

Letter of Engagement

December 29, 2020

Successful Bidder: KPMG

On behalf of the Department of Human Services this is notice of the intent to award this IM engagement.

The bid will be awarded to KPMG whose proposal is most advantageous to the State, price and other factors considered.

The total amount of this contract must not exceed the amount of \$286,200.00.

The successful bidder is instructed not to proceed until a purchase order is issued.

Thank you for your participation in this bid.

Sincerely,

Mona Cartwright
IM State Contract Manager

ENGAGEMENT QUERY

Waiver AO-030 – Integrity Monitor Engagement Query-Corona Relief Fund

Department of Human Services

I. GENERAL INFORMATION:

On March 9, 2020, Governor Murphy issued Executive Order 103 declaring both a Public Health Emergency and State of Emergency in light of the dangers of the Coronavirus disease 2019 (“COVID-19”). On March 13, 2020, the President of the United States declared a national emergency and determined that the COVID-19 pandemic was of sufficient severity and magnitude to warrant a nation-wide emergency declaration under Section 501 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. § 5121-5207, (“Stafford Act”) and that declaration was extended to the State of New Jersey on March 25, 2020 pursuant to Section 401 of the Stafford Act. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act, H.R. 748, (“CARES Act”) was enacted to provide economic stimulus in response to the global pandemic caused by COVID-19, (COVID-19 Recovery Funds).

The CARES Act was enacted to assist State, Local and Tribal governments navigate the impact of the COVID-19 outbreak. Under the CARES Act, the Coronavirus Relief Fund (CRF) provides funding for necessary expenditures related to the public health emergency incurred between March 1, 2020 and December 30, 2020.

On July 17, 2020, Governor Murphy signed Executive Order 166 (“EO 166”), which established the COVID-19 Compliance and Oversight Task Force (the “Taskforce”) and the Governor’s Disaster Recovery Office (GDRO). Pursuant to EO 166, the Taskforce has issued guidelines (“IOM Guidelines”) regarding the appointment and responsibilities of COVID-19 Integrity Oversight Monitors (“Integrity Monitors”). Integrity Monitors are intended to serve as an important part of the State’s accountability infrastructure while working with Using Agencies in developing measures to prevent, detect, and remediate inefficiency and malfeasance in the expenditure of COVID-19 Recovery Funds.

The New Jersey Department of the Treasury (Treasury) has established a pool of qualified Integrity Monitors for oversight of Coronavirus Relief Fund Allocations pursuant to the Request for Quotation for Integrity Oversight Monitoring: Program and Performance Monitoring, Financial Monitoring and Grant Management and Anti-Fraud Monitoring for Coronavirus Relief Funds pursuant to Section 5001 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act COVID-19 Recovery Funds and Programs (IOM RFQ) that Using Agencies may now procure in the discharge of their responsibilities under EO 166, as described in the Taskforce’s Integrity Oversight Monitor Guidelines.

This Engagement Query is issued by the Department of the Treasury on behalf of the Department of Human Services (DHS). The purpose of this engagement query is to contract for a review of

the programs established by DHS to assist residents and health care providers impacted by the COVID-19 pandemic.

The capitalized terms in this Engagement Query shall have the same meanings as set forth in the IOM RFQ.

A. Background

DHS has established a variety of programs using allocations from the Coronavirus Relief Fund. Of these programs, there are 13 distinct benefit/reimbursement areas that the Department seeks to have reviewed by an integrity monitor to ensure compliance with federal rules and guard against waste fraud and abuse.

II. SCOPE OF WORK (SOW) REQUIREMENTS

A. Project Description

The project shall include the following for each of the thirteen (13) programs and program components outlined in Attachment B:

1. A review of each program's design and administrative procedures to ensure they sufficiently guard against duplication of benefits. This should include a review of CRF programs operated by DHS and other State agencies to identify areas of potential overlap. Should potential overlap be identified, vendor shall provide recommended data matching protocols to eliminate the risk of duplicate benefits.
2. Determine whether the documentation being requested of and provided by program recipients, and the eligibility determination documents created by State staff or third-party entities, are sufficient to support expenditures in the event of an audit by any state or federal entity. This should include a review of whether documentation is being maintained in an organized and secure manner. In the event any of the above program aspects are deemed insufficient, workable recommendations to correct must be provided.
3. A review of the eligibility determination and payment processing procedures in place within the agency and being utilized by third-party entities for all programs and an assessment of whether sufficient controls are in place to guard against waste, fraud, and abuse.

In addition, the Integrity Monitor shall promptly respond to any inquiries from the Office of the State Comptroller (OSC) regarding Tasks under this Engagement Query.

B. Specific Performance Milestones/Timelines/Standards/Deliverables

All deliverables must be completed January 31, 2021.

Milestones to include:

- Review of program design, documentation, and administration.
- Control testing (as applicable)

- Communication of significant control weaknesses or program design concerns to the Agency Contract Manager in real time to speed corrective action.
- Formal report of findings and recommendations for all programs delivered by January 31, 2021

C. Risk Assessment Summary

N/A

D. Reporting Requirements

1. Reports

- a. Pursuant to EO 166, the Integrity Monitor shall submit a draft quarterly report to the Using Agency on or before December 31, 2020 detailing the specific services rendered during the quarter and any findings of waste, fraud, or abuse. A final quarterly report shall be due on or before January 15, 2021.
- b. In the event this Engagement is extended beyond the expiration date set forth in IV below, the Integrity Monitor shall submit draft quarterly reports to the Using Agency on the last day of the quarter detailing the specific services rendered during that quarter and any findings of waste, fraud and abuse. Fifteen business days after each quarter-end, the Integrity Monitor shall deliver its final quarterly reports, inclusive of any comments from the Using Agency, to the State Treasurer, who shall share the reports with the GDRO, the Senate President, the Speaker of the General Assembly, the Attorney General, and the State Comptroller. The Integrity Monitor quarterly reports will be posted on the COVID-19 transparency website pursuant to EO 166.
- c. A final report addressing all aspects of the project as described in section II. A shall be formally submitted to the Agency Project Manager on or before January 31, 2020.

2. Additional Reports

- a. E.O. 166 directs OSC to oversee the work of Integrity Monitors. Therefore, in accordance with EO 166 and the IOM Guidelines, the Office of the State Comptroller, (OSC) may request that the Integrity Monitor issue reports or prepare memoranda that will assist OSC in evaluating whether there is waste, fraud, or abuse in COVID-19 Recovery Programs administered by the Using Agencies. OSC may also request that the Integrity Monitor share any corrective action plan(s) prepared by the Using Agencies to evaluate whether those corrective plan(s) have been successfully implemented.

3. Reports of Waste, Fraud, Abuse, or Potential Criminal Conduct

- a. The Integrity Monitor shall report issues of waste, fraud, abuse and misuse of COVID-19 Recovery Funds immediately to the GDRO, OSC, the State Treasurer, the State Contract Manager, and the Accountability Officer. The Integrity Monitor shall report issues of potential criminal conduct immediately to the Office of the Attorney General.

III. Proposal Content:

At minimum, the Integrity Monitor's proposal shall include the following:

- 1) A detailed proposal with a person/hour and staff classification mix to meet the scope of work describing how the Integrity Monitor intends to accomplish each component of the scope of work.
- 2) A detailed budget to perform the scope of work reflecting the Price Schedule submitted by the Integrity Monitor in response to the IOM RFQ.
- 3) A schedule identifying the deliverables to be submitted under this Engagement Query.
- 4) Identification of any potential conflicts of interest regarding the delivery of services for the scope of work under this Engagement Query.

IV. Duration of the Engagement:

The Engagement will commence upon the issuance of a Letter of Engagement and expire on January 31, 2021. At the option of the DHS, this Letter of Engagement may be extended if the use of Coronavirus Relief Funds is extended under the CARES Act. Any extension to this Letter of Engagement, however, may not to exceed the Contract Term, and any extensions thereto, as set forth in Section 5.2 of the IOM RFQ.

V. LIQUIDATED DAMAGES

DHS and the Integrity Monitor ("the Parties") agree that it would be extremely difficult to determine actual damages which DHS and the State of New Jersey will sustain as the result of the Integrity Monitor's failure to meet the performance requirements. Any breach by the Integrity Monitor will have an adverse effect on DHS' ability to ensure compliance with federal rules and prevent, detect, and remediate inefficiency and malfeasance in the expenditure of COVID-19 Recovery Funds. Therefore, the Parties agree that the liquidated damages specified below are reasonable estimates of the damages DHS and the State of New Jersey may sustain from the Integrity Monitor's performance deficiencies set forth within this section and are not to be construed as penalties.

DHS has the sole discretion to determine whether liquidated damages should be assessed.

Assessment of liquidated damages shall be in addition to, and not in lieu of, such other remedies as may be available to DHS and the State of New Jersey. Except and to the extent expressly provided herein, DHS shall be entitled to recover liquidated damages under each section applicable to any given incident.

The following table defines DHS' performance standards for the Integrity Monitor's review of the programs established by DHS to assist residents and health care providers impacted by the COVID-19 pandemic and the performance deficiencies that may trigger the imposition of hold-back provisions.

Indicator	Final Standard	Final Liquidated Damages
<u>Section II(B)</u>	All project deliverables shall be delivered by the dates indicated in Section II(B).	\$500 per day for each day a project deliverable is delayed.
<u>Section II(D)</u>	All reports shall be delivered by the dates indicated in Section II(D).	\$500 per day for each day a project deliverable is delayed.

Upon determination that liquidated damages are to be assessed, DHS will notify the Integrity Monitor of the assessment in writing. The availability of any period of cure will depend on the situation and will be in the sole discretion of DHS. DHS may, in DHS' sole discretion, elect to notify the Integrity Monitor that liquidated damages may be assessed so as to provide a warning, prior to assessing them in accordance with this section, but if DHS does not provide such a warning DHS is not precluded from assessing liquidated damages in accordance with this Engagement Query. Notwithstanding any provision to the contrary, should there be any conflict between this section and any other provision, this section shall supersede any such provision to the contrary.

The continued assessment of liquidated damages may be terminated at the sole discretion of DHS, only if all of the following conditions are met:

- A. The Integrity Monitor corrects the condition(s) for which liquidated damages were imposed; and
- B. The Integrity Monitor notifies DHS in writing that the condition(s) has (have) been corrected.

If any portion of the liquidated damages provisions is determined to be unenforceable by a New Jersey court in one (1) or more applications, that portion remains in effect in all applications not determined to be invalid and is severable from the invalid applications. If any portion of the

liquidated damages provisions is determined to be unenforceable, the other provision(s) shall remain in full force and effect.

The continued assessment of liquidated damages may be waived in writing at the sole discretion of DHS. The waiver of any liquidated damages due to DHS or the State, shall constitute a waiver only as to such assessment of liquidated damages and not a waiver of any future liquidated damage assessments. DHS will assess liquidated damages within 90 days of its notice to Integrity Monitor that such damages may be claimed by DHS or the State for any specific triggering event.

Once assessed pursuant to this Section, liquidated damages will be deducted from any funds owed to the Integrity Monitor by DHS or the State, and in the event the amount due the Integrity Monitor is not sufficient to satisfy the amount of the liquidated damages, the Integrity Monitor shall pay the balance to the State of New Jersey within 30 calendar days of written notification of the assessment. If the amount due is not paid in full, the balance will be deducted from subsequent payments to the Integrity Monitor.

VI. Questions regarding this Engagement Query (OPTIONAL):

Any questions related to the Scope of Work must be submitted electronically by 3:00pm on December 18, 2020. They must be submitted via email to **brian.francz@dhs.nj.gov** with a copy to the State Contract Manager

VII. Submission of Proposals:

Detailed proposals in response to this Engagement Query shall be submitted electronically by 3:00 on December 23, 2020. Proposals must be submitted via email as set forth below:

TO: State Contract Manager
Mona Cartwright, Fiscal Manager, Department of the Treasury
[REDACTED]

With a copy to the Agency Contract Manager:

VIII. Selection Process

The Agency Contract Manager, will review the proposal(s) received and select the Integrity Monitor whose proposal is most advantageous, price and other factors considered.

Prior to issuing a Letter of Engagement, the Agency Contract Manager/ Accountability Officer, will independently determine whether the proposed Integrity Monitor has any potential conflicts with the Engagement.

The State Contract Manager will then issue a Letter of Engagement with a “not to exceed” clause to the selected proposer.

ATTACHMENTS

Attachment 1: Quarterly Report Template

Attachment 2: DHS Program Listing

Notice of Executive Order 166 Requirement for Posting of Winning Proposal and Contract Documents

Pursuant to Executive Order No. 166, signed by Governor Murphy on July 17, 2020, the Office of the State Comptroller ("OSC") is required to make all approved State contracts for the allocation and expenditure of COVID-19 Recovery Funds available to the public by posting such contracts on an appropriate State website. Such contracts will be posted on the New Jersey transparency website developed by the Governor's Disaster Recovery Office (GDRO Transparency Website). The Letter of Engagement resulting from this Engagement Query is subject to the requirements of Executive Order No. 166. Accordingly, the OSC will post a copy of the Letter of Engagement, including the Engagement Query, the winning proposer's proposal and other related contract documents for the above contract on the GDRO Transparency website.

In submitting its proposal, a proposer may designate specific information as not subject to disclosure. However, such proposer must have a good faith legal or factual basis to assert that such designated portions of its proposal: (i) are proprietary and confidential financial or commercial information or trade secrets; or (ii) must not be disclosed to protect the personal privacy of an identified individual. The location in the proposal of any such designation should be clearly stated in a cover letter, and a redacted copy of the proposal should be provided. A Proposer's failure to designate such information as confidential in submitting a proposal shall result in waiver of such claim.

The State reserves the right to make the determination regarding what is proprietary or confidential and will advise the winning proposer accordingly. The State will not honor any attempt by a winning proposer to designate its entire proposal as proprietary or confidential and will not honor a claim of copyright protection for an entire proposal. In the event of any challenge to the winning proposer's assertion of confidentiality with which the State does not concur, proposer shall be solely responsible for defending its designation.

Amendment to Engagement Query

Waiver AO-030 – Integrity Monitor Engagement Query-Corona Relief Fund

Department of Human Services

Whereas, on December 29, 2020, the Department of the Treasury, on behalf of the Department of Human Services (DHS) awarded a Letter of Engagement to KPMG pursuant to that Request for Quotation for Integrity Monitoring Oversight: Program and Performance Monitoring, Financial Monitoring and Grant Management and Anti-Fraud Monitoring for Coronavirus Relief Funds pursuant to Section 5001 of the Coronavirus Aid, Relief and Economic Security Act (IOM-RFQ) in an amount not to exceed \$286,200.00 (the “Engagement”);

Whereas, on December 27, 2020, the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260) was signed into law that contained various provisions to address coronavirus relief and including a one-year extension of the deadline for use of Coronavirus Relief Fund (CRF) allocations provided through the CARES Act. Section 1001 of the federal law extends the date by which state and local governments must make expenditures with CARES Act Coronavirus Relief Fund awards from Dec. 30, 2020, to Dec. 31, 2021.

In response to this federal change, certain coronavirus relief programs implemented by the State of New Jersey, and specifically by the Department of Human Services, with the use of CRF funding were extended beyond the originally anticipated end date of December 30, 2020. As such, the following amendments to the engagement awarded to KPMG on December 29, 2020 are necessary to extend the engagement as allowed for in Section IV. of the Engagement Query to ensure ongoing Integrity Monitor support and a final Integrity Monitor report that encompasses the full period of program spending.

Therefore, DHS and KPMG agree to amend the Engagement as set forth below. All other terms and conditions remain in full force and effect:

II. SCOPE OF WORK (SOW) REQUIREMENTS

B. Specific Performance Milestones/Timelines/Standards/Deliverables

All deliverables must be completed **[January 31, 2021]** March 1, 2021.

Milestones to include:

- Review of program design, documentation, and administration.
- Control testing (as applicable)
- Communication of significant control weaknesses or program design concerns to the Agency Contract Manager in real time to speed corrective action.
- Formal report of findings and recommendations for all programs delivered by **[January 31, 2021]** March 1, 2021.

