computerized accounting systems, performance of management studies, and human resources consulting

services. These additional services have deepened our understanding of the unique needs of government entities as well as helped us hone our methodologies.

a. Staff Qualifications and Classifications

Reed offers a seasoned professional management team with extensive experience and specialized knowledge across a wide spectrum of services areas and industry niches. The depth and breadth of our knowledge base and experience allows Reed to offer highly engineered solutions in the areas of financial management, grant management, compliance monitoring, organizational & personnel development, risk assessment and integrity and anti-fraud services to our state and local government client base, which includes cities, counties, agencies, and authorities.

The selection of our project team reflects our integrated approach to this project and brings together experts in the areas of government finance and performance management. The proposed engagement team provides expertise in the following areas that we believe are critical to performing a truly value-added risk assessment and internal control review for the State.

We have a cadre of personnel who have either spent their entire careers in the federal or non-profit sector or are currently 100% dedicated to our federal and non-profit clients. We understand inherent risks with grantee compliance reviews, notably dealing with a lack of compliance with the terms and conditions of the grant, both financial and programmatic, inadequate management control environments, and an insufficient effort regarding oversight of their sub-grantees. In addition, Reed has significant experience managing large-scale, nationwide engagements that include on-site review of records and processes at numerous locations within restricted time periods (e.g., our HUD Billing Review and HUD Funds Control engagements).

We have provided more details in the backgrounds of these engagement team members below. With more than 100 years of combined experience, we believe they will be tough to match.

Deirdre Reed, CPA, CISA, CGFM, Partner (Managing Shareholder/ President)- Ms. Reed began her career at Cotton & Company and Tichenor & Associates where she was involved with numerous compliance, financial and performance examinations for various agencies. She later became a senior manager with Arthur Andersen and then became a Partner with Tichenor & Associates before beginning her own practice in 2000. She has been involved with compliance reviews at the staff, senior, manager and Shareholder level. Her list of agencies from which she has performed these types of performance reviews include the Department of Energy, the Appalachian Regional Commission, the Corporation for National and Community Service, the Pension Benefit Guaranty Corporation, the Housing and Urban Development and the Veterans Administration.

Ms. Reed also performed fieldwork in some of the first Corporation for National Services (CNS) audits in the mid 1990's, and has performed significant amounts of grant work for the Appalachian Regional Commission (ARC), the Environmental Protection Agency (EPA), HHS ONDCP, and the Department of Housing and Urban Development, Low rent, Section 8 and Community Development Block Grant programs.

Edward Noble, CPA, Partner (Shareholder/ Director) - Mr. Noble has over 40 years' of experience in auditing and accounting which includes extensive experience in not-for-profit organizations and complex compliance and cost allocation issues. He has conducted forensic audits of a non-profit organization for the U.S. Attorney, the Federal Bureau Investigation, Internal Revenue Service and the US Postal Service. In addition to his non-profit experience, Mr. Noble has extensive experience with performance and compliance audits of both commercial and government agencies, including the FDIC, U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services and the U.S. Department of Energy. Mr. Noble has also performed pre-award and contract close out audits of commercial entities and non-profits for various federal and state agencies.

Mr. Noble has a vast background in both conducting and managing various audit engagements, such as performance audits, SAS-70 audits, internal control audits, and A-133 or Yellow Book audits for large non-profit organizations with multiple grant funding sources. He has also conducted audits of large Fortune 500 companies, including tests of the adequacy of design and implementation of large accounting systems and year end tests of resulting assertions included in the financial statements.

Mr. Noble is a Certified Public Accountant (CPA). He is a speaker and class instructor for the AICPA on nonprofit and governmental accounting and auditing and served as a National Discussion Leader for the AICPA in providing educational courses to its members in understanding, implementing and applying the risk assessment auditing standards to financial, compliance and program engagements.

George Hollingsworth, Program Manager (Audit Director)- Mr. Hollingsworth has extensive hands-on experience in assessment of accounting systems, internal controls, development of system business and functional requirements, and compliance of accounting standards. As a former CFO and Director of a non-profit organization, Mr. Hollingsworth has programmatic experience dealing with grant processes and procedures, as well as a thorough familiarity with A-133 audits. His experience from the program perspective, vis a vis audit/review perspective, provides a unique and rewarding view for Reed staff and co-workers. In addition, Mr. Hollingsworth has experience with SAS 70 type I & II audits; as an outgrowth of this experience, Mr. Hollingsworth is viewed by Reed staff as a subject matter expert regarding management and financial controls. Mr. Hollingsworth also has vast Medicare experience, with a specialized emphasis in Medicare Part C and Part D programs. Finally, his experience with FAR Part 31 cost allowability issues provides him a well-rounded blend of knowledge regarding grantee auditing in the federal sector.

Joseph Karbowski, Project Manager (Program Manager)- Mr. Karbowski has over 10 years' experience managing large scale projects both within a single organization as well as across enterprises. He has held positions requiring significant knowledge of project and program management, workflow management as well as business strategy and quality control. Mr. Karbowski brings to the team a strong knowledge of reporting and analytics, having had the

opportunity to develop and implement reporting packages as well as supervise development of actionable reports for senior management and business partners.

Jim Anderson, CPA, CISA, CGFM, Subject Matter Expert (SME)- Jim has over 29 years of experience providing financial and information system consulting, accounting and auditing services to federal, state, and local governments. His extensive experience providing consulting services to federal and state and local agencies for internal controls over a variety of areas, including grant management, accounting policies and procedures, cost allocation, budgeting, forensic audit services, cost and pricing, defective pricing, pre-award evaluations (including financial capacity reviews) grant and contract close-outs and proposal evaluations.

Jim's clients include HHS (HCFA, SAMHSA), Executive Office of the President, FEMA, U.S. Customs Service, Farm Credit Administration, U.S. Census Bureau, HUD, U.S. Dept. of Agriculture Milk Market Program, DOL, Smithsonian Institutes, Holocaust Museum, and FTA. He has performed CFO Act audits for the Farm Credit Administration, including evaluating its valuation methods for its balance sheet. Jim's responsibilities at FCA included evaluating member institutions' compliance with accounting standards for valuing assets generated by derivatives and securitization transactions.

Within the past three years, Jim serviced as project manager for most of the significant performance audits performed by CBH, including the Hartsfield-Jackson Development Program (Atlanta Airport) performance audit, which included a performance review of all phases of project development from funding approval and planning/design to construction management and closeout. His additional experience includes the following:

- Royalty audits for Network Associates, Inc.
- Revenue audits for the Smithsonian Museum for cafeteria vendors
- Revenue audits for administrative fee payments for Farm Credit Administration
- Cost recovery audits for multiple contractors for the Resolution Trust Corporation
- Quality Control Reviews (QCR) of grantee audits (A-133)
- Program specific audits and compliance audits
- SAS 70 reviews as a means of due diligence for federal agencies
- A-76 review (Cost/Benefit Outsourcing) for the Customs Service
- Risk analysis and financial capacity reviews of grantees for the FTA, and cost incurred and cost allocation audits and consulting for FTA, DOL, RTC, HCFA, FEMA and USDA
- Nationwide grant management reviews for FTA and FEMA
- Analysis and related implementation of Activity Based Costing model including all system flows and organizational structures
- Audit and consulting services for the Commonwealths of Virginia and Kentucky in the area of healthcare and performed audits at 23 states and 65 local governments related to grants and local contracts

Kristen Pugliese, CPA, Senior Consultant (Senior Audit Manager)- Ms. Pugliese has close to ten years of experience in auditing and accounting, primarily managing financial statement and internal control audits for public and private companies ranging in size from \$200 million to \$10 billion in sales, most recently as a Senior Manager at Ernst & Young. Ms. Pugliese has extensive experience with internal control audits, including assisting companies in developing the Sarbanes-Oxley Section 404 audit approach and strategy. Ms. Pugliese has also managed special audit projects involving business acquisitions, focusing on the review of purchase accounting and audits of opening balance sheets for various companies. She has lead formal training for staff and senior auditors in various auditing and accounting topics and managed teams with staff ranging in experience from entry-level to highly experienced professionals. Ms. Pugliese holds Bachelor and Master of Science in Accounting degrees from the University of Connecticut and is a Certified Public Accountant (CPA).

Kelly Hunter, Consultant (Senior Auditor) - Ms. Hunter has extensive experience with internal control and compliance audits, as well as a background in forensic accounting and fraud. She has performed A-123 audit testing for federal government clients as well as compliance reviews for state government entities, which included the review and testing of Formula, Capital, CMAQ, and RTAP grant funding to state recipient. Ms. Hunter was also the lead senior auditor on a FDIC audit of billings by Lockheed Martin under their Data Management contract, where she developed the testing workpapers utilized by the audit team, reviewed and compiled electronic workpapers, prepared and presented weekly status updates and acted as the firm's main point of contact for both Lockheed Martin and FDIC. In addition to her primary audit experience, Ms. Hunter has also performed accounting work for a variety of other companies, including municipalities, educational institutions and non-profit agencies. Ms. Hunter holds Bachelor and Master of Science in Accounting degrees and she is currently preparing to sit for the CPA exam.

Chrispin Stewart, Associate/ Staff (Senior Auditor) - Mr. Stewart has a background in providing services to governmental agencies in accordance with GAAS and GAGAS standards. His experience includes testing the allowability of costs charged to contracts including direct and indirect costs of Managed Care Organizations. Mr. Stewart has also audited Medicare Part A and Part B claims to assure services are covered by Medicare; dialysis claims for the U.S. Department of Veterans Affairs (VA) to evaluate accuracy of billing; and time and labor charges under T&M contracts between Lockheed Martin and the FDIC. Mr. Stewart holds a Bachelor of Science degree in Accounting and is currently completing a Master of Business Administration degree with a concentration in Accounting. Mr. Stewart is also currently preparing to sit for the CPA exam.

Donna Zelno, Administrative Support Staff (Director of Operations) - Ms. Zelno has over 25 years' experience in operations and administrative support. Her experience includes extensive data entry, payroll processing and document management. Ms. Zelno oversees recording and reporting of time and labor and has worked as a purchasing agent for a large, federal contractor.

b. Location of Services

Services under this contract will be primarily managed out of our Old Saybrook, CT office:

6 Business Park Rd.

Old Saybrook, CT 06475

Contact: Deirdre Reed, President/ CEO

Phone: 860-395-1996

c. Organization Charts

The chart below illustrates the structure of our proposed engagement team. Following the engagement team organizational chart, we have included the firm organizational chart which demonstrates the proposed team's relationship to the firm as a whole.

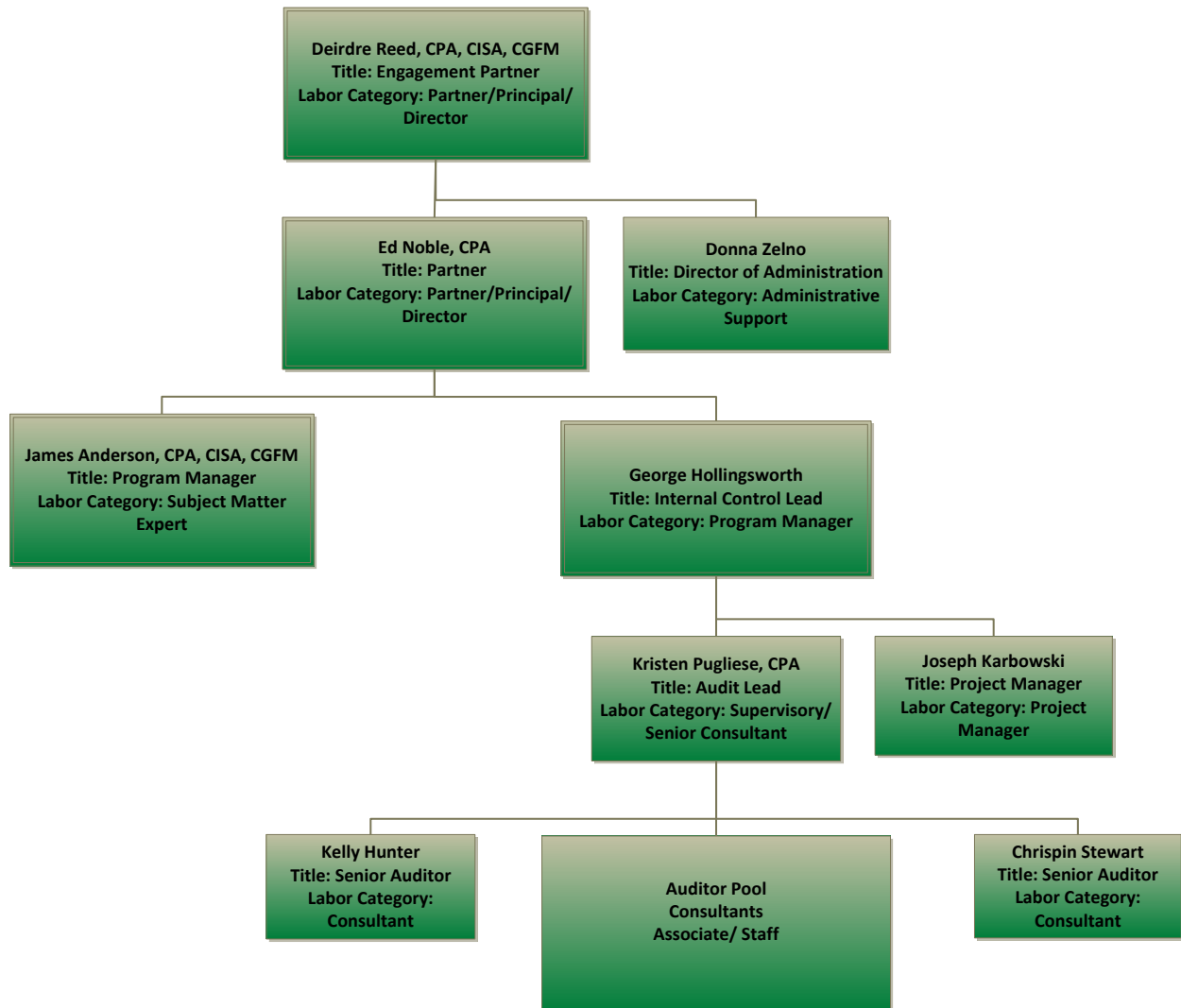


Figure 1: Engagement Team Organizational Chart

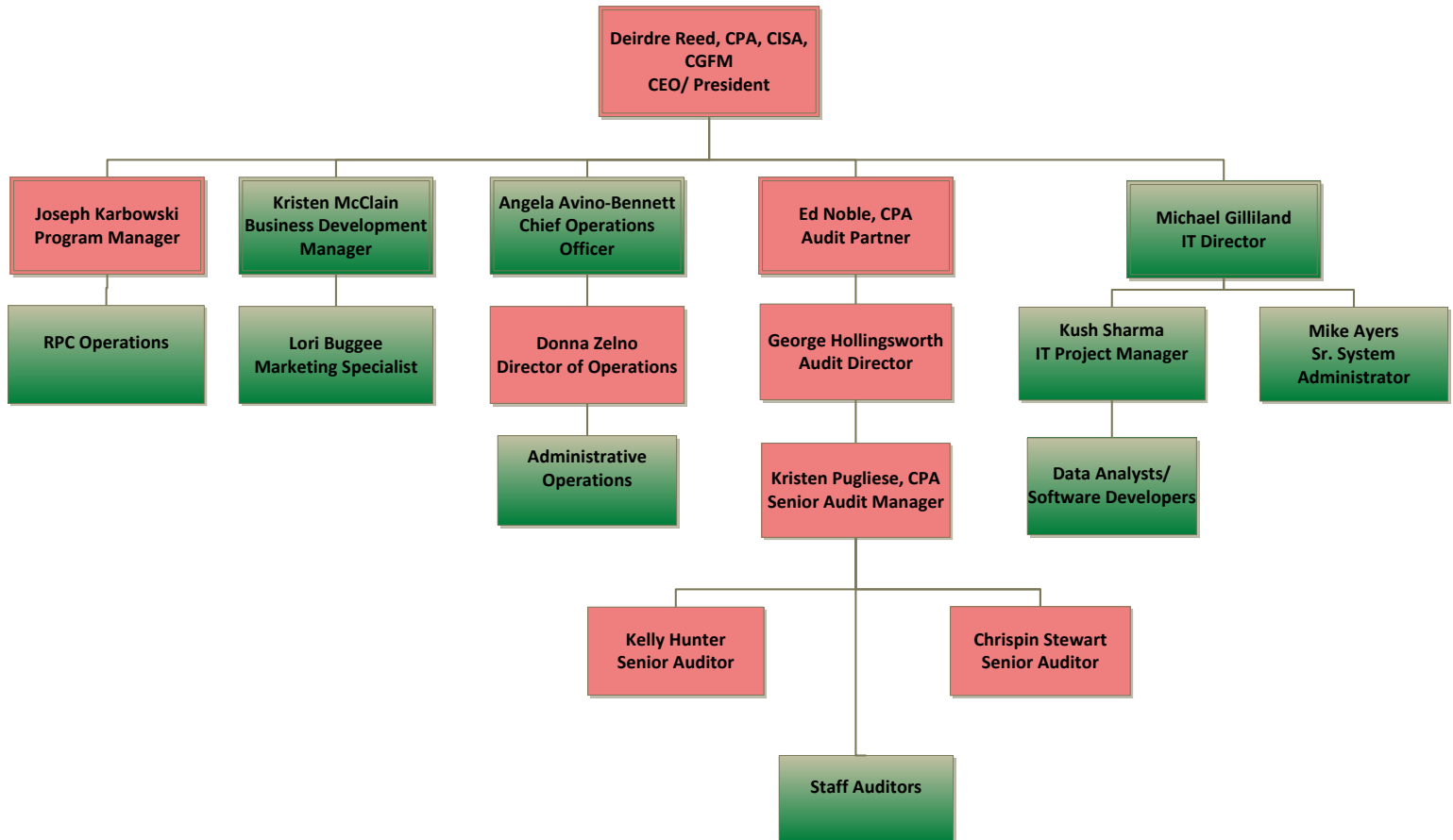


Figure 2: Firm Organizational Chart

* Positions in red indicate those individuals assigned to the contract.

d. Resumes

Resumes for management, supervisory, key personnel as well as backup staff are provided below.

Résumé of		Deirdre Reed, CPA, CISA, CGFM
Proposed Role:	Partner	Relevant Key Qualifications <input checked="" type="checkbox"/> Bachelor's Degree in Accounting <input checked="" type="checkbox"/> Yellow Book CPE Requirements met <input checked="" type="checkbox"/> Over 20 years government audit experience <input checked="" type="checkbox"/> Overall project management <input checked="" type="checkbox"/> Overall responsibility
Total Years of Experience:	26	
Security Clearance:	Top Secret	
Degree/Education:	<ul style="list-style-type: none">B.S., Accounting, Johnson & Wales University	
Specialized Training Qualifications Certifications Affiliations Professional Accomplishments		
Certifications: Certified Public Accountant, Certified Information Systems Auditor, Certified Government Financial Manager		
Current Employment – Reed & Associates, CPAs, Inc. 2001 – Present - Managing Shareholder/President		
2001 - Present	Relevant Experience Ginnie Mae (GNMA), CARS 16 7/2007 – 7/2009 Ms. Reed is the Shareholder on several Contractor Assessment Reviews (CARS) of Deloitte & Touche and Lockheed Martin. The reviews are to test compliance with contracts held by those firms, determine the adequacy of internal controls over compliance, assess the integrity of systems used or maintained under the contracts, and assure proper invoicing for services. Contracts are for the GNMA Mortgage-backed securities program and lender risk assessments. Reference: Patrick Simien, Contracting Officer Ginnie Mae Office of Finance 550 12th Street, SW Washington, DC 202-708-1585 Department of Housing and Urban Development (HUD), Real Estate Assessment Center (REAC) 10/2002 – 2/2007 Ms. Reed is the project director, under subcontract to Communications Resource, Inc. in charge of business development, process, and implementation of the Lender Assessment Subsystem. The scope includes transitioning the LASS system to Housing, Office of Lender Activities, identifying system functionality, designing appropriate business rules and business process, developing training, conducting	

Résumé of	Deirdre Reed, CPA, CISA, CGFM
	<p>user testing, and reviewing and processing lender submissions.</p> <p>Reference: Eric Schneider, Project Manager 8280 Greensboro Drive Suite 400 McLean, VA 22102 703-245-4151</p> <p>Department of Housing and Urban Development (HUD), Real Estate Assessment Center (REAC) 4/2003 – 12/2003 Ms. Reed is the manager, under subcontract to CRI, to develop and document the standard business process procedures and documents for FASS-PH and MASS. In addition, the quality assurance plan for MASS is being designed and documented. Finally, Ms. Reed is heading the team to develop control objectives for fee accountants to implement in the design of their business processes in order to assure that HUD internal control objectives over the processing of financial transactions for PHAs and MF projects are properly designed, implemented and effective. This will, in turn, enable HUD and REAC to more readily rely on the financial information submitted through REAC subsystems.</p> <p>Reference: Eric Schneider, Project Manager 8280 Greensboro Drive Suite 400 McLean, VA 22102 703-245-4151</p> <p>Centers for Medicare and Medicaid Services 7/2009- Present Ms. Reed is the Project Director on a contract to process retroactive enrollment and disenrollments of beneficiaries in Medicare Advantage and Medicare Prescription Drug plans. All transactions, approximately 80,000 per month, are processed in accordance with Chapter 2 of the Medicare Managed Care Manual. Documentation to support transactions and eligibility of beneficiaries is reviewed to assure proper beneficiary enrollment and plan. Provide training to plans on enrollment reconciliation and retroactive requests. Provide liaison to CMS Regional Offices and DPO representatives.</p> <p>Reference: Andrea Hamilton, Contracting Officer 7500 Security Blvd. Baltimore, MD 21244 410-786-7702</p> <p>U.S. Department of Housing and Urban Development (HUD) 4/2006 – 9/2007 Ms. Reed worked with Deloitte & Touche to provide consulting services to financially troubled housing authorities in Detroit, Miami-Dade and the Virgin</p>

