

Proposal for Disaster Recovery Assistance

State of New Jersey

Governor's Office



REQUEST FOR QUOTATION

For

**PROGRAM AND PROCESS MANAGEMENT/AUDITING, FINANCIAL AUDITING
AND GRANT MANAGEMENT, AND INTEGRITY MONITORING/ANTI-FRAUD
SERVICE FOR DISASTER RECOVERY ASSISTANCE**

HURRICANE SANDY

Pricing Proposal- BAFO



GMG MANAGEMENT CONSULTING, INC.
Providing Professional Services & Solutions

Procurement Bureau, Division of Purchase and Property, Department of
Treasury Disaster Recovery Assistance

Pricing Proposal BAFO

June 5, 2013

Presented by

GMG Management Consulting, Inc.
Tax id # [REDACTED] DUNS # 141709696
6030 Marshalee Drive Suite 405
Elkridge, Maryland 21075

**Technical POC and
Authorized Negotiator:**

Georgia Griffith
Tel. 410.461.6539
Fax. 301.560.8000
Email: gggriffith@gmg-mgt.com

Submitted To:
Ms. Damian Fantini

TERMS & CONDITIONS: GMG Management Consulting, Inc. agrees to all of the terms, conditions, and provisions included in the solicitation and agreement to furnish any and all items upon which prices are offered at the price set opposite each item.

CCR REGISTRATION: GMG is registered in the Central Contractor Registration System, and certifies that all of the information contained within the company's profile is accurate and up-to-date.

USE OF DATA: This proposal or quotation includes data that shall not be disclosed outside of the Government and shall not be duplicated, used, or disclosed in whole or in part for any purpose other than to evaluate this proposal or quotation. If, however, a contract is awarded to this Offeror or Quoter as a result of or in connection with the submission of this data, the Government shall have the right to duplicate, use, or disclose the data to the extent provided in the resulting contract. This restriction does not limit the Government's right to use information contained in this data if it is obtained from other sources without restriction. The data subject to this restriction are contained in this entire proposal. This proposal is valid up to 90 days after day of submission.



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June 5, 2013

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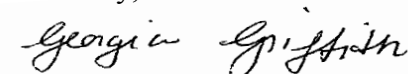
RE: Request for Quotation for State of New Jersey Disaster Recovery Assistance Support

Dear Ms. Damian Fantini,

GMG Management Consulting, Inc. is pleased to submit our proposal to provide program and process management auditing, financial auditing and grant management, integrity monitoring or anti-fraud services for disaster recovery assistance (hurricane Sandy) for the State of New Jersey (State). We believe that our submission meets all of the requirements of the request, and demonstrates that GMG Management Consulting, Inc. possesses the required level of skill and experience to perform the Statement of Work (SOW).

GMG Management Consulting, Inc., (GMG) is an 8(a) certified, woman- and minority-owned professional solutions firm. For over 8 years, GMG has provided a wide range of federal financial management, internal control, accounting, auditing, forensic accounting, project management, information technology, and travel solutions to government agencies and industry. GMG has gained a reputation for superior customer service and high-quality solutions tailored to meet our client's specific needs. Within our Management Division, GMG staff has provided expert advice and assistance to the HUD, FEMA and other agencies in the Federal community, helping HUD and FEMA with Katrina, GUSTAV and IKE disaster recovery assistance, and clients to streamline their operations by implementing OMB A-123 (management responsibilities for internal controls), Fraud mitigation, performance audit, compliance audit and Financial Statement Audit support best practices. In addition to our experienced staff, we bring the GMG delivery framework and methodology based on the balanced score card approach and the quality standards of ISO 9000. GMG's delivery framework provides the tools, templates, and processes required to establish and support coordination, communication, development, implementation and monitoring of our projects. We are excited by the prospect of working with you, and we have prepared a proposal that demonstrates our understanding of your needs. If you have any questions or require additional information, please contact me at (410) 461-6539.

Sincerely,



Georgia Griffith, President, CEO

Introduction

GMG Management Consulting Inc, (GMG) welcomes the opportunity to present our pricing proposal in response to the State of New Jersey, Request for Quote for program and process management auditing, financial auditing and grant management, integrity monitoring or anti-fraud services for disaster recovery assistance (hurricane Sandy) for the State of New Jersey (State).

Basis of Estimate

Our estimate is based on our **GSA MOBIS 874** Schedule contract number **GS-10F-0215W** and our reputation for our ability to retain an assembled group of qualified professionals with a demonstrated record of results and experience that have worked on same or similar project requirements as outlined in the RFQ.

Functional Categories and Labor Rates

The functional categories and labor rates used in the preparation of this proposal were derived from our GSA MOBIS 874. We provided a discount on our current rates and included a 2% escalation factor for years 2 and 3.

Period of Performance

In accordance with the RFQ, GMG understands that the period of performance is 3 base year and 2 option periods.

Effective Period

Our proposals remain valid for a period of 90 days.

Amendments

GMG acknowledges all amendments to the original RFQ.

Company and Contract Information

Point of Contact (Name & Title) for Information and Negotiations regarding this proposal:

Georgia Griffith, CEO

E-mail address: ggriffith@gmg-mgt.com

Company Name: GMG Management Consulting Inc.

Company Address: 6030 Marshalee Drive, Suite 405, Elkridge MD 21075

Telephone Number: 410.461.6539

Mobile Number: [REDACTED]

Fax Number: 301.560.8000

Company Taxpayer Identification Number: [REDACTED]

Cage Code: 3PFJ6

DUNS No.: 141-70-9696

NAICS Code: 541611

Central Contractor Registry (CCR) Confirmation: GMG Management Consulting Inc is registered with CCR and our OCRA information is current.

Business:

☒ Small ☒ Small Disadvantaged ☒ Woman Owned

☒ Minority Owned ☒ 8(a) Certified ☐ HUBZone

☐ Veteran Owned ☐ Large

Contact Person

Georgia Griffith

6030 Marshalee Drive, Suite 405

Elkridge, MD 21075

Phone: 410-461-6539

Fax: 301-560-8000

Email: ggriffith@gmg-mgt.com

Representations and Certifications

GMG has completed the annual representations and certifications electronically via the Online Representations and Certifications Application (ORCA) Web site at <https://orca.bpn.gov/>.

GMG verifies by submission of this offer that the representations and certifications currently posted electronically have been entered or updated within the last 12 months, are current, accurate, complete, and applicable to this solicitation (including the business size standard applicable to the NAICS code referenced for this solicitation), as of the date of this offer and are incorporated in this offer by reference (see FAR 4.1201).

BEST AND FINAL OFFER (BAFO) - PRICE SCHEDULE**RFP 14-X-23110****AUDITING AND OTHER RELATED SERVICES FOR DISASTER RECOVERY (HURRICANE SANDY)**

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

Bidder's Name: GMG Management Consulting Inc

POOL 1: PROGRAM AND PROCESS MANAGEMENT AUDITING

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
1	Partner/Principal/Director	\$107.80	\$109.96	\$112.16
2	Program Manager	\$93.10	\$94.96	\$96.86
3	Project Manager	\$90.00	\$91.80	\$93.64
4	Subject Matter Expert	\$100	\$102	\$104.04
5	Supervisory/Senior Consultant	\$86.00	\$87.72	\$89.47
6	Consultant	\$80	\$81.60	\$83.23
7	Associate/Staff	\$74.14	\$75.62	\$77.14
8	Administrative Support	\$33.17	\$33.17	\$33.17

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

Bidder's Name: GMG Management Consulting Inc

POOL 2: FINANCIAL AUDITING AND GRANT MANAGEMENT

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
11	Partner/Principal/Director	\$107.80	\$109.96	\$112.16
12	Program Manager	\$93.10	\$94.96	\$96.86
13	Project Manager	\$90.00	\$91.80	\$93.64
14	Subject Matter Expert	\$100	\$102	\$104.04
15	Supervisory/Senior Consultant	\$86.00	\$87.72	\$89.47
16	Consultant	\$80	\$81.60	\$83.23
17	Associate/Staff	\$74.14	\$75.62	\$77.14
18	Administrative Support	\$33.17	\$33.17	\$33.17

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

Bidder's Name: GMG Management Consulting Inc**POOL 3: INTEGRITY MONITORING/ANTI-FRAUD**

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
21	Partner/Principal/Director	\$107.80	\$109.96	\$112.16
22	Program Manager	\$93.10	\$94.96	\$96.86
23	Project Manager	\$90.00	\$91.80	\$93.64
24	Subject Matter Expert	\$100	\$102	\$104.04
25	Supervisory/Senior Consultant	\$86.00	\$87.72	\$89.47
26	Consultant	\$80	\$81.60	\$83.23
27	Associate/Staff	\$74.14	\$75.62	\$77.14
28	Administrative Support	\$33.17	\$33.17	\$33.17

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

Value

GMG Management Consulting Inc, demonstrates that we can achieve significant organizational success and achieve outstanding results in a short period of time by leveraging appropriate subject matter experts and applying proven methodologies and industry best practices to complex challenges.

Pricing Assumptions

Travel & Other Direct Costs

GMG will follow procedures outlined in the SOW with respect to travel and ODC's and obtain approval on all travel from the COTR prior to traveling and will notify the government prior to reaching the ceiling amount of allotted for travel. All travel will be in accordance with the Federal Travel Regulations. The lump sum not-to-exceed estimate is based on the requirements outlined in the RFP.