D. Reporting Requirements

1. Reports

- c. A final report addressing all aspects of the project as described in section II. A shall be formally submitted to the Agency Project Manager on or before [January 31, 2021] March 1, 2021.

IV Duration of the Engagement:

The Engagement will commence upon the issuance of a Letter of Engagement and expire on [January 31, 2021] March 1, 2021.

Brian Francz 1/27/2021

Brian Francz
Department of Human Services

 1/29/2021

Rory Costello
Principal, Advisory

Integrity Monitor Firm Name: _____

Engagement: _____

Quarter Ending: _____

No.	Recipient Data Elements	Response	Comments
A. General Info			
1.	Recovery Program Participant		
2.	Federal Funding Agency (e.g. Section 5001 of CARES Act)		
3.	State Funding (if applicable)		
4.	Award Type		
5.	Award Amount		
6.	Accountability Officer		
7.	Brief Description Purpose and Rationale of Integrity Monitor Project/Program		
8.	Contract/Program Location (if applicable)		
9.	Amount Expended by Recovery Program Participant to Date		
10.	Amount Provided to other State or Local Entities		
11.	Completion Status of Contract or Program		
12.	Expected Contract End Date/Time Period		
B. Monitoring Activities			
13.	If FEMA funded Brief description of the status of the project worksheet and its support.		
No.	Recipient Data Elements	Response	Comments
14.	Quarterly Activities/Project Description (include with specificity activities conducted such as meetings document review staff training etc)		
15.	Brief description to confirm appropriate data/information has been provided by recipient and what activities have been taken to review in relation to the project/contract/program.		
16.	Description of quarterly auditing activities that have been conducted to ensure procurement compliance with terms and conditions of the contracts and agreements.		
17.	Has payment documentation in connection with the contract/program been reviewed? Please describe		
18.	Description of quarterly activity to prevent and detect waste fraud and abuse.		
19.	Provide details of any integrity issues/findings		
20.	Provide details on any other items of note that have occurred in the past quarter		
21.	Provide details of any actions taken to remediate waste fraud and abuse noted in past quarters		
No.	Recipient Data Elements	Response	Comments
C. Miscellaneous			
22.	Attach a list of hours (by employee) and expenses incurred to perform your quarterly integrity monitoring review		
23.	Add any item issue or comment not covered in previous sections but deemed pertinent to monitoring program.		

Name of Integrity Monitor:

Name of Report Preparer:

Signature:

Date:

DHS CRF Programs - Integrity Monitor Subset of Programs

Division	DESCRIPTIONS	Estimated Spending (\$M)	Rough Estimate - # of Recipients	Third-Party Entities involved in eligibility or payment processing
MH	Provider Assistance	\$5.0	65 (providers)	Nj Association of Mental Health and Addiction Agencies
DDD	Developmental Center/Community Provider Testing	\$9.5	2 (test providers)	N/A
DDD	Provider PPE Reimbursements	\$4.7	120	N/A
DMAHS	Provider PPE Reimbursements	\$2.6	42	N/A
DFD	Provider PPE Reimbursements	\$1.5	109	Shelters
DFD	Emergency Housing Assistance	\$12.0	900	SSH providers
DFD	County Administrative Costs	\$9.5	21	CWAs
DFD	Child Care - Subsidy PT/FT	\$30.0	11,265	CCR&Rs
DFD	Child Care - Tuition Assistance	\$20.0	5,427	TCC/PCG
DFD	Child Care - Stabilization Grants	\$35.0	2,374	CCR&Rs; TCC/PCG
DFD	Child Care - Supplemental Payments	\$16.0	59,823	CCR&Rs
DFD	Child Care - Enrollment Based Payments	\$13.5	39,593	CCR&Rs
DFD	P-EBT	\$20.0	200,000	Conduent / DFD



Proposal to serve the

State of New Jersey Department of Human Services

**Integrity Oversight and Monitor Engagement Query -
The Corona Relief Fund - Response**

December 23, 2020

kpmg.com



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Objectives and scope

We understand that the Department of the Treasury (Treasury) on behalf of the Department of Human Services (DHS) seeks an integrity monitor to develop and execute a monitoring plan related to the following Coronavirus Relief Fund (CRF) programs and program components:

- Mental Health Provider Assistance;
- Division of Developmental Disabilities (DDD) Developmental Center/Community Provider Testing;
- DDD Provider PPE Reimbursements;
- Division of Mental Health and Addiction Services (DMAHS) Provider PPE Reimbursements;
- Division of Family Development (DFD) Provider PPE Reimbursements;
- DFD Emergency Housing Assistance;
- DFD County Administrative Costs;
- DFD Child Care – Subsidy PT/FT;
- DFD Child Care – Tuition Assistance;
- DFD Child Care – Supplemental Payments;
- DFD Child Care – Enrollment Based Payments; and
- DFD P-EBT.

With respect to the thirteen programs and program components, our understanding is that DHS leveraged approximately \$180M in CRF to provide services under the Developmental Disabilities, Mental Health and Addiction Services, and Family Development divisions. Across the thirteen program components, an estimated 320K recipients received funds.

Relative to the above programs, our further understanding is that the monitoring plan and services that KPMG would develop and execute as Integrity Monitor are to help DHS adhere to its sub-award agreement with the Treasury and applicable CRF federal and state guidelines and regulations by supporting the following DHS listed objectives (as noted in your Engagement Query):

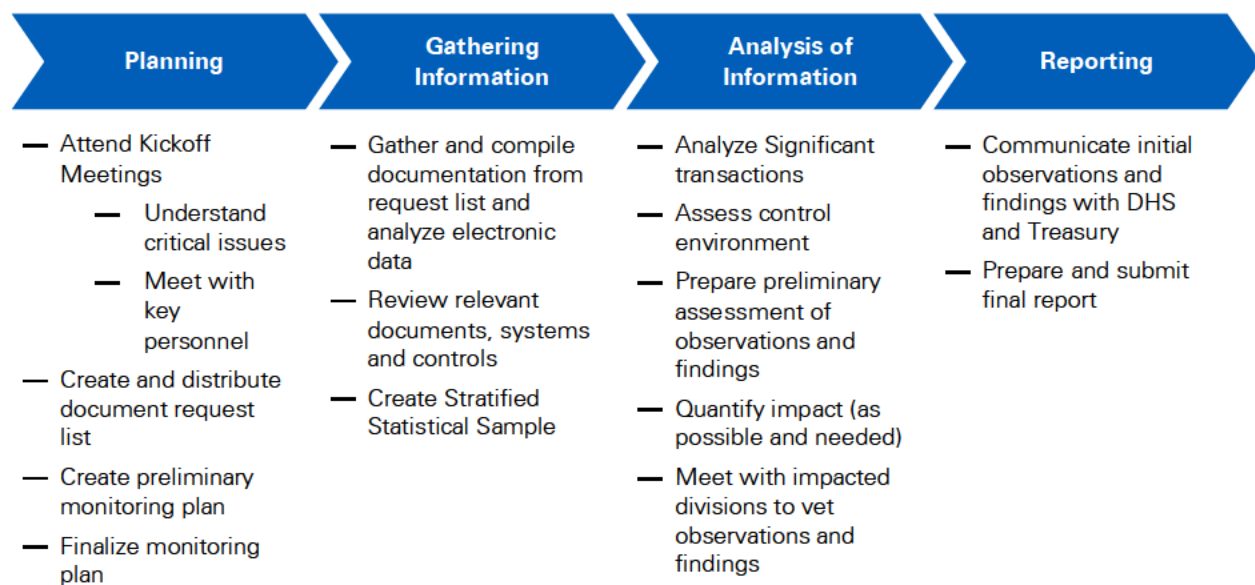
1. A review of each program’s design and administrative procedures to help ensure they sufficiently guard against duplication of benefits. This includes a review of CRF programs operated by DHS and other State agencies to identify areas of potential overlap. Should potential overlap be identified, the vendor shall provide recommended data matching protocols to reduce the risk of duplicate benefits.

2. Review the documentation being requested of and provided by program recipients, and the eligibility determination documents created by State staff or third-party entities, and assess sufficiency to support expenditures in the event of an audit by any state or federal entity. This includes a review of whether documentation is being maintained in an organized and secure manner. In the event any of the above program aspects are deemed insufficient, recommendations to correct must be provided.
3. A review of the eligibility determination and payment processing procedures in place within the agency and being utilized by third-party entities for all programs and an assessment controls in place to guard against waste, fraud, and abuse.

These are areas where we have near term relevant experience and we are excited about the opportunity to share what we have learned and to continue this journey with the State. With that in mind, we are committed to helping the Department of the Treasury and DHS succeed in meeting its objectives. Our ability to accomplish this is grounded in our focus on the factors that will drive overall project success, and our ability to utilize our tools, capabilities, and experience to serve your needs.

Approach and workplan

KPMG is well positioned to serve the DHS as your Integrity Monitor. Our KPMG Forensic professionals have extensive experience monitoring complex programs in the context of identification of duplication of benefits and fraud, waste and abuse, and we have worked with government oversight agencies to establish integrity monitoring protocols. In order to complete the scope of work, KPMG anticipates a four-step approach:



Each step is further detailed in the section below.

Planning: Attend a kick-off meeting with representatives from DHS to discuss the tasks and deliverables required under this agreement

To ensure that there is a clear understanding of the overall project approach, the key milestones and timeline for meeting your objectives, before commencing substantial work on this project, KPMG will meet with representatives from the Treasury and DHS to discuss and agree on a planned approach for each program. The following is a sample listing of the matters that may be covered during this meeting.

- Introduce key DHS Representatives and KPMG team members
- Discuss roles and responsibilities of key team members
- Discuss and agree upon engagement objectives, scope and approach
- Create initial document requests

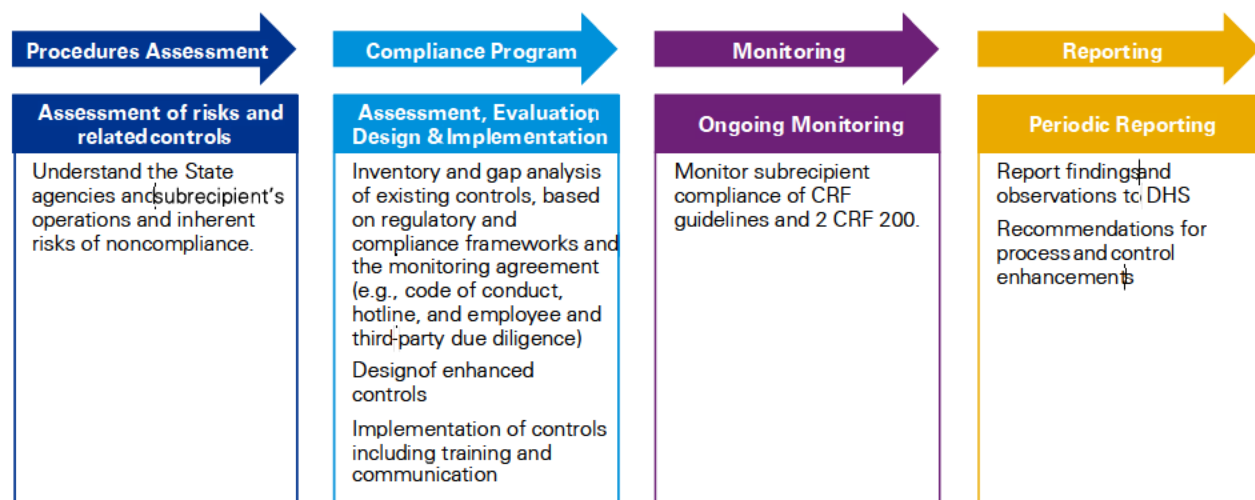
- Discuss any known or anticipated issues and concerns
- Agree on project team communication plan and reporting format(s)

Planning: Initial document request list

Following this initial meeting, KPMG will provide an initial document request list so that it can begin analyzing controls, determining what is in scope, and building out the monitoring plan. We will review documents, as necessary, to obtain an understanding of the DHS's grants management (including sub-recipient grantee monitoring capabilities and challenges), financial management (including internal controls), acquisition management (including compliance with Federal procurement standards specified in US Treasury guidance), budget management, and IT management functions and grants management capabilities. KPMG will then begin preparing a project monitoring plan for approval by the Treasury and DHS for the thirteen reimbursement areas. All of our work will be performed at the direction of DHS, on behalf of DHS, and we will undertake only those tasks approved by DHS.

Planning: Monitoring plan development & execution

As illustrated below, KPMG will review each program's design and administrative procedures to shape a monitoring plan for the programs that allows for ongoing assessment of CRF recipients and subrecipients. In addition, KPMG will review across CRF programs to identify potential duplication of benefits. The monitoring plan will be structured to allow for tracking the use of CRF funding, flag patterns or incidents suggestive of waste, fraud, or abuse, and result in outcomes that can help frame corrective measures and otherwise prepare agencies for federal audits and grant closeout.



Additionally, the monitoring plan will be designed to promote lasting operational practices that can be used for future multi-agency grant funded processes. Enhanced quality elements include:

Identifying and documenting programmatic compliance requirements such as:

- Eligible applicant populations
- Eligible uses of funds and categories of spending (e.g., rental assistance, childcare);
- Periods of availability;
- Application qualification thresholds;
- Monitoring and reporting requirements; and
- Acceptable supporting documentation for each spending category.

Testing that Programs have developed and documented end-to-end processes for the following areas:

- CRF funding application intake and processing;
- Reimbursement request intake, review and approval;
- Risk-based performance monitoring of program participants;
- Performance and programmatic reporting; and
- Program closeout and document retention.

Defining the technical requirements that may be necessary to support applicant processing, payment processing, compliance management, reporting, and closeout.

Planning: Finalize the monitoring plan

The complexity and scale of the monitoring plan will be determined by the risk assessments performed by DHS which were performed prior to creating the compliance monitoring plan. The monitoring plan will detail the testing to be carried out, when it will be done, by whom (job function) and the records which will be reviewed.

The monitoring plan will include statistical sampling, percentage of coverage for all funds received, and how the proposed monitoring addresses the risk assessment. KPMG will utilize statistical sampling to determine the population size and a low, medium and high-risk probability. We will work with DHS management to finalize the monitoring plan.

In helping create the monitoring plan, we work closely with the DHS to identify the range of possible monitoring activities that could be performed. We will prioritize components of the plan based on the impact, likelihood, and severity of scoring completed in the DHS risk assessments, which allow us to identify the risks that require more attention.

The greatest focus will be on the areas which are exposed to the maximum risk. When devising the plan, we will consider the following:

- Identified control weaknesses
- Potential duplications of benefit
- Previous internal audit and/or OIG findings
- Sub-recipient complaints and performance
- Regulatory correspondence
- CRF stakeholder interviews

Each activity on the monitoring plan will be executed in a methodical, risk-based approach, where we actively leverage data analytics, including statistical sampling and percentage of coverage for all funds received. Based on current available documentation, KPMG has developed a high-level approach of our stratified statistical sample method that will be applied in our monitoring plan.

Gathering Information: Gather and compile documentation from request list and analyze electronic data

KPMG will review the documentation provided to determine whether it is sufficient to complete the engagement steps, is in a readable format, and if it is generally structured to support expenditures in the event of an audit. Documentation will be compiled to a central repository in order to complete the engagement.

Gathering information: Review relevant documents, systems, and controls

As part of the monitoring plan development process, KPMG will assess the eligibility determination and payment processing controls of the agency and third-party entities to determine whether they are sufficient. Through the review of written procedures, stakeholder interviews, and recipient correspondence, KPMG will identify control deficiencies for DHS and examine them as part of the monitoring plan execution.

If proceeds and other funding sources are received (e.g., Insurance, FEMA, SBA, etc.), the KPMG team will note the project cost amounts to avoid duplication of benefits and document accordingly. On an ongoing basis, the KPMG team will collect and document relevant information/data points required to support DHS to track funding and adjusted costs as needed.