Résumé of	Deirdre Reed, CPA, CISA, CGFM
	<p>Islands which were in receivership with HUD. Provide daily guidance on accounting transactions, proper reporting under grant terms and HUD regulations, compliance with laws and regulations. Forensic review of management, internal controls, financial management, accounting, reporting and program compliance. Assessed capability of accounting system to properly capture direct and indirect costs, funding sources, unallowable costs, etc and to properly calculate and report financial information necessary to report status of funds to HUD. Assess the propriety of documented policies and procedures. Recommend improvements and best practices.</p> <p>Reference: Jim Ladd, Project Manager 1001 G Street, Suite 900W Washington, DC 202-378-5576</p> <p>U.S. Attorney's Office- Memphis, TN 7/2010 – 9/2010 Ms. Reed led the effort to assist in gathering evidence for use in a Medicare/ Medicaid fraud case. Obtained and reviewed the contract between the pharmacy company and the medical group as well as the examination of patient records to obtain the number of times the procedure was performed in order to quantify the number of times the duplicate claims occurred and the dollar amount that was fraudulently claimed.</p> <p>Reference: Kevin Whitmore, Assistant Attorney General 167 N. Main St. Suite 800 Memphis, TN 38103 901-544-4231</p> <p>Corporation for National and Community Service 7/2010 – 5/2011 Ms. Reed oversaw the performance of agreed-upon procedures, to assess whether Corporation-funded Federal assistance provided to the grantee (American Samoa Special Services Commission and Virginia Office of Volunteerism) was expended in accordance with grant terms and provisions, laws, and regulations and reported upon such compliance, controls, and questioned costs resulting from performing these agreed-upon procedures. The above mentioned engagement gave Reed the opportunity to audit grant recipients to test for compliance with regulations and established grantee guidelines.</p> <p>Reference: Stuart Axenfeld, Assistant Inspector General for Audit 1201 New York Ave. Washington, DC 20525 202-606-9360</p>

Résumé of	Deirdre Reed, CPA, CISA, CGFM
	<p style="text-align: center;"><i>Additional Experience</i></p> <p>Department of Housing and Urban Development (HUD), Real Estate Assessment Center (REAC). Ms. Reed was the manager, under subcontract to Arthur Andersen, in charge of the contract and personnel hired to develop the standard operating procedures, auditor checklists, and scoring system for the Quality Assurance Subsystem (QASS). The scope includes documenting the auditing standards (GAAS and GAGAS) to be followed, developing testing procedures to determine if independent public accountants (IPA) performed their audits in accordance with the standards, creating a methodology to capture, transmit and record findings from the quality assurance review, creating and implementing a scoring methodology to help identify poor quality audits and audit firms, and documenting standard operating procedures for the business unit to use to standardize its process. Ms. Reed was also the manager, under subcontract to KPMG Consulting, Inc., on the on-going consulting services related to the design and implementation of LASS. This included business requirements, technical guidance, user guides, and business process design.</p> <p>Department of Housing and Urban Development (HUD), Real Estate Assessment Center (REAC). Ms. Reed was the engagement manager for Arthur Andersen in charge of contract and personnel hired to develop guidance for the REAC and the public housing industry in implementing the financial aspects of the new public housing rules contained in 24 CFR Parts 5, 901 and 902. Researched and prepared guidance on GAAP conversion in accordance with applicable FASB and GASB guidance. Developed and documented required data elements and attributes to support accounting requirements, identified business requirements, including internal controls, and the business process to be implemented by HUD when receiving and analyzing newly required financial information. Conducted economic analysis and developed and tested methodologies for ranking financial data, prepared business requirements for developers, reviewed functional and systems requirements, conducted user testing and provided training to both HUD and industry users.</p> <p>Department of Housing and Urban Development, Lender Assessment Subsystem. Ms. Reed served as the Project Director for the development of the business requirements for the Lender Assessment Subsystem (LASS). Currently developing a Standard Operating Procedures manual, Business Requirements Documents manual, financial indicators to be implemented within LASS, and training material for both HUD and industry users of LASS.</p> <p>Argonne National Laboratories – Department of Energy: Shareholder on litigation support to review the accounting records and supporting documentation for a soil, air and water testing contractor under subcontract for the completion of a large DOE project. Reviewed costing methods for construction, drilling and testing equipment including mobilization and demobilization. Also, reviewed rationale for readiness time and other labor time charged both directly and indirectly to the contract project. Determined proper use of Federal Acquisition Regulations to identify unallowable, unallocable or unreasonable costs. Analyzed all corporate costs to assure proper designation as direct, indirect and allowable or unallowable for allocation. Assured proper selection of allocation bases and that</p>

Résumé of	Deirdre Reed, CPA, CISA, CGFM
	<p>bases were complete. Prepared written summary report on review results in preparation for deposition and testimony.</p> <p>Innovative Pavement Research Foundation (IPRF). Ms. Reed is the Shareholder on the A-133, project specific audit of IPRF and its subcontractors receiving funding under a contract with the Federal Aviation Administration. Tested internal controls, compliance and allowability of costs claimed for reimbursement.</p> <p>U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services. Ms. Reed is the Shareholder on the agreed-upon procedures engagement to review the allowability and allocability of medical service and administrative type costs claimed for reimbursement by Medicare Managed Care plans on their annual cost reports. Tested internal controls, financial reporting and proper coding of medical claims.</p> <p>Concentra. Ms. Reed is the quality assurance Shareholder on an engagement to prepare a compliance plan, implementation and monitoring plan. Also, to identify and report potential conflicts of interest, prepare a mitigation strategy and monitor compliance.</p> <p>U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services. Ms. Reed was the Shareholder in charge of the SAS70, internal control audit, of various Medicare Fiscal Intermediaries and Carriers (Part A, Part B, DMERC). In addition to serving as the overall Project Director, Ms. Reed is responsible for performing the EDP portion of the audit. The audit is being performed using the FISCAM as guidance. The EDP functions being audited include: entity-wide security planning including the sensitivity and risk classification of systems and procedures, access controls, software application change controls, segregation of duties, and physical security. Medicare contractors audited include Cooperativa, Triple S, GHI, BCBS OK, BCBS KS, BCBS RI, Palmetto, CareFirst of Maryland, EDS, AdvanceMed, UGS, Wisconsin Physician Services, BCBS AK.</p> <p>Palmetto GBA. Ms. Reed is the oversight manager on the review of claims submitted by a health care provider in which Palmetto has a financial interest, thereby making the processing of the claims a potential conflict of interest. In accordance with Palmetto's COI plan to mitigate potential conflicts, an independent review of all claims that required manual intervention is being performed (all edit and audit codes including MSP, MR, duplicate payment, assigned, medical necessity).</p> <p>Lockheed Martin. Ms. Reed is the engagement Shareholder on a SAS 70, type II audit of Lockheed Martin's IT operations under their GNMA HUD-Mortgage backed securities contract to collect and report certain loan pool and risk analysis information to GNMA for use in their financial operations and reporting. The audit included IT and program level operations. Ms. Reed suggested the control objectives and associated controls, reviewed test plans for controls, interviews, evidence and conclusions on design, implementation and effectiveness of controls</p>

Résumé of		Deirdre Reed, CPA, CISA, CGFM
	<p>TriCore Solutions, Inc. Ms. Reed is the Shareholder on the SAS No. 70 audit of TriCore, a Oracle database administrator. Ms. Reed lead the client in identifying controls to perform a Type II audit to test and assess the design, implementation and effectiveness of internal controls as they affect the user and the user’s financial statement reporting or IT infrastructure.</p> <p>Invoice Insight, Inc. Ms. Reed is the Shareholder on a SAS 70, type I audit of Invoice Insight, a telecommunications invoice software development and application service provider. Ms. Reed suggested the control objectives and associated controls, reviewed test plans for controls, interviews, evidence and conclusions on design and implementation.</p> <p>AICPA and BISK Education, Totaltape. Author of the text, video and live presentations for the CPE course on the HUD Consolidated Audit Guide. Composed text and CPE questions related to the HUD Audit Guide, applicable Statements on Auditing Standards, and the Government Auditing Standards.</p>	
Previous Employment – Tichenor & Associates, LLP		
2000 - 2001 – Shareholder		
2000 - 2001	<ul style="list-style-type: none">• Resolution Trust Corporation (RTC). Performed audits of the valuation and disposition of mortgages, land and property held in receivership after the take over or closing of Thrift Savings and Loan institutions based on lack of compliance with FDIC guidelines for lending and collateral. Determined the remaining loan balances on over 65,000 assets, assessed the pooling of assets for sale and the types of sales (MIF, REO, etc), reviewed due diligence performed by asset manager (Goldman Sachs), recalculated fees for sales of assets. Identified over \$1 million in excess fees paid to asset manager on the valuation and sale of assets.• Pension Benefit Guaranty Corporation (PBGC). Reviewed the administration of the Eastern Airlines pension fund taken over by Prudential after the dissolution of the airline. Determined proper accounting and valuation, proper internal controls over payments and beneficiaries, and proper reporting to PBGC. Requested information on fund management and reviewed limited strategy information not considered proprietary to Prudential investment strategies.• Health Care Financing Administration (Center for Medicare and Medicaid Services). Project Director for reviews of fiscal intermediary audits of 22 hospitals, home health agencies and skilled nursing facilities under the Health Care Financing Administration (HCFA) Audit Quality Review Program of Medicare Part A provider cost. Project Director for SAS-70 audits of internal controls in place at Fiscal Intermediaries to adequately perform annual internal control self-certifications and to meet control objectives established by HCFA in meeting FMFIA requirements. Also, Shareholder on subcontract to Deloitte & Touche to perform additional SAS-70 and control self-certifications.	

Résumé of		Deirdre Reed, CPA, CISA, CGFM
	<ul style="list-style-type: none"> • Federal Emergency Management Agency. Shareholder in charge of cash reconciliation project to assure OPAC's, the general ledger and the SF224s all reconcile. Research differences, prepare supplemental SF224s. Began business process redesign to help ensure that cash differences are appropriately identified and reconciled in future months. Aided with CFO financial statement compilation. • CPE Coordinator. CPE design and presentation. 	
Previous Employment – Arthur Andersen LLP, Office of Government Services 1998 - 1999 – Engagement Manager		
Previous Employment – Tichenor & Associates, LLP 1990 - 1998– Senior Manager/Principle		
1990 - 1998	<ul style="list-style-type: none"> • Principal in charge of all contract requirements including preparing proposals, budgets, and workload estimates; training and performance evaluations of staff, preparing and communicating with client personnel; managing and modifying budget and deliverable requirements; conducting quality assurance and preparing for peer reviews; tracking and planning continuing professional education. Federal clients included: • Health Care Financing Administration (HCFA). Project Director for the government-wide accounting and auditing contract with HCFA. Prepared cost and technical proposals in response to RFPS, assigned and supervised staff, participated in fieldwork to assure the proper implementation of audit procedures, and performed quality assurance procedures to assure accuracy and timeliness of all deliverables. Also acted as the team leader on SAS-70 audits to document and evaluate internal controls over the processing of Medicare claims. Managed audits of 11 Managed Care Organization cost reports covering 31 fiscal years in accordance with HCFA Pub 13 (Intermediary Manual), Pub 15 (Provider Reimbursement Manual) and 42 CFR. • Environmental Protection Agency (EPA). Senior Manager in charge of the EPA contract for 6 years. Planned and supervised audits of wastewater treatment facilities through the eastern part of the country. Evaluated contracting procedures, reviewed contracts and invoices for compliance with the Federal Code of Regulations, and assured that construction was completed as approved by EPA and the Corps of Engineers. Conducted site tours to evaluate the operation and necessity of all constructed facilities. • Substance Abuse and Mental Health Services Administration (SAMHSA). Manager/Senior in charge of evaluating cost proposals submitted by offerors in response to RFPs issued by NIH. Determined if costs were supported by evidential matter, were allowable in accordance with FAR Part 31, were properly allocated to the proposed project and were fairly escalated over the life of the proposed project. Also, reviewed the offerors accounting system to determine ability to track and report costs under the proposed grant/contract. 	

Résumé of		Edward Noble, CPA
Proposed Role:	Partner	Relevant Key Qualifications <input checked="" type="checkbox"/> Extensive experience in auditing and accounting for not-for-profit organization and complex compliance and cost allocation issues. Have experience auditing large grant accounting systems that control 400 to 600 active government grants. <input checked="" type="checkbox"/> Extensive knowledge of risk based audit planning for financial, compliance and performance audits. Provided educational training on these critical audit planning and strategizing standards for members of the AICPA as a National Discussion Leader. <input checked="" type="checkbox"/> Conducted forensic audits of a not-for-profit organization for the US Attorney, the FBI, IRS and the US Postal Service. <input checked="" type="checkbox"/> Performed pre-award and contract close out audits of commercial entities and not-for-profits for various federal and state agencies.
Total Years of Experience:	39	
Security Clearance:	FDIC	
Degree/Education:	<ul style="list-style-type: none">BBA Niagara University, Cum Laude	
Specialized Training Qualifications Certifications Affiliations Professional Accomplishments		
<p>Certifications: Certified Public Accountant</p> <p>Specialized Risk Assessment Training. National Discussion Leader for the AICPA from 2008 to 2011 where he presented numerous educational courses to AICPA members on how to implement and apply the new risk assessment auditing standards. These standards establish the risk based standards used in planning and developing audit strategies for all financial, compliance and performance engagements.</p> <p>Member of the AICPA, and NJSCPA. Current member and past Chair of the Not-for-Profit committee of the NJSCPA.</p>		

Résumé of Edward Noble, CPA	
Current Employment – Reed & Associates CPAs, Inc. 2011 to Present - Shareholder	
2011 – Present	<p>Reed & Associates, CPAs, Inc., Shareholder</p> <ul style="list-style-type: none"> Audit and Consulting Practice Leader. Responsible for engagement planning, supervision and quality assurance in accord with government and generally accepted auditing standards. Mr. Noble's duties also include business continuity and development. <p><i>Relevant Experience</i></p> <p>New Jersey Department of Health and Senior Services 2004 to present Audit of program specific grant for the Healthcare Association of New Jersey funded by the NJDHSS. Report on allowability, allocability and reasonability of costs claimed and internal control over and compliance with key provisions of the grant agreement.</p> <p>Reference: David Weidner, Principal Investigator P.O. Box 360 Trenton, NJ 08625-0360 (609) 890-8700</p> <p><i>Additional Experience</i></p> <p>FDIC Performance audit of a large government contractor, including achievement of certain deliverables and the allowability, allocability and reasonability of contractor charges. Share partner level hours with Deirdre Reed, assure compliance with deliverables and compliance with government auditing (performance) standards.</p>
1991 – 2011	<p>Noble & Noble, LLP, CPAs (predecessor firm Pisauro, Levy, Palumbo & Noble, CPAs)</p> <p><i>Relevant Experience</i></p> <p>U.S. Attorney for New Jersey 2000 - 2003 Forensic investigation at the direction of the US Attorney New Jersey to identify funds diverted by three of the PBA's former executives. Worked co-operatively with the US Attorney New Jersey, The Internal Revenue Service, and the Federal Bureau of Investigation to gather evidence used to convict the three former executives. Discovered a sophisticated collusive fraud network that diverted more than \$1 million from the PBA's funds "in a manner not authorized by the PBA constitution and by-laws."</p>

Résumé of	Edward Noble, CPA
	<p>Reference: Anthony Wieners, President New Jersey State Policemen's Benevolent Association 158 Main St. Woodbridge, NJ 07095 732-636-8860</p> <p>N.J. Department of Human Services (NJDHS) 1998 - 2000 Partner in Charge of contract close out audits for large for profit and nonprofit entities funded by the NJDHS. Assisted the NJDHS in final cost negotiation related thereto.</p> <p>Reference: Mark Talbot P.O. Box 360 Trenton, NJ 08625-0360 609-585-6068</p> <p>U.S. Department of Health and Human Services (DHHS) 1992 - 1996 Managed the first series of quality reviews for independent accountants and DHHS regional inspector general offices reporting under OMB Circular A-133. Reports provided a basis for educating the independent accountants and DHHS with respect to compliance auditing.</p> <p>Reference: William Tichenor 304 Middletown Park Place, Suite C Louisville, KY 40243 502-245-0775</p> <p style="text-align: center;">Additional Experience</p> <p>U.S. Department of Health and Human Services, Centers of Medicare and Medicaid Services. Mr. Noble managed a team tasked with performing the SAS70, internal control audit of two Program Safeguard Contractors (PSCs). The audit was performed using the Program Integrity Manual (PIM) as guidance. The internal controls being audited were based on control objectives as defined by the Centers of Medicare and Medicaid Services. The PSCs audited included AdvanceMed and EDS.</p> <p>U.S. Department of Health and Human Services (DHHS) & N.J. Department of Human Services (NJDHS). Partner in charge of A-133 or Yellow Book audits for large nonprofit organizations with multiple grant funding sources, including grant close out audits.</p>

Résumé of Edward Noble, CPA	
1986 – 1991	<p>Cotton & Company, CPAs, Manager</p> <p><i>Relevant Experience</i></p> <p>U.S. Department of Energy (USDOE) 1986 - 1991 Managed all pre-award and contract close out audits for multi-national USDOE contractors and large non profits including colleges and universities. Managed indirect cost rate audits and special studies for the regional inspector general (compensation, fraud investigations). Audited large grant systems maintained by government contractors including one by a large university that controlled from 400 to 600 active grants with various awarding agencies.</p> <p><i>Reference:</i> Sam Hadley 635 Slaters Lane, 4th Floor Alexandria, VA 22314 703-836 6701</p>
1984 -1986	<p>North American Philips, Internal Audit Manager Managed risk based control reviews of critical operating areas. Emphasis on revenue, manufacturing and administration and support cycles. Prepare audit schedules and analysis and support audit effort by independent accountants.</p>
1981 - 1984	<p>Medical Surgical Plan of New Jersey (Blue Shield), Director Direct operations of large Internal Audit Department. Report directly to the Board of Directors who collaboratively establish audit scope with Director. Audit scope included utilization review of insurance claims for fraud, waste and abuse and support of independent accountants in the annual external audit. Operational audits included review of rate filings with the Insurance Commissioner as well as assessing operating efficiencies and critical control reviews.</p>
1978 - 1981	<p>North American Philips, Internal Audit Manager Managed risk based control reviews of critical operating areas. Emphasis on revenue, manufacturing and administration and support cycles. Prepare audit schedules and analysis and support audit effort by independent accountants. Review potential acquisitions for compatibility with NAP critical operating, performance and reporting standards.</p>
1974 - 1978	<p>RL Tammaro & Company, CPAs, Senior Auditor Perform audit, review, compliance and tax related work for small for profit businesses and one large PA hospital corporation.</p>
1972-1974	<p>Price Waterhouse, (PricewaterhouseCoopers), Staff Auditor Participate in audits of large Fortune 500 companies, including tests of the adequacy of design and implementation of large accounting systems and year end tests of resulting assertions included in the financial statements.</p>

Résumé of		George V. Hollingsworth
Proposed Role:	Program Manager	Relevant Key Qualifications <input checked="" type="checkbox"/> Grant audit experience <input checked="" type="checkbox"/> 10+ years of hands-on experience in assessment of accounting systems, internal controls audits, development of system business and functional requirements, and compliance of accounting standards <input checked="" type="checkbox"/> 7 years of hands-on experience with SAS 70 type I & II audits. <input checked="" type="checkbox"/> IT audit (infrastructure and operations) experience <input checked="" type="checkbox"/> OMB and FAR audit experience <input checked="" type="checkbox"/> CAS audit experience
Total Years of Experience:	23	
Security Clearance:	None	
Degree/Education:	<ul style="list-style-type: none"> BS Accounting, State University of New York 	
Summary of Relevant Skills Grant audits. Audits of costs, matching requirements and program income. Knowledge of OMB circulars and FAR cost principles. Audits of IT infrastructure and costs.		
Employment History		
2003 to Present	Reed & Associates, CPAs, Inc., Audit Director <p style="text-align: center;"><i>Relevant Experience</i></p> <p>Ginnie Mae (GNMA), CARS 16 7/2007 – 7/2009 Acted as Senior Manager on a Contract Audit and Review (CAR) of contracts held by Deloitte & Touche, Lockheed Martin, and Bearing Point related to the Mortgage-Backed Securities program. Management responsibility for CARs was to perform and review the agreed-upon procedures to ensure that the work performed by contractors was done in accordance to the requirements of each contract, this included: verify GNMA was billed properly and adequate documentation was provided to support all bills, review key operational areas to determine the adequacy of internal controls over contract compliance, deliverables, disaster recovery plans, reporting, and system security and data security. Also, trained and managed a team to successfully perform this engagement and deliver a quality final report in a timely manner. Reference: Patrick Simien, Contracting Officer Ginnie Mae Office of Finance</p>	