Proposal for Disaster Recovery Assistance

State of New Jersey

Governor's Office



REQUEST FOR QUOTATION

For

**PROGRAM AND PROCESS MANAGEMENT/AUDITING, FINANCIAL AUDITING
AND GRANT MANAGEMENT, AND INTEGRITY MONITORING/ANTI-FRAUD
SERVICE FOR DISASTER RECOVERY ASSISTANCE
HURRICANE SANDY**

Volume # 2 – Technical Proposal



GMG MANAGEMENT CONSULTING, INC.
Providing Professional Services & Solutions

Procurement Bureau, Division of Purchase and Property, Department of
Treasury Disaster Recovery Assistance

Technical Proposal Volume 2

May 31, 2013

Presented by

GMG Management Consulting, Inc.

6030 Marshalee Drive Suite 405
Elkridge, Maryland 21075

**Technical POC and
Authorized Negotiator:**

Georgia Griffith

Tel. 410.461.6539

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Email: ggriffith@gmg-mgt.com

Submitted To:

The State of New Jersey, Department of Treasury

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May 31, 2013

State of New Jersey
Governor's Office
Procurement Bureau, Division of Purchase and Property

RE: Request for Quotation for State of New Jersey Disaster Recovery Assistance Support

To Whom It May Concern,

GMG Management Consulting, Inc. is pleased to submit our proposal to provide program and process management auditing, financial auditing and grant management, integrity monitoring or anti-fraud services for disaster recovery assistance (hurricane Sandy) for the State of New Jersey (State). We believe that our submission meets all of the requirements of the request, and demonstrates that GMG Management Consulting, Inc. possesses the required level of skill and experience to perform the Statement of Work (SOW).

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Sincerely,
Georgia Griffith, President, CEO

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Executive Summary

As noted above, GMG Management Consulting INC (GMG) is an 8(a) certified, woman- and minority-owned professional solutions firm with a more than qualified and experienced resource pool, who has successfully provided disaster recovery assistance, public housing authority disaster housing assistance grant management reviews, performance audit, compliance audit, financial statement audit, financial management, audit readiness, risk assessment and loss prevention strategies, internal control evaluation, workforce analysis, IT assessments, compliance, quality assurance review, forensic accounting, anti-fraud and performance services to various Federal agencies.

Meeting the needs of the State requires an efficient organization, effective management, qualified and trained personnel, and solid methodologies and toolkits. These components, combined with a deep level of experience, can be found with GMG. We are confident that we are capable of providing the State with the following.

GMG was awarded the 2011 DHS, CFO Service Award for Superior Mission Achievement.

Our contribution was recognized as a model for saving taxpayer dollars, improving financial management, and increasing fiscal accountability in support of Department of Homeland Security (DHS) mission, goals, and objectives.

- Trusted and experienced personnel;
- Stellar Customer Service Support;
- Unparalleled project management, quality control and assurance solutions and tools which will enable us to meet and exceed the State contract requirement;
- Smooth transition of services;
- Leading-edge methodologies and best practices that can be immediately applied at the State with a high probability of success; and
- Timely completion of all requirements, within budget.

Benefits to the State of New Jersey:

- Value-based project management and low risk transition of services;
- Ability to meet and exceed all performance metrics timely;
- Timely progress reporting and deliverables;
- Expertise in areas outlined in the RFQ;
- Demonstrated local governments, HUD, FEMA and Federal experience and dedicated corporate project resources and support staff;
- A proven asset within local governments and in the Federal market;
- High quality personnel with diligent customer service focus;
- High retention of valued personnel; and
- Highly responsive contract management that will quickly addresses the State needs and concerns.

GMG's experience providing similar services to other organizations, both public and private, will allow us to anticipate and pinpoint issues quickly, and to offer proven solutions that have

been well tested. GMG is a reliable and qualified 8(a) small business that will bring innovation, agility and value to the State by always meeting and exceeding contract expectations.

Over the last seven years GMG has provided a wide range of quality Financial Management support services to Transportation Security Administration (TSA) in the areas of audit liaison support; financial statement preparation; property accounting, financial reporting support, policy support, and budgetary reporting. GMG is tasked with the responsibility to ensure TSA's accounting data is accurate, complete and auditable and to ensure that the TSA Financial Statements and Reports Branch (FSRB) and the Financial Management Analysis Group (FMAG) of the Office of Financial Management provide accurate, complete and timely data and analytical information to other offices/stakeholders in TSA and DHS.

At the Department of Health and Human Services (DHHS), Program Support Center (PSC), GMG has four (4) years of proven track record for successfully implementing OMB A-123 Appendix "A" internal control assessment. The implementation include developed and implement a project plan; conducted entity-wide control evaluation, scoped accounts to identify significant and relevant accounts for evaluation; performed preliminary risk assessment and defined materiality levels; identified and documented significant accounts, transactions, business process, management assertions, potential misstatements, control activities, risk and internal control matrix; develop test plans, perform test of design (TOD), and test of operating effectiveness (TOE), and evaluating testing results, develop and implemented remediation plans to correct control deficiencies; and issued assurance statement. For example, GMG submits documentation of internal controls over financial reporting at both the entity level and at the process (or transaction) level for significant financial statement line items, accounts, disclosures, relevant management assertions and the controls over those assertions, submits a report of control test results and the identification of deficiencies in control design and operating effectiveness and recommendations to FMS to make necessary improvements to enhance its internal controls over financial reporting and to ensure HHS will meet all of the requirements of the revised OMB Circular A-123. Brief description of our experience in Grant Audit experience

The project manager assigned to this engagement for a period of three (3) years was the project manager for the joint HUD, FEMA and Public Housing Agencies (PHA) Katrina, GUSTAV and IKE disaster recovery housing assistance program. He has the experience, knowledge and expertise in the grant management for the disaster recovery programs.

Technical Understanding and Capabilities

We understand that as the result of the hurricane Sandy, the State received disaster recovery assistance from Federal government that include HUD Community Development Block Grant Funding-Disaster Relief (CBDG-DR) and FEMA Public Assistance, Individual Assistance and Hazard Mitigation Grant Program funds as well as other federal disaster assistance programs. The New Jersey Office of Emergency Management (NJOEM), in cooperation with other State entities, executed the State Emergency Operations Plan (EOP) in responding to the needs of the State. As the State moves into the recovery it is seeking strategic consultant services designed to support all facets of intermediate and long-term recovery efforts that:

- Pool 1: Program and Process Management Auditing;
- Pool 2: Financial Auditing and Grant Management; and
- Pool 3: Integrity Monitoring/Anti-Fraud.

With the primary objective is to monitor the State's recovery efforts and the compliance and reporting of that effort with both Federal and State requirements for the use and acquisition of appropriated disaster assistance funding for DR-4086 as designated by the grantor agencies.

GMG has the experience and knowledge necessary to meet and exceed the State's requirement. GMG has assigned a strong program manager, to this engagement, Mr. Edward Ampate, CPA has proven experience leading disaster housing assistance programs, Mr. Ampate assisted HUD Office of Public and Indian Housing (PIH) by serving as the program administrator and project manager for the Disaster Housing Assistance Program (DHAP), the program is an interagency agreement between FEMA and HUD to provide grants to one hundred and fifteen (115) Public Housing Agencies (PHAs) across the country to provide rental assistance to 52,000 families victimized by the hurricanes Katrina, GUSTAV and IKE worth a total of \$260 million. The activities performed include developed front-end DHAP project risk assessment and management (resources, time, cost and quality constraints and management); developed project quality control plans to mitigate risk; developed project communication plans; developed DHAP project schedule and plans; executed, tracked, managed and reported the status of DHAP project schedule and plans; and conducted project change management control. Specific tasks performed include maintaining program participants (tenants or victims) data, which included performing due diligence to ensure the data is accurate and complete; generated daily, weekly and monthly reports for stakeholders including US Congress; conducted outreach activities such as newsletters, training and mailings to solicit and inform hurricane victims to participate in the program, inform victims of program benefits and requirements; updating and maintaining inventory of PHAs participating and drop-off (non-participating) of the program at a given time, that include executing and updating grant agreements between the PHAs, HUD and FEMA, compiling and generating a monthly list of PHAs participating and non-participating in the program, reconciliation of amount of funds disbursed to PHAs and the amount of expenditures reported by PHAs; providing technical assistance to PHAs and tenants that include gathering and entering data into the Disaster Information System (database); providing statistics on PHA's case management activities including victims that have dropped-off the program at a given time to stakeholders, answering program related questions, resolving programmatic issues; maintaining and publishing monthly Frequently Asked Questions (FAQs), conducting monthly

web broadcast to PHAs on program updates including new mandates from US Congress; assisting PHAs with tenant (victims) intakes and case management, reconciling PHAs victims data including disbursements and expenditures with other HUD databases for completeness and accuracy; documenting and updating program standard operating procedures with program changes; providing responses to policies issues; conducting on-site reviews of PHAs records to ensure compliance with program requirements; and documenting and generating program output, outcomes, lesson learn and successfully closing out program and de-obligating any outstanding funds. Additionally, some of the task performed by Mr. Ampate relevant to the RFQ include, assisted Government Accountability Office (GAO) to conduct financial statement audit of SEC's financial information systems; Federal Housing Administration (FHA) management to implement OMB A-123 Appendix A (internal control assessment); Environmental Protection Agency's (EPA) Research & Analysis Services department to plan, compile, analyze and prepare quarterly and annual financial statements; project manager at Federal Home Loan Mortgage Corporation (Freddie Mac) Business Process and Applications Operations Division, used six sigma approach to develop and implement process models to improve operations to optimize the Freddie Mac's Single Family Performing Loans and Non-Performing Loan Administration; and also conducted financial statement, compliance and performance audits for various institutions include U.S. Department of Treasury forfeiture funds, National Atmospheric and Oceanic Administration, Food and Drug Administration, Department of Justice (US Marshall), HUD.