Gathering information: Create stratified statistical sample

Given the eighteen different options for how to use CRF funding within US Treasury's permitted categories combined with the state's hundreds of subrecipients, KPMG proposes a sampling methodology that focuses on identifying CRF use transactions that could be more prone to fraud, erroneous disbursement, or noncompliant use. To do this, KPMG would employ a methodology that puts higher risk expense categories in separate stand-alone strata, while combining other lower risk expense categories into the same stratum. The high, medium and low risk categories can be determined based on our risk analysis findings. Population stratification based on the level of fraud risks would then allow for the selection of a more efficient sample by better targeting sample size allocations to extensively cover the higher risk expense categories.

Within each of the risk level strata, KPMG would analyze the range of expense dollar amounts. For the strata where the dollar range is wide, KPMG would further stratify the population by expense dollar amounts. The further stratification by dollar amounts within the risk level strata will allow for the selecting of a more representative sample by covering a wider dollar range of transactions.

Once the population stratification is determined, a minimum sample size would be set for each stratum and sample size would be further established based on findings from the Risk Assessment process. KPMG will estimate an optimal sample size allocation to each stratum based on the risk level, size of the stratum and inherent variability in dollar amounts within the strata (e.g. the Neyman Optimal Allocation method may be used to allocate the sample size).

To estimate the overall required sample size, KPMG, with DHS approval, will set our target confidence level at 95% with a plus or minus 10% sampling precision. Importantly, a 95% confidence level is

typically chosen for a high-risk financial statement audit under federal audit standards (e.g. GAO federal audit standards or IRS Revenue Procedures). Within this framework, by example, assuming a population size of roughly 30,000 transactions, a target sampling precision of 10% at a 95% confidence level, and an expected error (fraud) rate of no more than 10%; the minimum required sample size per stratum therefore is estimated to be 30 items per stratum.

KPMG will then extrapolate the total amount of errors based on the sample findings. The extrapolation method will be consistent with our sample design.

Further, sample error findings will be rolled up within each stratum first and then properly weighted and summed across all strata. Depending on the overall sample size, we may use a stratified ratio estimator to extrapolate the overall error amount. Sampling precision associated with the extrapolation will also be calculated at a 95% confidence level.

Analysis of information: Monitoring plan execution

Upon approval of the monitoring plan, KPMG will compile a baseline schedule for each program which outlines the timeline of the monitoring plan. Each baseline audit schedule includes the estimated duration to complete the planning, execution, and reporting phases of individual monitoring activities. Our objective when developing the baseline schedule is to consider the timing of these activities in correlation to any and all meetings with State leadership and/or regulatory bodies where status is to be shared. KPMG understands that there will be multiple factors that will affect the overall schedule of various monitoring activities and the overall monitoring plan; however, we are experienced in delivering for our clients and being able to effectively adjust our plan when necessary.

From a delivery framework perspective, the tables on the following pages provide a simple overview of a monitoring plan. The details such as scope, objective, approach/activities, deliverables or report, and timelines to conduct each activity will be discussed and agreed with DHS at the time of assignment.

Monitoring Phase: Planning		
Activity: Planning session with management Interview key personnel involved. Topics discussed can include: <ul style="list-style-type: none"> — The complexity of the program; — The inherent risk of the program; — Considerations of common IT systems; and — Existing processes and controls. Output <ul style="list-style-type: none"> — Agenda for Entrance conference — Invite list for entrance conference 	Activity: Entrance Conference Meet with key process owners to discuss: <ul style="list-style-type: none"> — General scope & objectives of the monitoring; — Timing of the assessment; and — Identify interviewees. Output <ul style="list-style-type: none"> — Department contact list — Preliminary document request list 	Activity: Create/finalize monitoring plan Create monitoring plan that addresses relevant oversight and compliance issues. Output Refined Monitoring Plan

Monitoring Phase: Execution

Activity: Sample Selection

Utilize a stratified statistical sampling approach to determine the sample population and the extent of analysis. The sample population will be the number of subrecipients determined by risk assessments performed by the applicable State agencies.

Output

- Information Request list
- Interview Schedule

Activity: Execution

- Execute monitoring steps as prescribed in the plan by team (including subject matter professionals as needed);
- Determine the extent of computer assisted monitoring techniques;
- Discuss observations and recommendations with Controller and key stakeholders during our monitoring; and
- Report on control or compliance exceptions found, if any.

Output

- Test results
- Observations and recommendations (if applicable)

Monitoring Phase: Engagement Closure

Activity: Reporting Selection

A formal preliminary exit conference with the Controller and key stakeholders will occur to discuss detailed findings and issues.

The final report will be issued following the exit conference with continued action plans and implementation dates assigned to the appropriate departments and process owners.

Output

- Draft and Final Report Issued

Monitoring Phase: Ongoing

Activity: Recommendation Tracking

Coordinating with Controller on conducting follow-up activities to oversee the progress of the implementation of the agreed-upon monitoring action plans.

KPMG will assist in developing a follow-up plan that details for each completed monitoring activity, the risk areas and corresponding management action plan to be reviewed, and the extent of testing and timing. Alternatively, we can leverage on any existing follow-up processes that Office of the Controller currently has in place.

Output

- Follow-up plan(s)

Reporting: Communicate initial observations and findings

KPMG currently provides our clients administering Coronavirus Relief Funds with effective communication processes for both proactive notifications as well as real-time communication based on monitoring and compliance reporting. Throughout the project lifecycle, KPMG will provide recurring status updates (e.g., weekly calls) to DHS and the Treasury regarding the status, observations, potential findings, open items, outstanding requests, potential roadblocks, and next steps. These touchpoints will allow all parties to remain aware of the overall project status and communicate any new information that may impact the engagement. We plan to inform DHS of any initial observations and findings as they arise so that they can either be confirmed or resolved before the end of the engagement.

Reporting: Final report submission

KPMG will provide DHS and the Treasury with the final report requested within the engagement inquiry, which we elaborate upon in the Deliverables section below.

Deliverables

KPMG deliverables include the following:

Reports

On a weekly basis, we will participate in ongoing program activities such as meetings, program documentation, and work with key staff members to assess the status of the assigned project's key milestones as well as the development of key deliverables. The weekly reports will present the project status, as well as proactive actions to address issues, changes, and risks. The reports will be detailed enough capture the status metrics for the project, but will be designed to be presented in project status meetings, and/or distributed electronically to stakeholders including those of executive leadership that need to succinctly understand the current state of the program to respond to questions from State and Federal stakeholders. The Project Status report will include:

- Key activities completed
- Risks identified, risks assessed, and actions proposed to mitigate risks
- Key accomplishments/milestones met
- Proposed project changes
- Issues and concerns

Understanding the overall impact of the project, the weekly executive reporting activity will be aimed at producing the actual progress based on analysis of the data and information collected during the previous activities, as well as the information gathered from conducting meetings throughout the week with stakeholders.

As mutually agreed to between DHS and KPMG, KPMG will submit a draft quarterly report to DHS, based on an agreed upon timeline and cadence, detailing the specific services rendered during the quarter and any findings of waste, fraud, or abuse.

Within two weeks of the award, or sooner as appropriate, KPMG will provide a report to the DHS Accountability Officer detailing the extent to which it has reviewed the records of each program under its review, highlighting any concerns and/or preliminary findings.

KPMG will submit a final quarterly report on or before January 15, 2021.

Additional reports

As mutually agreed to between DHS and KPMG, KPMG will issue reports or prepare memoranda that will assist the Office of the State Comptroller (OSC) in evaluating whether there is waste, fraud, or abuse in COVID-19 Recovery Programs administered by the Using Agencies.

KPMG also understands that OSC may request that KPMG share any corrective action plan(s) prepared by DHS to evaluate whether those corrective plan(s) have been successfully implemented.

Reports of waste, fraud, abuse, or potential criminal conduct

KPMG will report issues of waste, fraud, abuse and misuse of COVID-19 Recovery Funds immediately to the GDRO, OSC, the State Treasurer, the State Contract Manager, and the Accountability Officer. KPMG will report issues of potential criminal conduct to the Office of the Attorney General.

Project timing

Below is a detailed schedule identifying the deliverables under this engagement Query:

Tasks						Closeout
	1-Jan	8-Jan	15-Jan	22-Jan	29-Jan	
Phase 1 - Planning						
Hold Kick-Off Meeting to discuss scope						
Create Document Request List						
Obtain and review relevant policy documentation						
Understand what controls should be in place to ensure program meets regulatory requirements						
Conduct review of procedures related to policy documentation and funding distribution process to identify potential risks						
Develop initial monitoring plan						
Obtain DHS approval for monitoring plan						
Phase 2 - Gathering Information						
Gather and compile documentation from request list and analyze electronic data						
Review relevant documents, systems, and controls						
Create stratified statistical samples						
Phase 3 - Analysis of Information						
Analyze significant transactions						
Assess control environment						
Prepare preliminary assessment of observations and findings						
Quantify impact (as possible and needed)						
Meet with impacted divisions to vet observations and findings						
Phase 4 - Reporting						
Pursuant to EO 166, the Integrity Monitor shall submit a draft quarterly report to the Using Agency on or before December 31, 2020 detailing the specific services rendered during the quarter and any findings of waste, fraud, or abuse						
A final quarterly report shall be due on or before January 15, 2021						
A final report addressing all aspects of the project as described in section II. A shall be formally submitted to the Agency Project Manager on or before January 31, 2020						
Investigation Reports/Corrective Action Plans (as needed)						

Tasks						Closeout
	1-Jan	8-Jan	15-Jan	22-Jan	29-Jan	
Ongoing Activities						
Communication of significant control weaknesses or program design concerns to the Agency Contract Manager in real time to speed corrective action						
Facilitate the exchange of ideas to promote operational efficiency for future relief funding (ongoing)						
Promptly respond to any inquiries from the Office of the State Comptroller (OSC) regarding the Tasks under this Engagement Query						

Project team

We are proud of the team we present in this proposal- each individual has significant Government experience combined with technical knowledge and is ready to serve you. KPMG has an extensive network of professional resources. KPMG has the ability to draw additional resources from a deep bench of professionals with an extensive range of skills to augment our proposed project team or to complete specific, specialized tasks if necessary. These professionals have been trained on our methodology, have experience delivering the services, and have worked together on similar projects. We have included representative resumes that demonstrate the level of resources and quality experience the State can expect from our professional staff and subject matter resources. Supplemented by Tidal Basin, we are a well-rounded, multi-disciplined team with the ability to deploy a significant number of resources at one time. We understand you need individuals with CARES Act, CRF experience, federal funding knowledge, grants management and reporting process experience, fraud waste and abuse prevention skills, and integrity monitoring and process enhancement abilities. Our proposed team members understand the urgency and the importance of this initiative and are eager to see the positive impact each task order will bring to the State.

We have provided descriptions of our project leadership and key personnel; our senior consultant and associate resource pool is diverse and well qualified in the various areas being requested and have experience supporting dynamic teams.

A high-level chart depicts our organizational layout followed by descriptions of our key leadership team. The organizational chart is grouped by the Programs in the RFQ. Résumés, with personal references, for all key personnel are located in the [Team Résumés](#) section.

KPMG understands the importance of having a team that has a wealth of experience in CRF and monitoring Federal grant programs. That is why KPMG Principal, **Rory Costello** will serve as your engagement lead. Rory has spent the last nine months helping states and local governments design and administer pandemic responses and recovery programs to use and disburse CARES Act, CRF, Stimulus, and FEMA funding. Rory has more than 25 years of state and local government experience. This includes providing CRF assistance to the State of Colorado, County of Union, NJ and the County of Loudoun, VA. He also has crisis planning and grants experience having served the State of Florida on several FEMA based projects and building policies and procedures for both FEMA and CDBG-DR for the City of New York, NY. He has a deep controls and process background and is one of our leading regulatory compliance professionals.

As your engagement lead, Rory will serve as the primary contact for DHS. He will have full oversight of the engagement and will work closely with the team to help ensure that contractual requirements are met, and quality deliverables are produced in a timely and complete manner. He will be involved in all aspects of the project.

State of New Jersey
Department of Treasury

**Department of
Community Affairs**

Rory Costello
Lead Engagement Principal
Matt Unnasch
Program Manager

**Duplication of Benefits/Regulatory
Compliance**

Bailey deRouen
Senior Consultant
Christina Larkin
Consultant
Jason Field
Consultant

Fraud, Waste, and Abuse

Joseph Zarou
Senior Consultant
Andrew M. Schutzer
Consultant
Nick Carbone
Consultant

**Resource Pool of Senior Consultants, Consultants,
Associate/Staff, and Administrative Support Staff**

Subject Matter Professionals

Tom Stanton, *Fraud, Waste, and Abuse*
Bobby Gorantla, *Data Matching*
Paul Li, *Statistician*
Pavol Mojto, *Statistician*
Jeff Thomas, *CRF funding*
Ross Ashley, *CRF funding*

- CARES Act/CRF Funding Specialists
- Federal Grants Management, Policies and Reporting Specialists
- Anti-Fraud Monitoring Specialists
- 2 CFR 200 Compliance Specialists
- Statisticians
- Financial Monitoring Specialists



Team biographies

A description of the KPMG team's roles and responsibilities on the project is highlighted in the following table. Detailed résumés for the individuals listed below can be found at the end of this proposal.

 <p>Rory Costello <i>Lead Engagement Principal</i></p>	<p>Rory will be responsible for managing all aspects of the engagement. He will also help foster client satisfaction and quality deliverables consistent with KPMG methodology as well as provide subject matter knowledge on the overall project and in selected areas.</p> <p>Rory is a Principal in the KPMG Government Regulatory Compliance practice. Rory began his career on both the New York State Financial and Single Audits and then moved to the KPMG Advisory practice in 1999. A certified Project Management Professional (PMP), Rory brings over 24 years of city, state and federal compliance experience (FEMA, CDBG-DR, A-87 Costing Principles, ARRA, Federal Grants and CMS 9957) having served on numerous regulatory compliance engagements including a number of federal single audits. Rory was recently one of the architects that shaped KPMG's response to Hurricane Sandy and currently serves as KPMG's National State and Local Government Co-Lead for Emergency Management and Disaster Recovery.</p> <p>Rory is currently assisting in the coordination and deployment of multiple federal COVID-19 funding sources, including CRF, FEMA Public Assistance (PA), and HUD pandemic funding for the Loudoun County.</p>
 <p>Matthew Unnasch <i>Program Manager</i></p>	<p>Matt is a Director in the New York City Office and a member of KPMG's Northeast Advisory Services practice. He assists management teams of state and local governments navigate complex regulatory environments to achieve efficiency and compliance with federal regulations.</p> <p>His professional experience includes comprehensive grants management, development and long-term management of stakeholder outreach programs, providing technical support, project management office functions, compliance reviews and fiscal monitoring of federal and state grant programs, program development and evaluation of controls, policies, and procedures, risk assessments, financial reporting, performance audits, business process assessments, and investigations.</p>
 <p>Bailey deRouen <i>Senior Consultant</i></p>	<p>Bailey is a Disaster Recovery professional at Tidal Basin with over 10 years of long-term post-disaster rebuilding, resiliency planning, and program management. Her experience includes working with local and state governments to design and implement resiliency-based initiatives, programs, and policies. She is an expert in federal procurement regulations, experienced in managing CDBG-MIT, CDBG-DR and FEMA PA funds; creating action plans, performing vulnerability and risk assessments and developing policies designed to increase a community's resilience.</p>
 <p>Christina Larkin <i>Consultant</i></p>	<p>Christina is a cost estimator professional at Tidal Basin with over 6 years' experience supporting Community Development Block Grant programs both at the local level with the New York City Mayor's Office of Management and Budget and most recently with Tidal Basin supporting compliance efforts.</p>



Jason Field
Consultant

Jason is a licensed professional civil engineer at Tidal Basin with more than 10 years of project management in the areas of disaster recovery, damage assessment, construction management, engineering design, environmental regulatory compliance, and project oversight. Mr. Field's career has centered around implementing and adhering to firm QA/QC standards for projects at the local, state, and federal level. Jason has a robust background in leading multiple drainage impact studies and watershed analysis projects to mitigate and minimize flooding impacts for proposed and existing communities throughout Louisiana.