Résumé of	George V. Hollingsworth
	<p>550 12th Street, SW Washington, DC 202-708-1585</p> <p>Corporation for National and Community Service 7/2010 – 5/2011 Mr. Hollingsworth acted as the Audit Manager on the performance of agreed-upon procedures, to assess whether Corporation-funded Federal assistance provided to the grantee (American Samoa Special Services Commission and Virginia Office of Volunteerism) was expended in accordance with grant terms and provisions, laws, and regulations and reported upon such compliance, controls, and questioned costs resulting from performing these agreed-upon procedures. The above mentioned engagement gave Reed the opportunity to audit grant recipients to test for compliance with regulations and established grantee guidelines.</p> <p>Reference: Stuart Axenfeld, Assistant Inspector General for Audit 1201 New York Ave. Washington, DC 20525 202-606-9360</p> <p>C2MHill. 4/2011 – 5/2011 Mr. Hollingsworth was the Audit Director on the cost incurred and accounting system audit of Polar Field Services, subcontractor on National Science Foundation (NSF) grant.</p> <p>Reference: Steve Heiman, Project Manager 9191 South Jamaica Street Englewood, CO 80112 720-286-2277</p> <p>Novitas Solutions, Inc. SSAE 16 Type II Internal Control Audits 3/2013 - Present</p> <ul style="list-style-type: none"> • Served as the engagement manager for the SSAE Review of Novitas Solutions, Inc. Medicare Administrative Carrier (MAC) for Part A and B Medicare services. As part of their contractual obligation to the Center for Medicare and Medicaid Services, MACs must engage the services of a CPA firm to review the design, implementation, and effectiveness of their internal control environment. • Managed a group of twelve staff through manager-level auditors for this comprehensive performance audit. • Interfaced directly with the client to ensure status updates were provided timely and status of audit was within expectations. Reviewed work papers from all team members to ensure Yellow Book standards and CMS guidelines were

Résumé of	George V. Hollingsworth
	<p>met.</p> <ul style="list-style-type: none"> Ensured that findings and exceptions are accurately stated and sufficiently documented, and responsible for the draft and final reports. <p>Reference: Gwen Spencer 2020 Technology Pkwy Mechanicsburg, PA 17050 717-526-6333</p> <p>Cahaba Government Benefit Administrators, LLC 3/2013 - Present</p> <ul style="list-style-type: none"> Served as the audit manager for the SSAE Review of Cahaba Government Benefit Administrators, LLC, Medicare Administrative Carrier (MAC) for Part A and B Medicare services. As part of their contractual obligation to the Center for Medicare and Medicaid Services, MACs must engage the services of a CPA firm to review the design, implementation, and effectiveness of their internal control environment. Managed a group of twelve staff through manager-level auditors for this comprehensive performance audit. Interfaced directly with the client to ensure status updates were provided timely and status of audit was within expectations. Reviewed work papers from all team members to ensure Yellow Book standards and CMS guidelines were met. Ensured that findings and exceptions are accurately stated and sufficiently documented, and responsible for the draft and final reports. <p>Reference: Poppy Lowe 300 Corporate Pkwy Birmingham, AL 35242 205-220-1957</p> <p style="text-align: center;"><i>Additional Experience</i></p> <p>U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services</p> <ul style="list-style-type: none"> Directed a team tasked with performing the SSAE 16 type II audit (internal controls of a service provider including design, implementation, and effectiveness) of Medicare fiscal intermediaries, carriers and program safeguard contractors. Supported a team tasked with performing the SAS70 type II audit (internal controls of a service provider including design, implementation, and effectiveness) of Medicare fiscal intermediaries, carriers and program safeguard contractors. Generated internal controls process memos; tested accuracy of asserted

Résumé of	George V. Hollingsworth
	<p>processes and evaluated controls based on the Control Objectives set forth by CMS from 2003 – 2006. Prepared written documentation and conclusions as well as documented findings and proposed recommendations.</p> <p>Corporation for National and Community Service Audit manager on performance audit of SRA International hosting of CNCS IT systems. Tested the infrastructure costs and necessity. Tested the SLA response times, storage, backup and availability. Also assessed the qualifications of personnel assigned to the IT operations.</p> <p>Watkins Information Technology</p> <ul style="list-style-type: none"> • Managed a team tasked with performing a SAS-70 Type II audit (internal controls of a service provider including design, implementation, and effectiveness). Prepared testing plans to measure the design, implementation and effectiveness of the key business controls as well as the controls regarding the change management process. • Provided guidance to staff to perform their audit procedures, and reviewed client documentation and baseline test results of key controls. Interviewed management and staff to document the control procedures performed and documented walkthroughs of controls. Presented findings and recommendations to management. Drafted audit report. <p>Invoice Insight</p> <ul style="list-style-type: none"> • Managed a team tasked with performing a SAS-70 Type I audit (internal controls of a service provider including design and implementation as of a specified date of a service organization. Prepared testing plans to measure the design and implementation of the key business controls. Provided guidance to staff members performing the audit. • Reviewed client documentation and baseline test results of key controls. Conducted interviews with pertinent management and staff to document the procedures performed and documented walkthroughs of controls. Presented findings and recommendations to management. Drafted audit report. <p>Lockheed Martin Information Technology Watkins Information Technology</p> <ul style="list-style-type: none"> • Managed a team tasked with performing a SAS-70 Type II audit. (Internal controls of a service provider including design, implementation, and effectiveness). Prepared testing plans to measure the design, implementation and effectiveness of the key business controls as well as the controls regarding the change management process. Provided guidance to staff to perform their audit procedures, and reviewed client documentation and baseline test results of key controls. Interviewed management and staff to document the control procedures performed and documented walkthroughs of controls. Presented

Résumé of	George V. Hollingsworth
	<p>findings and recommendations to management. Drafted audit report.</p> <p>CMS/SeKON, Inc.</p> <ul style="list-style-type: none"> Mr. Hollingsworth was the Audit Manager on the cost incurred audit of 4 years of incurred cost submissions prepared for CMS to accumulate and report all costs incurred and reported as direct or indirect. Mr. Hollingsworth calculated and recommended final indirect cost rates based on audited information. <p>Palmetto GBA.</p> <ul style="list-style-type: none"> Mr. Hollingsworth is the manager on the review of claims submitted by a health care provider in which Palmetto has a financial interest, thereby making the processing of the claims a potential conflict of interest. In accordance with Palmetto's COI plan to mitigate potential conflicts, an independent review of all claims that required manual intervention is being performed (all edit and audit codes including MSP, MR, duplicate payment, assigned, medical necessity). <p>U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services</p> <ul style="list-style-type: none"> Mr. Hollingsworth is the Audit Director on the agreed-upon procedures engagement to review the allowability and allocability of medical service and administrative type costs claimed for reimbursement by Medicare Managed Care plans on their annual cost reports and Medicare Advantage Organizations financial audits. Tested internal controls, financial reporting and proper coding of medical claims. <p>Pharmacy Insurance Corporation of America (PICA) , Centers for Medicare & Medicaid Services - Related to Corrective Action and Compliance</p> <ul style="list-style-type: none"> Directed a team tasked with performing a Corrective Action Review of a CMS Medicare Advantage Organization. Provided engagement planning, guidance in fieldwork approach and testing. Drafted audit report. <p>Federal Deposit Insurance Corporation (FDIC) Incurred Cost Audit of Lockheed Martin</p> <ul style="list-style-type: none"> Managed a team tasked with performing an audit of Incurred Cost of Lockheed Martin. Performed review of fieldwork and workpaper preparation/documentation. Assisted in the planning of testing and the development of findings <p>U.S. Department of Health and Human Services, Centers for Medicare & Medicaid Services</p> <ul style="list-style-type: none"> Business analyst on CMS contract to accept, evaluate and process requests for

Résumé of	George V. Hollingsworth
	<p>retroactive plan enrollment of beneficiaries in Medicare Part C or Part D programs.</p> <ul style="list-style-type: none"> Review documentation to support enrollment, review CMS MBD records and MARx database to assure eligibility and classification of enrollment. Process retroactive requests in accordance with the Medicare Managed Care Manual, Chapters 2 and 17. Prepare analysis and results to CMS on enrollment issues. <p>U.S. Department of Health and Human Services, Centers for Medicare & Medicaid Services – Managed Care Organizations, Medicare Part C, Cost Report Audits</p> <ul style="list-style-type: none"> Mr. Hollingsworth was one of the managers on the audits of the 2003, 2004 and 2005 MCO submitted cost reports of Kaiser Permanente – Mid-Atlantic, Kaiser Permanente – Hawaii, M-Plan and Welborn. Reviewed all medical service and non-medical costs claimed for reimbursement. Based on statistical sampling, assured members were enrolled and eligible for claimed benefits, medical service costs were allowable (i.e., covered by Medicare), supported by medical records and physician notes to substantiate the CPT codes assigned to encounters or visits, relative-value units were assigned to Medicare and non-Medicare claims consistently to assure proper allocation of costs. <p>Constellation Energy</p> <ul style="list-style-type: none"> Performed Sarbanes-Oxley Section 404 readiness assessment for large public utility companies. Documented and assessed internal controls over financial reporting and system lifecycle development and change, including security controls. <p>Department of Housing and Urban Development (HUD), Funds Control</p> <ul style="list-style-type: none"> Performed funds control Assessment of 57 of HUD’s 177 funded activities. Determined if HUD’s Headquarters and field offices internal and administrative controls over funds were performed in compliance with the provisions acknowledged in the Improper Payments Information Act and HUD’s Fund Control Handbook. Performed inquiries of appropriate personnel regarding specific control policies and procedures to corroborate responses with other related personnel and management assertions. Prepared various tests and audit procedures to develop specific control objectives, evaluated existing internal control structures and made necessary recommendations to improve the control environment. <p>Centers for Medicare & Medicaid Services – Medicare Advantage and Medicare Prescription Drug Programs – Audits of Part C Claims, Plan Bid Packages, Pharmacy Benefit Managers and Prescription Drug Events</p> <ul style="list-style-type: none"> Mr. Hollingsworth is one of the managers on the audits of Plan year 2009 bid

Résumé of	George V. Hollingsworth
	<p>packages, including historic information used to estimate Part C claims experience, Part D Prescription Drug events, pharmacy costs based on Pharmacy Benefit Manager (PBM) formulary and dispensing negotiations and controls, and administrative cost estimates. Mr. Hollingsworth reviews the bid packages, ties to financial records and claims or PDEs, assesses allowability of costs, eligibility of coverage, and determines proper application of direct and indirect remuneration, true-out-of-pocket costs, and cost/risk sharing, etc.</p> <p>U.S. Department of Health and Human Services, Centers of Medicare and Medicaid Services.</p> <ul style="list-style-type: none"> Managed a team tasked with performing agreed upon procedures relating to the accounts receivable for the Blue Cross and Blue Shield of Georgia solely to assist CMS in evaluating the reliability of the reported accounts receivable balance. The specific objectives of the agreed upon procedures were to (1) test management's assertion of the accuracy and completeness of the reported balances, including the adequacy of the allowance for uncollectible accounts, (2) recommend necessary procedural changes needed to establish proper accounting for accounts receivable activity, and (3) recommend necessary adjustments, if any, to the reported accounts receivable balances.
1994 – 2003	<p>National 4-H Activities Foundation, Chief Financial Officer Chief Financial Officer</p> <ul style="list-style-type: none"> Responsible for developing the annual strategic plans necessary to further the organization's mission and achieve long and short-term goals set by the Board of Directors. Facilitated quarterly financial meeting updating the senior management and the Financial Management Team on organizational progress of financial goals. Developed various financial indicators used to measure the overall organizational financial performance, prepared financial statements and other financial reports. Performed reviews of prospective client relationships to determine the organizational financial impact of future partnerships and developed and evaluated the internal control structure to ensure the security of organizational assets. <p>Director</p> <ul style="list-style-type: none"> Directed staff of 8 to 10 personnel responsible for the preparation of financial statements. Prepared and implemented annual three year rolling budget projection and monthly forecast. Managed preparation of monthly, quarterly and annual financial and presented the results to senior management. Supervised preparation of annual A-133 audited financial statements and schedules. Performed annual strategic planning for the organizations Supply Service Division which included sales strategies, warehouse/inventory analysis and pricing. Planned and executed a Sarbanes-Oxley readiness assessment to ensure the company's compliance with Sarbanes-Oxley requirements.
1993 -	M.D. Oppenheimer, CPAs, Senior Auditor

Résumé of		George V. Hollingsworth
1994	<ul style="list-style-type: none"> Performed audits of government contractors 	
1990 – 1992	Tichenor & Associates, LLC, Staff Auditor <ul style="list-style-type: none"> Performed audits of government contractors 	

Résumé of		Joseph M. Karbowski
Proposed Role:	Project Manager	Relevant Key Qualifications <ul style="list-style-type: none">☑ Effective communicator☑ Experience working with business partners, IT and plan sponsors☑ Ability to listen and appropriately communicate information in an effective manner with varying degrees of complexity
Total Years of Experience:	15	
Degree/Education:	<ul style="list-style-type: none">• Masters in Accounting (pending) University of Hartford, Hartford, CT• MBA, Finance Concentration, University of Connecticut School of Business, Hartford, CT• BA, Economics Dickinson College, Carlisle, PA	
Employment History		
2012 – Present	Reed & Associates, CPAs, Inc. Program Manager <ul style="list-style-type: none">• Managed the implementation of Web-based retroactive processing system through SDLC inclusive of business requirements, integration scheduling, quality assurance as well as operational and training efforts.• Designed Capacity management planning tool to provide increased transparency and reporting across multiple audit engagements within the organization.• Business requirements development of Customer Relationship Management (CRM) application to facilitate increased opportunity generation and business production.• Coordination, QA and implementation of Web-based Expense Reporting system. <i>Specific Engagements:</i> <i>Retroactive Enrollment & Payment Validation Contract, Centers for Medicare & Medicaid Services (CMS), Project Manager</i> <ul style="list-style-type: none">• Coordinates efforts with multiple departments to achieve contractual and organizational goals.• Provides support to the firm and the client by acting as a subject-matter expert; especially with operational logistics.• Performs production analysis and monitors workflow to base decisions on how to meet contract goals with quality results.• Provides essential input for maintaining and enhancing the business applications used to increase employee productivity and to provide	

Résumé of	Joseph M. Karbowski
	<p>contractually obligated reports to the client</p> <ul style="list-style-type: none"> Manages special projects pertaining to governmental pilot initiatives, system enhancements or implementation efforts, ad-hoc business/industry analysis and financial projects. <p><i>Siemens Foundation / Siemens Caring Hands Foundation, Auditor</i></p> <ul style="list-style-type: none"> In support of the financial statement audit for the Foundation, performed review and selective testing of information system controls. <p><i>NHIC - DME MAC JA, Auditor</i></p> <ul style="list-style-type: none"> Perform SSAE 16 audit on information technology control objectives and control activities to ensure controls are adequately designed, properly implemented and effective in controlling activities necessary for proper compliance and reporting under CMS regulations.
2008 – 2012	<p>Travelers Hartford, Hartford, CT, Director, Business Systems</p> <ul style="list-style-type: none"> Developed SharePoint site to streamline customer interface, establish comprehensive data repository and transparency reporting. Responsible for business analyst and production support teams covering multiple business insurance RQI systems. Owner of comprehensive demand management process facilitating cost effective work efforts and deliverables.
2000 – 2008	<p>National Financial Partners/Principal Financial Group, Middletown, CT, Operations Manager</p> <ul style="list-style-type: none"> Responsible for Sales and Engineering/Case Installation/Billing Units focused on group administration Relationship Management with Carrier partners and HIPAA compliant eligibility file and administrative connections. Managed Client Transition Services for Non-Profit division focused on transitioning/installing retirement plans/assets Conducted Suitability Reviews for retirement plan fund selection based on cost structure and investment objectives. Primary Transition Associate for key institutional clients (portfolios over \$100 million)
1998 - 1999	<p>Gerald Metals, Inc., Stamford, CT, Staff Accountant/Financial Analyst</p> <ul style="list-style-type: none"> Prepared and presented company profit and loss analyses and reports. Cleared precious, white and red metal trades with New York and London Worked closely with trade desks to develop automated reporting tools. Calculated net investment interest for departments by metal.

Résumé of		James M. Anderson, CPA, CISA, CGFM
Proposed Role:	Subject Matter Expert	Relevant Key Qualifications <input checked="" type="checkbox"/> Extensive work with FEMA OIG and FEMA Disaster Relief Fund <input checked="" type="checkbox"/> Over 29 years' experience working with federal, state and local governments <input checked="" type="checkbox"/> Knowledge and background in grant auditing and grant management
Total Years of Experience:	29	
Security Clearance:	None	
Degree/Education:	<ul style="list-style-type: none"> • B.S., Accounting, University of North Carolina • MBA, Carlson School of Business 	
Specialized Training Qualifications Certifications Affiliations Professional Accomplishments		
<p>Certifications: Certified Public Accountant, Certified Government Financial Manager, Certified Information Systems Auditor</p> <p>Affiliations: Member, American Institute of Certified Public Accountants Member, Association of Government Accountants, Northern Virginia Chapter Member, Information Systems Audit and Controls Association (ISACA)</p>		
Relevant Experience		
	Disaster Recovery Fund Experience	
1995-1996	<p>Federal Emergency Management Agency, Office of Inspector General. Mr. Anderson was the partner on a nation-wide review of FEMA's grant management systems. A follow-up on 15 states related to their specific grant management compliance was also performed.</p>	
1999-2000	<p>Federal Emergency Management Agency. Mr. Anderson was the partner on 7 years of compilation services for FEMA for their agency-wide FMFIA Assurance Statement and their CFO Act financial statement preparation. The related audits were conducted in accordance with <i>Government Auditing Standards</i> (GAS) and GAO's <i>Financial Accounting Manual</i> (GAO FAM). FEMA was given unqualified opinions on all audits related to these services. The related audits were full scope financial audits and included an internal controls review and a review of compliance with laws and regulations, with statistical sampling techniques used throughout the audits. (Fiscal Years 2001, 2000, 1999, 1998, 1997 and 1996).</p>	
1997-1999	<p>Federal Emergency Management Agency. Mr. Anderson performed interim and final close-out audits of FEMA's Disaster Relief Funding for the State of Florida and Louisiana related to Hurricane Andrew. Audits included specific audits of 18</p>	

Résumé of	James M. Anderson, CPA, CISA, CGFM
1998	<p>subgrantees and 15 prime contractors. Results included multiple prosecutions and revised policies for the two State agencies.</p> <p>Federal Emergency Management Agency. Mr. Anderson was the partner on a program review of FEMA's Individual Assistance Program.</p>
1999-2001, 2009-2010	<p>Federal Emergency Management Agency, Office of Financial Management. Mr. Anderson was the partner on a review of indirect cost rates for 6 states (grantees). The review resulted in a change in policy whereby FEMA became cognizant agency for all disaster grants.</p>
1994-2013	<p>Grant and Financial Management Experience</p> <p>Federal Transit Administration. Mr. Anderson was the partner on 97 Grant Financial Management Reviews, 16 Special Assignment/Forensic Reviews and 2 Financial Capacity Reviews of FTA grantees. Grantees included 17 State Departments of Transportation, 68 local governments and 12 not for profits. These reviews were in response to congressional mandates to ensure compliance with Federal Grant regulations.</p>
1996	<p>Farm Credit Bureau. Mr. Anderson was the partner on three years of FMFIA Assurance Statement preparation and CFO Audit for the FCA while with Tichenor & Associates. These audits were conducted in accordance with <i>Government Auditing Standards</i> (GAS) and GAO's <i>Financial Accounting Manual</i> (GAO - FAM). Unlike executive branch agencies, FCA is not subject to the CFO Act and successor legislation, but voluntarily complies.</p>
2005-2006	<p>City of Atlanta, Department of Aviation. Mr. Anderson was the partner on a management audit of an \$8 billion construction project for the Hartsfield Jackson International Airport. The project included a new runway, new terminal and various other major upgrades. The audit evaluated the use of Federal funding in areas of procurement, Davis-Bacon, diversity, allowable costs, subcontract oversight and control over fixed assets.</p>
1997	<p>U.S. Census Bureau. Mr. Anderson was the partner on consulting and compilation assistance for the Census Bureau. Specific assistance was given to the bureau, as a part of the Department of Commerce, to preparing their FMFIA Assurance Statement and evaluating their prior year audit and management letter comments. The Bureau had received an unqualified opinion but had significant management problems before the onset on Census 2000. The related audits were conducted in accordance with <i>Government Auditing Standards</i> (GAS) and GAO's</p>

Résumé of James M. Anderson, CPA, CISA, CGFM	
1994-1995	<i>Financial Accounting Manual</i> (GAO FAM). The related audits were full scope financial audits and included an internal controls review and a review of compliance with laws and regulations, with statistical sampling techniques used throughout the audits.
1996	Executive Office of the President. White House Travel Office. Mr. Anderson was the partner on the first financial statement audit of the travel office press fund. This politically sensitive audit resulted in an unqualified opinion and was performed under GAAS.
2001	Department of Agriculture, Milk Market Program. Mr. Anderson was the partner on consulting for the FMFIA Assurance Statement and then financial statement audits in accordance with USDA guidance and the CFO Act for the Alexandria and Minneapolis administrative offices. These audits were both for 8 years (1992-1999). The audits included a review of peripheral areas such as milk pricing and invoicing and industry compliance issues. These audits were in support of the overall USDA CFO Act Audit.
2002	U.S. Holocaust Museum. Mr. Anderson was the manager on a project to evaluate current internal control weaknesses identified in the FMFIA review and CFO Act Audit and recommend improvements to their policies and procedures. Also led a separate engagement to analyze, restructure and report on donated funds system. He was also the partner on an audit of food service contractors.
2001	Department of Labor, Office of Inspector General. Mr. Anderson was the partner on a pilot cost allocation audit of unemployment insurance administration at the State of Maryland. The audit resulted in significant recoveries for DOL, an expansion of the audit to other DOL grants at the State and an expansion of the audit to 5 other states.
1999	Department of Education. Led team in evaluation of ABC System. Goals to evaluate logic, completeness and compliance with Federal Accounting Standards and GAAP.
2002	United States Customs Service, Drawback Program. Mr. Anderson was the partner on an A-76 review for the program. The review resulted in recommendations for outsourcing certain processes and implementing “best practices” for other processes.
1997	Smithsonian Institutes. Mr. Anderson was the partner on two audits of the food service contractors related to percentage revenue contracts.