Technical Approach

GMG has proven methodologies and toolkits which will allow us to complete all tasks listed below and bring immediate value to the State while reducing overall program risk. Together, these factors will enable us to deliver the right solution on time and within budget.

3.1 Pool 1 -Program and Process Management Auditing

We will leverage our experience, knowledge, lesson learnt and best practice in performing similar services at PSC to successfully support the State to develop processes, controls and technologies to support the execution of FEMA-administered programs; public assistance, hazard mitigation, and individual assistance; HUD-administered Community Development Block Grant; (CDBG) program; and other Federal and State grant and assistance programs in compliance with Federal and State guidance, including OMB circulars; review and improve procedures addressing reimbursement review backlog and financial management; resources to perform workload analysis; skills gap analysis, organizational effectiveness and workforce recruiting strategies; compliance Sanctions Program for those applicants that fail to meet Federal and State program requirements; consulting services to support account reconciliations necessary to control and report on existing Project Worksheet accounts, applicant balances, system interfaces, and other control balances; quality assurance or quality control reviews and assessments associated with the payments process to ensure that they are in compliance with Federal and State regulations and conform to industry best practices; risk analysis and identify options for risk management for the Federal and State grant payment process; consulting services to reduce the reconciliation backlog for the Request for reimbursements process; and consulting services providing Subject Matter Expert (SME) knowledge of required standards for related monitoring and financial standards for Disaster Relief set forth in HUD's Community Planning and Development Monitoring Handbook 6509.2. Our approach primarily consists of;

Discovery and Data Gathering Phase: During this phase, we will obtain, review, understand and document all laws, regulation, policies, procedures, artifacts and systems used to support the program and process management activities including public assistance, hazard mitigation, individual assistance, HUD administrated community development block grant and other Federal and State grant and assistance programs in compliance with Federal and State guidance such as OMB A-122. Based on our initial review, we will develop questionnaire to conduct interviews, surveys and working sessions with management to validate our understanding of the program and process management auditing and obtain additional information to develop a processes, controls and technologies to support the execution of the Federal and State programs; review and improve procedures addressing reimbursement review backlog and financial management; consulting services to reduce the reconciliations backlog for the request reimbursement process; and consulting services providing Subject Matter Expert (SME) knowledge of required standards for related monitoring and financial standards for Disaster Relief set forth in HUD's Community Planning and Development Monitoring Handbook 6509.2.

Prepare Criteria: As a result of our thoroughly review and analysis of the Federal and State regulations, and industry best practices on disaster relief efforts, we will develop and implement a measurement criteria or benchmark model using both qualitative and quantitative factors including internal controls and technology.

Measure the Current Situation: We will gather information on the current situation of program and process management auditing activities and compare it to requirements, standards and best practices to identify any deficiencies. We will investigate any deficiencies in detail by conducting root cause analysis based on policy, process, technology, resources, etc, such as what specifically is happening, when it is happening and where it is happening; and collect data to create a process baseline to which to compare the process performance after the process is documented or improved process is implemented.

Improve: We will develop, try out and implement solutions that address root causes and to use the data to evaluate the solutions as well as plan. During this step we will create possible solutions for root causes; select solution with input from process owners and SMEs; develop plans; pilot plans; implement plans; measure results and evaluate benefits. We will use the following tools to assist the improvement process; activity network diagram to assist us keep track of our implementation plans, control chart; failure mode and effect analysis used to anticipate potential problems and allowing us to take counter measures to reduce and eliminate risk; Plan-Do-Check-Act (PDCA) is the basic methodology behind the pilot, pilot is to test the whole system on a small scale to evaluate a solution and make full scale implementation more effective; and prioritization matrix to assist us objectively evaluate alternative solutions to a problem.

Implementation, Enable and Change: As a result of the implementation plan we will define the audience and specific methods, means and timing to be used for communicating and receiving feedback from change activities; rollout the new model (processes, technology, etc) , collect performance data and compare to benchmark to identify deviations (variances); and develop correct action plan to research and resolve deviation. We will develop governance to manage the model such as documentation standards, version control, use document manager (MS SharePoint) to track and update document versions, performance metrics to measure performance. We will also develop training materials including training plans, surveys, etc. and conduct regular training sessions such as "lunch and learn" training session to train personnel on the model. Additionally, we will conduct training surveys to assess the impact of the training

and update the training materials if necessary. We will also continually evaluate the model to update it with current materials and improve the process to optimize program and process management auditing activities.

Control: At this stage we will standardize our work methods, anticipate future improvement and preserve the lesson learned and best practice from the effort. This includes develop and document new methods or standard practices, train State personnel in the new method, monitor performance; create process for updating procedures; summarize and communicate learning and recommend future plans.

Resources to perform workload analysis; skills gap analysis, organizational effectiveness and workforce recruiting strategies: We will use our proven methodology to assist the State to perform workload analysis, skill gap analysis, organizational effectiveness and workforce recruiting strategies. Our method includes

Strategic Direction: We will review State of New Jersey strategic planning to understand and align agency mission; goals and measurable objectives to determine the necessary financial resources and workforce needs. Workforce planning complements strategic planning by translating strategy into actions to identify workforce staffing and training needs such as the number and types of jobs and skills needed to meet the mission and strategic goals of the organization. The strategies to be used to hire, retain, or teach these skills.

Workforce Analysis: Our analysis of workforce data is the key element in our workforce planning. We will conduct interviews and surveys to gather information such as occupations, skills, experience, retirement eligibility, diversity, turnover rates, education, and trend data. We will analyze the workforce data: determining workforce demand by identifying workforce skills required to meet projected needs, staffing patterns and anticipated service and workload changes; determining workforce supply by considering the staffing levels, workforce skills and demographics, employment trends; and perform gap analysis by comparing the projected workforce supply to the forecasted workforce demand attempting to answer the following questions: what new skills will be needed to accomplish goals and objectives?; does the organization's workforce currently have the anticipated needed skills?; and what job functions or skills will no longer be required?

Building Workforce Plans: During this phase we will develop strategies to address future gaps and surpluses. The strategies include the programs, policies, and practices that assist in recruiting, developing, and retaining the critical staff needed to achieve the mission and strategic goals and in dealing with workers or skills no longer needed such as position classification actions, including redefining positions; salary actions, including equity adjustments, promotions, and merit increases; staff development strategies to prepare employees for specific positions; recruitment/selection strategies to find and hire candidates including recent school graduates and apprentices; retention strategies to encourage employees to stay; organizational interventions such as redeployment of staff or reorganization; and succession planning to ensure that there are highly qualified people capable of filling critical positions.

Skill Gap Analysis: We will use the skill gap analysis process to identify existing employee skills, qualifications, short-and long-term competencies required for the State of New Jersey that include: identify focused career planning and development program; identify required job knowledge and skills needed for the job; perform skill gap analysis of employees' existing skills

and those needed in the planned work environment; and perform skill gap analysis between current organizational skills and the skills required to function in the planned environment

Implementing Workforce Plans: We will implement the workforce strategies, prior to the implementation we will consider; degree of executive support for the workforce strategies; allocation of necessary resources to carry out identified workforce strategies; roles and responsibilities in implementing strategies; establishing time lines, defining performance measures and expected deliverables; and communication plan. The workforce plan will be implemented in connection with the requirements of the strategic plan. If the strategic plan changes due to unanticipated changes, we will adjust the workforce plan.

Monitoring, Assessing and Revising: We will establish a process to periodically review the workforce plan to respond to unanticipated changes that include; review performance measurement information; assess what is working and what is not working; adjust the plan and strategies as necessary; and address new workforce and organizational issues that occur.

Develop a Compliance Sanctions Program for those applicants that fail to meet Federal and State program requirements. We will draw upon our experience from perform similar service for EPA, our approach include:

Designation of a Compliance Officer: For the compliance to be effective we will develop a program that will require the State of New Jersey to designate personnel as compliance officer who will be responsible for developing, operating and monitoring the compliance sanctions program.

Developing Effective Lines of Communication: Our program will create and maintain effective lines of communication to assist the compliance officer to communicate with all applicants that include implement a process, such as a hotline and reporting system, to encourage questions and answers sessions and report applicants performance.

Creation and Retention of Records: Our program using MS SharePoint will establish a mechanism to for the compliance to create and retain records of applicants that ensures complete and accurate record documentation, including policies and procedures addressing documentation of program records and retention.

Conducting Effective Training and Education: We will develop an effective training program to assist the compliance officer to effectively train and educate applicants about the program requirements.

Compliance as an Element of Employee Performance: We will develop a program that will require an applicant to promote and adhere to the elements of the compliance program as a factor in evaluating the performance of all applicants such as the violation of the program will lead to severe consequences.

Enforcing Standards through Well-Publicized Disciplinary Guidelines: We will develop a program that will describe the procedures for handling disciplinary actions on violators; we will differentiate the level of consequence between intentional violations (significant sanctions), and negligent violations (disciplinary action).

Auditing and Monitoring: We will develop a program that will enable the State of New Jersey to track, monitor and audit applicant compliance records to spot and catch problems before they

escalate. The tool will enable compliance officer thoroughly monitor its implementation of the compliance program through a process of ongoing evaluation, including regular, periodic compliance audits by internal or external evaluators with the necessary expertise in Federal and State requirements. Audit procedures will be designed to identify problem areas and resolve them.

Responding to Detected Offenses and Developing Corrective Action Initiatives: Our program will enable compliance officer to effectively and efficiently investigate indications of suspected noncompliance to determine whether there has been a violation of law or other requirements and, if so, decisive steps to correct the problem. Additionally our program will include procedures to correct violations that include developing a plan of action, returning overpayments, or referral to criminal or civil law authorities, among others.