Joseph Zarou
Senior Consultant

Joseph is a Senior Associate in the KPMG U.S. Forensics Advisory Services practice. He has more than six years of experience providing a variety of consulting services to clients across multiple industries. Joseph assists clients in identifying, mitigating, and responding to risk. While he serves clients in a variety of industries, his primary focus is financial services and healthcare and life sciences.



Andrew Schutzer
Consultant

Andrew is a Senior Associate with the KPMG Forensic Advisory Services practice in the New York office and specializes in Financial Crimes and Analytics for banks and non-bank financial institutions. He has 5+ years of experience operating in various compliance roles in industry and as a consultant with a focus on Suspicious Activity Reporting ("SAR"), Transaction Monitoring, Governance, policies and procedures, and assessment and remediation of Know Your Customer (KYC) files. Prior to joining KPMG, Andrew acquired over two years of industry experience at Commerzbank AG where his responsibilities included various areas of BSA/AML/CTF compliance under both the U.S. and German regulatory regimes.



Nick Carbone
Consultant

Nick is a Senior Associate in the New York office of the KPMG U.S. Forensic Services practice. He has industry experience in Anti-Money Laundering (AML), Know Your Customer (KYC), Enhanced Due Diligence (EDD), FATCA and Transaction Monitoring related projects. Nicholas has more than seven years of experience as a Financial Crimes Compliance professional from various roles working within global financial institutions.



Thomas Stanton
Subject Matter Professional

Thomas has more than 20 years of experience providing disaster recovery compliance and monitoring services, including serving as the integrity monitor for the City and State of New York, State of New Jersey and State of Alabama. Since March 2020, he has been helping states and local governments design and administer pandemic responses and recovery programs to use and disburse CARES Act, CRF, Stimulus, and FEMA funding. He specializes in regulatory compliance reviews, investigations and provides fraud risk management advisory services to multinational public corporations, as well as public service and not-for-profit organizations.



Bharat Gorantla

*Subject Matter
Professional*

Bharat is an experienced and versatile director in the KPMG Healthcare Lifesciences Data & Analytics group. He is experienced in both product development and R&D as well as business development, consulting, and service delivery to healthcare providers, payers and life sciences clients. Bharat's specializations include a mixture of both technical and healthcare leadership along with a solid and extensive foundation for data analytics. Bharat possesses a solid foundation in hospital and provider reimbursement programs, and various value-based programs. He currently manages all deliveries in value-based care and reimbursement applications. He has led, and developed products/applications in the Healthcare, Education and Building Architecture domain for over 100+ clients.



Dr. Paul Li

*Subject Matter
Professional*

Paul will assist with determining the audit approach for the statistical reports, including the selection of samples and calculation methodologies, if applicable. He is a Chartered Financial Analyst and Ph.D. in statistics from the Wharton School of Business with nearly 20 years of experience in simulation methods, sampling design and statistical analysis. Paul served as the lead statistician in the audit of the Medicaid DSH payments for State of New York hospitals in the years of 2010 through 2017. He was also the lead statistician in the FYs 2006 through 2017 HCRA compliance audit reviews for the NYS DOH.



Pavol Mojto

*Subject Matter
Professional*

Pavol is a senior manager in the Economic and Valuation Services group of KPMG. He has more than 20 years of experience in data analysis, modeling, software design, development, and implementation in various environments and programming languages. Pavol performs and supervises the execution of detailed quantitative data analysis on a wide variety of projects, including stock options valuation, transfer pricing, cash flow modeling, and statistical sampling.



Jeffrey Thomas

*Subject Matter
Professional*

Jeff is a Director with more than twenty years of experience in the public and private sector centered on crafting innovative and practical solutions at the intersection of law, governance, and performance. Jeffrey's experience includes substantive program and grant management experience related to the use of a wide array of federal monies used by state government, including the coordinated use of CARES Act FEMA, and federal funding for COVID-19 response and recovery. In particular, he was selected to lead KPMG's COVID-19 national response and strategy and is currently overseeing pandemic funding risk assessment and management initiatives for multiple state and local government clients.



Ross Ashley
*Subject Matter
Professional*

A corporate executive, senior federal official and retired National Guard officer with over 30 years' experience in Public Safety and Emergency Management. Unanimously confirmed by the United States Senate in 2007 as the Assistant Administrator for FEMA's Grant Programs Directorate. Transformed a very volatile organization with low morale and delayed results into an outcome driven and customer focused service meeting all congressionally mandated statutory deadlines. Founded The Templar Corporation in February of 2000 in order to provide real time information sharing solutions to public safety and security clients throughout the United States and Canada.

Detailed résumés for the individuals listed above as well as additional resources that will support our approach can be found in [Team Résumés](#) section of the proposal.

Detailed budget

The table below presents the estimated hours by labor category required to complete each task as requested in the State's engagement query. Given that this engagement consists of thirteen CRF program components, we believe the fees are reasonable. The level of effort, mix of experienced professionals and timeline are the required elements driving the overall fees, which we are estimating to be \$300,700 for the engagement. The professional hours by task have been estimated to derive the proposed fees and are presented below:

Task	Partner/ Principal/ Director	Program Manager	Supervisory/ Senior Consultant	Consultant	Subject Matter Expert	Total Hours
Phase 1 - Planning						
Attend kickoff meetings	1.0	1.0	1.0	2.0	1.0	6.0
Create and distribute document request list	1.0	3.0	5.0	12.0	0.0	21.0
Create preliminary monitoring plan	1.0	6.0	16.0	24.0	0.0	47.0
Finalize monitoring plan	2.0	4.0	8.0	12.0	1.0	27.0
Total Phase 1 Hours	5.0	14.0	30.0	50.0	2.0	101.0
Phase 2 - Gathering Information						
Gather and compile documentation from request list and analyze electronic data	1.0	16.0	40.0	60.0	4.0	121.0
Review relevant documents, systems and controls	1.0	12.0	55.0	80.0	12.0	160.0
Create stratified statistical sample	2.0	8.0	20.0	30.0	40.0	100.0
Total Phase 2 Hours	4.0	36.0	115.0	170.0	56.0	381.0
Phase 3 - Analysis of Information						
Analyze significant transactions	8.0	32.0	140.0	200.0	8.0	388.0
Assess control environment	2.0	16.0	40.0	80.0	4.0	142.0
Prepare preliminary assessment of observations and findings	3.0	8.0	25.0	40.0	4.0	80.0
Quantify impact (as possible and needed)	-	-	-	-	-	-
Meet with impacted agencies to vet observations and findings	4.0	12.0	30.0	40.0	4.0	90.0

Task	Partner/ Principal/ Director	Program Manager	Supervisory/ Senior Consultant	Consultant	Subject Matter Expert	Total Hours
Total Phase 3 Hours	17.0	68.0	270.0	360.0	20.0	700.0
Phase 4 - Reporting						
Communicate initial observations and findings with DHS and Treasury	2.0	16.0	30.0	40.0	12.0	100.0
Prepare and submit final report	2.0	16.0	40.0	60.0	10.0	128.0
Total Phase 4 Hours	4.0	32.0	70.0	100.0	22.0	228.0
Total Hours	35.0	160.0	500.0	680.0	100.0	1,410.0
Rate per Hour	\$300	\$300	\$200	\$165	\$300	N/A
Total Cost	\$9000	\$45,000	\$90,000	\$112,200	\$30,000	\$286,200

In preparing the above budget, KPMG made the following assumptions regarding the engagement's scope. If these assumptions cannot be met or are not met it is possible that the fee quoted in this document will need to be revisited and possibly adjusted:

- Review and sampling of the thirteen program components will be performed separately.
- The engagement will start on January 2nd, 2020 and will be completed on January 31st, 2020 (approximately four weeks).
- Detailed data will be provided timely and in a readable format (preferably Excel) for each program component by the week of January 8th in order for the KPMG team to select samples.
- Statistical sampling will result in no more than five hundred samples to review.
- Our fee does not include investigation of fraud matters.

Sample engagements

Client	State of Colorado, Office of the State Comptroller
Title of project	CRF Risk Assessment and Monitoring, State of Colorado
Relevance to DHS Needs	This ongoing engagement involves conducting risk assessments and monitoring of CFR funds. KPMG will develop a comprehensive strategy to mitigate fraud, waste and abuse.
Project description	KPMG is presently reviewing existing CRF compliance guidance for each State Agency in order to evaluate and recommend approaches to risk assessments and monitoring procedures. KPMG is developing a comprehensive CRF monitoring plan and conducting those monitoring activities to ultimately provide general observations, lessons learned, and monitoring findings to the State Agencies. Finally, KPMG will create and implement a Closeout Plan that describes all requirements, steps, and timelines to fully transition the services provided after the termination of the Contract.

Client	State of Florida
Title of project	FEMA Public Assistance Grant Management, State of Florida
Relevance to DHS Needs	This ongoing engagement involves conducting risk assessments of federal funding use among hundreds of subrecipients and resulting monitoring processes based on those assessments, which involve KPMG's stratified statistical sampling method , cost validation and corrective action procedures, and preparatory measures towards audit readiness and closeout. See, Attachment #2 for more details on the sampling done for this engagement.
Project description	<p>KPMG is presently performing comprehensive FEMA PA grants management for the State of Florida relative to several past major federal disasters. The firm created and is employing risk assessment, grant monitoring and validation, and subrecipient training and technical assistance that resulted in the validation of over \$1 billion post-disaster recovery transactions among nearly 1000 subrecipients statewide.</p> <p>KPMG validates 100% of large project reimbursement requests for applicant, facility, cost, and work eligibility and the majority of other transactions as requested by the client (FEMA validates 20% of reviewed transactions by comparison). For those subrecipients in which statistical sampling has been used the coverage level is above 90% (See, Attachment 1). Resulting validation reports are then shared with the recipient and subrecipients to correct any identified errors or request additional information.</p> <p>Equally relevant, KPMG interacts with applicants on a daily basis, assisting with communications, document requests, status updates, and helping prepare for audits and grant closeout. Additionally, KPMG provides applicant technical assistance related</p>

Client	State of Florida
	to reporting and administrative requirements and has automated critical processes such as document conversions, validation processes, and project management functions, such as progress reporting, dashboard reporting, invoicing, and timekeeping for over 140 KPMG personnel who support three separate contracts for major disasters in accordance with federal grant requirements.

Client	Loudon County, Virginia
Title of project	CRF Funds Monitoring
Relevance to DHS Needs	This ongoing engagement involves supporting Loudon County with monitoring of its CRF funding processes, evaluation of eligibility documentation, oversight of subrecipients , and using statistical sampling to select a subset of costs to evaluate and monitor .
Project description	<p>KPMG is supporting a Virginia county in its use of CRF, including assessing existing and potential risks associated with each proposed CRF funded cost; reviewing eligibility issues and recommended compliance approaches for proposed uses of CRF funding based on US Treasury rules, and the sampled evaluation and monitoring of ongoing costs related to use eligibility and proper documentation.</p> <p>Relevant CRF fund uses being assessed for risk, eligibility, and pre-audit documentation include payroll, equipment, and other costs as well as subgrantee and applicant-based programming. In terms of monitoring sampling, KPMG is employing a stratified statistical sampling methodology for CRF usage that involves a client requested sample of 25% percent of total CRF transactions to date which results in 99% coverage of the total corresponding CRF dollars.</p>

Client	City of New York Department of Investigation
Title of project	Build it Back Program Oversight and Monitoring
Relevance to DHS Needs	This recent engagement involved monitoring and oversight of the NYC Build-It-Back Program, specifically assessing potential areas of non-compliance of the NYC agencies who are responsible for administering the program.
Project description	KPMG monitored New York City's Build-It-Back Program, a \$2.2 billion Hurricane Sandy Recovery Program, one of the largest construction projects that New York City has subjected to monitoring and oversight. This work was conducted in accordance with both FEMA and HUD guidelines, and KPMG, as the Integrity Monitor, monitored transactions related to construction activities, with a focus on fraud, waste, and abuse; documentation compliance; and overall compliance with Davis Bacon, environmental, and local labor laws. Equally relevant to ODRs mission, KPMG assessed operational deficiencies and recommended measures to streamline review processes; helped adapt policies and procedures based on applicable and changing rules and guidance; and introduced performance tracking tools and methods to better assess compliance and duplication of benefits; conduct field visits to assess projects, and review program applications, and project scoping, implementation, and closeout documents.

Client	State of Georgia Office of Planning & Budget (OPB)
Title of project	CRF Funds Monitoring
Relevance to DHS Needs	This ongoing engagement involves using a grants management software to monitor the distribution of funds from OPB to subrecipients . KPMG assisted with communications plans and creating support for subrecipients.
Project description	KPMG is supporting OPB in its implementation of a grants management solution related to the State use, distribution, and tracking of CRF to various municipalities across Georgia. KPMG is teaming with a grants management software company in building a software grants management solution, tailored to Georgia's CRF program aims. Relevantly, KPMG developed process flows and requirements to support both CRF disbursements among state agencies and municipalities; integrated state-specific reference data and CRF use rules into the grants management tool; advised on state to local communications plans; and developed and conducted training sessions with agency personnel and subrecipients. In all, KPMG met the State's requested timelines and deliverables.

Client	City of New York Department of Investigation
Title of project	Emergency Communications Transformation Program ("ECTP")
Relevance to DHS Needs	In this engagement KPMG was the Integrity Monitor of Department of Information Technology & Telecommunications (DoITT)'s, Emergency Communications Transformation Program, responsible for identifying areas of potential non-compliance within the program, assessing risk, and overall monitoring .
Project description	Due to extreme delays and cost increases New York City's Department of Investigation (DOI) engaged KPMG as an Integrity Monitor, on behalf of New York City's DoITT, to oversee the final stages of the Emergency Communications Transformation Program ("ECTP"). ECTP is a multi-agency initiative to modernize and consolidate the City's 911 emergency communication system. Specifically, the goals of the program included upgrades or replacements of 911 technologies, such as the City's emergency radio, call-taking, and computer-aided dispatch systems, and co-location of the NYPD's and FDNY's call-taking and dispatch operations at two Public Safety Answering Centers ("PSACs").