Résumé of James M. Anderson, CPA, CISA, CGFM	
2002	Health Care Financing Administration. Mr. Anderson was the partner on a SAS 70 Review of two Medicare Contractors.
2003	Legal Services Corporation. Mr. Anderson was the partner on 25 limited compliance reviews for the Office of Inspector General. These reviews were performed as quality control reviews (QCR) of Independent Public Accountants.
1994-1995	Securities and Exchange Commission. Mr. Anderson was the partner on two information systems audits. One was an audit of SEC's data backup procedures. A second was an audit of General Controls of the commission. These audits were designed to support the CFO Act Audit of the commission.
2003	Resolution Trust Corporation. Mr. Anderson was the manager on 21 audits of property management companies resulting in significant recoveries of funds for the RTC.
	US Department of Education – Assisted the department in implementation of an Activity Based Costing (ABC) Model and the revision of grantee oversight processes.
Other Relevant Experience	
2004-2005	Scholastic, Inc. – Provides cost allocation, accounting classification and Sarbanes-Oxley Act Internal Control consulting services to Scholastic's International Division.
2006-2007	IPAR – As CFO for this large Grantee for Federal Highways Administration and US Department of Labor. Installed new accounting system, designed and implemented internal controls for accounting and reporting.
1992-1994	Driggs Construction Co. – As CFO, assisted in implementation of AS-400 System, revision of all business processes and related internal controls, assisted in obtaining and maintaining financing.
2004-2006	State of Virginia, Department of Medical Assistance Services. Performed a review of administrative costs for MH/MR services. The review resulted in a change in the rates and method for disbursing the fees to the providers.
2004-2007	Atlanta Public Schools – E-Rate Audit, Special Purpose Local Option Sales Tax (SPLOST) Audit, Construction and Financial Management Consulting Project, Internal Controls Risk Assessment.

Résumé of James M. Anderson, CPA, CISA, CGFM	
2008	Clayton and Clarke County, Georgia - Special Purpose Local Option Sales Tax (SPLOST) Audit. Forensic Audit for Clayton County.
1996	Alexandria City Schools , Compilation and accounting consulting services engagement.
2006	Virginia Resource Authority – Provided Internal Control Review under the <i>Commonwealth's ARMICS Program Requirements (similar to OMB A-123 Reviews)</i> (Krista Edoff, Partner, Cherry Bekaert & Holland, 757 456-2400)
2003-2007	Virginia Community College System – Performed Agency Risk Management and Internal Controls Assessments (ARMICS).
References	
	<p>FEMA - Inspector General Richard Skinner, FEMA (ret.) Matt Jadacki, FEMA- Audit Manager (ret.) Jim Taylor – former FEMA Dep Chief Financial Officer, current Chief Financial Officer – US Dept of Labor 202 693-6800, 200 Constitution Ave, Washington, DC, 20210</p> <p>Federal Transit Administration – Amy Jernigan – amy.jernigan@dot.gov, attempting to get new phone number. Federal Transit Administration, 1200 New Jersey Ave, Washington, DC 20590</p> <p>City of Atlanta, Department of Aviation – HJDP – Cathy Donato – 404 530-5706, City of Atlanta, Department of Aviation, 6000 N Terminal Pkwy, Suite 4000, Atlanta, GA, 30320</p> <p>Virginia Resource Authority – (Krista Edoff, Partner, Cherry Bekaert & Holland, 757 456-2400, 222 Central Park Ave., Virginia Beach, VA 23462)</p> <p>Virginia Community College System – (Krista Edoff, Partner, Cherry Bekaert & Holland, 757 456-2400, 222 Central Park Ave., Virginia Beach, VA 23462)</p> <p>State of Virginia, Department of Medical Assistance Services- (Krista Edoff, Partner, Cherry Bekaert & Holland, 757 456-2400, 222 Central Park Ave., Virginia Beach, VA 23462)</p> <p>Clayton and Clarke County, Georgia- (Krista Edoff, Partner, Cherry Bekaert & Holland, 757 456-2400, 222 Central Park Ave., Virginia Beach, VA 23462)</p> <p>Corporation for National Service, Janet Dudley, Program Manager, 202 533-3000 – Performed with Tichenor & Associates</p> <p>Virginia Auditor of Public Accounts – ARMIC's engagements, VCCS, VRA – current contact Amanda Mitchell - 804 225-2542 (Krista Edoff, Partner, Cherry Bekaert & Holland, 757 456-2400, 222 Central Park Ave., Virginia Beach, VA 23462)</p> <p>Atlanta Public Schools – as partner for Cherry Bekaert & Holland – other APS Staff retired, - contact Beth Tabor (former partner CBH), 404 229-758, c/o</p>

Résumé of	James M. Anderson, CPA, CISA, CGFM
	<p>Nichols, Cauley & Associates, LLC, 400 Corder Rd, Warner Robins, GA. 31088</p> <p>US Holocaust Museum, performed under contract with KPMG, Partner Diane Dudley 202 533-3000, 2001 M St. NW, Washington, DC, 20036</p> <p>Exec Office of the President – Performed with Tichenor & Associates, LLP. Clinton Administration personnel are no longer available.</p> <p>Scholastic, Inc. - Yolanda Weems – 212 343-6848, 557 Broadway, New York, New York, 10012</p> <p>Census Bureau – Performed with Tichenor & Associates, LLP. Clinton Administration personnel are no longer available.</p> <p>US Customs – Performed with Tichenor & Associates, LLP. Contacts are not available.</p> <p>Resolution Trust Corporation – Performed with Tichenor & Associates, LLP.</p> <p>Legal Services Corporation - Performed with Tichenor & Associates, LLP.</p> <p>Department of Education - performed under contract with KPMG, Partner Diane Dudley 202 533-3000</p> <p>United States Customs Service, Drawback Program- Contacts no longer available, retirement.</p> <p>Smithsonian Institutes. Contacts no longer available, retirement.</p> <p>Health Care Financing Administration. Contacts no longer available, retirement.</p> <p>Legal Services Corporation. Contacts no longer available, retirement.</p> <p>Securities and Exchange Commission. Contacts no longer available, retirement.</p>

Résumé of		Kristen Brodeur Pugliese, CPA
Proposed Role:	Supervisory/ Senior Consultant	Relevant Key Qualifications
Total Years of Experience:	9	<input checked="" type="checkbox"/> Extensive experience with financial statement audits
Security Clearance:	None	<input checked="" type="checkbox"/> Background in SOX Section 404 evaluation
Degree/Education:	<ul style="list-style-type: none"> • Master of Science in Accounting, University of Connecticut • Bachelor of Science in Accounting, University of Connecticut 	<input checked="" type="checkbox"/> Experience with Compliance Reviews <input checked="" type="checkbox"/> Experience with business acquisitions and carve out audits
Affiliations		
Affiliations: American Society of Certified Public Accountants (AICPA), Connecticut State Board of Accountants (CSCPA), Oddfellows Playhouse, Member of the Finance Committee and Board of Directors, 2006 - 2008		
Employment History		
2013 – Present	Reed & Associates, CPAs, Inc.- Senior Audit Manager <ul style="list-style-type: none"> • Assume all responsibility for engagements, including deadlines, engagement economics, and other decisions. • Handle all client engagements, regardless of complexity, in an efficient, timely, and professional way and communicate extensively with clients. • Assist in the recruitment of qualified staff, develop training aids, and act as an instructor in professional development programs. • Prepare client billings and monitor and collect receivables. • Contribute to business development, establishing new clients and assisting with marketing efforts. • Report to Audit Partners on all engagements. <p style="text-align: center;"><i>Relevant Experience</i></p> Novitas Solutions, Inc. SSAE 16 Type II Internal Control Audits 3/2013 - Present <ul style="list-style-type: none"> • Served as the engagement manager for the SSAE Review of Novitas Solutions, Inc. and Cahaba Government Benefit Administrators, LLC, Medicare Administrative Carriers (MACs) for Part A and B Medicare services. As part of their contractual obligation to the Center for Medicare and Medicaid Services, MACs must engage the services of a CPA firm to review the design, implementation, and effectiveness of their internal control environment. • Managed a group of twelve staff through manager-level auditors for this comprehensive performance audit. • Interfaced directly with the client to ensure status updates were provided timely and status of audit was within expectations. Reviewed work papers from all 	

Résumé of	Kristen Brodeur Pugliese, CPA
	<p>team members to ensure Yellow Book standards and CMS guidelines were met.</p> <ul style="list-style-type: none"> Ensured that findings and exceptions are accurately stated and sufficiently documented, and responsible for the draft and final reports. <p>Reference: Gwen Spencer 2020 Technology Pkwy Mechanicsburg, PA 17050 717-526-6333</p> <p>Cahaba Government Benefit Administrators, LLC SSAE 16 Type II Internal Control Audits 3/2013 - Present</p> <ul style="list-style-type: none"> Served as the engagement manager for the SSAE Review of Novitas Solutions, Inc. and Cahaba Government Benefit Administrators, LLC, Medicare Administrative Carriers (MACs) for Part A and B Medicare services. As part of their contractual obligation to the Center for Medicare and Medicaid Services, MACs must engage the services of a CPA firm to review the design, implementation, and effectiveness of their internal control environment. Managed a group of twelve staff through manager-level auditors for this comprehensive performance audit. Interfaced directly with the client to ensure status updates were provided timely and status of audit was within expectations. Reviewed work papers from all team members to ensure Yellow Book standards and CMS guidelines were met. Ensured that findings and exceptions are accurately stated and sufficiently documented, and responsible for the draft and final reports. <p>Reference: Poppy Lowe 300 Corporate Pkwy Birmingham, AL 35242 205-220-1957</p>
2004 – 2013	<p>Ernst & Young, LLP, Senior Manager, Assurance Services</p> <ul style="list-style-type: none"> Designing, planning and overseeing the execution of audits; inspecting client financial records, including detailed financial analytical analyses; reviewing financial statements and various SEC filings; testing and evaluating Sarbanes-Oxley Section 404 requirements and communicating with client executives to coordinate and manage the audit process. Manage financial statement audits for global public manufacturing clients, ranging from \$200 million to \$10 billion in sales Assisted in developing the Sarbanes-Oxley Section 404 audit approach and strategy and led the internal control testing efforts for a \$4 billion global public client Manage audit planning, execution and budgeting efforts for integrated audits located domestically and internationally

Résumé of	Kristen Brodeur Pugliese, CPA
	<ul style="list-style-type: none"> • Manage special audit projects involving several business acquisitions and carve-out audits; acquisitions with sales ranging from \$200 million to \$5 billion • Manage various Agreed Upon Procedures and Compliance Review engagements including those for federal agencies such as the EPA • Assist in various SEC filings with public clients, specifically 10-K, 10-Q, 8-K, S-3, S-4 and S-8 filings, prepare and issue comfort letters • Coordinate, supervise and train staff and senior auditors throughout the audit process while managing the audit process • Conduct on-campus recruiting events and interviews for internship and entry-level positions for the firm • Lead training sessions for senior auditors, entry-level staff and experienced hires throughout the Northeast area; mentor and coach staff and senior auditors at the firm.

Résumé of		Kelly S. Hunter
Proposed Role:	Consultant	Relevant Key Qualifications
Total Years of Experience:	10	<input checked="" type="checkbox"/> Strong problem solving skills <input checked="" type="checkbox"/> Excellent risk assessment skills <input checked="" type="checkbox"/> Citrix Program (Sun Systems, MIS OnVision) <input checked="" type="checkbox"/> Auditing Theory and Practice <input checked="" type="checkbox"/> Advanced Accounting Information Systems and Forensic Accounting and Legal Environment Coursework <input checked="" type="checkbox"/> Microsoft Dynamics GP (Great Plains), <input checked="" type="checkbox"/> MRI, Oracle, Crystal Reports XI, GroupWise, Lotus Notes, Lotus 123 <input checked="" type="checkbox"/> Microsoft Office
Degree/Education:	<ul style="list-style-type: none"> • Master of Accounting, Forensic Accounting, Florida Atlantic University, Boca Raton, FL • Bachelor of Science in Business Administration, Accounting and Management, Ohio Northern University, Ada, OH 	
Summary of Relevant Skills		
<ul style="list-style-type: none"> • Experienced accounting professional with strong analytical and organizational skills. • Proven ability to strengthen control processes for compliance and security. • Strong investigator/problem solver, always looking for ways to manage risks and increase efficiency. 		
Employment History		
2011 – Present	<p>Reed & Associates, CPAs, Inc., Senior Auditor</p> <ul style="list-style-type: none"> • Responsible for performing fieldwork according to GAAS and GAGAS Standards. • Responsible for preparing work papers and supporting all conclusions. • Responsible for completion of assigned portions of audit program and for reporting to Manager. <p style="text-align: center;"><i>Relevant Experience</i></p> <p>SC&H, Group, LLC/Department of Rail and Public Transportation, Grant Audits/Compliance Reviews 11/2011 – Present</p> <ul style="list-style-type: none"> • Performed compliance reviews of public transportation entities within the State of Virginia. • Reviewed and completed testing of Formula, Capital, CMAQ, and RTAP grant 	

Résumé of	Kelly S. Hunter
	<p>funding to state recipient; including work paper documentation, noting conclusions, and preparing issue fact sheets.</p> <ul style="list-style-type: none"> • Aided in vehicle inventory counts. <p>Reference: Chris Patrick 8300 Greensboro Dr., Ste. 700 McLean, VA 22102 703-852-1185</p> <p>PricewaterhouseCoopers, LLP/Department of Homeland Security (DHS), A-123 Audit 7/2011 – 9/2013</p> <ul style="list-style-type: none"> • Performed A-123 audit testing for federal government client and its subcomponents; including, PBC preparation and maintenance, sample selection, work paper documentation, and citation of findings and conclusions from tested work papers. • Worked closely with managers, associates, and client contacts to ensure documentation was received timely and work was completed by set deadline. <p>Reference: Daniel Franceschini 1800 Tysons Boulevard McLean, VA 22102-4261 703-918-1566</p> <p>Federal Deposit Insurance Corporation (FDIC), Performance Audit of Data Management Services (DMS) Invoices 9/2011 – 3/2012</p> <ul style="list-style-type: none"> • Lead Senior on audit of billings by Lockheed Martin under their Data Management contract (\$200 million, 8500 invoices) • Assisted Manager with review and compilation of electronic work paper file in CaseWare. • Prepared weekly status updates for and led weekly meetings with FDIC management. • Developed testing work papers to be used by audit team. • PBC preparation and maintenance. • Firm's main point-of-contact with both FDIC and Lockheed Martin. <p>Reference: Giao Luu 3501 Fairfax Drive Arlington, VA 22226 Room VS-E-9090 703-562-6362</p>

Résumé of	Kelly S. Hunter
	<p style="text-align: center;"><i>Additional Experience</i></p> <p><i>Health Resources and Services Administration (HRSA), Financial Ratio Analysis</i></p> <ul style="list-style-type: none"> • Compiled financial ratio data for HRSA grantees according to client specifications. • Provided input to both HRSA management and audit team to help ease data assembly.
2008 – 2010	<p>Genesys Conferencing, Senior Accountant</p> <ul style="list-style-type: none"> • Earned Employee of the Month award (April 2009) for efficiently handling seven subsidiaries when department was short staffed. • Cleaned up balance sheet accounts reducing risk exposure and increasing efficiency of financial statement review. • Created automated spreadsheet to complete intercompany account reconciliations. • Trained new employees on monthly tasks related to their specific subsidiaries.
2007 - 2008	<p>Robert Half Finance and Accounting, Financial Specialist</p> <ul style="list-style-type: none"> • Provided accounting services to clients on a consultant basis through the Salaried Professional Services. • Assisted staff with proper transaction coding to improve accuracy and reduce risks. • Implemented new procedures for vendor payments and reconciliations to increase efficiency and accuracy and to strengthen internal controls. • Researched and resolved long-standing balance sheet reconciliation items, improving transparency and reducing potential for fraud. • Designed and trained new employees on a new automated reconciliation process that reduced errors.
2005 - 2007	<p>Lockwood Management Company, Project Accountant</p> <ul style="list-style-type: none"> • Submitted accurate financial statements for assigned properties according to the State of Michigan deadlines. • Performed general ledger review and cleaned up expense postings to ensure compliance with State guidelines. • Audited properties to ensure internal controls were followed when entering cash receipts and tenant data after fraud had been detected by management. • Improved internal accuracy and controls by training site staff on use of company's accounting software and review of tenant ledgers.
2003 - 2005	<p>Glimcher Realty Trust, Cash Analyst and Staff Accountant</p> <ul style="list-style-type: none"> • Sought by Director of Treasury to fill open Cash Analyst position based on achievements in previous position.

Résumé of	Kelly S. Hunter
	<ul style="list-style-type: none"> • Documented procedures of all Cash Analyst tasks for compliance with Sarbanes-Oxley (SOX) Act. • Handled real estate tax items and updated on site-records for 42 properties. • Handled daily and monthly recording and reconciliation of monies transferred between bank, escrow and general ledger accounts. • Completed accounting and record keeping tasks for the Glimcher Development Corporation (GDC). • Decreased time needed to close month from seven to three business days, • Documented procedures of all GDC Staff Accountant tasks for compliance with Sarbanes-Oxley (SOX) Act. • Analyzed approximately 40 community center income statements per month, reducing errors and monitoring risks. • Became sole contact for real estate tax related items.
2002-2003	<p>Julian & Grube, Inc., CPAs, Staff Accountant</p> <ul style="list-style-type: none"> • Performed audit of GAAP basis financials for school districts, villages, townships, counties and cities. • Managed lead schedule preparation for school audits which were completed according to standards and on time for the first time in five years. • Organized all audit related correspondence, resulting in completed audit folders.

Résumé of		Chrispin Stewart
Proposed Role:	Associate/ Staff	Relevant Key Qualifications
Total Years of Experience:	2+	<input checked="" type="checkbox"/> Continuing professional education in accordance with GAGAS <input checked="" type="checkbox"/> Conditioned recording all audit evidence and supporting all audit work electronically via CaseWare <input checked="" type="checkbox"/> Experienced auditing public and non public companies, and performing other types of assurance services <input checked="" type="checkbox"/> Commended for strong communication skills
Degree/Education:	<ul style="list-style-type: none"> Southern Connecticut State University—New Haven, CT School of Graduate Studies: Master of Business Administration Southern Connecticut State University, New Haven, CT Major: BS-Business Admin. Concentration: Accounting 	
Summary of Relevant Skills		
<p>Senior Staff with experience in various audit and financial management/consulting services that include, but not limited to: financial related audits; performance audits – including economy, efficiency and program audits; recovery audits; and audit related training services. Strong analytical and professional skills, focused on conducting work in an ethical manner and always willing to take on new and challenging responsibilities.</p>		
Employment History		
2011 - Present	<p>Reed & Associates, CPAs, Inc.</p> <ul style="list-style-type: none"> Responsible for: <ul style="list-style-type: none"> carrying out the audit program design and performing fieldwork according to GAAS and GAGAS supervising staff auditors as needed organizing and planning individual jobs with manager establishing workload priorities reporting fieldwork progress to manager preparing audit working papers and supporting all conclusions conducting all auditing work via CaseWare Working Papers electronic system <p style="text-align: center;"><i>Relevant Experience</i></p> <p><i>National Heritage Insurance Company, Durable Medical Equipment (DME) Medicare Administrative Contractor (MAC), SSAE 16 Type II Audit Report Over Internal Controls</i> <i>3/2012 – 6/2012</i></p> <ul style="list-style-type: none"> Performed procedures to test the internal controls designed and implemented to meet CMS objectives 	

Résumé of	Chrispin Stewart
	<ul style="list-style-type: none"> ○ Conducted interviews and walkthroughs to gain understanding of control activity ○ Designed and conducted tests to measure the effectiveness of internal control activities ● Documented and submitted all work to supervisor for review <p>Reference: Jennifer Otten 402 Otterson Drive Chico, CA 95928 530-332-1169</p> <p>Novitas, Inc., SSAE 16 Type II Audit Report Over Internal Controls 3/2013 - Present</p> <ul style="list-style-type: none"> ● Performed SSAE 16 procedures in order to conclude on the appropriateness of the internal control environment in accordance with CMS internal control requirements <ul style="list-style-type: none"> ○ Conducted interviews and performed walkthroughs to gain an understanding of and assess management's description of control activities/environment ○ Performed procedures to determine whether the design and operating effectiveness of the controls was adequate during the entire reporting period ● Documented and submitted all audit work to supervisor for review ● Compiled the results of all audit work into final SSAE 16 report provided to CMS <p>Reference: Gwen Spencer 2020 Technology Pkwy Mechanicsburg, PA 17050 717-526-6333</p> <p>Cahaba Government Benefit Administrators, LLC., SSAE 16 Type II Audit Report Over Internal Controls 3/2013 - Present</p> <ul style="list-style-type: none"> ● Performed SSAE 16 procedures in order to conclude on the appropriateness of the internal control environment in accordance with CMS internal control requirements <ul style="list-style-type: none"> ○ Conducted interviews and performed walkthroughs to gain an understanding of and assess management's description of control activities/environment ○ Performed procedures to determine whether the design and operating effectiveness of the controls was adequate during the entire reporting period ● Documented and submitted all audit work to supervisor for review

Résumé of	Chrispin Stewart
	<ul style="list-style-type: none"> Compiled the results of all audit work into final SSAE 16 report provided to CMS <p>Reference: Poppy Lowe 300 Corporate Pkwy Birmingham, AL 35242 205-220-1957</p> <p>Government National Mortgage Association (Ginnie Mae) Office of Finance, CARS 16 Review 4/2012</p> <ul style="list-style-type: none"> Reviewed the terms and conditions of the contract files Conducted interviews with key personnel Validated compliance with the Statement of Work in the contract Examined invoices on a sampling basis for appropriate pricing and submittal in accordance with the contract; noted questioned costs Conducted internal controls review to determine if adequate internal accounting controls exist Assisted with monthly progress reports and preparing of draft deliverables <p>Reference: James Wuest Contract Specialist 451 7th Street SW, Room 5266 Washington, DC 20410 202-402-3512</p> <p>Federal Deposit Insurance Corporation (FDIC), Performance Audit of Data Management Services (DMS) Invoices 9/2011 – 3/2012</p> <ul style="list-style-type: none"> Reviewed the terms and conditions of the contract files Audited the following types of invoices to determine if they were adequately supported, allowable and reasonable <ul style="list-style-type: none"> Labor costs Hardware and Software costs Travel costs Monthly fixed fees Audited the internal controls over the billing processes <p>Reference: Giao Luu 3501 Fairfax Drive Arlington, VA 22226 Room VS-E-9090 703-562-6362</p>