Assessing Effectiveness of a Compliance Program: Our program will provide comprehensive policies, standards and practices that will enable the compliance officer to evaluate the program periodically to assess its effectiveness as a whole; including how it performs in practice to monitor the program operations on a day-to-day basis. If the same problems recur time and time again, something needs to be addressed.

Support Account Reconciliations necessary to Control and Report on Existing Project Worksheet Accounts, Applicant Balances, System Interfaces and Other Control Balances:

We will leverage our experience in conducting similar reconciliation at DHS/TSA to support the State account reconciliation activities. Our methodology include: to use excel as a tool identify and take an inventory of all project worksheet accounts, applicant balances, system interfaces, and other control balances transactions; develop and implement policies, procedures and business rules to effectively and efficiently reconcile transactions including checklist, milestones; develop and implement a reconciliation tool using MS Access including forms, tables, queries, macros and custom reports to facilitate the reconciliation ; review and analyze transactions to identify any un-reconcile balances; develop and implement a corrective action plan to conduct root cause analysis to research and resolve un-reconciled balances, including responsible personnel, milestones, notes and recommendations to avoid future occurrences; and develop and generate reconciliation progress reports. Our methodology to perform quality assurance or quality control reviews and assessment associated with the payments process include:

Identify Problem: We will conduct interviews process owner, and SMEs to document our understanding of the payment process. Additionally review auditors and other regulatory agencies reports on payment process including issues and findings to identify and document problems, issues and indicators. As a result of our review and analyze develop a current state (as-is) model.

Prepare Criteria: Thoroughly review and analyze the Federal and State regulations, and industry best practices on payment process to develop a measurement criteria or benchmark model using both qualitative and quantitative factors.

Compare results: We will compare the result of our current state to the best practices (benchmark model) to identify and document any significant deficiencies or unusual transactions.

Analyze Assessment: We will and evaluate the result of our comparative analysis using both qualitative and quantitative factors.

Measure to Improve: We will provide recommendations that will ensure compliance with State and Federal payment requirements.

Risk analysis and identify options for risk management for the Federal and State grant payment process:



Figure 1 Risk Assessment Model

Risk Identification: We will conduct interviews with process owners and SMEs, as well as review Federal and State grant payments process documentation (policies and procedures) to identify specific payments events that can go wrong in the payment process. We will identify manual and automate (information system) events. For instance if grant payments were processed with an approved grant award agreements or invoices.

Risk Impact Assessment: We will assess the probability or chance of the event occurring and the impact the event could have on cost, schedule, or performance objectives. We will use both quantitative and qualitative factors to assess the probability of occurrence and impact, such as the volume of payment transactions, number of staff involve in payment transactions, frequency of processing payment transaction, time it takes to follow-up to resolve errors, skill and experience level of grant payment personnel, etc.

Risk Prioritization Analysis: As a result of our analysis we will use our risk scoring and ranking tool to process the overall set of identified risk events, their impact assessments, and occurrence probabilities to derive a most critical to least critical rank-order of identified risks. The major purpose in prioritizing risks is to form a basis for allocating critical resources.

Risk Mitigation Planning, Implementation and Progress Monitoring: This step involves the development of mitigation plans designed to manage, eliminate, or reduce risk to an acceptable level. The mitigation plan are most internal control activities such as matching, review and approval of grant award agreement or invoice before payments are made. Once the plan is implemented, we will use our risk matrix to continually monitor to assess its efficacy with the intent to revise the course-of-action, if needed.

3.2 Pool 2 – Financial Auditing and Grant Management

We will leverage our experience, knowledge, and lesson learnt in performing similar services at EPA to successfully support the State perform financial auditing and grant management including, plan, implement, administer, coordinate, monitor and evaluate the specific activities of all assigned financial and administrative functions; develop and modify policies, procedures, systems in accordance with organizational needs and objectives, as well as applicable government regulations; provide technical knowledge and expertise to assist in the integration of the Electronic Grants management program into the State finance and accounting system; review and make recommendations to streamline the grant management and fiscal management processes and to ensure accountability of funds and compliance with Federal and State program regulations; provide tools to be used by Using Agencies for the assessment of the performance of the financial transaction processes; monitor all grant management, accounting, budget management, and other business office functions regularly; and provide and/or identify training for staff in the area of detection and prevention of fraud, waste and abuse; and ensure compliance with all applicable Federal and State accounting and financial reporting requirements.

Discovery Phase: During the discovery phase, we will obtain and review current policies, procedures, practices, laws, regulations and strategies related to grant management to understand and documents the requirements and strategies; as well as hold conversation and discussions with the State process owners, subject matter experts and other stakeholders to identify and document grant requirements and all the grant management activities including policies, procedures, systems and artifacts. We will use MS excel as a tool to align the requirements to the policies, procedures, practices, systems and strategies; and perform an initial review and comparative analysis to determine whether the current policies, procedures, practices, and strategies related to grant requirements, are adequate, consistent with grant requirements, identify any gaps, cycle time it takes to complete a task and level of usage of technology to support the completion of a task. As a result of our review, we will schedule interview sessions with the State business processes, subject matter experts and other stakeholders to verify and validate the result of our review and obtain any additional information to develop and implement specific grant management model including grant management tracking, monitoring and analytical tool; project; quality control; and communication plans to facilitate to the:

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

We will provide and/or identify training for staff in the area of detection and prevention of fraud, waste and abuse; and for personnel to broadening their knowledge, understanding and skills, and increase productivity in conducting compliance audits of Federal grant recipients. We will draw upon our experience in conducting similar training sessions at USAID whereby we conduct one week long Fraud Awareness, Detection and Reporting training sessions to all USAID personnel aboard in disaster relief countries. Our managers are trained to train; the table below (**Figure II**) provides a snapshot of our approach to develop and deliver training on Fraud Waste and Abuse.

Exhibit II: Training Approach

Task Analysis	<ul style="list-style-type: none"> ○ Define the target population for training. ○ List the tasks to be performed by the target population on the job. ○ List the skills and knowledge needed to do the tasks.
Define Training Objective	<ul style="list-style-type: none"> ○ Select the skills and knowledge to be taught (specific topics) ○ Measurable/Observable ○ Attainable for target audience within scheduled time and specified conditions ○ Relevant and results-oriented ○ Targeted to the learner and to the desired level of learning
Design Training	<ul style="list-style-type: none"> ○ Organize the selected skills and knowledge into suitable teaching units (modules) ○ Develop training brief outlines of module content ○ Draft expanded outlines of modules, including instructional objectives, main body of text, and examples and exercises. ○ Subject Matter Experts provide realistic examples and information for use in exercises. ○ Deliver draft course outline for COR review ○ Incorporate COR feedback and develop and deliver draft course material for COR review ○ Finalize course material based on COR feedback
Implement Training	<ul style="list-style-type: none"> ○ Planned training method include student handbooks, instructor guide, slide presentations, course outline and syllabus ○ Draft the complete modules, facilitator guidelines, and course director guidelines. ○ Field-test the training materials. ○ Revise and finalize training materials based on the field test. ○ Deliver training course to State personnel
Evaluate Results	<ul style="list-style-type: none"> ○ Develop set of criteria to evaluate course material against related to content, usefulness and overall quality. ○ Evaluation to determine the suitability of specific materials in the context of the training ○ Evaluation aims at providing feedback to trainer and participants to focus on possible areas for improvement rather than rejection or acceptance.
Review and Analyze	<ul style="list-style-type: none"> ○ Measuring how well the course objectives were achieved ○ Improving the efficiency of training ○ Highlighting the value of the training

Financial Auditing and Grant Management Model: As result of our initial review and comparative analysis discovery phase, we will present both the As-Is (current state) and To-Be (future state) models the State management to verify and validate the future state model before implementation. Both models will be a flow chart and activity cards (MS excel spreadsheet) that identifies and document all the current activities related to the financial auditing and grant management at the task level including data, artifacts, and systems used to support the activities.

The As-Is model is the current state of the policies, procedures, practices and systems highlighting the identified gaps or non compliance with grant requirements. The To-Be is future state or the modified policies, procedures, practices and systems including the strategic goals, streamlined activities to include only value added tasks and performance indicators or benchmark to measure financial transaction processes against the strategic goals. Both models will be the specific tasks to perform when conducting the financial auditing and grant management activities including the source of data per a specific task, the specific data or artifacts used to perform the task, the agency and individual (by title) responsible to perform the task; output data or artifacts that is generate when the task is completed; the recipient of the output data or artifacts, and time it takes to receive output data.

Implementation, Enable and Change: Once the State management approves the model (future state), we will develop an implementation plan and roll-out the modified or new policies, procedures, practices strategies and systems. We will develop governance to manage or new policies, procedures, practices strategies and systems such as documentation standards, version control, use document manager (MS SharePoint) to track and update document versions, performance metrics to measure performance, etc. Develop an implementation plan to implement the or new policies, procedures, practices strategies and systems including define the audience and specific methods, means and timing to be used for communicating and receiving feedback from change activities; rollout new procedures, collect performance data and compare to benchmark to identify deviations and variances; and develop correct action plan to research and resolve deviation and variances. Develop training plans and materials to conduct training on the modified or new policies, procedures, practices strategies and systems.