Client	State of Louisiana
Title of project	Hurricane Katrina Recovery Program
Relevance to DHS Needs	KPMG developed monitoring plans that mitigated fraud, waste, and abuse in the State of Louisiana's Road Home Program.
Project description	<p>In the aftermath of Hurricanes Katrina and Rita in August and September 2005, the State of Louisiana Office of Community Development/Disaster Recovery Unit (OCD/DRU) and its prime contractor, ICF International, developed and ran the largest disaster recovery housing program in US history, which totaled approximately \$9 billion in HUD community development block grant funding and involved approximately 175,000 applicants. Federal and state officials were concerned about the potential for fraud, waste and abuse in connection with what became known as the Road Home Program, particularly after reports appeared that alleged fraud was widespread in the initial response by FEMA and the federal government and needed a credible anti-fraud team. KPMG was part of the original team that was awarded the work by OCD/DRU. KPMG was responsible for developing and addressing matters related to anti-fraud, waste and abuse programs and controls on the Road Home Homeowner and Small Rental Programs, primarily reporting to OCD/DRU.</p> <p>KPMG developed antifraud programs and controls and provided related services for the Louisiana Road Home Program, the State of Louisiana's post-Hurricane Katrina program for distribution of \$6.5 billion in HUD Community Development Block Grant Funds. This included assessing all policies and procedures from a fraud prevention perspective and embedding antifraud measures as appropriate; conducting fraud awareness training for employees; performing forensic data analytics and data mining across more than 150,000 applications to identify possible patterns and instances of fraud or duplication of benefits; assisting with the development of a compliance program, including standards of ethical conduct, conflict of interest policies, investigative protocols, whistleblower and hotline procedures, and a process to refer matters to federal and state law enforcement authorities; investigating allegations of fraud and misconduct; acting as a liaison with federal and state law enforcement authorities; and assessing and testing selected information technology controls.</p>

Client	City of New York Administration for Children's Services
Title of project	Enterprise Risk Assessment
Relevance to DHS Needs	This engagement involved KPMG conducting an enterprise risk assessment of two of New York City's Administration for Children's Services key divisions.
Project description	<p>KPMG assisted the New York City Administration for Children's Services (ACS) by conducting an enterprise risk assessment of public-facing programs and quality control functions of the Division of Child Protection (DCP) and the Division of Preventive Services (DPS). KPMG's objective was to support the implementation of ACS' strategic plan and create a methodology for identifying, rating, and prioritizing risks, a governance model defining roles and responsibilities, as well as templates for communication and reporting protocols.</p> <p>Relevantly, KPMG's executed risk assessment entailed agency leadership and staff interviews; creating and populating a risk register for documenting, rating, and prioritizing risks identified from meetings and background documentation; identifying qualitative and quantitative evaluation criteria and defined scales of likelihood and magnitude of impact to inform risk ratings; instituting a methodology for prioritizing risks from the risk register to develop tiered action and reporting plans against high-risk areas; and designing a governance structure to provide the model needed for ACS to oversee processes and designate responsibilities.</p>

Client	City of New York Mayor's Office of Management and Budget (NYC OMB)
Title of project	CRF Funds Monitoring
Relevance to DHS Needs	In this engagement, KPMG conducted multiple risk assessments for the New York City Office of Management and Budget
Project description	<p>KPMG performed risk assessments for NYC OMB related to city agencies' use of federal disaster recovery funding to confirm whether compliance warnings were addressed, and management responses implemented. KPMG reviewed policies and procedures, change orders, progress payments, project tracking mechanisms, and monitoring and compliance activities involving several hundred millions of dollars in highly regulated funding.</p> <p>Equally relevant, KPMG assessed OMB's own internal controls, invoicing and procurement processes, and monitoring protocols. In so doing, KPMG identified risks and process deficiencies and recommended corrective actions across a range of sampled focus areas, including program costs, equipment and purchases, procurement, reporting, and sub-recipient granting and monitoring.</p>

Client	New Jersey Department of Treasury
Title of project	Middlesex County Utility Authority – Integrity Oversight and Anti-Fraud Monitoring
Relevance to DHS Needs	KPMG provided ongoing integrity oversight and anti-fraud monitoring of the Middlesex County Utility Authority Pumping Station Projects.
Project description	<p>Following Superstorm Sandy in October 2012, catastrophic damage and flooding was sustained by the State of New Jersey’s Middlesex County Utility Authority (MCUA) infrastructure. MCUA is responsible for managing the county’s wastewater and providing solid waste services with direct impact on the quality of life of over 800,000 residents and businesses in central New Jersey.</p> <p>KPMG was engaged by the New Jersey Department of Treasury to provide integrity oversight and anti-fraud monitoring of the Middlesex County Utility Authority Pumping Station Projects at Sayreville and Edison totaling approximately \$150 million. As part of this review, KPMG performed the following tasks:</p> <p>KPMG acted as Integrity Oversight Monitor for MCUA on the recovery and rebuilding contracts resulting from Superstorm Sandy. KPMG’s role included:</p> <ul style="list-style-type: none"> — Reviewing and assessing MCUA’s financial and administrative functions for their contracts with two main general contractors. — Reviewing and evaluating the construction deliverables for approximately \$37 million in construction costs. — Providing ongoing monitoring services as rebuilding and resiliency efforts are carried out on MCUA infrastructure. <p>KPMG reviewed and evaluated Middlesex County’s financial and administrative functions for the recovery and rebuilding contracts to assess adherence to grant assistance program guidelines, procurement rules, and reporting requirements. Additionally, KPMG verified that the contracts were procured in accordance with all federal, state and local laws, regulations, and ordinances. KPMG assessed that payments were disbursed consistently with applicable directives, and that there were no duplication of benefits, process and payment errors, waste, fraud, abuse, malfeasance or mismanagement of funds.</p> <p>KPMG verified that construction plans, documentation, and permits were in compliance with federal, state and local laws, regulations, and ordinances. KPMG also assessed that construction contract deliverables were submitted in accordance with contract terms and within acceptable timeframes. KPMG developed recommendations and strategies to determine maximum federal recoveries, compliance with all laws, and prevention of associated risks through project closeout.</p> <p>KPMG performed a detailed review of contracts and identified key requirements, terms and conditions. KPMG professionals conducted ongoing construction monitoring including site visits and inspections, inquiry and financial analysis to assess contractor compliance with terms and conditions of the contracts and agreements with MCUA. Furthermore, KPMG monitored and verified contractor adherence with program guidelines and applicable State and Federal guidelines, regulations and laws; as well as identifying potential duplication of benefits, fraud, waste, or abuse. Areas of specific focus included: grant compliance, contract compliance, payment requisitions, change orders, cash inflows/outflows, payroll, Davis Bacon compliance, subcontractor approvals, environmental assessments, licensing and permitting.</p>

Client	New Jersey Department of Treasury
Title of project	Atlantic Highlands Integrity Monitorship
Relevance to DHS Needs	KPMG provided integrity oversight and anti-fraud monitorship to the New Jersey Department of Treasury for the rebuilding of the Atlantic Highlands Harbor Marina and Piers.
Project description	<p>Superstorm Sandy's combination of strong winds, waves and high tide resulted in an intense storm surge which submerged the piers and produced extremely high forces on the structural members at the Atlantic Highlands Harbor Marina and Piers in New Jersey. The Borough of Atlantic Highlands ("Borough") received approximately \$20 million in funding to rehabilitate and rebuild its marina. As part of this review, KPMG performed the following tasks:</p> <ul style="list-style-type: none"> — Financial and Administrative Monitoring: KPMG reviewed and evaluated the Borough's financial and administrative functions, processes and guidelines to oversee and manage this project. KPMG assessed whether the Borough adhered to grant assistance program guidelines, procurement rules, and reporting requirements. KPMG assessed whether the contract was procured in accordance with all federal, state and local laws, regulations, and ordinances. Additionally, KPMG assessed whether payments were disbursed consistent with applicable directives, and that there were no duplication of benefits, process and payment errors, waste, fraud, abuse, malfeasance or mismanagement of funds. — Construction Monitoring: KPMG maintained a field presence throughout this project. As part of our ongoing review of construction, we assessed that construction plans, documentation, and permits were in compliance with federal, state and local laws, regulations, and ordinances and that construction contract deliverables were submitted in accordance with contract terms and within acceptable timeframes. We developed recommendations, strategies and enhancements to current processes to help ensure maximum federal recoveries, compliance with laws, and prevention of associated risks through project closeout. — Quality Assurance and Controls: KPMG provided ongoing quality assurance and quality control reviews for the duration of this engagement, which included an assessment that the remaining payments were disbursed in accordance with applicable directives, and that there were no duplication of benefits, process and payment errors, waste, fraud, abuse, malfeasance or mismanagement of funds.

Assumptions

- KPMG’s services as outlined in this proposal constitute an advisory engagement conducted under the American Institute of Certified Public Accountants (“AICPA”) Standards for Consulting Services. Such services are not intended to be an audit, examination, attestation, special report, or agreed-upon procedures engagements as those services are defined in AICPA literature applicable to such engagements conducted by independent auditors. Accordingly, these services shall not result in the issuance of a written communication to third parties by KPMG directly reporting on financial data or internal control or expressing a conclusion or any other form of assurance.
- KPMG currently serves as financial statement auditor for the State of New Jersey Pension Plans, and as such, is committed to maintaining auditor independence as required by GAO Government Auditing Standards. KPMG will advise DHS as described in the tasks above with the expectation that client management will designate a qualified individual to be responsible and accountable for overseeing the engagement, will make all decisions that involve management responsibilities related to the engagement, and accept full responsibility for such decisions and the results of the service, and will evaluate the adequacy of the services performed and any findings that result.
- This proposal is made by KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of KPMG International Cooperative (“KPMG International”), and is in all respects subject to our client and engagement acceptance procedures as well as the negotiation, agreement, and execution of a specific engagement letter or contract.
- KPMG’s obligation to cooperate with the Client’s other vendors, contractor, etc. will not create a conflict of interest or an independence issue, or otherwise materially interfere with the Firm’s performance of the work.
- KPMG’s proposal is subject to receiving the executed Master Services Agreement for Integrity Oversight Monitoring: Program and Performance Monitoring, Financial Monitoring and Grant Management and Anti-Fraud Monitoring for Coronavirus Relief Funds pursuant to Section 5001 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act COVID-19 Recovery Funds and Programs from the State of New Jersey Department of the Treasury.
- Completion and progress of deliverables will reflect work completed as of the due date. Completion and progress of deliverables will also depend on the receipt of sufficient documentation with sufficient time available for review and analysis.
- KPMG’s role is limited to providing the services and deliverables articulated in this proposal. In so doing, KPMG will have no contacts with legislative officials or employees at any level of government for any reason that could be fairly interpreted as public policy advocacy, lobbying, or otherwise be perceived as impairing our objectivity or independence. In no event will KPMG undertake meetings with government officials on behalf of the State of New Jersey or otherwise appear in a public or private context that could be fairly interpreted as public policy advocacy, lobbying, or otherwise be perceived as impairing our objectivity or independence. In providing our services in general, KPMG professionals will take no view or cannot undertake any role that could be fairly interpreted as public policy advocacy and the firm’s work is not intended to be used as such or in that context. Engagement deliverables will be client-branded or plain-paper and provided as holistic works to be read and interpreted only in their entirety.

- DHS agrees that KPMG personnel may need to work remotely for extended periods of time and DHS and KPMG shall use commercially reasonable efforts to mitigate any effect that remote work has on the performance of the Services.
- For this engagement and concerning any federal reimbursement requirements, KPMG shall be determined to be a "contractor" per 2 C.F.R. § 200.330 and not a "sub-recipient."
- KPMG is not providing any legal advice or counsel under this proposal. Without limiting the foregoing, KPMG is not providing any interpretation of any laws or regulations that may apply to DHS or otherwise related to the work hereunder. While KPMG personnel working on this project may, through experience or specialized training or both, be familiar with the general regulatory environment in their capacity as information technology and management consulting professionals, they will work under the direction of DHS and its legal counsel regarding the specific legal and regulatory requirements under which DHS operates.
- DHS is aware that KPMG may provide assurance, tax and/or advisory services to the applicants. If the specific services requested of KPMG present a potential conflict of interest with the applicants, then at the point that DHS identifies an applicant who will be subject to procedures, KPMG will perform an internal search for professional relationships with the applicant. KPMG will advise DHS of the general nature of services provided to the applicants, as permitted.
- DHS agrees that KPMG's relationship with the applicants shall not constitute a conflict of interest for KPMG relative to the services KPMG has agreed to provide to DHS under the contract. Should you later determine that you wish KPMG to cease performance of the work set forth in the contract as a result of the existence of these relationships, we will do so until an appropriate course of action is agreed upon. As a result of KPMG's relationship with the applicants, KPMG may be in possession of confidential information concerning the applicants that may be relevant to the procedures KPMG will perform for DHS and DHS understands that such information will not be made available to it or to the engagement team serving you unless the applicants provide such information directly to you or to the KPMG engagement team servicing DHS or otherwise provides written consent to such disclosure in advance.
- During the course of this engagement, DHS agrees to inform KPMG of additional parties or name changes for those parties previously provided. At such time, KPMG will perform an additional internal search for relationships with those parties and will disclose, subject to confidentiality restrictions, to you any conflicts of interest identified and obtain DHS's consent to proceed with the services hereunder.
- KPMG may resign from this engagement or decline to perform activities related to specific applicants at any time if a conflict, as contemplated by the professional standards of the AICPA, law or regulation, arises or becomes known to KPMG that in KPMG's judgment, would impair KPMG's ability to perform the services described in this proposal.
- KPMG will not act in the capacity equivalent to a member of management or as an employee of DHS. By accepting this proposal, DHS management accepts responsibility for the substantive outcomes of this engagement. Therefore, it has a responsibility to be in a position in fact and appearance to make an informed judgment on this engagement results. DHS acknowledges and agrees that KPMG's services may include advice and recommendations, but all decisions connected with the implementation of such advice and recommendations shall be the responsibility of, and made by, DHS. KPMG will not perform management functions or make management decisions for DHS.

Team résumés

The resumes included below provide a full view of the experiences of our team members. It is that full view that hopefully gives DHS a clear understanding of the professionals on the KPMG team. Please note that not all experience abstracts are referenceable due to either the time elapsed since that project or reference prohibitions from that client (certain clients do not, as a matter of policy, provide written or verbal references). In instances where a KPMG team member does not have experience on one of the qualifications noted in the below table, separate references were provided for those individuals. Contract start and end dates have also been included below for the experiences most relevant to this solicitation.

As you review the below, please note that we have not provided comprehensive resumes, but kept them to what is relevant to the requirements of the solicitation.



Rory Costello, PMP

Principal, Government Regulatory Compliance

KPMG LLP
345 Park Avenue
New York, NY 10154

Tel [REDACTED]
Cell [REDACTED]
[REDACTED]

Function and specialization

Rory has 24 years of financial, accounting and regulatory compliance experience and brings 20+ years of large project management experience.

Representative clients

- State of New Jersey
- State of New York
- City of New York
- Commonwealth of Massachusetts
- State of Rhode Island
- State of Vermont
- State of New Hampshire
- Commonwealth of Pennsylvania
- State of Mississippi
- State of Florida

Professional associations

- Member, Project Management Institute

Education, licenses & certifications

- MS degree, SUNY Albany
- BS degree, Kean University
- Certified PMP

Lead Engagement Principal

Background

Rory is a principal in the KPMG Government Regulatory Compliance practice and serve as that group's National Emergency Management and Disaster Recovery Co-Leader. He has been with KPMG since 1995, joining KPMG as he was working towards my Master of Science in Accounting degree. Rory began his career in the KPMG Audit practice where he served on both the New York State Financial and Single Audits. Rory then moved to the KPMG Advisory practice in 1999. He has extensive federal funding experience as well as state and federal compliance experience (CRF, FEMA, CDBG-DR, ARRA, Medicaid) having served on numerous regulatory compliance engagements including a number of federal single audits. As a certified PMP, Rory brings over 20 years of large project management experience. He has extensive experience interacting at all levels of an organization and is an accomplished facilitator, presenter and trainer. Finally, he is also KPMG's Account Leader for the State of New Jersey and live in Freehold, NJ.

Professional and industry experience

- Loudoun County (VA)
- City of New York
- Florida Division of Emergency Management

Loudoun County (VA)

Start date: July 2020

End date: In Progress

- Assisted client in the coordination and deployment of multiple federal COVID-19 funding sources, including CRF, FEMA Public Assistance (PA), and HUD pandemic funding.
- Consultation included advising on program design, use eligibility and organizational structures to manage and document applied grant monies to address compliance and financial accountability needs.

Reference information:

Name : [REDACTED]

Contact person: [REDACTED]

Phone: [REDACTED]

Address: [REDACTED]
[REDACTED]

City of New York

Start date: Fall 2017**End date:** Spring 2018

- Provided assistance related to City's internal processes and associated controls for programs funded under the CDBG-DR.
- Assisted the City as it oversaw agencies' development of processes and internal controls to satisfy the compliance requirements, performing cost reasonableness analysis, as required by HUD and third-party invoice quality control.