Résumé of	Chrispin Stewart
	<p style="text-align: center;"><i>Additional Experience</i></p> <p><i>U.S. Department of Veterans Affairs (VA), Dialysis Claims Audit of the Financial Services Center (FSC)</i></p> <ul style="list-style-type: none"> • Reviewed Dialysis Claims for FY 2011 and 1st quarter of FY 2012 • Reviewed claims processing procedures and related internal controls • Examined contracts and fee schedules to evaluate accuracy of billing 100% of paid claims universe tested • Analyzed authorizations for services rendered to ensure timeliness and appropriateness <p><i>Health Resources and Services Administration (HRSA), Financial Assessments and Financial Ratio Analysis</i></p> <ul style="list-style-type: none"> • Financial Assessments <ul style="list-style-type: none"> ○ Captured, document, and update data in a DFI financial assessment database ○ Performed financial assessments on grantees ○ Created financial assessment records on grantees • Financial Ratio Analysis <ul style="list-style-type: none"> ○ Examined grantee's current plus two prior A133 audit reports ○ Calculated Financial Ratios using financial statement data available Submitted completed financial ration analysis to designated DFI for review <p><i>Centers for Medicare & Medicaid Services, Managed Care Organization (MCO) Cost Reports Examination</i></p> <ul style="list-style-type: none"> • Auditees Include: <ul style="list-style-type: none"> ○ Blue Choice (3yr Plan Examination of FY 2009-2011) ○ Univera Health Plan (4yr Plan Examination of FY 2007-2010) ○ Blue Choice (5yr Plan Examination of FY 2004-2008) • Assisted with the assembling and review of planning and preliminary documents • Completed assigned portions of audit program, e.g. the examination of Related Organization Costs and Medical Service Cost (Capitation Agreements and Fee Schedules) • Prepared work papers and supporting documents, and reported all information to Manager

Résumé of	Chrispin Stewart
	<p><i>Centers for Medicare & Medicaid Services, Medicare Advantage Organization (MAO) and Prescription Drug Plan (PDP) Examination</i></p> <ul style="list-style-type: none"> • Auditees Include: <ul style="list-style-type: none"> ○ Health New England (Examination of FY 2010) ○ Security Health Plan of Wisconsin (Examination of FY 2010) ○ Fallon Community Health Plan (Examination of FY 2010) ○ South Country Health Alliance (Examination of FY 2009) ○ Quality Health Plans (Examination of FY 2009) ○ Excellus Health Plan (Multi-Plan Examination of FY 2009) ○ Aetna Health, Inc. (Multi-Plan Examination of FY 2008) • Assisted with the assembling and review of planning and preliminary documents • Completed assigned portions of audit program, e.g. the examination of Related Organization Costs and Testing of Part D Claims (General PDE, Non Standard PDE and LICS PDE) • Prepared work papers and supporting documents, and reported all information to Manager
2005 – 2011	<p>Marrakech Inc., Program Instructor</p> <ul style="list-style-type: none"> • Conducted monthly bank reconciliation for six group homes • Assisted with the auditing of financial books for 28 residents • Managed petty cash funds • Implemented money-management programs • Prepared quarterly review reports
1999 – 2005	<p>Riverview Resthome, Assistant Resident Coordinator</p> <ul style="list-style-type: none"> • Coordinated weekly payroll functions for 15 employees • Managed personal funds for 40+ residents • Processed weekly inventory • Coordinated appointments, meetings, and livery service • Trained staff in main office, dietary, and kitchen department

Résumé of		Donna Zelno
Proposed Role:	Administrative Support	Relevant Key Qualifications <input checked="" type="checkbox"/> Data Entry <input checked="" type="checkbox"/> Document Preparation/ Management <input checked="" type="checkbox"/> Administrative Management <input checked="" type="checkbox"/> Time and Labor Reporting/ Recording
Total Years of Experience:	30	
Security Clearance:	None	
Degree/Education:	<ul style="list-style-type: none">Montville High School, Diploma, 1982	
Summary of Relevant Skills		
<ul style="list-style-type: none">Extensive experience with data entry and administrative supportDesign and implementation of time and labor systemsAdministration/ management of operations processes and procedures for document management, payroll processing and time and labor systems		
Employment History		
2009 – Present	Reed & Associates, CPAs, Inc., Director of Administration <ul style="list-style-type: none">Management of on-boarding process for all new employeesAdminister for Time and LaborAdminister for ExpensesAssists with Accounts PayableAssists with Accounts ReceivableAssists with Payroll	
1999- 2009	General Dynamics IT (formerly Anteon Corporation) <i>Admin/ Data Analyst (2003 – 2009)</i> <ul style="list-style-type: none">Tracking/ Managing engagements in internal systemsData entry for timesheetsCreation and submission of job requisitions <i>Buyer I (2001 – 2003)</i> <ul style="list-style-type: none">Monitor projects and finances for members of functional unitsDetermine methods and collection and analysis for assigned projectsLead secretarial and administrative employeesCoordinate administrative workHandle all shipping and receiving issuesData entry of procurements into accounting and data management systemsResolve invoicing issues with accounts payable department <i>Administrative Assistant (1999 – 2001)</i> <ul style="list-style-type: none">Administrative duties: typing, phone and fax managementType requisitions and audit all expense reports	
1997 - 1999	Tribal Gaming Commission, Tribal Gaming Commissioner <ul style="list-style-type: none">Protect integrity of the games and Tribal AssetsEnsure regulations of State Tribal Impact ProceduresUtilizing Word, provide incident and reports to State Police	

Résumé of	Donna Zelno
	<ul style="list-style-type: none"> • Monitor patrons and employees through surveillance cameras • Oversee the payments to patrons • Identify and report fraud to State Police
1982 – 1997	<p>General Physics</p> <p><i>Administrative Assistant (1995 – 1997)</i></p> <ul style="list-style-type: none"> ○ Coordinate and administer general office activities: central filing, telephone, telecopy, ordering of all office supplies, purchase requisitions, utilized excel for tracking purposes. <p><i>Supervisor (1992 – 1995)</i></p> <ul style="list-style-type: none"> ○ Log, route, file and maintain classified messages ○ Coordinate all engagement action items and assign requisition numbers ○ Type all internal forms and supportive documents as required ○ Assign all serial numbers for jobs ○ Answer and direct all incoming phone calls and faxes ○ Distribute and file all incoming mail <p><i>Data Entry/ Word Processor (1987 – 1992)</i></p> <ul style="list-style-type: none"> ○ Operate automated word processing equipment and type routine narrative and/or statistical text from rough copy to conform to established standards of style ○ Enter corrections, updates, or revision of copy on tape, card, disc or other storage material ○ Edits and proofreads material for accuracy and completeness <p><i>Data Entry Clerk/ Typist (1982 – 1987)</i></p> <ul style="list-style-type: none"> ○ Prepared routine reports ○ Tracked and maintained several databases, set up and maintain files ○ Prepare routine reports and forms.

Résumé of		Charles A. Dougall, III
Proposed Role:	Consultant; Associate/ Staff (Backup)	Relevant Key Qualifications
Total Years of Experience:	7	<input checked="" type="checkbox"/> Proficient in computer applications: Peachtree, MS Great Plains, Quickbooks, Netforum, MS Word, MS Excel
Degree/Education:	<ul style="list-style-type: none"> MBA, New England College of Business BBA Accounting, Western Connecticut State University 	
Summary of Relevant Skills		
Detail oriented with excellent communication and problem-solving skills. Possess strong organizational and analytical ability. A self-starter with ability to multi-task.		
Employment History		
2011 – Present	<p>Reed & Associates, CPAs, Inc., Staff Auditor</p> <ul style="list-style-type: none"> Perform various auditing and/or accounting services in accordance with AICPA Professional Standards and Government Auditing Standards. Prepare work papers with detailed attention to accuracy and professionalism, documenting conclusions, and prepare appropriate reports/documentation. Perform duties as instructed for contract or program specific consulting services. Completes project and administrative tasks in a timely manner. <p style="text-align: center;"><i>Relevant Experience</i></p> <p>PricewaterhouseCoopers, LLP/Department of Homeland Security (DHS), A-123 Audit 4/2012</p> <ul style="list-style-type: none"> Performed A-123 audit testing for federal government, PBC preparation and maintenance, work paper documentation, and citation of findings and conclusions. Worked closely with managers, associates, and client contacts to ensure documentation was received timely and work was completed by set deadline. <p>Reference: Daniel Franceschini 1800 Tysons Boulevard McLean, VA 22102-4261 703-918-1566</p> <p>Novitas, Inc., SSAE 16 Type II Audit Report Over Internal Controls 3/2012-Present</p> <ul style="list-style-type: none"> Performed SSAE 16 procedures in order to conclude on the appropriateness of the internal control environment in accordance with CMS internal control requirements <ul style="list-style-type: none"> Conducted interviews and performed walkthroughs to gain an 	

Résumé of	Charles A. Dougall, III
	<p>understanding of and assess management's description of control activities/environment</p> <ul style="list-style-type: none"> ○ Performed procedures to determine whether the design and operating effectiveness of the controls was adequate during the entire reporting period <ul style="list-style-type: none"> • Documented and submitted all audit work to supervisor for review • Compiled the results of all audit work into final SSAE 16 report provided to CMS <p>Reference: Gwen Spencer 2020 Technology Pkwy Mechanicsburg, PA 17050 717-526-6333</p> <p><i>Cahaba Government Benefit Administrators, LLC., SSAE 16 Type II Audit Report Over Internal Controls 3/2013 - Present</i></p> <ul style="list-style-type: none"> • Performed SSAE 16 procedures in order to conclude on the appropriateness of the internal control environment in accordance with CMS internal control requirements <ul style="list-style-type: none"> ○ Conducted interviews and performed walkthroughs to gain an understanding of and assess management's description of control activities/environment ○ Performed procedures to determine whether the design and operating effectiveness of the controls was adequate during the entire reporting period • Documented and submitted all audit work to supervisor for review • Compiled the results of all audit work into final SSAE 16 report provided to CMS <p>Reference: Poppy Lowe 300 Corporate Pkwy Birmingham, AL 35242 205-220-1957</p> <p><i>Government National Mortgage Association (Ginnie Mae) Office of Finance, CARS 16 Review 4/2012</i></p> <ul style="list-style-type: none"> • Statistically sampled invoices via RAT-STATS 2007 for attribute testing • Performed invoice testing for conformity, proper pricing, deliverables, etc. • Identified 425k of 618k in questioned costs • Tested invoice deliverables for compliance of statement of work • Verified proof of payment for sampled invoices <p>Reference: James Wuest</p>

Résumé of	Charles A. Dougall, III
	<p>Contract Specialist 451 7th Street SW, Room 5266 Washington, DC 20410 202-402-3512</p> <p style="text-align: center;"><i>Additional Experience</i></p> <p><i>Livanta, Excluded Provider Testing</i></p> <ul style="list-style-type: none"> • Performed testing on PDE claims to identify excluded providers • Analyzed and reviewed the MED6 excluded provider database for excluded providers • Reviewed the ECare and NPPES database for provider identification • Verified the status of providers' licenses via state licensure databases • Performed quality assurance reviews on excluded and partially excluded providers <p><i>Palmetto GBA LLC, Claims Audit</i></p> <ul style="list-style-type: none"> • Statistically sampled claims via RAT-STATS 2007 for attribute testing • Conducted walkthrough interviews documenting processes and procedures for each audit code tested • Performed attribute testing for each claim sampled • Assisted with preparation of the final draft report <p><i>Mayer Hoffman McCann P.C. (MHM)/Centers for Medicare/Medicaid Services (CMS), Care Organization (MCO) Cost Reports Examination</i></p> <ul style="list-style-type: none"> • Performed MAO/MCO audit testing for federal government, PBC preparation and maintenance, sample selection, work paper documentation, and citation of findings and conclusions. • Worked closely with managers, associates, and client contacts to ensure documentation was received timely and work was completed by set deadline. <p><i>Health Resources and Services Administration (HRSA), Financial Ratio Analysis</i></p> <ul style="list-style-type: none"> • Compiled financial ratio data for HRSA grantees according to client specifications.
2009 – 2011	<p>C&S, Windsor, CT, Accountant</p> <ul style="list-style-type: none"> • Prepared and managed financial statements • Processed bi-weekly payroll • Prepared Federal and State quarterly reports • Created and handled invoices • Performed monthly bank reconciliations
2008 –	<p>MRA, Glastonbury, CT, Accounting Coordinator</p>

Résumé of		Charles A. Dougall, III
2009	<ul style="list-style-type: none"> Allocated E-commerce purchases to their corresponding accounts Designed automated Excel worksheets to organize E-commerce purchases Posted A/R payments to Great Plains as well as Netforum Prepared and managed weekly bank deposits Generated monthly cash flow reports 	
2007- 2008	The Salvation Army, Hartford, CT, Regional Accountant <ul style="list-style-type: none"> Handled tuition and book payments Constructed payment plans Posted cash and check payments to student ledger via Diamond D Managed, audited, and approved student accounts and book cards Computed student withdrawal and graduate credit calculations 	
2006 – 2006	Goodwin College, East Hartford, CT, Accounting Officer <ul style="list-style-type: none"> Handled tuition and book payments Constructed payment plans Posted cash and check payments to student ledger via Diamond D Managed, audited, and approved student accounts and book cards Computed student withdrawal and graduate credit calculations 	

Résumé of		Scott Smallbeck
Proposed Role:	Associate/ Staff (Backup)	Relevant Key Qualifications
Total Years of Experience:	2+	<input checked="" type="checkbox"/> Experienced with HIPAA and Medical Billing
Degree/Education:	<ul style="list-style-type: none"> Bachelor of Science in Accounting, 3.7 GPA accredited school, Cum Laude Graduate B.A., English International Baccalaureate Degree Certified Managerial Accountant (CMA pending 2012) 	
Summary of Relevant Skills		
Specialization in finance, cost/managerial accounting and non-profit		
Employment History		
2012 - Present	Reed & Associates, CPAs, Inc., Staff Auditor <ul style="list-style-type: none"> Perform various auditing and/or accounting services in accordance with AICPA Professional Standards and Government Auditing Standards. Prepare work papers with detailed attention to accuracy and professionalism, documenting conclusions, and prepare appropriate reports/documentation. Perform duties as instructed for contract or program specific consulting services. Completes project and administrative tasks in a timely manner. <p style="text-align: center;"><i>Relevant Experience</i></p> <p>PricewaterhouseCoopers, LLP/Department of Homeland Security (DHS), A-123 Audit 4/2012 – 5/2012</p> <ul style="list-style-type: none"> Performed A-123 audit testing for federal government client and its subcomponents; including work paper documentation, and citation of findings and conclusions from tested work papers. Worked closely with managers, associates, and client contacts to ensure documentation was received timely and work was completed by set deadline. <p>Reference: Daniel Franceschini 1800 Tysons Boulevard McLean, VA 22102-4261 703-918-1566</p>	

Résumé of	Scott Smallbeck
	<p><i>Novitas, Inc., SSAE 16 Type II Audit Report Over Internal Controls 3/2013-Present</i></p> <ul style="list-style-type: none"> Performed SSAE 16 procedures in order to conclude on the appropriateness of the internal control environment in accordance with CMS internal control requirements <ul style="list-style-type: none"> Conducted interviews and performed walkthroughs to gain an understanding of and assess management's description of control activities/environment Performed procedures to determine whether the design and operating effectiveness of the controls was adequate during the entire reporting period Documented and submitted all audit work to supervisor for review Compiled the results of all audit work into final SSAE 16 report provided to CMS <p><i>Reference:</i> Gwen Spencer 2020 Technology Pkwy Mechanicsburg, PA 17050 717-526-6333</p> <p><i>Cahaba Government Benefit Administrators, LLC., SSAE 16 Type II Audit Report Over Internal Controls 3/2013 - Present</i></p> <ul style="list-style-type: none"> Performed SSAE 16 procedures in order to conclude on the appropriateness of the internal control environment in accordance with CMS internal control requirements <ul style="list-style-type: none"> Conducted interviews and performed walkthroughs to gain an understanding of and assess management's description of control activities/environment Performed procedures to determine whether the design and operating effectiveness of the controls was adequate during the entire reporting period Documented and submitted all audit work to supervisor for review Compiled the results of all audit work into final SSAE 16 report provided to CMS <p><i>Reference:</i> Poppy Lowe 300 Corporate Pkwy Birmingham, AL 35242 205-220-1957</p>
2010 – 2012	<p><i>Companions & Home Helpers, LLC, Business Manager/Staff Accountant</i></p> <ul style="list-style-type: none"> Work directly underneath the owner Conduct internal audits on AR/AP Prepare General Journal/Ledgers and Financial Statements

Résumé of	Scott Smallbeck
	<ul style="list-style-type: none"> • Solely responsible for in-house payroll of 50-60 employees • Sole employee billing private clients and Medicaid agencies, 100+ clients • Set up Peachtree Pro software, HIPAA billing software • Recovered over 90% of bad debt through billing efficiency and collection calls • Participated in an independent audit of our company • Currently supervise 5 employees directly in an office environment
2010 – 2012	<p>Greenstage Theater, Board Member/Volunteer Accountant/Coordinator</p> <p>Consult on transactional accounting, financial statements, and Tax Preparation In-house payroll for 1099 contractors and volunteer compensations, Technical support (Oracle Donor Database) Financial forecasting</p>
2009 – 2010	<p>Sunglass Hut International, Store Manager</p> <ul style="list-style-type: none"> • Supervised a staff of over 10 employees • Analyzed profit/loss reports, breakeven points and profitability reports

Résumé of		Jonathan F. Tapp
Proposed Role:	Associate/ Staff (Backup)	Relevant Key Qualifications <input checked="" type="checkbox"/> Yellow Book CPE requirements met <input checked="" type="checkbox"/> Conditioned in financial, auditing, taxation, cost, and international accounting <input checked="" type="checkbox"/> Positive attitude and flexible CPA candidate
Total Years of Experience:	1	
Degree/Education:	<ul style="list-style-type: none"> East Carolina University, Greenville, North Carolina Bachelor of Science in Accounting, Finance, Graduated December, 2011 	
Summary of Relevant Skills Technology skills include: Caseware, MS Word/ Excel/ Power Point/Access, Adobe Write		
Employment History		
2012 – Present	Reed & Associates, CPAs, Inc., Staff Auditor <ul style="list-style-type: none"> Responsible for preparing workpapers and supporting all conclusions. Responsible for completion of assigned portions of audit program and for reporting to Manager. <p style="text-align: center;"><i>Relevant Experience</i></p> <p>Novitas, Inc., SSAE 16 Type II Audit Report Over Internal Controls 3/2013-Present</p> <ul style="list-style-type: none"> Performed SSAE 16 procedures in order to conclude on the appropriateness of the internal control environment in accordance with CMS internal control requirements <ul style="list-style-type: none"> Conducted interviews and performed walkthroughs to gain an understanding of and assess management's description of control activities/environment Performed procedures to determine whether the design and operating effectiveness of the controls was adequate during the entire reporting period Documented and submitted all audit work to supervisor for review Compiled the results of all audit work into final SSAE 16 report provided to CMS <p>Reference: Gwen Spencer 2020 Technology Pkwy Mechanicsburg, PA 17050 717-526-6333</p>	

Résumé of	Jonathan F. Tapp
	<p><i>Cahaba Government Benefit Administrators, LLC., SSAE 16 Type II Audit Report Over Internal Controls</i> <i>3/2013 - Present</i></p> <ul style="list-style-type: none"> • Performed SSAE 16 procedures in order to conclude on the appropriateness of the internal control environment in accordance with CMS internal control requirements <ul style="list-style-type: none"> ○ Conducted interviews and performed walkthroughs to gain an understanding of and assess management's description of control activities/environment ○ Performed procedures to determine whether the design and operating effectiveness of the controls was adequate during the entire reporting period • Documented and submitted all audit work to supervisor for review • Compiled the results of all audit work into final SSAE 16 report provided to CMS <p><i>Reference:</i> Poppy Lowe 300 Corporate Pkwy Birmingham, AL 35242 205-220-1957</p> <p><i>National Heritage Insurance Corporation (NHIC) , SSAE 16 Type II Audit Report Over Internal Controls</i> <i>6/2012</i></p> <ul style="list-style-type: none"> • Performed interviews and controls testing in areas of appeals • Planned testing procedures of appeals • Performed fieldwork according to GAAS and GAGAS guidelines under the direct supervision of Audit Director • Tested Appeals, Medical Review, Information Systems, and Finance sections • Prepared work papers and supporting documents, and reported all information to Audit Director • Conducted upload to Caseware Workpapers system <p><i>Reference:</i> Jennifer Otten 402 Otterson Drive Chico, CA 95928 530-332-1169</p> <p><i>Government National Mortgage Association (Ginnie Mae) Office of Finance, CARS 16 Review</i> <i>4/2012</i></p> <ul style="list-style-type: none"> • Performed statement of work compliance testing regarding terms and deliverables for contract between Contractor and Ginnie Mae • Prepared work papers and supporting documents, and reported all information to Audit Director <p><i>Reference:</i></p>