Grant Management Tracking, Monitoring and Analytical Tool: As result of our To-Be (future state) model, we will develop and implement a tracking, monitoring and analytical grant management tool (MS Access database) with forms, tables, queries, macros, custom reports, etc. to monitor, track and analyze grant management, accounting, budget management and other business office functions. The tool will also enable using agencies to assess the performance of financial transaction. The tool will provide the capability to assess the potential effect of the grant on department and agency operations. We will ensure the tool have the capability to drill down to the task level to facilitate the investigation of any unusual differences or variances, to quickly develop and adapt. Additionally, tool will provide the capability to research any unusual differences or large variances and provide recommendation to management to mitigate any risk including developing and implement a corrective action plan or activities to assist management to track and resolve any unusual differences or variances. Our tracking, monitoring and analytical tool will be built with internal controls in mind to mitigate any inherent and control risk by ensuring completeness and accuracy of transactions; and integrity of the data. It will have the capability to restrict as access to the database (password protection), restrict user manipulation of data, validation and edit checks; web enablement or place on the share-drive for stakeholders to review the data and reports. Prior to implementation of the tool, we will conduct dry run with test data to verify and validate the completeness, accuracy and integrity of the data; as well as solicit input from process owners and subject matter experts.

System Integration and Test Plan: We will use the following methodology to provide technical knowledge and expertise to assist in the integration of the Electronic Grants management program into the State finance and accounting system. We will assist the State to develop a system integration and test plan (SITP) that define the step by step process for combining the Electronic Grants management program into the State finance and accounting

system components into assemblies, assemblies into subsystems and subsystems into the system. We will define at what level software is integrated and the levels for conducting verification of software and hardware. We will develop the (SITP) before completion of verification matrix. The SITP will define the buildup of functionality from the lowest complexity to higher complexity. Thus, the first step of our in integration is the lowest levels of functionality; e.g. backplanes, operating systems and electrical interfaces. Then add increasing functionality such as device drivers, functional interfaces, more complex functions and modes. Finally implement system threads such as major processing paths, error detection paths and end-to-end threads. The integration will focus on both the hardware to hardware and software to hardware. Our objective of the SITP is to define a plan that avoids as much as possible having to disassemble the system to implement fixes to problems identified in testing therefore we will integrate risk mitigation into our SIPT. Our integration plan will be described with an integration flow chart or with a table listing the integration steps in order. Our integration flow chart graphically illustrates the components that make up each assembly, the assemblies that make up each subsystem etc. We will prepare the SITP as an activity that benefit from close cooperation among our system engineers, software engineers, test engineers and manufacturing engineers. As part of our plan we have a process for reporting and resolving failures in our system I & T schedules have a contingency for resolving problems and risk mitigation plans are part of our SITP; such as having adequate supplies of spare parts or even spare subsystems for long lead time and high risk items.

Our system integration will be complete when our defined subset of system level functional tests has been informally run and passed, all failure reports are closed out and all system and design baseline databases have been updated. The final products from our system integration include the Test Reports, Failure Reports and the following updated documentation, re-baselined system definition (requirements documents and ICDs, test architecture definition test plans and test procedures); and re-baselined design documentation (hardware Design Drawings, fabrication procedures, formal release of software including Build Procedures and a Version Description Document, system description document, and TPM Metrics). As a good practice we will gate integration closeout with a Test Readiness Review (TRR) to review the hardware/software integration results, ensure the system is ready to enter formal engineering or development model verification testing and that all test procedures are complete and in compliance with test plans.

3.3 Pool 3 - Integrity Monitoring or Anti-Fraud

We will leverage our experience, lesson learn and best practice in performing similar task at PSC, DHS, and USAID to conduct integrity monitor (anti-fraud) including forensic accounting and all specialty accounting services; risk assessments and loss prevention strategies; performance and program monitoring and promotion of best practices as applicable to each task order issued under this contract; fraud and misconduct investigation, prevention, detection and remediation; implementation and management of appropriate compliance systems and controls required by State and Federal governing guidelines, regulations and law; development and implementation of policies and procedures to assist in ensuring that program requirements are met, including preventing a duplication of benefits, and measures to detect and prevent fraud, waste abuse and mismanagement of funds; compliance with Federal and State laws, and DRGR regulations as applicable; compliance with local regulations and ordinances as applicable; disseminate information regarding the Anti-Fraud hotline maintained by the Office of the State Comptroller; and develop data management systems/programs for the purpose of collecting, conducting and reporting required compliance and anti-fraud analytics. Our forensic analysis is designed to investigate and substantiate the actual amounts reported in financial statements by using the direct and indirect methods. Our approach consists of discovery and data gathering; data preparation, data analysis and reporting with objective to identify irregularities, errors and fraudulent activities.

Discovery and Data Gathering: At the discovery and data gathering phase, we will obtain and review policies, procedures, laws, regulations and strategies related to specific accounting, budgeting, asset and facilities management transactions to understand, define and documents the required transactions, processes, policies, procedures, practices and strategies. We will use MS excel as a tool to map the current transaction, processes, policies, procedures, practices and strategies to Generally Accepted Accounting Principles (GAAP) to define the data integrity (parameters) to be monitored and identify any gaps. As a result of our review, we will schedule interview sessions with the State business processes, subject matter experts and other stakeholders to validate defined the data integrity, any identified gaps; and obtain any additional data to develop and document detailed forensic procedures to perform forensic data analytics, review, investigation and substantiation of transactions to comply with the financial statement assertions (existence, completeness, sufficiency, valuation, accuracy and presentation) of the financial data; business requirements for financial systems; system policies and procedures for existing financial systems; with the objective to monitor, track, prevent, detect, investigate and resolve any errors, irregularities and fraudulent activities. In addition we will develop project, quality control and communication plans to facilitate the integrity monitoring process. We will submit our developed and documented detailed forensic data analytical procedures including the business and process knowledge, and analytical knowledge to the State business process owners, subject matter experts and other stakeholders to verify and validate the information to ensure we have captured the critical and significant information.

Data Preparation: As result of our interviews, conversation and discussions with the State process owners, subject matter experts and other stakeholders, we will develop and implement a forensic tool using MS Access database to monitor, track, prevent, detect, investigate and resolve any errors, irregularities and fraudulent activities. We will design an integrity monitoring tool with forms, tables, queries, macros, custom reports, etc. to perform the detailed forensic procedures including forensic data analytics, review, investigation and substantiation of transactions for existence, completeness, sufficiency, valuation, accuracy and presentation of the

financial data. We will use business or transaction questions to influence and define data parameters or structure that include the data sources, list of attributes and derived variables, event predictions, value predictions, concentration of values, etc. We will ensure the tool have the capability to drill down to the object class level to facilitate the investigation of transactions, any unusual differences or variances, to quickly develop and adjust account balances. Additionally, we will research any unusual differences or large variances and provide recommendation to management to mitigate any risk including developing and implement a corrective action plan or activities to assist management to track and resolve any unusual differences or variances. Our tracking, monitoring and analytical tool will be built with internal controls in mind to mitigate any inherent and control risk by ensuring completeness and accuracy of transactions; and integrity of the data. It will have the capability to restrict as access to the database (password protection), restrict user manipulation of data, validation and edit checks; web enablement or place on the share-drive for stakeholders to review the data and reports.

Data Analysis: Our data analytics approach is specifically focused on data mining, data mining is to analyze data to identify patterns that exist within the data including the fraudulent activities. This information is then used to flag records that have an unlikely probability of matching those rules. Additionally, our data mining is use for root cause analysis and to identify exceptions in existing data for correction purposes and provide recommendation. We will use the analysis to validate business rules, examine data quality to present the data along multiple axes and then drill down into outliers to determine if they deserve further review and identify outlying transactions for follow up. Our data mining steps are; **Ad Hoc Data Analytics (DA):** The Ad Hoc data analysis phase is the starting point that will assist us to identify and document the patterns or potential risk areas within a business system; and understand the business processes and becoming familiar with the data. Our Ad Hoc data analytics will include acquiring, importing and verifying data, benchmarking and trending or data quality testing, and other specifics as directed by the State management. **Repeatable Data Analytics:** The repeatable data analysis is the predefined and scripted phase. We will perform test on the data on a scheduled basis to confirm the consistency, efficiency and more effective corrective actions. To perform this test we will either obtain source data files from IT staff or through data access tools such as Open Database Connectivity (ODBC) to import data directly from production systems. At this stage we will capturing the logic within program scripts moves the necessary analytics knowledge from individual workstations into the DA tools stored on the analytic librarians. The quality of analysis is improved and remains consistent from run to run, as the data acquisition process is partially or fully automated. **Centralized Analytics:** In this phase, we will develop and established a central repository for repeatable DA programs and standard data files; standards for DA development are documented and DA applications are set up and scheduled to run against the centralized data on a regular basis or on demand. Data to be analyzed may either be pushed to the repository or extracted directly from different sources as needed, and the analytic results themselves are stored in the repository. The centralized approach include more consistent, efficient and repeatable process; potential negative impact on the performance of production applications is minimized; data security is improved; backups are more easily performed; use of a centralized repository increases the overall performance of workstations; access to analytics and results is available to more people, increasing productivity and improving the use of supporting; and reference materials, analytic sample logic and source data. **Continuous Monitoring:** At this stage the analytics tool will fully automated and running at regularly scheduled intervals and embed directly into a production system. A continuous run of

analytics will enable the immediate identification of potential exception transactions. Our continuous monitoring packages will include web interfaces, e-mail notifications, workflows, remediation tracking, and dashboards; assess control and process owners. It will also act as advanced management tools that allow test runs of the workflow to identify transactions that match predefined criteria; copy the transactions to a data file; and alert business unit managers, auditors or other stakeholders of transactions matching the criteria.