Reference information:**Name:** [REDACTED]**Contact person:** [REDACTED]**Phone:** 7 [REDACTED]**Address:** [REDACTED]

Florida Division of Emergency Management, FEMA Public Assistance Grants Management

Start date: April 2018**End date:** Current

- Delivery Principal for comprehensive grants management for the Florida Division of Emergency Management (FDEM) for Hurricane Irma. KPMG conducts QA/QC reviews prior to obligation of funds and 100% validation of costs reported in project worksheets submitted for cost reimbursement under FEMA's Public Assistance grant program for Region 7 in Florida, including Monroe County where Hurricane Irma first made landfall. For this project KPMG developed tools to document project worksheet reviews, incorporated business intelligence tool dashboards for reporting project status. Of the \$1.9 billion of FEMA PA funding obligated to date for Irma under DR-4337, she has overseen the administration and delivery of over 120 resources that have validated over \$443 million of payments initiated to a variety subrecipients including hospitals, Private Non-profits, local governments, and more.
- Delivery Principal for comprehensive grants management for the Florida Division of Emergency Management (FDEM) for Hurricane Michael. KPMG conducts QA/QC reviews prior to obligation of funds and 100% validation of costs reported in project worksheets submitted for cost reimbursement under FEMA's Public Assistance grant program for over 100 applicants throughout Bay County, Florida, including Mexico Beach that was ground zero for the storm. For this project KPMG developed tools to document project worksheet reviews, incorporated business intelligence tool dashboards for reporting project status. Of the \$665 million of FEMA PA funding obligated to date for Michael under DR-4339, she has overseen the administration and delivery of over 50 resources that have validated over \$280 million of payments initiated to a variety subrecipients including hospitals, Private Non-profits, local governments, and more.
- Delivery Principal for comprehensive grants management for the Florida Division of Emergency Management (FDEM) for Florida's

legacy storm, including Hurricanes Matthew and Hermine. KPMG conducts QA/QC reviews prior to obligation of funds and 100% validation of costs reported in project worksheets submitted for cost reimbursement under FEMA's Public Assistance grant program for applicants throughout the eastern Florida, including region 5, where Hurricane Matthew caused large damage. For this project KPMG developed tools to document project worksheet reviews, incorporated business intelligence tool dashboards for reporting project status. KPMG was tasked with reviewing over 3,500 submissions from subrecipients seeking reimbursement in excess of \$1.4 billion to a variety subrecipients including hospitals, Private Non-profits, local governments, and more.

Reference information:

Name: N/A Contact left employ
of DEM

Contact person:

Phone:

Address:

Technical skills

— Microsoft office, SAP Financials, PeopleSoft HR

Publications and speaking engagements

- Road To Reality – Interagency Coordination during Crises
- CARES Act Higher Education Webcast
- CARES Act California Association of State Counties Webcast
- Author or co-Author of multiple disaster funding and CARES Act white papers

Other activities

- Board Member ChooseNJ



Matt Unnasch

Director

KPMG LLP
345 Park Avenue
New York, NY 10154-0102

Tel: [REDACTED]
Cell: [REDACTED]

Function and Specialization

Matt is a Director in the Risk Consulting Practice specializing in Internal Audit, Risk and Compliance Services.

Representative Clients

- City of New York
- State of New York
- State of Florida

Languages

- English
- Mandarin Chinese

Education, Licenses & Certifications

- Bachelor of Arts with Honors, with a concentration in Economics and Finance, Boston College, Ma

Program Manager

Background

Matt is a Director in the New York City Office and a member of the KPMG Northeast Advisory Services practice. He assists management teams of state and local governments navigate complex regulatory environments to achieve efficiency and compliance with federal regulations.

His professional experience includes comprehensive grants management, development and long-term management of stakeholder outreach programs, providing technical support, project management office functions, compliance reviews and fiscal monitoring of federal and state grant programs, program development and evaluation of controls, policies, and procedures, risk assessments, financial reporting, performance audits, business process assessments, and investigations.

Professional and industry experience

New York City Office of Management and Budget

Florida Division of Emergency Management

New York State Department of Health

New York City Office of Management and Budget

Start date: January 2014

End date: Present

- Performed a risk assessment of OMB's monitoring of the Community Development Block Grant Disaster Recovery grants, Community Development Block Grant National Disaster Resilience grants, Federal Emergency Management Agency grants, and Department of Homeland Security grants.
- Identified risk and controls across focus areas, which include allowable costs, equipment and purchases, procurement, reporting, sub-recipient monitoring, etc. and building a risk assessment.
- Reviewed policies and procedures, change orders, progress payments, project tracking mechanisms, and monitoring and compliance activities to assess internal controls and provide recommendations.
- Assisted in the review of the client's policies and procedures related to the CDBG-DR programs to identify gaps within the documents and develop action plans to help ensure that all compliance requirements were incorporated in the documents.
- Provided assistance related to the development of internal compliance processes for programs funded by CDBG-DR.

Reference information:

Name: [REDACTED]

Contact person: [REDACTED] **Phone:** [REDACTED]

Address: [REDACTED]

Florida Division of Emergency Management

Start date: February 2019

End date: Present

- Serves as lead delivery manager to provide disaster recovery grant management services for Hurricanes Matthew, Hermine, and other legacy storms. KPMG conducts QA/QC reviews prior to obligation of funds and 100% validation of costs reported in project worksheets submitted for cost reimbursement under FEMA's Public Assistance grant program for applicants throughout the eastern Florida, including region 5, where Hurricane Matthew caused large damage. The scope includes reviewing over 3,500 sub-recipient submissions seeking reimbursement in excess of \$1.4 billion.
- Tasks include project worksheet approval, evaluation of sub-recipient performance, processing requests for reimbursement, compliance reviews of sub-recipients, and formal project close-out.

New York State Department of Health

Start date: October 2015

End date: Present

- Performs multiple concurrent HCRA compliance reviews of entities in the payor (e.g. insurance) and provider (e.g. hospital) community, which entailed reviewing the accuracy of payments made to the NYS DOH under the HCRA legislation.
- Managed the compliance review process with regards to the planning, organization, and completion of fieldwork, maintenance of work papers, creation of key deliverables, and communication of review progress with the NYS DOH and auditees.
- Served as the quality control for the HCRA project team, which consisted of performing independent, tertiary reviews of critical high risk audit processes and assisting with technical matters on the engagement.

Reference information:

Name: [REDACTED]

Contact person: [REDACTED]

Phone: [REDACTED]

Address: [REDACTED]

Technical skills

Microsoft Office, FEMA Grants Portal, IDEA Data Analysis Software



Bailey deRouen

Tidal Basin

Areas of expertise

- Community Development Block Grants (CDBG)
- Disaster Recovery Policy
- Long Term Post-Disaster Rebuilding
- Needs assessments
- Program management
- Grants administration
- CDBG-DR funding
- FEMA Local Match Coordination

Education, licenses & certifications

- Master's degree, Urban and Regional Planning, Environmental and Hazard Mitigation Concentration, University of New Orleans, New Orleans, LA, May 2015
- JD degree, Environmental Law Certificate, Loyola University New Orleans College of Law, New Orleans, LA, December 2010
- BA degree, History, Political Science, Christian Brothers University, Memphis, TN, May 2005

Senior Consultant

Background

Bailey is a Disaster Recovery professional with over 10 years of long-term post-disaster rebuilding, resiliency planning, and program management. Her experience includes working with local and state governments to design and implement resiliency-based initiatives, programs, and policies. She is an expert in federal procurement regulations, experienced in managing CDBG-MIT, CDBG-DR and FEMA PA funds; creating action plans, performing vulnerability and risk assessments and developing policies designed to increase a community's resilience.

Professional and industry experience

State of California, California Department of Housing and Community Development (CAL HCD), CDBG-DR Action Plan for 2018 Disasters, California

Start date: December 2019

End date: Present

- Bailey currently serves as the program manager for the development of the State of California's \$1.02B CDBG-DR Action Plan. This includes managing a team to complete the unmet disaster needs assessment, program design, budgeting, and completing all required HUD certifications and public outreach. The Action Plan requires HUD approval for the appropriation of the CDBG-DR and CDBG-MIT funds after the destruction of the 2018 wildfires. Bailey oversees all staff and all tasks required for HUD approval of the Action Plan.

Hendry County, Florida, Grant Applications Writing and Management,

Start date: 2019

End date: Present

- Bailey assists Hendry County with managing day to day CDBG-DR grant requirements and writing grant applications for CDBG-DR and CDBG-MIT funds provided through Florida DEO. Tidal Basin has been successful in securing over \$5M in CDBG-DR funding to date for infrastructure and workforce development programming.

Cameron County, TX, Grant Applications Writing and Management

Start date: March 2020

End date: Present

- Bailey leads a team assisting Cameron County, TX, in project identification, funding stream evaluation, grant application development, census tract analysis, and LMI service area review for a variety of infrastructure and mitigation initiatives for which the county is seeking funding. Tidal Basin has prepared four grant applications to date which are pending approval for funding.

Orange County Drainage District, Orange County, TX, Grant Applications Writing and Management

Start date: March 2020

End date: Present

- Bailey leads a team assisting the Orange County Drainage District, Orange County, TX, grant application development for CDBG-MIT and Texas Water Development Board funds. Application development includes project identification, funding stream evaluation, grant application development, census tract analysis, and LMI service area review for a variety of infrastructure and mitigation initiatives for which the county is seeking funding

Programs and Policy, Environmental Review, New York City Office of Management and Budget

Start date: 2015

End date: 2019

- Bailey served as a unit head, served as a program and policy supervisor, and environmental review supervisor, for approximately \$4.2B in HUD CDBG-DR and NDR grant funds for housing, economic development, resiliency, mitigation, and infrastructure programs for New York City's Hurricane Sandy recovery. Bailey coordinated with municipal, state, and federal agencies to manage public hearings, assist with action plan writing, develop new programs, manage aggressive timelines, make strategic funding decisions, and assist in program implementation. She interpreted Federal Register Notices, 2 CFR 200, 24 CFR 570, and other applicable grant regulations and gave technical assistance to all implementing partners. Bailey wrote multiple successful waiver requests related to HUD requirements to facilitate CDBG-DR program implementation.



Christina Larkin

Tidal Basin

Education, licenses & certifications

- BA, Economics, New York University
- Diploma of Economics, London School of Economics & Political Science

Consultant

Background

Christina is a cost estimator professional at Tidal Basin with over six years' experience supporting Community Development Block Grant programs both at the local level with the New York City Mayor's Office of Management and Budget and most recently with Tidal Basin supporting compliance efforts.

Professional and industry experience

[Client #1]

Start date: June 2020

End date: Present

- Write and edit compliance documentation for Community Development Block Grant funds, including Disaster Recover and Mitigation allocations
- Draft sections for grant proposals, Action Plans and policy and procedure manuals

New York City Mayor's Office of Management and Budget, Senior Analyst, Community Development Block Grant - Disaster Recovery,

Start date: May 2014

End date: June 2018

- Prepared and summarized federal compliance research for the \$4.2 billion Hurricane Sandy HUD grant and the City's \$500 million application to HUD's National Disaster Resilience Competition and subsequent \$176 million award
- Coordinated with city agencies on small business recovery effort across the five boroughs
- Updated program descriptions and projections for public amendments to the Action Plan
- Drafted and reviewed policy documents for small business grant programs, including a loan and grant fund and an innovative resilient technology competition
- Assisted with logistics for citywide public hearings, including newspaper noticing and public outreach

De Blasio Transition Committee,

Start date: January 2014

End date: March 2014

- Updated budget and financial records, worked with partners to prepare payroll and tax forms, assisted with statement filings and correspondence with Campaign Finance Board

New Yorkers for de Blasio

Start date: May 2013***End date: December 2013***

- Entered contributions, bills, and advances in public and private campaign finance systems, assisted in audit preparation, processed and deposited contributions, assisted with check-in at fundraisers

Random House

Start date: June 2013***End date: September 2013***

- Read recently published and internal manuscripts, prepared summary and analysis on content for potential film and television adaptation, presented at weekly department meetings

ABC Productions

Start date: August 2012***End date: May 2013***

- Audited employee forms, compiled and calculated union timesheets, and assisted with production events



Jason Field

Tidal Basin

Areas of expertise

- Stormwater management
- Wastewater collection and treatment systems
- Watershed and drainage impact analysis, modeling via HES-RAS, HEC-HMS and HydroCAD
- Hazards and performance analysis
- Mitigation activities
- Risk analysis

Education, licenses & certifications

- MBA degree, Louisiana State University
- BS DEGREE, Civil Engineering, Louisiana State University, 2008
- Certified Professional Engineer, Louisiana

Consultant

Background

Jason is a licensed professional civil engineer with more than 10 years of project management in the areas of disaster recovery, damage assessment, construction management, engineering design, environmental regulatory compliance, and project oversight. Jason's career has centered around implementing and adhering to firm QA/QC standards for projects at the local, state, and federal level. Jason has a robust background in leading multiple drainage impact studies and watershed analysis projects to mitigate and minimize flooding impacts for proposed and existing communities throughout Louisiana.

Professional and industry experience

Hendry County, Florida, Grant Applications Writing and Management

Start date: June 2020

End date: Present

- Jason currently serves Tidal Basin's Engineering Lead assisting the Project Manager and Hendry County with the analysis of proposed projects including cost, benefit and LMI calculations. Jason also assists the Project Manager in day CDBG-DR grant requirements and writing grant applications for CDBG-DR and CDBG-MIT funds provided through Florida DEO. Tidal Basin has been successful in securing over \$5M in CDBG-DR funding to date for infrastructure and workforce development programming.

Portfolio Management Services for USVI Office of Disaster Recovery

Start date: March 2020

End date: Present

- Jason currently serves as the Portfolio Manager for USVI ODR, assisting in the oversight of recovery and reconstruction projects from damages suffered as a result of Hurricanes Irma and Maria. Jason is responsible for overseeing the planning, development, and implementation of all program and project efforts to achieve the strategic objectives of the ODR. Jason works with the USVI stake holders, program managers, and project managers to ensure appropriate resources are leveraged to ensure success for all FEMA PA, FEMA HMGP, FHWA-ER, CDBG-DR and other federal funding sources.

Alliance for the Recovery of Puerto Rico, CDBG-DR Puerto Rico R3, "Home Repair, Reconstruction or Relocation Program

Start date: 2019

End date: Present

- Jason oversaw the production and coordination of applications through R3's award coordination processes. As a program manager for the award coordination team, Jason developed awards coordination processes and workflows ensuring timely and accurate award signings, including feasibility analysis, scope development and permit package submission and approval.

Compliance Consultants

Start date: 2009

End date: 2018

- Project Manager for numerous drainage impact studies and watershed analysis projects. Jason developed models to accurately predict effectiveness of proposed flooding mitigation measures to protect existing communities and analyze the potential flooding impacts of new developments. Jason developed processes and procedures to ensure accuracy of data collection and oversaw hydrologic and hydraulic model development and outputs via HEC-RAS, HEC-HMS and HydroCAD. Studies complied with local and state regulations. Outputs supported issuance of Section 10/404 permits under the U.S. Army Corps of Engineers and FEMA Floodplain regulations. Jason has also completed numerous wetland delineations, Phase I and II ESA's, and biological assessments.



Joseph Zarou

Senior Associate

KPMG LLP
345 Park Avenue
New York, NY 10154

Tel [REDACTED]
Fax [REDACTED]
Cell [REDACTED]

Function and specialization

Joseph is a member of the Forensics – Investigations, Disputes, Compliance practice.

Representative clients

- [REDACTED]
- [REDACTED]

Professional associations

- Member, American Institute of Certified Public Accountants
- Member, Association of Certified Fraud Examiners

Education, licenses & certifications

- BS degree, accountancy, Management Information Systems, Villanova University
- Licensed CPA—New York
- Certified Fraud Examiner

Senior Consultant

Background

Joseph is a Senior Associate in the KPMG U.S. Forensics Advisory Services practice. He has more than six years of experience providing a variety of consulting services to clients across multiple industries.

Joseph assists clients in identifying, mitigating, and responding to risk. While he serves clients in a variety of industries, his primary focus is financial services and healthcare and life sciences.

Professional and industry experience

- Prevention, detection and investigation of fraud and misconduct
- Forensic accounting and all specialty accounting services

Start date: December 2019

End date: July 2020

- Conducted fraud risk assessment evaluating risks and controls in place among multiple business units with key stakeholders
- Interviewed personnel to determine whether adequate controls were in place to address the risk exposure in an efficient manner
- Promoted cooperation and communication between the division stakeholders and the financial crimes team

Reference information:

Name: [REDACTED]

Contact person:

Phone: [REDACTED]

Address: [REDACTED]

Start date: April 2019

End date: Current

- Investigated fraud and misconduct pursuant allegations of vendor overbilling for services rendered
- Collected data and reviewed specific files to determine if fees were incurred at the proper rate in compliance with contractual terms
- Followed up with questions to third party under investigation regarding specific billing decisions and contractual deviations

Reference information:

Name: [REDACTED]

Contact person:

Phone: [REDACTED]

Address: [REDACTED]



Andrew M. Schutzer

Senior Associate

KPMG LLP
345 Park Avenue
New York, NY 10154-0102

Tel [REDACTED]
Cell [REDACTED]

Function and specialization

Andrew is a member of the Forensic Advisory Services practice and specializes in Financial Crimes with a focus on BSA/AML/CTF compliance.