Résumé of	Jonathan F. Tapp
	<p>James Wuest Contract Specialist 451 7th Street SW, Room 5266 Washington, DC 20410 202-402-3512</p> <p style="text-align: center;"><i>Additional Experience</i></p> <p><i>Livanta, Excluded Provider Testing</i></p> <ul style="list-style-type: none"> • Reconciled Excluded Providers identified during RAC audit to Excluded Providers identified on MED, EPLS, LEIS databases • Created Audit Trail linking Excluded Providers identities • Prepared work papers and supporting documents supporting all conclusions, and reported all information to Project Lead <p><i>Centers for Medicare & Medicaid Services, Medicare Advantage Organization (MAO) and Prescription Drug Plan (PDP) Examination</i></p> <ul style="list-style-type: none"> • Performed interviews and controls testing in areas of related parties and prescription drug events (PDE) • Planned testing procedures of related parties • Tested Related Entities, Parties in Interest, and PDE's • Performed fieldwork according to GAAS and GAGAS guidelines under the direct supervision of the Audit Director. • Prepared work papers and supporting documents supporting all conclusions, and reported all information to project lead. <p><i>U.S. Department of Veterans Affairs (VA), Dialysis Claims Audit of the Financial Services Center (FSC)</i></p> <ul style="list-style-type: none"> • Created Price Parameters table • Performed validation testing of claims • Summarized all findings and communicated them directly to Audit Director. • Prepared work papers and supporting documents support all conclusions, and reported all information to project lead.
2008-2009	<p>Atlantic Inertial Systems (AIS), Accounting/Finance/Contracts Intern</p> <ul style="list-style-type: none"> • Prepared Voluntary Disclosures that were sent to U.S. Department of State • Knowledge of DSP-83, 85 (Exporting Documents) • Dealt with Significant Military Equipment which required clearance • Conducted Direct Labor Variance Analysis • Conducted document search for a Proprietary Information Lawsuit • Developed an Equipment Pivot Table to support the sales team

Résumé of		Katherine E. Fish
Proposed Role:	Associate/ Staff (Backup)	Relevant Key Qualifications
Total Years of Experience:	1	<input checked="" type="checkbox"/> Yellow Book CPE requirements met <input checked="" type="checkbox"/> Proficient in Microsoft Office Word, Excel, and PowerPoint <input checked="" type="checkbox"/> i2 Analyst Notebook, Timberline, Access, and Oracle experience
Degree/Education:	<ul style="list-style-type: none"> • MBA Economic Crime and Fraud Management, Utica College, Utica, New York – 2014 - GPA 4.0 • BS Business Administration - Accounting, University of Rhode Island, Kingston, RI – Cum Laude • BS Sociology – Criminal Justice, University of Rhode Island, Kingston, RI – Cum Laude • AA, Community College of Rhode Island, Warwick, RI 	
Summary of Relevant Skills		
<ul style="list-style-type: none"> • Association of Certified Fraud Examiners – Student Member • MBA Classes – Advanced Fraud Investigation and Analysis, Quantitative Analysis for Management, and Legal and Regulatory Issues in Fraud Management 		
Employment History		
2012 – Present	Reed & Associates, CPAs, Inc., Staff Auditor <ul style="list-style-type: none"> • Perform various auditing and/or accounting services in accordance with AICPA Professional Standards and Government Auditing Standards. • Prepare work papers with detailed attention to accuracy and professionalism, documenting conclusions, and prepare appropriate reports/documentation. • Perform duties as instructed for contract or program specific consulting services. • Completes project and administrative tasks in a timely manner. <p style="text-align: center;"><i>Relevant Experience</i></p> <p>Cahaba Government Benefit Administrators, LLC., SSAE 16 Type II Audit Report Over Internal Controls 3/2013 - Present</p> <ul style="list-style-type: none"> • Performed SSAE 16 procedures in order to conclude on the appropriateness of the internal control environment in accordance with CMS internal control requirements <ul style="list-style-type: none"> ○ Conducted interviews and performed walkthroughs to gain an understanding of and assess management's description of control 	

Résumé of	Katherine E. Fish
	<p>activities/environment</p> <ul style="list-style-type: none"> ○ Performed procedures to determine whether the design and operating effectiveness of the controls was adequate during the entire reporting period ● Documented and submitted all audit work to supervisor for review ● Compiled the results of all audit work into final SSAE 16 report provided to CMS <p>Reference: Poppy Lowe 300 Corporate Pkwy Birmingham, AL 35242 205-220-1957</p> <p><i>Novitas, Inc., SSAE 16 Type II Audit Report Over Internal Controls 3/2013 - Present</i></p> <ul style="list-style-type: none"> ● Performed SSAE 16 procedures in order to conclude on the appropriateness of the internal control environment in accordance with CMS internal control requirements <ul style="list-style-type: none"> ○ Conducted interviews and performed walkthroughs to gain an understanding of and assess management's description of control activities/environment ○ Performed procedures to determine whether the design and operating effectiveness of the controls was adequate during the entire reporting period ● Documented and submitted all audit work to supervisor for review ● Compiled the results of all audit work into final SSAE 16 report provided to CMS <p>Reference: Gwen Spencer 2020 Technology Pkwy Mechanicsburg, PA 17050 717-526-6333</p> <p style="text-align: center;"><i>Additional Experience</i></p> <p><i>Gemini Healthcare, LLC, Financial Statement Review</i></p> <ul style="list-style-type: none"> ● Performed financial statement review and compilation for fiscal years 2010, 2011, and 2012 for third party. ● Constructed a base line assumption and performed analytical analysis of the client's financial statements with a focus on cash, depreciation expense, property, plant, & equipment, notes payable and long term debt, interest expense, and commitments and contingencies.
2012 –	Rhode Island Department of Transportation, Financial Management Audit

Résumé of		Katherine E. Fish
2012	Intern <ul style="list-style-type: none"> Performed reconciliation of design contracts Performed and analyzed infrastructure reports using Oracle and Microsoft Excel programs Inventoried boxes for record retention documentation Conducted reconciliations of NHTSA (National Highway Traffic Safety Administration) 	
2011 - 2011	Rhode Island Attorney General's Office, White Collar Crime/Medicaid Fraud Unit Intern <ul style="list-style-type: none"> Monitored video feed of suspects to collect evidence Observed ongoing trials at Superior Court to gain an understanding of the court system Read old case files and reported findings and opinions to superior Inventoried all the case files used during trial for record retention 	
2011 - 2011	The Procaccianti Group, Fund Account Intern <ul style="list-style-type: none"> Involved with cash flow forecasting process for individual hotels as well as fund level forecasts Prepared bank reconciliations and assisted with cash on cash reporting Organized monthly accounting reports for investors using Excel Arranged month end fund reporting package using Timberline general ledger software 	
2009 - 2009	Community College of Rhode Island, Student Government Co-President <ul style="list-style-type: none"> Reconstructed and analyzed all campus organization budgets Prepared deposits, financial reports and approved spending budget Coordinated and executed campus activities Served as student representative on administration committees to protect the interests of the students 	

Résumé of		Michael A. Gilliland, PMP
Proposed Role:	IT Team Lead	Relevant Key Qualifications <input checked="" type="checkbox"/> System development, Information Assurance (IA), Capital Investment Planning and Control (CPIC) <input checked="" type="checkbox"/> Knowledge Management and software development in J2EE and .NET environments <input checked="" type="checkbox"/> Project, Program & Portfolio Management <input checked="" type="checkbox"/> Marketing and Business Development <input checked="" type="checkbox"/> Strategic Planning
Total Years of Experience:	30+	
Security Clearance:	Top Secret (Inactive)	
Degree/Education:	BS, Management / Computer Information Systems, Park University, Parkville, MO	
Professional Activities Certifications Memberships		
Key Courses and Training: PMBOK Training, IBM’s Contract and Deliverable Management, IBM’s US Scope and Change Management, IBM’s Federal Project Financial Fundamentals		
Employment History		
2011 - Present	Director - Technology Services, Reed & Associates, CPAs, Inc. Management of IT Personnel <ul style="list-style-type: none">• Oversight of new software development and implementation including the full life cycle management of the Retroactive Processing Contractor Support System (RPCSS)• Accountable for implementation of corporate systems, management of security controls and maintenance of IT Assets.• Formulate IT strategy and implementation plans.• Manage IT security	
2010 - 2011	IBM, Herndon, VA, Program Manager, Business Analytics and Optimization (BAO) <ul style="list-style-type: none">• Managed the ECM team to gather functional requirements, Macro and Micro design and Building a Pilot solution for tracking presumptive claims using FileNet P8 and Lotus Forms.	
2003 - 2010	Communication Resource, Inc. (CRI), McLean, VA, Director, Technology Solutions Group <ul style="list-style-type: none">• Managed the system development of over 10 major systems applications for federal agencies including the USDA, HUD and CMS. These projects include the initial development of the National Animal Health Laboratory Network (NAHLN) using EDI standards (HL7) to receive, validate and parse laboratory information and the Joint USDA / CDC Select Agent Tracking system using SOA technology using XML to transmit data through Point-to-Point Virtual Private Networks.	

Résumé of		Michael A. Gilliland, PMP
		<ul style="list-style-type: none"> Accountable for managing a system development and services portfolio ranging from \$2M to \$10M per year. Managed an Information Assurance (IA) practice providing Certification & Accreditation (C&A) services to a variety of federal clients Managed a Section 508 compliance practice providing Section 508 training, software validation and compliance design solutions. Built the system development capabilities and implemented CMMi compliant procedures for Java / J2EE and .NET development teams to increase capability to compete on Federal contracts and to improve software quality. Incorporated COTs Products for Knowledge Management and GIS development and created Practice Areas to focus on Section 508 policy and implementation, Enterprise Architecture (EA) and Information Assurance (IA) support. This expanded the marketability from a small niche software coding shop to full system integration support. Diversified the company's portfolio from 2 civil agencies to over 10 agencies and federal departments providing market independence from organizational budget inconsistencies.
2000 2003	-	COVANSYS (formerly Complete Business Solutions, Inc.), Farmington Hills, MI <ul style="list-style-type: none"> Directed system development projects for a State Department of Insurance (DOI), a County Board of County Commissioners, and a Commercial Mortgage Lender. Led the multi-year implementation of one of the 1st FileNet Panagon systems implementations to deploy sophisticated work-flow and content management tools. This system increased productivity by approximately 25% and became integral to business operations. Implemented a content management system to utilize content in divergent repositories with one consolidated toolkit (FileNet) allowing reuse of content versus undertaking an expensive migration.
1997 2000	-	ANTEON (formerly Sherikon), Silver Spring, MD, Director, National Document Management Group <ul style="list-style-type: none"> Led the company's operation of ECM / BPM services including marketing, budgeting, staff selection, and fee capture. Built the Document Management Group from 1 small seed task to a portfolio of over \$3M including ECM systems analysis and design, system implementation, Commercial-Off-The-Shelf (COTS) integration and customization and back-file conversion services. Resulted in increased services offerings and established new client accounts like the DEA, USAF, US Army and Merit Systems Protection Board. One of eight Sherikon, Inc. employees (out of 750) awarded the Sherikon, Inc. "Source of Excellence" award for leadership and marketing diversification.
1985	-	ELS, Inc., Springfield, VA, President

Résumé of	Michael A. Gilliland, PMP
1987	<ul style="list-style-type: none"> Developed the company business plan and established VAR relationships with prime software vendors. The business model included development and integration of Enterprise Content and Document Management Systems. Managed the company P&L and staffing plan and daily operations and was an active member of the Board of Directors. Developed a System Development Life-Cycle (SDLC) Management plan and implemented procedures for gathering and tracking requirements, development or configuration of COTS software solutions, testing, implementation and support. This model provided the baseline for company-wide implementation of CMMi. <p>Operation Center Manager (OCM) 1985 – 1992</p> <ul style="list-style-type: none"> Managed the company’s engineering, logistics and program management, and information systems support for the Naval Sea Systems (NAVSEA) IDIQ contract. Efforts included implementation of management information systems and imaging systems for various directorates. Provided support to DOD’s Computer-aided Acquisition and Logistics (CALS) project.
	<p>US NAVY</p> <ul style="list-style-type: none"> Supported various logistic operations duties for the Supervisor of Shipbuilding, Bath, ME and for the USS Eisenhower (CVN-69) during pre-commissioning and operational phases. Active Top Secret Security Clearance.

Résumé of		Ragyendra “Kush” Sharma
Proposed Role:	IT Project Manager	Relevant Key Qualifications Platforms: ☑ UNIX(Solaris,HP-UX), Windows, Linux, Mac OS Servers: ☑ Apache, Weblogic, Tomcat, IIS Networking: ☑ TCP/IP, IPX/SPX, LAN/WAN Languages: ☑ C++, Java, Visual Basics, PERL Management Tools: ☑ PVCS VM, Collage, Microsoft Project, ClearCase, Test Director, RUP, Agile Applications: ☑ VERITAS-Netbackup, , Business-Objects, Control-M, DsView, HP Open View, MS Office, TOPAZ, Site cope , SQL, PL/SQL, Shell Scripting, HTML, ASP, VMWare Database: ☑ MySQL, Oracle, SQLServer, Sybase Modeling Tools: ☑ UML/Rational Rose, MS Visio, Oracle Data Modeller
Total Years of Experience:	20	
Security Clearance:	None	
Degree/Education:	<ul style="list-style-type: none">• Bachelor of Science, Computer Applications and Information Systems. University of Bridgeport, Bridgeport, CT, 1995 - 1999• Certification, IT Infrastructure Library (ITIL) foundation certificate in IT service	
Summary of Relevant Skills		
<ul style="list-style-type: none">• Accomplished technical enthusiast and cross functional team leader with a deep business process change and project management disciplines acumen; exceptional analytical, consultative, problem-solving capabilities with strong communication, documentation, presentation and service orientation skills.• Demonstrated ability to multi-task, manage and prioritize business-critical projects and applications simultaneously of a matrix organizational structure with complex technologies. Solid understanding of the overall application landscape, its issues and challenges, and how those applications enable underlying business processes.• Ability to envision and deliver cost-effective strategies, innovative technology solutions and services, market leading IT products and services through iterative solutions to meet client/business needs or solve business problems. Expert in managing and monitoring client expectations throughout the life cycle of the project.• Hands on experience in leading and carrying out all phases of full SDLC life-cycle enterprise system development; implementing best practices and procedures as defined by ITIL and IT governance methodologies for service operations and continuous service improvement.		

Résumé of		Ragyendra “Kush” Sharma
Employment History		
2011 – Present	IT Project Manager, Reed and Associates, Omaha, NE <ul style="list-style-type: none"> Managed IT resources across a wide variety of programs, contracts and company initiatives in accordance with organizational policies and goals. Lead/participated in the discovery and design phases of the Information Systems. Assisted with the development of policies and goals that support the organization’s IT needs. Assisted Senior Management on selection of new technologies including software and hardware procurements. Proposed technology changes that are most suited for use within Reed and ensured both Contractor Furnished and Government Furnished Equipment (CFE/GFE) is implemented in a heterogeneous environment capable of supporting operations in a cost-efficient, secure and maintainable manner. Managed a team of Network and Database Administrators and Developers. Oversaw all aspects of managing IT Operations in accordance with architectural guidelines and organizational policies. Built and maintained working relationships with team members, vendors, subcontractors and ensured business operations groups utilize information systems to improve efficiency and meet demands. Managed and coordinated all IT projects; set deadlines, assigned responsibilities, and monitored the progress of project through completion. Ensured deliverables were on time, within budget and in accordance with standard IT SDLC best practices. Prepared reports for upper management regarding status of projects. Managed implementation of Virtualization (VMWare), monitoring tools (Nagios, Nessus, Snort) and Cloud based Backup Solution. Analyzed and evaluated performance solutions and ensured resolution of identified degradation trends and problem areas. Maintained Service Level Agreement (SLA) support to internal and external clients. 	
2006 – 2011	UBS, Stamford, CT, Project Manager/Business Analyst- Exchange Traded Derivatives, <ul style="list-style-type: none"> Key Technology Contact for Clients, Business and other IT teams on strategic product deliverables and system activities of a high-available enterprise class Global Client Facing Trading technologies (SKC). Provided Subject Matter Expert (SME) expertise to Clients and Stakeholders on product capabilities within the scope of Client and Business goals. Lead multiple “on-going” IT-related projects: IT Service Delivery, Client or Exchange mandated and Business Re-engineering projects that involved sophisticated communication infrastructures, trade capture interfaces and cross-functional efforts from inception to completion and ensured overall success of the projects. Provided weekly status reports on the progress of the projects to senior managers. Conducted Sprint planning meetings as Scrum master; lead, organized and 	

Résumé of	Ragyendra “Kush” Sharma
	<p>facilitated development projects utilizing the Agile/SCRUM project management process. Collaborated with Product Owner on Product backlog refinement, prioritized outstanding defects, enhancement and coordinated release planning.</p> <ul style="list-style-type: none"> • Performed business analysis, project assessment, and feasibility (Cost/benefit, GAP/SWOT) determination. Developed Project Charter, Project Road-Maps, and Request for Proposal (RFP), Business Requirements Documents (BRD) and Statement of Works (SoW) and test scripts. Coordinated and performed User Acceptance Testing. • Clarified Client's and Stake-holder's business needs, project objectives to avoid scope creep and resolve conflicts. Provided analytical, consultancy services to clients and stakeholders on the cost-effective advantages, developed strategies and innovative solutions with low TCO. The initiatives have generated over \$75MM in ROI. • Reviewed and analyzed the effectiveness and efficiency of existing operating models and processing, and identified potential risk exposure. Made recommendations to senior management, on areas of improvement and facilitated alignment of IT services with business strategies and goals.
2001 - 2004	<p>UBS, Stamford, CT, Business Systems Analyst - Technical Operations /Configuration Management</p> <ul style="list-style-type: none"> • Spearheaded and developed a project that maximized our investment in GloBytes (Outsource); resulted in dramatic reductions in cost and turn-around time (over 1,000 hours annually) associated with all aspects of production operations, such as, configuration and change management. • Administered projects that required bridging the process and procedural gaps between applications development, technical support and operational areas. Followed up with production groups by sending weekly meeting minutes and gathered their feedback for necessary changes. • Developed and supervised daily batch processing tasks for Computer Operators. Participated in a 24x7 on-call support rotation, which required timely response to system alerts, system support to users, across business teams, and management.
1991 - 2001	<p>UBS, Stamford, CT, Supervisor - Computer Operations - Production Operations</p> <ul style="list-style-type: none"> • Managed daily operations of Production Operations and Computer Operators. • Supported less experienced staff by providing technical support and product knowledge. • Developed, implemented, and automated tools to monitor/troubleshoot batch and business processing. • Administered backup and recovery operations for the distributed server environments. • Participated in preparation of software and hardware for Y2K.

Résumé of		Zhi George Zhou, Ph.D
Proposed Role:	Senior Data Analyst	Relevant Key Qualifications ☑ Database analysis, risk analysis, data mining, statistical modeling, and reporting in finance, insurance, and health industries ☑ Design and implementation of analytical projects in Statistical Testing, Data Mining, Segmentation, Customer Profiling, Prospect Acquisition, Contact Strategy, Client Retention, Lifetime Value, Fraud Detection, Risk Management, and Forecasting ☑ Experienced in SAS (Base/Stat/Graph/SQL/ETS), JMP, Enterprise Miner, Enterprise Guide, Forecast Studio, SPSS, Minitab, MS Word, Excel, Power Point, Access, Visio
Total Years of Experience:	15	
Degree/Education:	<ul style="list-style-type: none">• Ph.D Consumer Sciences and (minor) Statistics, University of Nebraska-Lincoln, Lincoln, NE• M.A., Jinan University, Guangzhou, Guangdong, China• B.A., Hebei University, Baoding, Hebei, China	
Professional Activities Certifications Memberships <ul style="list-style-type: none">• Data Mining Journal article reviewer• SAS certificates for Data Mining, Logistic Regression Modeling, Decision Tree, Cluster Analysis, Mixed Models, Efficient SAS Coding, Data Cleaning Techniques, Power and Sample Size		
Employment History		
2010- Present	Avantas, Senior Statistical Analyst - Forecasting <ul style="list-style-type: none">• Develop statistical models to forecast inpatient and outpatient volumes for hospital units. Services include 6 regional hospital systems and 300 hospital units. Maintain 93% average forecast accuracy rate as a result of state-of-art model optimization efforts.• Adjust predictive models based on clients’ specific needs to support Client Services.• Conduct statistical analyses to help the consulting team in landing four big contracts in workforce staffing optimization analyses.• Develop ad hoc analyses to support sales and management strategic initiatives.	
2005- 2010	Mutual of Omaha, Omaha, NE, Lead Senior Marketing Program Manager <ul style="list-style-type: none">• Managed Analytics daily production line and workflow that include data mining, customer profiling, modeling, scoring, ad hoc analysis, and reporting.• Coordinated and evaluated projects that involve other teams, clients, and vendors. A recommendation I made saved \$300,000 a year for the department.• Re-structured the database so that data pull time was reduced by 50%.• Built more than 50 regression models, 60 Chaid models, and conducted 35 analyses for health and life product s for prospect acquisition, customer	

Résumé of	Zhi George Zhou, Ph.D
	<p>profiling, contact strategies, customer retention, attrition, mortgage, sales, profit, risk, and life time values. The analyses helped the department to exceed the annual sale target by 20% on the average for five years.</p> <ul style="list-style-type: none"> • Conducted statistical and analytical training to Marketing and Targeting managers. Responsibilities include planning, developing, and conducting training programs and preparing training materials. Everyone participated in the training reported it was “very helpful”. • Developed and implemented the analysis protocols and methods for many Analytics projects such as cross-sale, tele-marketing sale, magazine insert lead, third-party sale, and pricing. Many findings from the studies helped improve the production. • Developed technical guidelines, general operating procedures, algorithm and production code for the team that helped standardized the project procedures and improved job efficiency.
2007- Present	<p>University of Nebraska- Lincoln, Adjunct Professor</p> <ul style="list-style-type: none"> • Prepared multi-media teaching aid materials classes for both University of Nebraska- Omaha and Lincoln campuses • Instructed at least one class per semester for undergraduate and graduate students
1998- 2005	<p>First Data Resources, Omaha, NE, Senior Statistician</p> <ul style="list-style-type: none"> • Successfully detected credit risk patterns from large-size data mining, research, and analyses and incorporated the findings into the production programs. Created 5 clusters based on risk behaviors that turned out to be the best predictors for the credit risk models. • Developed over 100 predictive models for authorization, acquisition, sales, retention, attrition, risk, charge-off, bankruptcy, collection for many big national banks and credit unions, such as Chase, Chase Manhattan, Fleet, First Union, HSBK, Wachovia, etc. The bankruptcy model I supported was the number one in sales that brought in multi-million dollar revenues a year. • Effectively conducted technical training for 20 business analysts and sales representatives so that the sales went up 15% consecutively for 5 years. • Maintained and scored models on regular basis for the clients. • Developed the credit risk, bankruptcy, and collection scorecard code. • Developed reports and analyses to support internal clients in identifying fraud patterns and trend analysis. • Conducted evaluations on the financial impacts of various analytical initiatives and ROI. • Evaluated the performance of model on production line on the regular basis.