Fraud Risk Factors

We will be concern with fraud that causes a material misstatement of the financial statements misstatements arising from fraudulent financial reporting and misstatements arising from misappropriation of assets. We will specifically consider and document the risk of material misstatement due to fraud and keep the consideration in mind in designing audit procedures. Considering the risk of material fraud generally will be done concurrently with the consideration of inherent and control risk, but it will result in specific identification of fraud risk factors that are present and our response to the factors. As part of the consideration of fraud risk, in addition to obtaining representations about fraud risk in the management representation letter, we will inquire of management to obtain management's understanding regarding the risk of fraud and to learn whether management has knowledge of fraud perpetrated on or within the entity. In addition, if the grantee has established a program to prevent, deter, and detect fraud, we will ask the fraud prevention program managers whether the program has identified fraud risk factors. In addition we will obtain information about instances of fraud identified by the IG, and A&A management to summarize how cases of reported fraud were committed, and ask management whether controls have been strengthened, to consider whether there is a risk of material fraud. Fraud risk factors that relate to misstatements arising from fraudulent financial reporting will be grouped in three categories as follows:

Industry conditions: These factors involve the economic and regulatory environment in which the grantee operates;

Operating characteristics and financial stability: These factors pertain to the nature and complexity of the entity and its transactions, the entity's financial condition, and its profitability; and

Management's characteristics and influence over the control environment These factors pertain to management's abilities, pressures, style, and attitude relating to internal control and the financial reporting process.

Fraud risk factors that relate to misstatements arising from misappropriation of assets will be grouped in two categories as follows:

Susceptibility of assets to misappropriation These factors pertain to the nature of an grantee's assets and the degree to which they are subject to theft; and

Controls These factors involve the lack of controls designed to prevent or detect misappropriations of assets.

Additionally, we have helped many cabinet level agencies such as HHS and DHS reduce improper payments at agencies by starting with entity level controls the monitoring, communication and information, and risk assessment levels. We will use our statistical sampling tools IDEA and Audit Commander to analyze all data points and detect anomalies, after which we will continue to analyze the data to verify if a payment is improper or not. GMG has been performing this analysis for some time therefore we know at times the data seems improper but it may not actually be improper this is where having staff with a deep level of understanding of accounting transactions and program coding is important. We have this expertise and we will

adjust our current audit program methodology to fit the needs of the State. Our plan will address these control gaps using a risk-based approach (both quantitative and qualitative).

The team will first perform a duplicate payment analysis to ensure that vendor master file is reliable. The following options are available to perform this analysis:

- Fuzzy Matching
- Common Term Removal
- Identification Number
- Telephone Numbers o Street Addresses
- Routing & Bank Account Numbers
- Check Number

Next we will perform an analysis of duplicate invoice payments; the key elements to be used to perform this analysis include:

- Recipient Number
- Grant Number
- Date
- Amount

This approach consists of 19 core duplicate payment detection algorithms. The potential duplicate payments obtained from the data analysis will be provided to the State for further investigation and explanations. GMG will assess State's explanations and conclude whether duplicate payment or improper payment occurred. Our approach includes; Obtaining the Universe, Determine Statically Valid Sample Set, Obtain Supporting Documentation Conduct Review and Recommend Corrective Action.

3.3 All Pool Deliverables and Due Dates

Pool #	Milestones/Deliverables	Delivery Date
3.3.1.1	Confirmation of Completed Background Checks/Security Clearances Monthly reports on activities conducted on or for each task to include the type of activity, results, recommendations and analysis	TBD
3.3.1.2	A report every four (4) weeks on analysis of data as to fraud detection, outlier trends and progress by agencies or contractors to correct anomalies and system processes to provide verification of resolution and prevention of reoccurrence	TBD
3.3.1.3	Monthly reports on the resolution and closure of issues identified as result of any audit or monitoring from agencies providing oversight.	TBD

3.4 All Pools - Reporting and Documentation

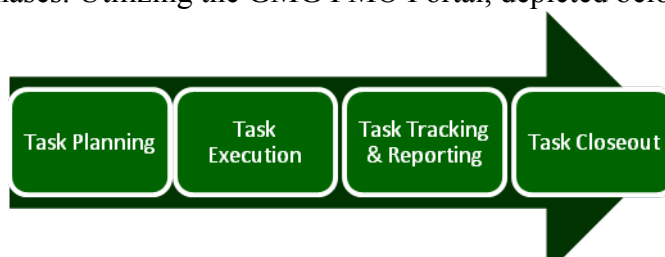
GMG will provide and submit to the any using agency, and the State contract manager, all reports and documents as may be necessary to document any of our services provided including, but not limited to, auditing, compliance, integrity monitoring, oversight and fraud detection and prevention, in accordance with applicable Federal HUD, FEMA and State requirements. Any final audit reports submitted by GMG to a using agency will be certified by a New Jersey Certified Public Accountant (CPA) employed by us.

GMG will retain all records, documents, and communications of any kind (including electronic in disk or print form) that relate in any manner to the award and performance of this contract as required by State and Federal regulations. We maintain all records related to products, transactions or services under this contract for a minimum period of five (5) years from the date

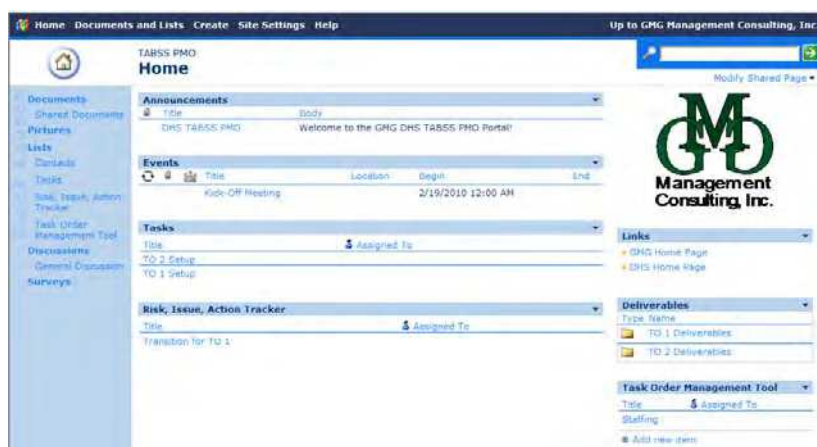
of final payment. Such records will be made available to the New Jersey Office of the Comptroller, for audit and review, upon request pursuant to N.J.A.C. 17:44-2.2 and disclose to other parties for audit and review. Record retention beyond the five (5) year if necessary and will be directed by the State. We will be responsible for providing protective storage of daily or disaster-related documents and reports used during the provision of services under this RFQ, including but not limited to, audit, compliance, integrity monitoring, oversight and fraud detection and prevention and shall make any documents held available to the State upon request.

Task Order Management

GMG's task order management approach is based on the four phases depicted in the figure below; GMG Task Order Management Phases. Utilizing the GMG PMO Portal, depicted below, our approach establishes a mechanism that ensures all costs are tracked; contract deliverables meet established quality criteria and are submitted in a timely manner. We address this requirement in a two-fold approach that provides visibility at both the task order level and the program level. A Task Management Plan (TMP) created in response to a task order contains a task schedule that includes specific activities necessary to generate all work products and deliverables. In addition to the schedule, all task deliverables are identified in the TMP. The listing will uniquely identify each deliverable and capture key information such as preparer, description, due date, date prepared, approved by, date approved, distribution frequency, and recipients.



Ensures all cost are tracked and contract deliverables meet established quality criteria and are submitted in a timely manner



Task Planning- GMG's planning phase begins with the initiation of our accounting and cost management processes.

Upon receipt of a task order, the PM establishes a project code to uniquely identify the task order. The project code remains active throughout the entire life cycle of the task order. As the PM and Task Managers prepare the Task Management Plan, estimates for labor hours and Other-Direct-Costs (ODCs) will be accompanied by our rationale and assumptions. At the completion of the planning phase the estimates become the budget baseline which will be monitored against actual results. The Task Order Manager chairs a kickoff meeting to communicate the goals, scope, schedule and other pertinent information to the project team.

GMG PMO Portal. *Ensures responsible financial management and integrity, cost effective and efficient use of resources, accountability and reporting for individual task order and at the program level*

Task Execution- During the Execution phase, GMG captures actual hours and incurred costs. The project code is expanded to allow the capture of actual labor hours, ODCs and travel costs that are incurred during the operations. As staff members are assigned to a project, time codes are linked to their timesheets. Staff members are instructed to record actual hours worked against all relevant time codes at the end of each day. Task Managers monitor daily time keeping compliance to ensure internal quality and policy standards are met. At the end of each reporting cycle, Task Managers review and approve labor hours submitted by assigned staff members. GMG acknowledges that ODCs and travel cost must be pre-approved prior to incurring these costs. In these cases, the PM will submit a request stating the purpose and estimated costs. Any scope changes that occur during task execution require additional rationale and documentation describing the proposed change and the impact to funding and schedule. The PM will review the proposed change with the State PM, COTR and CO for their approval.

Task Tracking & Reporting- Tracking and Reporting provides the feedback that ensures GMG operates within the schedule and funding limits established by the task order. Starting on the first day of operations, GMG will begin the formal process of monitoring performance of the project. The Earned Value Management (EVM) principles, upon which our approach is based, provide the framework for monitoring cost at the lowest component of measureable activity. By leveraging this framework, our team can track and compare budgeted and forecasted costs at the task level, and summarize each cost element to the program level.

GMG's reporting policies require the PM and Task Managers to monitor project activity on a daily, weekly and monthly basis. The PM and Task Managers evaluate performance metrics such as: actual cost of work performed; budgeted cost of work scheduled; estimate to complete; actual at completion; variance at completion; and cost performance index.

The PM chairs a monthly PSR to evaluate in detail the status of each active task order and the overall program performance. The meeting will review the status of expenditures, deliverables and any issues related to service quality or risks. Following the internal review, GMG recommends the PM and Task Managers meet with State task order CO and task order COTR stakeholders to review status of individual task orders, and meet with contract level CO, PM and COTR to review status of the program.

GMG will deliver task order status reports to the designated State points-of-contact. Report delivery schedules and specific content of these reports will be based on requirements established in the task order statement of work.