Education, licenses & certifications

- BS degree, finance, University of Maryland, Robert H. Smith School of Business

Consultant

Background

Andrew is a Senior Associate with the KPMG Forensic Advisory Services practice in the New York office and specializes in Financial Crimes & Analytics for banks and non-bank financial institutions. Andrew has 5+ years of experience operating in various compliance roles in industry and as a consultant with a focus on Suspicious Activity Reporting ("SAR"), Transaction Monitoring, Governance, policies and procedures, and assessment and remediation of Know Your Customer ("KYC") files. Prior to joining KPMG, Andrew acquired over two years of industry experience at Commerzbank AG where his responsibilities included various areas of BSA/AML/CTF compliance under both the U.S. and German regulatory regimes.

Professional and industry experience

Transaction Monitoring and Regulatory Reporting

- Performed transaction monitoring investigations and drafted SARs for the Special Investigations Unit ("SIU") of a large global financial institution offering wholesale banking, retail banking, and investment banking. These investigations focused on correspondent banking activity where transactions often had a nexus to shell companies, high-risk jurisdictions, and ambiguity regarding the true source of funds for the transactional activity.
- Lead reviewer on 100+ Private Bank / Wealth Management Investigations for one of the largest multinational investment banks and financial services companies in the world.
- Cleared hundreds of alerts as part of an alert clearing remediation for a Fortune 500 insurance, banking and investment services company. The remediation was conducted under a tight deadline to ensure the client fulfilled their obligation to regulatory authorities to review potentially suspicious transactions conducted by their customers. These transactions were typically in smaller increments and focused on structuring, check fraud, layering, source of funds uncertainty, and lack of transparency with regards to the true purpose of the transactions.

Know Your Customer (KYC)

- Served as the Lead QC on a North American KYC Counterparty Remediation for a publicly traded, global supermajor oil and gas company.
- Assessed and determined customer risk rating based on the financial crime and sanctions risk that may be associated with these counterparties. The risk-level of the counterparty is determined by factors such as adverse media screening, exposure to politically exposed persons ("PEPs"), high-risk jurisdictions, and opaque ownership structures.

- Responsible for the review of the 25+ high-risk customers subject to Enhanced Due Diligence (“EDD”) requirements; including increased screening as well as collecting and corroborating Source of Wealth / Source of Funds. The EDD files posed the greatest financial crimes risk to the client.

Governance, Oversight, and Management Reporting (Industry)

- Monitored information sharing and law enforcement requests such as FinCEN 314(a) requests. This included making a determination to conduct internal investigations subject to the banks’ exposure to the individuals or entities suspected of criminal activity by the Financial Crimes Enforcement Network (“FinCEN”).
- Ensured alignment of U.S. BSA/AML/CTF policies and procedures with global bank policies and European regulations.
- Collected and reconciled data metrics for quarterly reporting to senior management and the Board of Directors. This consisted of identifying key performance indicators pertaining to Suspicious Activity Reporting, special investigations, customer onboarding, and Alert Clearing for the compliance group.
- Onboarded and trained offshore (or KPMG Global Services (“KGS”)) and onshore team members to ensure all team members had the required subject-matter and systems expertise. This included ongoing training throughout when procedures, systems, and expectations changed.



Nicholas Carbone

Senior Associate

KPMG LLP
345 Park Avenue
New York, NY 10154

Tel [REDACTED]
Cell [REDACTED]

Function and specialization

Nicholas is a member of the Forensic Advisory practice working with financial institutions.

Education, licenses & certifications

- MBA degree, New York University
- BS degree, Finance, The Pennsylvania State University
- BA degree, Economics, The Pennsylvania State University

Consultant

Background

Nicholas is a Senior Associate in the New York office of the KPMG U.S. Forensic Services practice. He has industry experience in Anti-Money Laundering (AML), Know Your Customer (KYC), Enhanced Due Diligence (EDD), FATCA and Transaction Monitoring related projects. Nicholas has over seven years of experience as a Financial Crimes Compliance professional from various roles working within global financial institutions.

Professional and industry experience

- Managed Know Your Customer (KYC)/AML reviews for new Wealth Management accounts averaging approximately 100 new individual and legal entity client approvals each month. The tasks included collecting required documentation for Customer Identification Program (CIP) verification and performing screening Analyzed negative news screenings daily on Wealth Management and Investment Banking clients, ensuring all clients presenting AML, Politically Exposed Person (PEP), Sanctions, or reputational risk were properly escalated and investigated.
- Evaluated and approved USA PATRIOT Act Foreign Bank Certifications for all correspondent accounts for foreign bank clients, and maintained certifications due to expire for required renewals.
- Developed procedures and framework documentation for AML Controls Testing program to identify deficiencies in controls surrounding a bank's three lines of defense.
- Analyzed and constructed metric reports to evaluate performance and trends given a large sample of reviewed work leading to program enhancements and policy changes.
- Managed implementation of FATCA across the Americas region, working closely with global counterparts to assure consistent application of FATCA standards globally for foreign accounts.
- Collaborated across divisions with Tax and Operations departments to conduct a review of foreign clients by type to ensure all documentation required by new regulations is obtained.
- Performed FATCA updates to all client on-boarding systems impacting more than 1500 client accounts.



Thomas F. Stanton
Managing Director

KPMG LLP
 345 Park Avenue
 New York, NY 10154

Tel [REDACTED]
 Fax [REDACTED]
 Cell [REDACTED]

Function and specialization

Thomas specializes in fraud and misconduct investigations, fraud risk management, and compliance and monitoring advisory services in the private, public and not-for-profit sectors

Representative clients

- New York City Department of Investigation
- State of New York Governor's Office of Storm Recovery
- State of New Jersey Department of the Treasury
- Loudoun County, Virginia
- State of Georgia

Professional associations

- Associate member, National Association of Certified Fraud Examiners

Education, licenses & certifications

- BBA Degree, Siena College

Subject Matter Professional

Background

Thomas, has more than 20 years of experience providing disaster recovery compliance and monitoring services, including serving as the integrity monitor for the City and State of New York, State of New Jersey and State of Alabama. Since March 2020, he has been helping states and local governments design and administer pandemic responses and recovery programs to use and disburse CARES Act, CRF, Stimulus, and FEMA funding. He specializes in regulatory compliance reviews, investigations and provides fraud risk management advisory services to multinational public corporations, as well as public service and not-for-profit organizations.

Professional and industry experience

- New York City Department of Investigation
- State of New York Governor's Office of Storm Recovery
- State of New Jersey Department of the Treasury
- Loudoun County, Virginia Department of Finance and Budget
- State of Georgia Office of Planning and Budget

New York City Department of Investigation

Start date: November 2013

End date: June 2020

- Served as an Integrity Monitor for New York City's FEMA funded \$500 million Rapid Repairs Program and HUD CDBG-DR funded \$2.2 billion Build-It-Back Program. Led a team who conducted reviews to help ensure contractor's compliance with terms and conditions of the contracts and agreements they entered into with the City, FEMA and HUD. Reviews included: procurement; eligibility; Stafford Act, Section 3; MWBE; Davis Bacon; and 2 CFR 200 requirements. In addition, monitored program activities and contracts to help deter acts of fraud, investigated instances of contractor/subcontractor waste and abuse, and provided various analyses around potential contractor overbilling to the City.
- Served as an Integrity Monitor for New York City's Emergency Communications Transformation Program (ECTP). Led a team to conduct audits of contractors' billings and invoices, performing reviews of proper permitting compliance, and conducting audits and investigations to help ensure proper program governance in connection with the Program's scope and budget. KPMG identified numerous instances of incorrect billing procedures, payroll discrepancies, and improperly substantiated payment requests. To mitigate future risk of these issues, KPMG recommended numerous improvements to budget processes, invoice processes, use of project management tools and contractual language used in the City's agreements with various parties to more clearly communicate expectations

Reference information:

Name : [REDACTED]
[REDACTED]

Contact person: [REDACTED] **Phone:** [REDACTED]

Address: [REDACTED]

State of New York Governor's Office of Storm Recovery ("GOSR")

Start date: January 2016

End date: June 2018

- Served as an Integrity Monitor for GOSR and conducted an independent review into the billings of a specific contractor related to their work performed under the Housing and Urban Development funded Hurricane Sandy programs for New York State. Utilizing data analytics, identified instances of overbilling, billing irregularities and/or fraudulent billing schemes. Our analysis was utilized by outside and internal counsel to support their position in litigation. The team's analysis and attention to detail led to the State's favorable settlement in the dispute

Reference information:

Name : [REDACTED]
[REDACTED]

Contact person: [REDACTED] **Phone:** [REDACTED]

Address: [REDACTED]

State of New Jersey Department of the Treasury

Start date: January 2014

End date: June 2016

- In the aftermath of Super Storm Sandy, Served as an Integrity Monitor for the New Jersey Department of Treasury to provide integrity oversight and anti-fraud monitorship for the Atlantic Highlands Harbor Marina and Piers ("Borough"). As part of this monitorship led a team who performed the following tasks:
 - Task 1: Financial and Administrative Review – reviewed and evaluated the Borough's financial and administrative functions for the contract. We helped ensure functions adhered to grant/assistance program guidelines, procurement rules, and reporting requirements. Additionally, KPMG verified that the contract was procured in accordance with Federal, State and Local laws, regulations, and ordinances. KPMG also verified that payments were disbursed consistent with applicable directives, and that there were no duplication of benefits, process and payment errors, waste, fraud, abuse, malfeasance or mismanagement of funds.
 - Task 2: Review of Construction Deliverables – verified that construction plans, documentation, and permits were in compliance with Federal, State and Local laws, regulations, and ordinances and construction contract deliverables had been provided, within

acceptable timeframes. We provided recommendations and strategies to help maximize Federal recoveries, compliance with all laws, and prevention of associated risks through project closeout.

- Task 3: Quality Assurance Service – provided ongoing quality assurance/quality control reviews for the duration of the engagement, which involved helping ensure that remaining payments were disbursed consistent with applicable directives, and helping ensure that there are no duplication of benefits, process and payment errors, waste, fraud, abuse, malfeasance or mismanagement of funds. Additionally, we reviewed remaining construction progress through project closeout to help ensure compliance with contract.

Reference information:

Name : [REDACTED]

Contact person: [REDACTED] **Phone:**
(No longer in position)

Address:

Loudoun County, Virginia Department of Finance and Budget

Start date: July 2020

End date: Present

- Providing consultation and compliance assistance to Loudoun County, VA in the deployment of COVID-19 Funding. Specifically, outlining strategies to help ensure grant management process address both compliance needs and financial accountability needs.

Reference information:

Name : [REDACTED]

Contact person: [REDACTED] **Phone:** [REDACTED]

Address: [REDACTED]

State of Georgia Office of Planning and Budget

Start date: May 2020

End date: Present

- Assisting the State of Georgia, in building a grant management solution which is being configured based on the State's needs. Specifically, leveraging knowledge of the CARES Act, and grant management programs, to advise Georgia on how to approach, execute and monitor compliance with such programs, as well as translate the intricacies of the CARES Act eligibility and compliance requirements into business rules that can be incorporated into a grants management solution.

Reference information:

Name : [REDACTED]

Contact person: [REDACTED] **Phone:** ([REDACTED])

Address: [REDACTED]

Technical skills

— Microsoft office. SAP Financials, PeopleSoft HR, SQL, ACL, ARIS Connect

Publications and speaking engagements

- NYS AGA Presentation – COVID-19 Federal Funding Monitoring & Oversight
- MBA Live RMQA Breakout Session - Fraud Prevention: Establishing a Risk Culture
- *"Paycheck Protection Program – Legal and Compliance Issues Now and Later."*
- "Disaster Recovery Monitoring – Fighting fraud, waste and abuse when a disaster strikes"



Bharat C. Gorantla

Director

KPMG LLP
1375 E 9th St #2600,
Cleveland, OH 44114

Cell [REDACTED]

Function and specialization

Bharat is an experienced and versatile director in the KPMG Healthcare Lifesciences Data & Analytics group. He specializes in Data & Analytics, Healthcare Services, Data visualization, software engineering, and product management.

Education, licenses & certifications

- MBA degree, Penn State University
- MSC degree, Carnegie Mellon University
- BS degree, Ryerson University

Subject Matter Professional

Background

Bharat is an experienced and versatile director in the KPMG Healthcare Lifesciences Data & Analytics group. He is experienced in both product development and R&D as well as business development, consulting, and service delivery to healthcare providers, payers and life sciences clients. Bharat's specializations include a mixture of both technical and healthcare leadership along with a solid and extensive foundation for data analytics. Bharat possesses a solid foundation in hospital and provider reimbursement programs, and various value-based programs. He currently manages all deliveries in value-based care and reimbursement applications. He has led, and developed products/applications in the Healthcare, Education and Building Architecture domain for over 100+ clients.

Bharat has 12 years of total experience and have previously worked for Siemens Healthcare, cofounded his own dotcom company and Bentley Systems.

Professional and industry experience

- Bharat worked at Cerner as a Senior Product Manager focusing on defining product roadmaps on healthcare data analytics and business intelligence solutions.
- Bharat architected and developed a high-availability, fault-tolerant application that provided visualization reports (KPIs) and snapshot views of integrated third-party healthcare applications. It was built on Java, Spring, Node JS, and Mongo DB.
- As an Entrepreneur and COO of a startup venture, Bharat was instrumental in architecting the application use-cases and the data models on the various content (video, audio, document) in MySQL. He built the UI screens in Java, GWT and JavaScript. He used Hibernate for easy access to the database.
- Bharat was the technical lead in charge of an automated data analysis tool that extracts quality of care data from all forms of sources (images, free text, structured and other unstructured data). The universal ETL engine allows extracting of data from various clinical and financial systems into a single repository for further analytical processing. This was built on Java and SSIS.
- Bharat design and implemented a universal configuration tool on Java and MySQL for the entire Business Intelligence application suite to significantly reduce human error and cost.
- Spearheaded multiple projects from inception to completion including educational training to C-level executives, and users of the systems.
- Extensive hands-on experience in working with clients on various healthcare IT projects (hospital regulatory and reimbursement requirements).
- Acted as a database administrator to keep internal systems running smoothly.
- Design, setup and management of IT infrastructure, including several varieties of data SQL/NoSQL persistence layers.



Paul Li

Principal

KPMG LLP
1601 Market Street
Philadelphia, PA 19103

Tel
Fax
Cell

Function and Specialization

Paul specializes in the valuation of complex financial instruments under ASC 820, the valuation of stock-based compensation awards under ASC 718 and IFRS 2, as well as statistical sampling, extrapolation, simulation methods and data analysis.

Representative Clients

- DOJ, DHS, Army, DHHS, DOT, DOE,
- DoEd, SBA, DOL, VA, Navy, Treasury

— [REDACTED]
— [REDACTED]
— [REDACTED]
— [REDACTED]
— [REDACTED]
— [REDACTED]
— [REDACTED]
— [REDACTED]

Professional Associations

- CFA® Charterholder
- CEIV®
- Member, American Statistical Association

Education, Licenses & Certifications

- B.A. in Mathematics, Hamilton College
- M.A. and Ph.D. in Statistics, Wharton School of Business, University of Pennsylvania

Subject Matter Professional

Background

Paul is an Economic and Valuation Services Principal in the KPMG Philadelphia office. Dr. Li joined KPMG after completing his Ph.D. degree in statistics at the Wharton School of Business in the University of Pennsylvania. He is experienced in simulation methods, sampling design and statistical analysis. Paul has provided statistical and economic analysis service to numerous federal, state and commercial clients.