Résumé of		Zhi George Zhou, Ph.D
2004 – 2007	University of Nebraska- Lincoln, Research Lab Director <ul style="list-style-type: none"> Assisted 15 faculty members with their research projects in research design, experimental analysis, statistical testing, survey methodology, data collection, and data analysis Conducted statistical and research consulting for 25 undergraduates Developed 5 testing instruments for faculty members 	

e. Backup Staff

Reed has resources available to supplement our team of experienced staff as needed. The list of backup staff is below. Resumes for these individuals have been included as well.

Name	Position
Charles Dougall	Consultant; Associate/ Staff
Scott Smallbeck	Associate/ Staff
Jonathan Tapp	Associate/ Staff
Katherine Fish	Associate/ Staff

In the event Reed must hire management, supervisory and/or key personnel if awarded the contract, we will leverage our multi-level recruitment strategy that we have in place. Reed focuses on attracting potential employees from a variety of disciplines and backgrounds to achieve a diverse team that can offer a full suite of auditing and consulting services to our clients. Reed utilizes several recruiting strategies to reach this goal, such as partnering with resource staffing agencies and participating in on campus recruiting at colleges and universities as well as leveraging our four geographically distinct office locations to attract new personnel. Reed is also able to use the expertise of existing team members, who possess significant experience with grants and contracts, to identify potential candidates and indoctrinate new personnel.

During all stages of the recruitment process, candidates are cautioned that they must be able to be cleared by the government, via a back ground check of varying degree, in order to be employed and be assigned to engagements. For every candidate, Reed obtains a comprehensive background check including citizenship, social security number verification, criminal background check, employment and education verifications, certification verifications, and financial background check.

Once recruited, our formalized on-boarding process begins where potential candidates are provided sufficient detail including a tailored Position Description describing their roles and responsibilities. This process minimizes churn as we have the opportunity to weed out candidates that may be a technical fit but not show the drive to excel in this environment. Candidates selected fully understand the project goals and have a better perspective about how the organization operates and our collective management style.

After recruiting highly qualified personnel, Reed's primary focus is retention and continuing education of all employees. Reed offers continuing education and training to all personnel to ensure the most current and applicable knowledge is disseminated to the firm. Reed offers personnel a variety of audit opportunities, project management training and promotion opportunities. Reed has documented training opportunities to allow staff to obtain meaningful ongoing education and to acquire additional certifications including Certified Fraud Examiner, Certified Forensic Accountant, Certified Information Systems Auditor and other applicable certifications and designations.

f. Experience of Bidder on Similar Contracts/ Additional Experience of Bidder

A table of our relevant as well as additional experience complete with references for each engagement may be found below. Two references have been provided for applicable contracts; however, due to nature of some engagements, there is only one point of contact with which the team worked. This information is provided for those respective contracts.

Client Name	Period of Performance	Description of Services	Reference Information
Ginnie Mae (HUD)	7/07 – 7/09	Perform agreed-upon procedures in accordance with Government Auditing Standards – Chapter 6 and AICPA standards to test internal controls and internal controls over compliance of both Lockheed Martin and Deloitte & Touche with their GNMA Mortgage-Backed Securities services contracts worth over \$76 million each. Test direct and indirect costs in accordance with FAR Part 31. Assess corrective actions, address findings, identify recommendations for improvement, calculate unallowable costs.	Nathan Deodar, GTR Nathan.K.Deodhar@hud.gov 202-475-8837 Dan Cira, GTM Dan.Cira@hud.gov 202-475-4954 Patrick Simien, CO Patrick.Simien@hud.gov 202-708-1585 Ginnie Mae Office of Finance 550 12 th Street, SW Washington, DC
Centers for Medicare and Medicaid Services (CMS)	07-09 – 07-2012	The Contractor shall examine the specified Prepaid Health Plans Cost Reports for cost based Medicare Managed Care Organizations (MCOs). The examination of the cost reports shall be made in accordance with the “Agreed- Upon Procedures” Review Program for Managed Care Organizations, as well as the Medicare rules and regulations, Centers for Medicare and Medicaid	Mark W. Werder , Contracting Officer mark.werder@cms.hhs.gov 410-786-7909 7500 Security Blvd Baltimore, MD 21244

Client Name	Period of Performance	Description of Services	Reference Information
		<p>Services (CMS) instructions, General Accepted Government Auditing Standards (GAGAS), and, where applicable, Generally Accepted Auditing Standards as promulgated by the American Institute of Certified Public Accountants (AICPA) standards. The organizations selected for review are located in various parts of the United States.</p> <p>The contractor shall also investigate the Medical Review (MR) programs (policies, procedures, and practices) in place at the cost-based Medicare MCOs and recommend a course of action that will result in a more consistent, well-managed, efficient and effective MR program. The contractor shall investigate the current Regional Office (RO) medical review oversight programs and recommend a course of action that will result in more accurate and consistent contractor evaluations. The contractor's investigation shall also include a review of MCO procedures and RO review procedures to ensure proper identification of services where Medicare is the secondary payer.</p>	

Client Name	Period of Performance	Description of Services	Reference Information
		In addition, the contractor shall also investigate the Medical Coding (CPT codes) on the medical claims (HCFA 1500) used by the organization as the basis for apportioning costs to the Medicare Cost plan. The review will include a sample of medical claims, a review of medical records supporting the CPT code on the claims (complex medical review), and a determination whether the medical records support the CPT codes.	
CMS – Managed Care Retroactive Payment Validation	8/07 – 8/08	Process beneficiary enrollment and disenrollment in MCO and prescription drug plans, verify accuracy and process retroactive enrollments and payments, report volume and activity to CMS Marx system.	John Campbell, Project Officer john.campbell12@cms.hhs.gov 410-786-0542 Noelle Manlove, Contract Specialist noel.manlove@cms.hhs.gov 410-786-5161 7500 Security Blvd Baltimore, MD 21244
CMS – Managed Care Retroactive Payment Validation	7/2012-7/2015	Process beneficiary enrollment and disenrollment in MCO and prescription drug plans, verify accuracy and process retroactive enrollments and payments, report volume and activity to CMS Marx system.	Andrea Hamilton, Contracting Officer 410-786-7702 andrea.hamilton@cms.hhs.gov v Noelle Manlove, Contract Specialist noel.manlove@cms.hhs.gov 410-786-5161
CMS – Managed Care	8/07 – 8/08	Perform agreed-upon procedures to test the	Temeshia Johnson, GTM

Client Name	Period of Performance	Description of Services	Reference Information
Organization Cost Reports		accuracy and allowability of medical service costs charged directly or allocated to the Medicare program based on beneficiaries, services, encounters, RVUs, and apportionment calculations.	Temeshia.Johnson@cms.hhs.gov (410) 786-8692 Office of Financial Management Financial Services Group Division of Capitated Plan Audits Mark Werder, CO Mark.Werder@cms.hhs.gov 410-786-3369 7500 Security Blvd Baltimore, MD 21244
HRSA	6/06 – 6/09	Perform financial assessments of grantees applying for funding under HHS/HRSA grant awards to determine capability and recommend financing restrictions is necessary. Follow-up on delinquent A-133 audits and provide technical guidance on submitting reports to the Clearinghouse. Track progress until completion.	Shirley Karver, Contract Specialist skarver@hrsa.gov 301-443-5231 5600 Fishers Lane Rockville, MD 20852
Lockheed Martin Information Technology	6/06 – 9/06	Perform SAS 70 Type II audit of internal controls over processing of GNMA Mortgage Backed Securities data for all pools and investors. Assisted in development of control	Stewart Spettel Stewart.spettel@lmco.com 301-721-5904 Lockheed Martin Information

Client Name	Period of Performance	Description of Services	Reference Information
		objectives, performed audit, prepared report, met with OIG to discuss results and provide support as requested.	Technology One Curie Court Rockville, MD 20850
CMS – SAS 70	3/05 – 9/05	<p>Perform SAS 70 internal control audits of Part A, Part B and DMERC Medicare Contractors to assure proper design, implementation and effectiveness of internal controls over CMS-established control objectives in the program areas of: Information Systems, Medicare Secondary Payor, Medical Review and Local Provider Education and Training, Debt Referral, Non-MSP Debt Collection, Finance, Provider Audit & Reimbursement.</p> <p>Perform agreed-upon procedures to test the beginning balances and interim activity of accounts receivables reported by Medicare Contractors to CMS on the CFO reports 750/751. Assure proper recording, collection attempts, interest assessment, and offsets are documented.</p> <p>Perform consulting and review services to test the effective design and implementation of corrective actions to address internal control and financial reporting weaknesses</p>	<p>Kimberly Pollock</p> <p>kimberly.pollock@cms.hhs.gov</p> <p>410-786-0029</p> <p>7500 Security Blvd Baltimore, MD 21244</p>

Client Name	Period of Performance	Description of Services	Reference Information
		identified at the Medicare Contractors and included in quarterly Corrective Action Plans to CMS.	
Invoice Insight	5/05 – 10/06	Perform SAS 70 Type I audit of telecommunications invoice receipt, analysis, processing and reporting.	<p>Scott Little</p> <p>slittle@invoiceinsight.com</p> <p>703-334-0070 703-257-5241</p> <p>7960 Donegan Drive Suite 228 Manassas, VA 20110</p>
NHIC, Corp.	02/10 – 09-10	SAS 70 Audit performance, consisting of an audit of all CMS Control Objective areas in accordance with IOM Pub. 100-6, Chapter 7. Including subsequent years' control objectives for financial, MSP, non-MSP, information systems, debt referral, medical review and provider audit. Conducted a risk assessment regarding the remaining Control Objectives and determine if an audit of same is needed based on the conclusion.	<p>Jennifer Otten 402 Otterson Drive Chico, CA 95928 530-332-1169 jennifer.otten@hp.com</p> <p>Cathy Ruccolo 402 Otterson Drive Chico, CA 95928 530-332-1169 catherine.ruccolo@hp.com</p>
TriCore Solutions, Inc	2/06 – 10/06	Perform SAS 70 Type II audit of Oracle database administrator operations. Establish control objectives using SLA, test design, implementation and effectiveness. Prepare report for client use.	<p>Robert Forman</p> <p>RForman@Tricoresolutions.com</p> <p>617-515-6598 730 Hancock Street Quincy, MA 02169</p>

Client Name	Period of Performance	Description of Services	Reference Information
Watkins IT	09/06 – 11/06	Perform SAS 70 Type II audit of application and data center hosting. Establish control objectives using SLA, test design, implementation and effectiveness of controls. Prepare report for client use.	Ash Bonebrake Managing Member ash.bonebrake@watkinsIT.com 301-664-6800 7700 Wisconsin Ave Suite 500 Bethesda, MD 20814
Department of Education – OMB A123	9/05 – 12/06	Assist in the implementation of OMB Circular A123, Appendix A. Design and conduct risk assessment procedures, establish materiality thresholds, gather and document internal controls over financial reporting, test controls at the entity and transaction levels, prepare test plans, prepare results, assist with remediation plans.	Walt Fennell Partner walt.fennell@us.pwc.com 703-918-1256
HUD- FASS Lab	4/8/03 – 12/15/03	FASS-PH Lab including scoring, research, training, SOPs, early warning model development, ad hoc reporting. Also review of approximately 3000 financial submissions for accuracy and completeness, proper reporting, and compliance with GASB, FASB, GAAP, and GAGAS.	Eric Schneider eschneider@cri-solutions.com 703-245-4151 Communications Resource, Inc. 8280 Greensboro Drive Suite 400 McLean, VA 22102

Client Name	Period of Performance	Description of Services	Reference Information
HUD – CFO Office - Funds Control	9/03 – 9/06	Provide technical assistance to the CFO office on implementing proper funds control procedures to comply with legislation included in HUD appropriation and the Improper Payment Information Act/Anti Deficiency Act. Recommend and/or prepare enhancements to documented internal control policies and procedures over funds control. Test compliance with established funds control processes through compliance audits. Determine audit plan, execute, and report. Estimate improper and erroneous payments to be reported to Congress. Assist in Recovery Audits for amounts identified as erroneous or improper.	James Koranda 202-708-0614 Ext. 3917 james_p.koranda@hud.gov Tim Morgan Partner PricewaterhouseCoopers 1800 Tysons Blvd. McLean, VA 22102 703-918-3000 tim.morgan@us.pwc.com
LASS	10/7/02 – 2/21/07	Use of standard operating procedures to assess the electronic submission of financial and financial-related data submitted by FHA-approved lenders in seeking recertification by HUD under the FHA program. Assessment of the validity and completeness of audited financial data in meeting required program Net Worth and Liquidity standards. Review for unrecorded liabilities, overstatement of assets or	Eric Schneider Communications Resource, Inc. 8280 Greensboro Drive Suite 400 McLean, VA 22102 703-245-4151 eschneider@cri-solutions.com

Client Name	Period of Performance	Description of Services	Reference Information
		<p>equities, valuation errors and assessment of actual rights and obligations (ownership of reported assets, minority interests, equities).</p> <p>Lender Assessment Subsystem support including development of SOPs, BRDs, review of FRDs, User Acceptance Testing, review of electronic submissions, creation of audit flags, training of analysts, industry liaison for MBA and AICPA, ad hoc reporting.</p>	
HUD, Billing Review - PIH	10/04 – 7/06	Perform reviews at approximately 500 public housing agencies of accounting records and billing procedures under the low rent operating subsidy and the section 8 vouchers programs to assure the accuracy and completeness of billings and to estimate the nation-wide erroneous or improper payments made by HUD under these PIH programs. Services performed under AICPA attestation standards and GAGAS.	<p>Eric Chambers 202-708-0614 X4131</p> <p>Eric_1_Chambers@hud.gov</p>
CFO Act Audits: National Park Service, Mine and Mineral Services, Department of Interior, FHA, Department of	9/01 – present	Assist KPMG in performing financial statement audits under the CFO Act of various Federal agencies. Followed guidance in the GAO/PCIE Financial Audit Manual (FAM) and/or the FISCAM. Prepared	<p>Diane Dudley 202-533-3000</p> <p>2001 M Street Suite 900 Washington, DC</p> <p>ddudley@kpmg.com</p>

Client Name	Period of Performance	Description of Services	Reference Information
Treasury		workpapers, conducted tests of internal controls and account balances. Identified errors and weaknesses and prepared findings and recommendations.	Or Jeffrey Norris jnorris@kpmg.com 202-533-3000
Constellation Energy – Sarbanes-Oxley Assessment and Readiness	July 2004 - October 2004	Assist E&Y with the assessment of internal controls over financial reporting, the assessment of documentation and design of internal controls and standards operating procedures, the tests of documentation and implementation of controls in conjunction with Sarbanes-Oxley readiness and implementation guidelines for SEC companies.	Mr. Werner Lippuner E&Y 202-327-8389 Werner.lippuner@ey.com
First Coast Services Options	2/06 – present	Assess financial reporting requirements under revised CMS initiative named MAC. Provide consulting guidance on the design of a chart of accounts, method of accounting, and implementation of Deltek to assure proper cost accumulation and reporting. Provide guidance on compliance plan, implementation and monitoring. Provide liaison services to discuss cost accounting structure with CMS during	Nancy Christopher 532 Riverside Avenue Jacksonville, Florida 32202 nchristopher@fcso.com 904 791-8055

Client Name	Period of Performance	Description of Services	Reference Information
		contract negotiations. Assist internal audit department to design audit plan to accommodate the new financial management environment.	
Hittite	11/06 - present	Provide consulting services to review financial management system in response to growing federal awards and necessity to meet DCAA requirements for both proposal pricing and cost reporting. Review direct and indirect cost rate structures, policies and procedures, compliance plan. Advise client on necessary changes and best practices.	William Boecke Vice President Chief Financial Officer 20 Alpha Road Chelmsford, MA 01824 boecke@hittite.com 978-250-3343
Environmental Careers Organization	11/05 – 3/07	Provide consulting services to determine actual costs incurred under various federal awards. Provide guidance on changes to financial management system necessary to comply with federal requirements, including financial assessment, accounting system suitability, identification of unallowable costs, calculation and allocation of indirect costs. Conduct analysis of A-133 audit and workpapers to	Brian Morrison Director – Audit Committee 617-354-0074 Industrial Economics Inc 2067 Mass Ave 4 th Floor Cambridge, MA 02140

Client Name	Period of Performance	Description of Services	Reference Information
		determine if the work was performed in accordance with AICPA professional standards and OMB A133 requirements.	
HUD – Detroit Housing Commission	10/06 – 9/07	Provide consulting services to financially troubled public housing agency that is in receivership by HUD. Provide daily guidance on accounting transactions, proper reporting under grant terms and HUD regulations, compliance with laws and regulations.	Jim Ladd D&T 1001 G Street, Suite 900W Washington, DC jladd@deloitte.com 202-378-5576
HUD – Miami Dade Housing Commission	9/06 – 2/07	Forensic review of management, internal controls, financial management, accounting, reporting and program compliance. Assessed capability of accounting system to properly capture direct and indirect costs, funding sources, unallowable costs, etc and to properly calculate and report financial information necessary to report status of funds to HUD.	Jim Ladd D&T 1001 G Street, Suite 900W Washington, DC jladd@deloitte.com 202-378-5576
HUD – Virgin Islands Housing Authority	4/06 – 9/06	Forensic review of management, internal controls, financial management, accounting, reporting and program compliance. Assessed capability of accounting system to properly capture direct and indirect costs, funding sources, unallowable	Jim Ladd D&T 1001 G Street, Suite 900W Washington, DC jladd@deloitte.com 202-378-5576

Client Name	Period of Performance	Description of Services	Reference Information
		costs, etc and to properly calculate and report financial information necessary to report status of funds to HUD. Assess the propriety of documented policies and procedures. Recommend improvements and best practices.	
Innovative Pavement Research Foundation	2003 – present	Perform OMB A133 annual audit.	Mr. Jim LaFrenz, 1010 Vermont Ave., NW, Washington, DC 20005 Jlafrenz@pavement.com 202-842-1010
Palmetto GBA	1/07 – present	Review of claims submitted by a health care provider in which Palmetto has a financial interest, thereby making the processing of the claims a potential conflict of interest. In accordance with Palmetto's COI plan to mitigate potential conflicts, an independent review of all claims that required manual intervention is being performed (all edit and audit codes including MSP, MR, duplicate payment, assigned, medical necessity).	Mr. Greg Holloway gholloway@hcoplhc.com 4027 Brandywine St Suite 200 Washington, DC 20016 202-625-8368 Mr. Ray Bair Ray.Bair@palmettogba.com 803 763-8143
HHS – Program Support Center	1/07 –09/07	A-123 audit of internal controls. Generated internal controls process memos; tested accuracy of asserted processes and evaluated controls. Prepared written documentation and conclusions as well as	Mr. Greg Holloway gholloway@hcoplhc.com 4027 Brandywine St Suite 200 Washington, DC 20016

Client Name	Period of Performance	Description of Services	Reference Information
		documented findings and proposed recommendations.	202-625-8368
VECO, USA	5-8-05 – 9-1-07	Performance of a program specific audit of claimed costs for fiscal year under subcontract with VECO to assess allowability and allocability of costs.	Ms. Janet Zanetell Janet.Zanetell@veco.com 6399 Fiddler's Green Cr., Suite 500 Greenwood, Village, CO 80111 303-792-2211
Accura Engineering	8/08 3/08	Audit of indirect rates required by GA Dept. of Transportation, using GDOT audit guide for overhead rates and AICPA & GAGAS.	Prashanthi Reddy, President & CEO 3342 International Park Drive Atlanta, GA 30316 Phone: 404-241-8722 Ext. 11 preddy@accura.com
Cherry, Bekaert & Holland	10-07 – 6-30-08	Review process narratives, flow charts and procedures and assist with augmenting documentation as needed to ensure that control procedures are properly documented and control activities identified. Complete the control assessment matrix identifying key tasks, management response, control activities and tests of controls. Perform tests of controls and prepare a report of findings.	John B. Montoro, Partner 1700 Bayberry Court Suite 300 Richmond, VA 23226 Phone: 804-673-4224 Fax: 804-673-4290 jmontoro@cbh.com
U.S. Attorney's Office, Memphis, TN	7-2010 – 9-2010	Assist in gathering evidence for a Medicare and Medicaid fraud case. Reed & Associates may serve as an expert witness (if needed) at trial.	Kevin Whitmore, Assistant Attorney General U.S. Attorney's Office Western District of Tennessee 167 N. Main Street, Suite 800 Memphis, TN 38103