Task Close Out- At the completion of a task order, GMG performs a formalized set of closeout activities. These activities ensure all expenditures have been accurately captured and work completed satisfactorily. The GMG accounting staff will review all labor hours, labor costs, ODCs and travel cost. A final invoice is produced reflecting any remaining cost incurred for the task and a final report summarizing all task activity, including hours, actual cost and budget will be submitted to the State program officials and stakeholders. At the conclusion of each task order, GMG conducts a lessons learned session with State stakeholders to assess work performance and identify service delivery process improvements.

Subcontracting Plan

GMG will subcontract a total of 25% of this project to two small minority woman owned New Jersey Firms Galleros Koh LLP and Paula Samuel Milligan CPA LLC.

Galleros Koh offices are located in Freehold, New Jersey at 71 W. Main Street, Suite 302, 07728. The Firm is certified as Minority and Women-Owned Business Enterprise (M/WBE) and Small Business Enterprise (SBE) by the New Jersey Department of the Treasury. Galleos has experience working with disaster relief and other State Agencies as listed below.

- U.S. Department of Housing and Urban Development
- U.S. Department of Education
- U.S. Department of Health and Human Services
- U.S. Department of Labor
- U.S. Department of Justice
- U.S. Department of Agriculture
- NJ Department of Education
- NJ Department of Community Affairs
- NJ Department of Human Services
- NJ Department of State
- NJ Division of Prevention and Community Partnership

Paula Samuel Milligan CPA, LLC, (PSM) with offices located at 111 Mulberry Street Suite 5B Newark, NJ 07102. PSM has extensive HUD disaster relief experience which includes compliance with grants program requirements and conducting Internal Control Assessments.

Management of Subcontractors: Because we will operate as an integrated team, our teammates will be assigned throughout the task areas based on staff expertise. This flexible staffing approach will allow us to maximize knowledge, gain efficiencies across sub-tasks, and let all team members contribute in multiple task areas.

We manage subcontractors (Sub-Ks) just as we would GMG employees. As described in the benefit from the Sub-K management best practices used to ensure quality support.

Features and Benefits of GMG Sub-K Management Practices	
SUB-K MANAGEMENT PRACTICE	BENEFIT TO NEW JERSEY STATE
Fully integrated project management and delivery team	<ul style="list-style-type: none"> ▪ Provides the right mix of staff with the right skill sets to effectively manage the work, mitigate challenges and risk, and collaborate with the State project management
Interim review schedule with milestones tied to project delivery	<ul style="list-style-type: none"> ▪ Thorough reviews to ensure project tasking, work products, and deliverables meet all expectations and requirements prior to delivery ▪ Ensures current methodologies and leading industry trends/best practices are integrated throughout the project and its products
Cross-team communication through regular status reports and onsite and virtual meetings	<ul style="list-style-type: none"> ▪ Ensures regular interaction between the project management team, contractor staff, and subcontractor staff focused on reporting project status/progress and identifying/escalating project issues and risks
Sub-K POC identified to work directly with GMG PM	<ul style="list-style-type: none"> ▪ Allows immediate access to the Sub-K team for reporting of status, identification and resolution of issues, or addressing performance
GMG PM responsible for resolving contractual, cost, or performance issues	<ul style="list-style-type: none"> ▪ Ensures that the prime contractor through the PM will be directly responsible to the State for the performance of Sub-K leads and staff

Features and Benefits of GMG Sub-K Management Practices	
SUB-K MANAGEMENT PRACTICE	BENEFIT TO NEW JERSEY STATE
GMG leveraging of Sub-K Senior Advisory Board (SAB)	<ul style="list-style-type: none"> Sub-K firm leaders provide an external perspective on the project team and its approach and on key findings and recommendations of significant deliverables. SAB review will ensure higher quality thought leadership and product delivery for the State
GMG interviews and approves contractor staff	<ul style="list-style-type: none"> Ensures that project staff provided by Sub-K and the prime contractor will meet the same client requirements for education, background, certifications, experience, and expertise

Features and Benefits of Our Sub-K Management Practices

Management of Subcontractor Personnel: Our management approach is an integrated system of project management and controls, which will enable GMG and the State to monitor progress in terms of integrated cost, schedule, and staff performance measures.

GMG employs its structured subcontract management process to cover all phases of the management process. We base our procedures for controlling subcontractor efforts on well-defined requirements, definition of milestones and deliverables, formal monthly reports on performance, monthly monitoring of labor hour and cost performance, controlled dollar allocations, and open communication.

Technical	Cost	Schedule	Overall
Task Orders with Formalized SOW	PM Must Approve Subcontractor Invoices	Critical Review Milestones Established	Weekly Status Meeting Between PM, Subcontractor POCs, and Stakeholders
All Subcontractor Deliverables Reviewed by GMG PM	Subcontractors Required to Track and Report Cost	Deliverables Status Tracked Against Schedule Plan	Formal Technical and Cost Performance Reports by Subcontractors
Formal Weekly Review of Subcontractor Technical Performance	Monthly Comparison of Costs to Budgets vs. Progress	Weekly Formal Review Meetings of Open Tasks	Direct Interface at Subcontractor Management Executive Level

GMG Sub-K Management Approach

Subcontractor Additional Requirements

Located in separate file

Past Performance

Agency	Department of Health and Human Services
Contract #	HHSP23320095201SC
Contact Person:	Mary Woolston, 301-443-1559 Email
Value	\$3.5 M
Period of Performance	January 2009-January 2014

GMG performs the internal audit functions for management's review of financial operations and reporting. GMG has performed reviews of the grants management function for internal controls over financial reporting, compliance with applicable laws, regulations, service provider contract compliance, and information system compliance with OMB and federal requirements. Additionally, we are currently performing reviews of controls over financial reporting related to medical center activity for Medicare recipients. We have provided specific recommendations and procedures to fully remove a control deficiency in 2011.

Agency	USAID
Contract #	AID-OAA-C-11-00163
Contact Person:	Corey O'Hara 202-712-5599 Email cohara@usaid.gov
Value	\$8M
Period of Performance	October 2011 September -2014

USAID provides disaster relief and grants to multiple international countries. The objective of our contract is to provide the Bureaus of Economic Growth, Agriculture and Trade; Democracy, Conflict and Humanitarian Assistance; and Food Security with support services. As such, we have consultants who travel on missions across the globe to perform the following tasks including studies related to specific grants, financial management and analysis, project management, streamlining policies and procedures and other management activities related to grant recipients.

Agency	Department of Homeland Security, TSA
Contract #	HSTS01-07-C-FIN067
Contact Person:	Kristen Landry, 517-227-1152 Email
Value	\$6M
Period of Performance	October 2007 September -2012

As part of a larger engagement we perform travel compliance audits for the TSA. When a major disaster occurs TSA has to mobilize large numbers of staff and GMG assist with that mobilization. We retrieve all the requested information, create checklist of required information, and organize the information. We provide justifications and present all the information to the client for review and approval. Once approved, GMG works with the client to submit the documentation, answer any follow up questions, and subsequently respond to any findings if needed. Furthermore, we act as a liaison between the client and the external auditors. We set up kick-off meetings to discuss the upcoming audit. In addition, the team provides documentation, policy documents, and standard operation procedures that are applicable to the audit. It is

imperative that the auditors obtain a deep understanding of the processes and procedures for the audit at hand. All inquiries from auditors are responded to within a 24-hour period to ensure timely submission of data. Meetings minutes and progress tracking methods are utilized to ensure deadlines are met and actions items are assigned to team members.

Agency	EPA
Contract #	EPW12-015
Contact Person:	Joe Lucia, 202 -564-5378 Email
Value	\$1.3 M
Period of Performance	May 2012- April 2014

The US Environmental Protection Agency (EPA) awards approximately half of its annual budget in grants to its state, local, tribal, educational and non-profit partners. GMG conducts approximately 55 post award limited scope on-site administrative, financial management and accounting reviews using EPA prescribes protocols. Additionally we provide financial and administrative technical assistance evaluations as directed.

- Onsite reviews consist of, but are not limited to, the following activities:
- Receiving and reviewing completed Onsite Post Award Protocol from review recipients;
- Receiving and reviewing grant award, financial and related documents directly from the EPA;
- Coordinating and scheduling the review after the recipient is notified by EPA;
- Using regulations and cost principles applicable to the particular type of recipient being reviewed to form the basis for substantive tests, examinations and internal control reviews that will be performed;
- Conducting limited scope administrative and financial management system reviews at recipient locations which requires GM to: conduct a series of interviews, review administrative policies and procedures, review the recipient's financial management system, and test a limited quantity of financial transactions using the completed Advances Post Award on-Site Protocol as a guide;
- Determining if the grantee's administrative and financial management system meets the requirements outlines in EPA protocols;
- Determining if the recipient is in compliance with the terms and conditions of their EPA Assistance agreements;
- Assessing the effectiveness of the recipient's internal controls and reporting the results in a management report as outlined by the EPA;
- Reviewing the recipient's Federal Financial reports for EPA grants and their most recent a-133 single audit/financial statement for findings and corrective actions;
- Writing and submitting a working draft report to the EPA Compliance Officer and Contract Officer. The draft report addresses all findings and weakness, quantifies all questioned and un-allowed costs, and provides suggested recommendations and corrective actions to the recipient;
- Issuing draft report to recipients for review and comment;
- Conducting and documenting one follow-up activity to obtain the recipient's response to the draft review;

- Including the recipient's response in a Final Report and issuing the report to the EPA.
- The limited scope financial management reviews differ from an audit from the standpoint of the size and selection of the transaction testing sample and the documents, procedures and policies examined. It should also be noted that these limited scope reviews do not evaluate the programmatic and technical aspects of a grant project. Organizations chosen for on-site reviews are determined by the EPA through a statistical sampling process by calendar year.