Professional and Industry Experience

State of New York Department of Health

Start date: 1/2006

End date: 12/2019

Statistician

- Served as the lead statistician in the FYs 2006 through 2019 Health Care Reform Act (HCRA) compliance audit reviews for the Department of Health in the State of NY. Dr. Li designed and managed a team of EVS data analysts to implement complex stratified random samplings of transactions for the HCRA compliance audits. Dr. Li also led the team of KPMG data analysts to calculate the statistical extrapolations of errors in payments based on the HCRA audit samples, along with the statistical projection of the sampling precisions of the error estimates.

Reference information:

Name: [REDACTED]

Contact person: [REDACTED]

Phone: [REDACTED]

Address: [REDACTED]

State of New York Department of Health

Start date: 1/2010

End date: 10/2020

Statistician

- Served as the lead statistician in audit of the Medicaid Disproportionate Share Hospital (DSH) payments for the State of New York hospitals in the years of 2010 through 2020. Dr. Li lead a team of KPMG statisticians to estimate the error rates in the DSH payments using statistical sampling based methods.

Reference information:

Name: [REDACTED]

Contact person: [REDACTED]

Phone: [REDACTED]

Address: [REDACTED]



Technical Skills

- Statistical data analysis programming packages, STATA, R and SAS.

Publications and Speaking Engagements

- Optimal Balanced Matching, University of Pennsylvania Doctoral Dissertation, August, 1999.
- Balanced Risk Set Matching, coauthored with K. J. Propert and P. R. Rosenbaum, Journal of American Statistical Association, September 2001, Vol. 96, No. 455.



Pavol Mojto

Senior Manager

KPMG LLP
1676 International Drive
McLean, VA 22102

Tel [REDACTED]
Fax [REDACTED]
Cell [REDACTED]

Function and specialization

Pavol is a member of the Economic and Valuation Services group and specializes on valuation of derivatives, statistical sampling, quantitative data analysis and programming supporting a wide variety of tax and audit engagements.

Representative clients

- [REDACTED]
- [REDACTED]
- [REDACTED]

Professional associations

- Member, CFA® Charterholder

Education, licenses & certifications

- MS degree, computer science, Technical University in Kosice, Slovak Republic

Subject Matter Professional

Background

Pavol is a senior manager in the Economic and Valuation Services group of KPMG. He has more than 20 years of experience in data analysis, modeling, software design, development, and implementation in various environments and programming languages.

Professional and industry experience

Pavol performs and supervises the execution of detailed quantitative data analysis on a wide variety of projects, including stock options valuation, transfer pricing, cash flow modeling, and statistical sampling.

- Developed data management systems for tracking the data related to the employee stock option valuations under ASC 718. Performed and supervised the data analysis, including the assumptions development and application of binomial lattice model, Black Scholes Merton model and Monte Carlo simulations.
- Implemented statistical samples related to Cost Segregation, Meals and Entertainment, and Research and Development studies identifying potential tax saving for numerous clients.
- Developed a database and software that allowed analysts to review completeness and accuracy of loan application data in the process of evaluating fair lending risks for several financial institutions.
- Assisted in the design and implementation of automatic processing of several hundred thousand surveys for a large state government agency, including analyzing the survey data and reporting the results.
- Reviewed implementation of cash flow models in support of the audits of several government loan programs.
- Performed data integrity tests as part of an evaluation of the Operation Support Systems (OSS) for a major telecommunications company.
- Installed an SQL Server system, set up a database, and performed initial data analysis to identify indicators of potential financial fraud and assets mismanagement.
- Analyzed and implemented a database system to process information about wood received by a paper mill. Developed system for registration of carriages and evaluation of expenses of the railway transportation for a paper mill.
- Designed a software package for creating and registering employee's ID cards and collaborated on its implementation. Programmed interfaces of this system to the SAP R/3 system.

Technical skills

STATA, MS SQL Server, Access, Excel, and Visual Basic.



Jeffrey J. Thomas

Director

KPMG LLP
909 Poydras St., Suite 2900
New Orleans, LA 70130

Tel
Fax
Cell

Function and specialization

Jeffrey is a director in KPMG's Advisory practice. Domains within which he is a specialist include:

- Administrative Law, Rulemaking & Compliance
- Corporate Social Responsibility
- Disaster Recovery Management & Resilience
- Environmental & Natural Resource Law & Policy
- Land Acquisition & Real Estate Development
- Public-Private Financing & Partnerships
- State & Federal Elections Law and Monitoring
- Sustainability Strategies
- Water Utility Management

Representative clients

- City of New Orleans (pre-hire)
- Florida Department of Emergency Management
- Nassau County (NY) (pre-hire)
- State of Louisiana (pre-hire)
- State of New Jersey (pre-hire)

Professional associations

- Member, Louisiana Bar Association

Education, licenses & certifications

- Juris Doctor, Tulane Law School
- BS degree, biology/secondary education, Millersville University
- Licensed Attorney

Subject Matter Professional

Background

Jeffrey is a director in the KPMG New Orleans office. He possesses more than twenty years of experience in the public and private sector centered on crafting innovative and practical solutions at the intersection of law, governance, and performance.

Professional and industry experience

Jeffrey's experience includes substantive program and grant management experience related to the use of a wide array of federal monies used by state government, including the coordinated use of CARES Act FEMA, and federal funding for COVID-19 response and recovery. In particular, he was selected to lead KPMG's COVID-19 national response and strategy and is currently overseeing pandemic funding risk assessment and management initiatives for multiple state and local government clients. Jeffrey also possesses relevant hands-on technical knowledge with helping government clients streamline program and grant management structures and related governance for long-term crisis response and disaster recovery.

State of Georgia - COVID-19 Related Program & Grant Management Experience

Start date: May 2020

End date: Current

- Assisting the State of Georgia in building a grant management solution to allocate and monitor Coronavirus Relief Funds (CRF) to local units of government and other eligible parties. Consultation focuses advising Georgia on how to structure its grant management and monitoring platform and related processes to integrate US Treasury rules and guidance for CRF use eligibility and other applicable federal regulations, including 2 CFR § 200 et. seq.

Reference information:

Name: [REDACTED]

Contact person: [REDACTED]

Phone: [REDACTED]

Email: [REDACTED]

Address: [REDACTED]

Loudoun County (VA) - COVID-19 Related Program & Grant Management Experience Loudoun County (VA)

Start date: July 2020

End date: Current

- Advising Loudoun County (VA) in the coordination and deployment of multiple federal COVID-19 funding sources, including CRF, FEMA Public Assistance (PA), and HUD pandemic funding. Consultation includes advising on program design, use eligibility, and organizational structures to manage and document applied grant monies to address compliance and financial accountability needs.

Reference information:

Name: [REDACTED]

Contact person: [REDACTED]
[REDACTED]
[REDACTED]

Phone: [REDACTED]
Email: [REDACTED]

Address:
[REDACTED]
[REDACTED]

***State of South Carolina Department of Commerce - COVID-19
Economic Impact Assessment & Federal Funding Gap Analysis***

Start date: April 2020

End date: Current

- Supervised an economic vulnerability and needs assessment for the State of South Carolina Department of Commerce focused on COVID-19 impacts to key market sectors, facilitated strategic framework sessions to conceptualize proposed recovery programs and policies and conducted related funding gap analyses.

Reference information:

Name: [REDACTED]
[REDACTED]

Contact person: [REDACTED]
[REDACTED]
[REDACTED]

Phone: [REDACTED]
Email: [REDACTED]

Address:
[REDACTED]
[REDACTED]

***Louisiana Office of Community Development - Grant Based
Regulatory Compliance Counseling***

Start date: October 2015

End date: October 2018

- Designed program implementation and community governance frameworks, paired with regulatory compliance protocols use by a state client to leverage HUD CDBG-DR funding to create a process for voluntarily resettling a flood-prone community. (Pre-KPMG)

Reference information:

Name: [REDACTED]
[REDACTED]

Contact person: [REDACTED]
[REDACTED]
[REDACTED]

Phone: [REDACTED]
Email: [REDACTED]

Address:

[REDACTED]
[REDACTED]

***New Orleans Office of Recovery & Development - Grant Funded
Policy and Program Design & Management***

Start date: January 2007

End date: October 2009

- Supervised enactment of funding applications, implementation guidelines, and the development of policies and programs to leverage over \$400 million in HUD CDBG-DR funding for infrastructure, planning, commercial revitalization, and housing related disaster recovery investments. (Pre-KPMG)

Reference information:

Name:

[REDACTED]
[REDACTED]

Contact person:

[REDACTED]
[REDACTED]

Phone:

Email:

[REDACTED]
[REDACTED]

Address: NA

Publications and speaking engagements

- Thomas, Jeffrey J. 2017, Oct. 8. "New Orleans is the Canary in the Coal Mine for Coastal Cities."
<http://www.cnn.com/2017/10/08/opinions/new-orleans-lessons-other-hurricane-cities-thomas/index.html>
- Fields, W., Thomas, J., Wagner, J. Living with Water in the Era of Climate Change: Lessons from the Lafitte Greenway in Post-Katrina New Orleans. Journal of Planning Education and Research, JPER-2015-059.R2, May 2016.
- DeWeese, James, Jeffrey J. Thomas. Reimagining New Orleans Post-Katrina: A Case Study in Using Disaster Recovery Funds to Rebuild More Resiliently. Georgetown Climate Center, August 2015.
- Jeffrey J. Thomas, Abating Katrina's Second Wave: A Strategy for Using Code Enforcement to Target Unoccupied Nuisance and Blighted Property in Post-Disaster New Orleans. 53 Loy. L. Rev. 839 (Winter 2007).
- Stephen Stec et al., The Århus Convention: An Implementation Guide. UN/ Economic Commission for Europe Convention on Access to Information, Public Participation in Decision-Making and Access to Justice in Environmental Matters, United Nations Publications (New York & Geneva, 2000). (Contributing Writer)
- "Moving the Town: Legal, Policy & Planning Challenges in Resettling Communities as the Climate Changes." Louisiana Coastal Law Seminar (March 2019)

- “Emerging Law & Policy Issues Related to Disaster Resilience and Recovery Management.” New Orleans Bar Association (December 2016)
- “Urban Resilience through Green and Blue Infrastructure: Governance Opportunities and Limitations.” American Society for Public Administration (March 2016)
- National Disaster Resilience Academy, Law & Policy Advisor. Rockefeller Foundation (July 2015)



Wiley Ross Ashley, III

Assistant Administrator, Grant Programs

Function and specialization

Advisory and Audit for Federal, State, and Local Government Clients

Representative clients

- [REDACTED]
- Broward Sheriffs Office
- Monroe Sheriffs Office
- Brevard County Sheriffs Office
- FDLE
- DHSMV
- State of Oregon
- State of Arkansas
- DC Metro Area
- Alberta Public Safety Network
- CA DOJ
- San Diego ARJIS

Education, licenses & certifications

- MS degree, 1994, Strategic Intelligence, Joint Military Intelligence College
- BA degree, 1989, International Studies, George Mason University
- Academy of Military Science, Distinguished Graduate
- Combat Survival School
- Water Survival School
- Tactical Electronic Combat Intelligence Course
- Target Intelligence Technical School
- USAF Basic Military Training

Subject Matter Professional

Background

A corporate executive, senior federal official and retired National Guard officer with over 30 years' experience in Public Safety and Emergency Management. Unanimously confirmed by the United States Senate in 2007 as the Assistant Administrator for FEMA's Grant Programs Directorate. Transformed a very volatile organization with low morale and delayed results into an outcome driven and customer focused service meeting all congressionally mandated statutory deadlines. Founded The Templar Corporation in February of 2000 in order to provide real time information sharing solutions to public safety and security clients throughout the United States and Canada. Developed some of the first information sharing applications on Florida's CJ-NET including the Driver's License Image Retrieval System (DLIRS) and the state-wide criminal intelligence sharing platform (FOCUS). Started with KPMG in May 2020 and is currently KPMG's national solution relationship developer for Crisis Planning.

Professional and industry experience (Prior to KPMG)

Federal Emergency Management Agency, Assistant Administrator

Start date: Dec 2007

End date: Aug 2009

Served as one of five Senate Confirmed positions within the Federal Emergency Management Agency (FEMA). Responsible for managing portfolios exceeding \$10 billion annually in federal financial assistance for both preparedness and disaster accounts. Asked to assume the position in order to bring business acumen, accountability and diverse stakeholder engagement to the organization following Katrina and the passing the Implementing Recommendations of the 9/11 Commission Act of 2007. Transformed an organization consistently late in meeting grant deadlines to one that continues to this day to meet all statutory timeline requirements. Instilled a process of stakeholder engagement that helped ensure that professional organizations and governments at all levels had a part in the development of grant guidance. Executive oversight responsibilities for 53 total grant programs and directly managed 19 preparedness grant programs that required coordination for missions across all of homeland security including transit, port, border and others.

Accomplishments:

- Developed a stakeholder process for grant guidance that included State, local, tribal and federal priorities.
- Managed three successful grant guidance roll out cycles for the Secretary and the Administrator and met each statutory defined benchmark.
- Developed and began implementation of a cost-to-capability mechanism to measure the contribution grant programs have on homeland security capabilities.

Scientific Research Corporation, Senior Consultant

Start date: Mar 2007**End date: Sep 2007**

- Provided senior level research policy to the National Institute of Justice specifically in the areas of interoperability policy and governance.
- Subject matter specialist on interoperability and information sharing policy and governance for NIJ technology investment group.

Payfone, Inc., Vice President Government Affairs & Federal Markets

Start date: Jan 2017**End date: Oct 2018**

Leads all government affairs activities, including legislative and executive branch engagement, as well as manage external government affairs resources. In addition, lead and accountable for the transition of demonstrated risk management and identity management products and solutions from financial and insurance industries into the federal market.

Accomplishments:

- Negotiated partnership with a leading government affairs and communications firm to represent Payfone's interest in Washington, DC.
- Developed and leading the government affairs action plans to include engagement with legislative, regulatory, executive and trade association stakeholders.

National Fusion Center Association, Executive Director

Start date: Oct 2009**End date: Oct 2015**

Coordinated with Directors across the Fusion Center Network and with Federal Agency partners to establish the National Fusion Center Association (NFCA) as a 501c(6) organization. Continuously working to develop and mature an all-volunteer organization representing the collective interests of the National Network of Fusion Centers. Providing leadership in key areas such as managing the development of the National Strategy for the National Network of Fusion Centers 2014-2017. Responsible for the daily interaction and coordination across all levels of government for a diverse set of Homeland Security and Public Safety initiatives. Represent the National Network of Fusion Centers as a member of the Criminal Intelligence Coordinating Council (CICC).

Accomplishments:

- Grew the annual training event over a four year period to over 500 participants and secured key note addresses from the FBI Director and Secretary of Homeland Security.
- Led the successful development of the National Strategy for the National Network of Fusion Centers. Process included managing a diverse set of stakeholders across the public safety and emergence management spectrum and across all levels of government.

- Successfully integrated a diverse set of new partners to include the Public Health and Private Sectors into the annual national fusion center training event.

National Children's Center, Inc., Chief Executive Officer

Start date: Jan 2006

End date: Apr 2007

- Provide direction and leadership of the District of Columbia's largest non-profit provider of services to individuals with developmental disabilities.
- Responsible for helping ensure individuals had every opportunity to learn, grow, work, live and thrive in our community through a variety of programs and services.
- Established a new all-inclusive budget process for NCC incorporating input from all levels and helped ensure that those directly delivering the quality services had the largest voice in the process.
- Realigned the strategic leadership team and integrated the position of Chief Operating Officer into the organization.
- Transformed NCC into a truly responsible corporate partner within the communities where we provided services by being an active participant in ANC, other neighborhood associations and the Non Profit Roundtable of Greater Washington.
- Created "Dinner with the CEO" nights to expand the nutritional experiences of our clients and staff.
- Established a culture of quality and philanthropy throughout all levels of NCC.

Appendix A: KPMG exemptions





Contact

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Account Leader – State of New Jersey



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