Client Name	Period of Performance	Description of Services	Reference Information
		Reed & Associates is in the process of establishing a proper audit trail so evidence can be obtained and used by the USAO. This requires obtaining and reviewing the contract between the pharmacy company and the medical group as well as the examination of patient records to obtain the number of times the procedure was performed. Once this is assembled, we will be able to quantify the number of times the duplicate claims occurred and the dollar amount that was fraudulently claimed.	Tel: 901 544-4231 Fax: 901 544-4230 Kevin.whitmore@usdoj.gov
Veteran's Administration	9/09 – 9/10	Develop an audit plan and conduct an audit of the Pharmacy Benefit Manager (PBM) including key areas of administration, the system of edits and claim processing. Also audit the accuracy of claims processing through an audit of a statistically valid sample of retail pharmacy claims.	Jan Bertapelle-Anderson Contract Specialist Janice.Bertapelle-Anderson@va.gov 303-398-5158 3773 Cherry Creek Drive North Suite 450 Denver, CO 80209 Melissa Frieze Melissa.Frieze@va.gov Pharmacy Program Manager Department of Veterans Affairs Health Administration Center Business Process Office

Client Name	Period of Performance	Description of Services	Reference Information
			PO Box 469064 Denver, CO 80246-9064 (303)398-5587 Fax (303)331-7676
SC&H Group, LLC	11/10-12/10	Compliance Review of The Virginia Department of Rail and Public Transportation (DRPT) selected grant recipients. Virginia Department of Rail and Public Transportation (DRPT) grants at four municipalities/grant recipients in the Commonwealth of Virginia. The audit work was performed using an established DRPT audit program. The audits were conducted to ensure that grant recipients administered DRPT grant funds in accordance with established DRPT grant guidelines. Responsible for planning the audits and executing the field work portion of the audit. The audits involved evaluating compliance and reaching conclusions with various State Aid Grant programs such as Operating Assistance grants, Capital Assistance grants, Demonstration Assistance grants, Technical Assistance grants, Public Transportation Intern Program grants, TDM /Commuter Assistance grants, Transportation Efficiency Improvement	Joseph D. Freiburger Principal 703-287-5989 jfreiburger@scandh.com Chris Patrick Sr. Manager, Risk Management 703-852-1185

Client Name	Period of Performance	Description of Services	Reference Information
		Fund Project grants, and Senior Transportation Program grants. Identified and discussed programmatic processes that needed to be strengthened with grantee managers. Subsequently developing and presenting official Issue Fact Sheets to DRPT grant recipients in an effort to improve overall grant compliance. Also responsible for coordinating all audit activities with senior DRPT audit managers.	
FDIC	9-2011 to 03-2012	Lockheed Martin Billing Review: Review contract files to identify terms and conditions of deliverables and staffing and payment requirements. Assess charges for IT goods and services provided by subcontractors are supported within the terms and conditions of their contract. Audit procedures include: examining timesheets, verifying hours billed, review of qualifications, experience and education for a sample of contractor and subcontractor employees billed under the contract to ensure employees satisfy the minimum requirements of the contract. Use relevant criteria, such as the FDIC Acquisition Policy Manual, General Contract Provisions	Giao Luu, Oversight Manager DOF Arlington, VA 22226 703-562-6362 Sandra Moses. Technical Monitor DOF Arlington, VA 22226 703-562-6351

Client Name	Period of Performance	Description of Services	Reference Information
		and the FDIC Travel Regulations.	
CMS- MAO PDP Audits	2009- Present	Completion of uniform examination procedures of assigned MAO and PDP plans.	<p>Julia Gorner- COTR OFM/OFM Division of Captivated Plan Audits 7500 Security Blvd., M/S C3-14-00 Baltimore, MD 21244 (410) 786-4555 Julia.Gorner@cms.hhs.gov</p> <p>Marcus Davis Project Director Mayer Hoffman McCann, PC 2301 Dupont Drive, Ste 200 Irvine, CA 92612 (949) 474-2020 x 244 mddavis@cbiz.com</p>
Corporation for National and Community Service	9/8/2010 to 5/12/2011	Reed & Associates used specific agreed-upon procedures, to assess whether Corporation-funded Federal assistance provided to the grantee (Virginia Office of Volunteerism) was expended in accordance with grant terms and provisions, laws, and regulations and reported upon such compliance, controls, and questioned costs resulting from performing these agreed-upon procedures. The above mentioned engagement gave Reed the opportunity to audit grant recipients to test for compliance with regulations and established grantee guidelines.	<p>Stuart Axenfeld Assistant Inspector General for Audit Corporation for National & Community Service 1201 New York Avenue Washington, DC 20525 202-606-9360 S.Axenfeld@cncsoig.gov</p>
Corporation for	7/2010 to	Reed & Associates used	Tracey King, Administrative

Client Name	Period of Performance	Description of Services	Reference Information
National and Community Service	3/2011	specific agreed-upon procedures, to assess whether Corporation-funded Federal assistance provided to the grantee (American Samoa Special Services Commission) was expended in accordance with grant terms and provisions, laws, and regulations and reported upon such compliance, controls, and questioned costs resulting from performing these agreed-upon procedures. The above mentioned engagement gave Reed the opportunity to audit grant recipients to test for compliance with regulations and established grantee guidelines.	Officer Corporation for National and Community Service 1201 New York Avenue, NW Suite 830 Washington, DC 20525 (202) 606-9382 T.King@cncsoig.gov
US Department of Veterans Affairs	9/2012 – 3/2013	Conducted an audit of Dialysis claims submitted by and processed by VA contractors. Identified claims that were not paid in compliance with the requirements including the attributes of authorized period of performance, authorized number of visits and the appropriate fee pricing schedules.	Brandon Maness Contracting Officer 303-273-6225 brandon.maness@va.gov
Novitas	10/2012 – 9/2017	SSAE 16 Audit performance, consisting of an audit of all CMS Control Objective areas. Including subsequent years' control objectives for	Sandra Coston CEO 717-302-6941 Gwen Spencer

Client Name	Period of Performance	Description of Services	Reference Information
		financial, MSP, non-MSP, information systems, debt referral, medical review and provider audit. Conducted a risk assessment regarding the remaining Control Objectives and determine if an audit of same is needed based on the conclusion.	Quality Supervisor 717-526-6333 Greg England Director, Internal Audit 904-791-8364
Cahaba	3/2013 – 1/2014	SSAE 16 Audit performance, consisting of an audit of subsequent years' control objectives for financial, MSP, non-MSP, information systems, debt referral, medical review and provider audit. Conducted a risk assessment regarding the remaining Control Objectives and determine if an audit of same is needed based on the conclusion.	Jai Spivey Contract Officer Jai.spivey@cahabagba.com 205 220-1399 Poppy Lowe Contract Manager Poppy.Lowe@cahabagba.com 205-220-1957
Government National Mortgage Association (GNMA)	4/2010 – 3/2015	Conduct Compliance Assessments under the Contractor Assessment Reviews (CARS) program specified by GNMA. Assess contract compliance, deliverables, subcontracting plans and invoices to assure compliance with contract terms.	James Wuest Contract Specialist 451 7 th Street SW, Room 5266 Washington, DC 20410 202-402-3512 Vicky Cabrera Internal Controls Manager Ginnie Mae - Office of Finance Office: (202) 426-3908 Mobile: (202) 276-3358
Connecticut Department of Transportation	8/2012 – 7/2015	Conduct audits of contractors performing services for the CT DOT, such as	Gerry Dobek Director of External Audits CT DOT

Client Name	Period of Performance	Description of Services	Reference Information
		engineering services, construction services, construction claims, flag services, traffic services, etc.	860-594-2186
Siemens Foundation and Siemens Caring Hands Foundation	10/2012 - 12/2012	Audit the Statement of Financial Position and IT Controls of Siemens Foundation and Siemens Caring Hands Foundation and the related statements of activities and cash flows for the year ended September 30, 2012 and express an opinion as to whether or not the financial statements are fairly presented in all material respects and in conformity with U.S. Generally Accepted Accounting Principles (GAAP).	Mr. Frank Molinaro President Siemens Caring Hands Foundation 170 Wood Avenue South Iselin, NJ 08830 732-906-3809
Health Care Association of New Jersey	3/11	Perform Program Specific Audit under OMB A-133 of the Budgeted and Incurred Costs of Health Care Association of New Jersey and related Internal Controls and Compliance in accord with GAAS and GAGAS. Report was to determine if claimed costs were allowable, allocable and reasonable in all material respects and in accord with the grant terms and the adequacy of related Internal Controls and Compliance.	David Weidner Principal Investigator Health Care Association of New Jersey 4 AAA Drive Hamilton, NJ 08690 609-890-8700

Client Name	Period of Performance	Description of Services	Reference Information
New Jersey State Policemen's Benevolent Association	6/11 to 12/11	Audit the Statement of Financial Position of New Jersey State Policemen's Benevolent Association and the related statements of activities, functional expenses and cash flows for the year ended December 31, 2011 and express an opinion as to whether or not the financial statements are fairly presented in all material respects and in conformity with U.S. Generally Accepted Accounting Principles (GAAP).	Anthony Wieners President New Jersey State PBA 158 Main Street Woodbridge, NJ 07095 732-636-8860
St Matthews Baptist Church and St Matthews Community Development Center	4/12	Audit the Statement of Financial Position of St. Matthews Baptist Church and the St Matthews Community Development Center and the related statements of activities, and cash flows for the year ended December 31, 2011 and express an opinion as to whether or not the financial statements are fairly presented in all material respects and in conformity with U.S. Generally Accepted Accounting Principles (GAAP).	Lorna Darby CFO St Matthews Baptist Church PO Box 817 Williamstown, NJ 08094 (856) 262-1512

Client Name	Period of Performance	Description of Services	Reference Information
National Low Income Energy Corporation	6/12 to 12/12	Audit the Other Comprehensive Basis of Accounting OCBOA Statement of Cash Receipts and Disbursements for the year ended December 31, 2011 and express an opinion if they are fairly stated in all material respects in accord with the OCBOA principles.	James Jacob Executive Director National Low Income Energy Consortium 1901 North Olden Avenue Ext. Suite 1A Ewing, NJ 08618 (609) 883-1478
Community Blood Council of NJ	7/12 to 12/12	Audit the Statement of Financial Position of Community Blood Council of NJ and the related statements of activities, and cash flows for the year ended June 30, 2012 and express an opinion as to whether or not the financial statements are fairly presented in all material respects and in conformity with U.S. Generally Accepted Accounting Principles (GAAP).	James Gosnay Executive Director Community Blood Council of NJ 1410 Parkside Avenue Ewing, NJ 08638 (609) 883-9750

Additional Team Member Experience			
Federal Emergency Management Agency (FEMA), Office of Inspector General	1995-1996	Performed a nation-wide grant management audit to evaluate the effectiveness and efficiency of FEMA's overall grant oversight process for its Disaster Relief Program. The audit included specific reviews at 9 grantees Offices of Emergency Management including California, Texas, Washington, New York, North Carolina, South Carolina, Michigan, Florida and Maine. In addition, we visited 30 subgrantees to validate the oversight process by the grantees. Recommendations from the audit report resulted in much of FEMA's current grant management process.	Inspector General Richard Skinner Jim Taylor, former FEMA Dep Chief Financial Officer, current Chief Financial Officer US Dept of Labor 200 Constitution Ave, Washington, DC, 20210 202 693-6800
Federal Emergency Management Agency (FEMA), Office of Inspector General	1995-1997	Performed interim and final close-out audits of FEMA's Disaster Relief Funding for the State of Florida and Louisiana related to Hurricane Andrew. Audits included specific audits of 18 subgrantees and 15 prime contractors. Results included multiple prosecutions and revised policies for the two State agencies.	Inspector General Richard Skinner Jim Taylor, former FEMA Dep Chief Financial Officer, current Chief Financial Officer US Dept of Labor 200 Constitution Ave, Washington, DC, 20210 202 693-6800
Federal Emergency Management Agency (FEMA), Office of Inspector General	1998	Performed information technology audit of FEMA's Grant Management software application used by all grantees to drawdown disaster relief grant funding.	Inspector General Richard Skinner Jim Taylor, former FEMA Dep Chief Financial Officer, current Chief Financial Officer US Dept of Labor 200 Constitution Ave, Washington, DC, 20210 202 693-6800

Additional Team Member Experience			
Federal Emergency Management Agency (FEMA), Office of Inspector General	1999 - 2000	Agreed Upon Procedures engagement to evaluate the effectiveness of FEMA's Individual Assistance (IA) Program. Visited 10 grantees (State Offices of Emergency Management) to evaluate program compliance, program processes and effectiveness of IA Program in disbursing disaster funds.	Inspector General Richard Skinner Jim Taylor, former FEMA Dep Chief Financial Officer, current Chief Financial Officer US Dept of Labor 200 Constitution Ave, Washington, DC, 20210 202 693-6800
Corporation for National Service (CNS)	2002	Audited pass-through funds from FEMA's Disaster Relief Fund used by CNS in Dade County Florida. Audits incorporated program and reporting requirements for both CNS and FEMA and resulted in prosecution and significant questioned costs.	Janet Dudley Program Manager 202 533-3000
JAMS – Mediation Experts – San Jose, California	2001 - 2004	Provided litigation support, professional testimony, forensic analysis and pre-trial analytical and validation activities.	Brach Neal, Daney and Spence, CPA's 333 W Santa Clara St. San Jose, CA 95113-1713 408 298-7676

g. Financial Capability of the Bidder

Reed & Associates does not have certified financial statements. In lieu of these, we have provided a compiled statement as well as a certification from the CEO and Corporate Secretary that the financial statements and other information included in the statement fairly present in all material respects the financial condition, results of operations and cash flows of the bidder as of, and for, the periods presented in the statements. In addition to these items, we have requested a bank reference from our respective bank which will be provided upon the sooner of its receipt or seven (7) days from a state request for the same.

These documents may be found in the additional files marked, "Confidential- Financial Information" submitted with our proposal.



State of New Jersey
Department of the Treasury
Division of Purchase and Property
Trenton, NJ 08625-0230

Auditing and Other Related Services for Disaster Recovery (Hurricane Sandy)

RFP 14-X-23110

Published Date:
May 31, 2013



Reed & Associates, CPAs
6 Business Park Road
Old Saybrook, CT 06475

RESTRICTION ON DISCLOSURE AND USE OF DATA

This proposal includes data that shall not be disclosed outside the Government and shall not be duplicated, used or disclosed—in whole or in part—for any purpose other than to evaluate this proposal. If, however, a contract is awarded to this offeror as a result of—or in connection with—the submission of this data, the Government shall have the right to duplicate, use, or disclose the data to the extent provided in the resulting contract. This restriction does not limit the Government's rights to use information contained in this data if it is obtained from another source without restriction. The data subject to this restriction are contained on pages marked: "Use or disclosure of data contained on this sheet is subject to the restriction on the title page of this proposal." The data in the pages of this proposal where so annotated contain trade secrets and commercial or financial information that are either specifically, exempted from disclosure by statute or privileged or confidential within the meaning of the exemption set forth in Sections 552(b) (3) and (4), respectively, of the Freedom of Information Act, 5 U.S.C. 552, the disclosure of which could invoke criminal sanctions of 18 U.S.C. 1905.

Cost Proposal

Reed is pleased to offer the following price quote for the RFP titled “Auditing and Other Related Services for Disaster Recovery (Hurricane Sandy)”. All rates have been provided in accordance with our commercial rates. If however, the State is eligible for GSA pricing, Reed can provide rates under our GSA schedule for consideration. If however, the State is eligible for GSA pricing, Reed can provide rates under our GSA schedule (Schedule # GS23F0089P) for consideration.

The breakdown of tasks for the labor categories under each pool are provided below:

Pool 1- Program and Process Management Auditing. More experienced personnel to support requirements of the pool including risk assessment that develops risks and related work strategies in Pool Two.

Partner/Principal/Director- 20%

Final review and approval of the overall State Internal Control Assessment and Corrective Action Plan and interact with the State in obtaining their approval of same.

Program Manager- 30%

Review and approve all critical risk assessment work performed including the likelihood of events, the impact of said events, identification of fraud indicators and prepare the State Internal Control Assessment and Corrective Action Plan.

Project Manager- 5%

Provide technical support related to Internal Control IT applications used in FEMA administered programs.

Subject Matter Expert- 5%

Assist in resolving technical questions related to FEMA administered programs and associated internal control structure and compliance questions.

Supervisory/Senior Consultant- 15%

Review and approve documentation of the internal control structure at the transactional level and perform risk assessment work at the process level. Test and develop potential process findings for inclusion in the Corrective Action Plan.

Consultant- 5%

Allocate time between supporting the review and approval of the internal control structure and risk assessment work and finding development with the documenting of the internal control structure as necessary.

Associate/Staff- 15%

Assist in documenting the internal control structure across the five components of Internal Controls. Emphasis of work is at the transaction level. Develop potential transactional findings for inclusion in the Corrective Action Plan.

Administrative Support Staff- 5%

Provide support to Partners/Principals/ Directors and Program and Project Managers. Emphasis is supporting the interaction between Partners/Principals/ Directors and the State.

Pool 2- Financial Auditing and Grant Management. More traditional weighting of personnel consistent with the work required by this pool, accounting and audit support work, etc.

Partner/Principal/Director-5%

Review and approve all evaluations and related technical recommendations and reports.
Evaluate training programs that result from Pool 1 work.

Program Manager- 15%

Overall evaluation of and assistance in implementing process changes that result from Pool 1 work. Assist in evaluation of and training of State personnel as necessary. Critically review financial and grant management report applications.

Project Manager- 5%

Provide IT experts to assist in integration of the electronic grants management system to the State's ledger and other electronic grant management programs, including evaluation of IT reports associated with grant management and administration.

Subject Matter Expert-5%

Assist in resolving technical questions related to FEMA administered programs and associated internal control structure and compliance questions.

Supervisory/Senior Consultant-15%

Review and approve the assessment and monitoring work performed by staff. Emphasis is determining proper corrective action has been taken.

Consultant- 10%

Allocate time between supporting the review and approval of assessment and monitoring work and performing the assessment and monitoring work as necessary.

Associate/Staff- 40%

Perform ongoing assessment and monitoring regarding the implementation of remedial actions based upon risk assessment with emphasis on proper implementation and compliance with many requirements including GAAP, OMB Circulars, Disaster Program requirements.

Administrative Support Staff- 5%

Provide support to Partners/Principals/ Directors and Program and Project Managers.

PRICE SCHEDULE

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

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

Bidder's Name: Reed & Associates, CPAs

POOL 1: PROGRAM AND PROCESS MANAGEMENT AUDITING

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
1	Partner/Principal/Director	\$ 308	\$ 308	\$ 308
2	Program Manager	\$240	\$240	\$240
3	Project Manager	\$240	\$240	\$240
4	Subject Matter Expert	\$250	\$250	\$250
5	Supervisory/Senior Consultant	\$177	\$177	\$177
6	Consultant	\$145	\$145	\$145
7	Associate/Staff	\$124	\$124	\$124
8	Administrative Support Staff	\$85	\$85	\$85

Line #	Pass Through Price Lines *	Year 1	Year 2	Year 3
9	Other Direct Costs	N/A	N/A	N/A
10	Travel Expenses and Reimbursements	N/A	N/A	N/A

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

Bidder's Name: Reed & Associates, CPAs

POOL 2: FINANCIAL AUDITING AND GRANT MANAGEMENT

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
11	Partner/Principal/Director	\$ 308	\$ 308	\$ 308
12	Program Manager	\$240	\$240	\$240
13	Project Manager	\$240	\$240	\$240
14	Subject Matter Expert	\$250	\$250	\$250
15	Supervisory/Senior Consultant	\$177	\$177	\$177
16	Consultant	\$145	\$145	\$145
17	Associate/Staff	\$124	\$124	\$124
18	Administrative Support Staff	\$85	\$85	\$85

Line #	Pass Through Price Lines *	Year 1	Year 2	Year 3
19	Other Direct Costs	N/A	N/A	N/A
20	Travel Expenses and Reimbursements	N/A	N/A	N/A

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

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

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

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

- 8) FOR SET ASIDE CONTRACTS ONLY, A BIDDER MUST BE REGISTERED WITH THE N.J. DIVISION OF REVENUE AS A SMALL BUSINESS BY THE DATE OF PROPOSAL OPENING. (SEE N.J.A.C. 17:13-3.1 & 13.3.2).

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

TO BE COMPLETED BY BIDDER

13) FIRM NAME: Reed & Associates, CPAs
 ADDRESS 1: 8700 Centreville Rd.
 ADDRESS 2: Ste. 203
 CITY: Manassas
 STATE: Virginia
 ZIP: 20110

14) THE BIDDER MUST SUBMIT WITH THE PROPOSAL BID SECURITY IN THE AMOUNT OF \$ _____ N/A OR _____ N/A %.

CHECK THE TYPE OF BID SECURITY SUPPLIED:

☐ ANNUAL BID BOND ON FILE
 ☐ BID BOND ATTACHED
 ☒ NONE

☐ CERTIFIED OR CASHIERS CHECK ATTACHED
 ☐ LETTER OF CREDIT ATTACHED

15) DELIVERY CAN BE MADE _____ DAYS OR _____ WEEKS AFTER RECEIPT OF ORDER. 16) REQUESTED DELIVERY: 30 DAYS AFTER RECEIPT OF ORDER

17) CASH DISCOUNT TERMS (SEE RFP) _____ %, _____ DAYS: NET _____ DAYS.

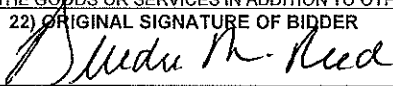
18) BIDDER PHONE NO: (860) 395-1996 EXT: _____

19) BIDDER FAX NO: (860) 395-4459 EXT: _____

20) BIDDER EMAIL ADDRESS: dreed@reedassociatescpas.com

21) FEDERAL EMPLOYER IDENTIFICATION NUMBER [REDACTED]

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

22) ORIGINAL SIGNATURE OF BIDDER 	23) DATE 5/31/2013
24) PRINT/TYPE NAME Deirdre Reed	25) TITLE President/ CEO