Staffing

GMG will ensure that all staff has the appropriate background checks as required by the RFQ. Additionally, we have a **DOD Secret Facility Clearance**.

Ms. Georgia Griffith, CEO (All Pools) has the overall responsibility for the Executive Management of the contract, including quality control, contract management, performance goals, and contract negotiation. She will set the strategy for the team and is responsible for the team's success. She will also ensure the integration of all strategic project initiatives is implemented in a functional manner. Ms. Griffith has over fifteen years of leadership, financial management, accounting, and auditing experience, with an emphasis on a variety of financial and management activities as well as regulatory compliance within the Federal Government and Private Sector. She has extensive experience in evaluating risk, including developing systems of internal controls to mitigate existing risks.

Mr. Edward Ampate, CPA (All Pools) is the Program Manager responsible for leading the team of professionals. He has over 15 years of experience in Grants Management, Financial Management and Accounting working with various the Federal Agencies.

Mr. Kevin Shapiro, CPA (All Pools) Project Manager has over 15 years of professional experience managing teams as well as performing Internal Controls and Grants Management audits.

Mr. Semy Kakoma, CPA (All Pools) Subject Matter Expert has over 20 years of audit, financial reporting and accounting function experience, audit readiness and audit findings remediation experience within the federal government. He was a subject matter expert on Financial Improvement and Audit Readiness engagements at the USDA, EPA and the Department of Education's student loan contractor Pennsylvania Higher Education Agency (PHEA) where he managed audit readiness and audit remediation engagements. He possesses experience in analyzing, documenting and remediating weaknesses in internal controls over financial reporting, financial systems and business processes.

Ms. Paula Milligan, CPA (All Pools) Senior Consultant has over 15 years of experience working for multiple state agencies developing strategic plans and advising management on function specific strategies.

Ms. Nora Galleros, CPA (All Pools) Senior Consultant has over 20 years of experience and has headed various audit engagements performed in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, issued by the Comptroller General of the United States of America, OMB Circular A-133, HUD Audit Guide, and various compliance requirements.

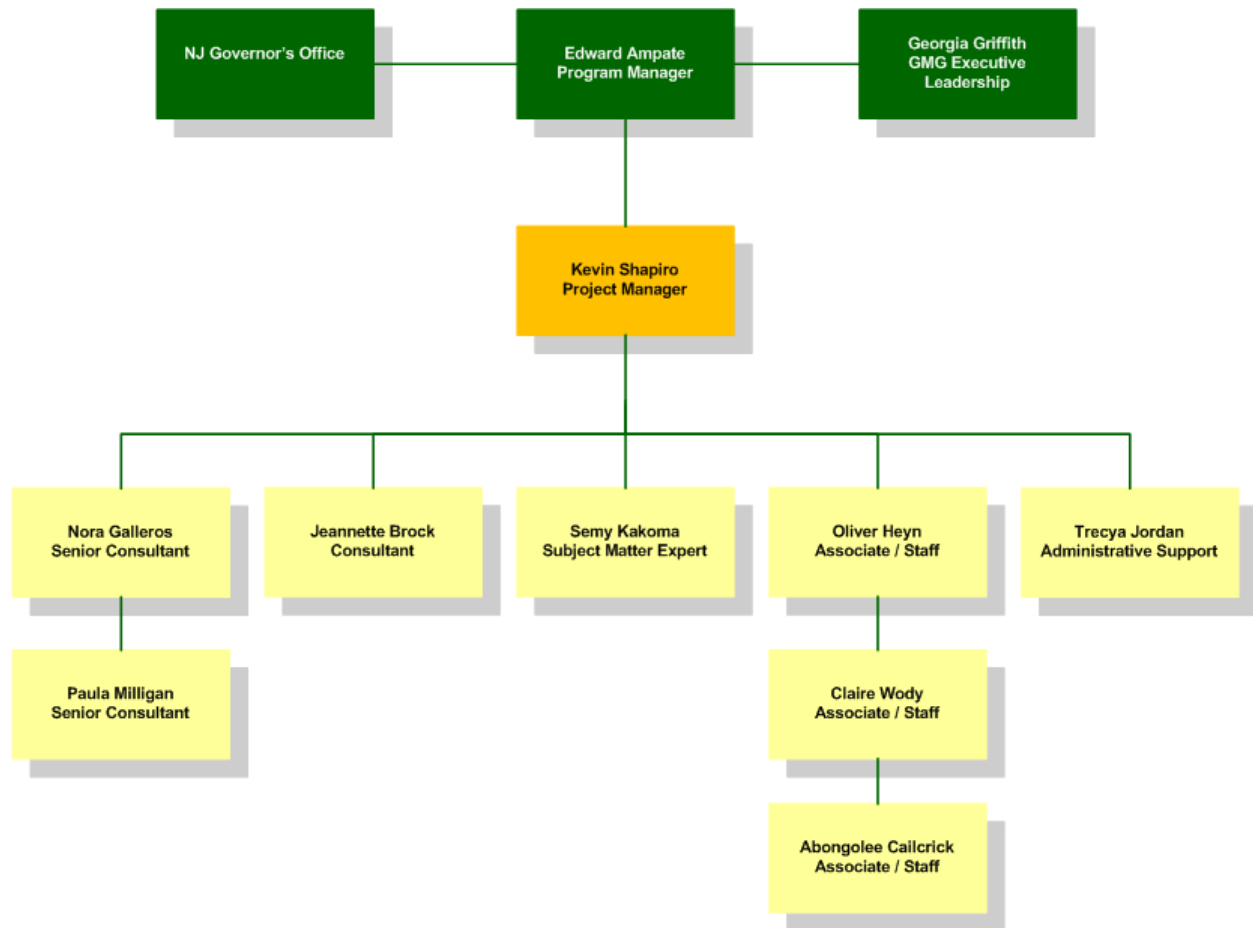
Ms. Jeanette Brock, CFE (Pool 3) Consultant has over 15 years of experience and is a Certified Fraud Examiner. Ms. Brock experience includes development of solutions, recommendations, or outcomes across multiple tasks and/or organizations.

Mr. Oliver Heyn, CPA (Pools1&2) Associate/Staff has over 15 years of auditing and accounting experience and will support the project in the preparation of deliverables, internal reports, briefings, and other requirements. Most recently Mr. Heyn has been conducting program and compliance audits for EPA grant recipients totaling over \$90M.

Ms. Claire Woody (Pool 2) Associate/Staff has extensive grants management experience working for multiple Federal Agencies and will support the project in the preparation of deliverables, internal reports, briefings, and other requirements.

Ms. Abongolee Cailcrick (Pool 2) Associate/Staff has extensive grants management experience working for multiple Federal Agencies and will support the project in the preparation of deliverables, internal reports, briefings, and other requirements.

Ms. Trecya Jordan (All Pools) is the Administrative Support on this project. She has currently performed similar services as outlined in the job narrative.



Edward Ampate, CPA- All pools

Years of Experience	15 Years in Auditing/Accounting
Education & Certifications	<ul style="list-style-type: none"> ■ Master Business Administration, American University, Washington, D.C. ■ B.S., Accounting, George Mason University, Fairfax, VA ■ Certified Public Accountant (State of California) ■ Member of American Institute of Certified Public Accountants

SUMMARY OF QUALIFICATIONS

Over fifteen years of public accounting, strategic management, financial management, risk management, process improvement, program and project management experience including, attestation; due diligence; financial statement audit, information system audit, financial statements compilation and analysis; development and implementation financial management policies and procedures; business process analysis and reengineering using six sigma approach; risk analysis; internal control documentation and evaluation including Sarbanes Oxley Act and OMB A-123 compliance; budget, cost and benefit analysis. Responsibilities varied in size and complexity; and in all assignments required researching relevant issues, applying various business methods, standards, policies and procedures.

PROFESSIONAL**EXPERIENCE:****GMG Management Consulting Inc., Manager**

2012 to Current

Ofori & Associates, PC

September 2009 to 2011

Project Manager - Department of Homeland Security / National Protection and Program Directorate (NPPD)

Assist the NPPD internal control team to identify root causes control deficiencies, developing strategies and corrective actions to resolve control deficiencies (material weakness and reportable conditions) that are identified by the OIG and OMB A-123 process. Activities performed include developed project quality control plan, developed project communication plan, developed project schedule and plans; and executed, tracked and reported project status. Some of the specific tasks performed include developed mission action plans (project schedule and plans) to address internal control deficiencies, implement and monitor the status of corrective actions. Assist management to conduct annual assessment of internal control over financial reporting, document and update financial reporting processes documentation and its related internal controls, document entity-level of assessments based on interviews using the GAO internal Control Management and Evaluation Tool, document test plans and the results of test of design and effectiveness of internal controls; and summarize any control deficiencies including reportable conditions and material weaknesses. In addition assist management to comply with Improper Payment Act (IPERA) by reviewing obligating documents and vendor invoices to identify any improper payments. Also served as the audit liaison between NPPD and the independent auditors (KPMG), that includes tracked, reviewed, managed and reported

KPMG audit request and documentation provided to KPMG to ensure the smooth execution of the audit.

Project Manager - Department of Housing & Urban Development / Office of Public and Indian Housing

Assisted HUD Office of Public and Indian Housing (PIH) by serving as the program administrator and project manager for the Disaster Housing Assistance Program (DHAP), the program is an interagency agreement between FEMA and HUD to provide grants to **115** Public Housing Agencies (PHAs) across the country to provide rental assistance to **52,000** families victimized by the hurricanes Katrina, GUSTAV and IKE worth total of **\$260 million**. The activities performed include developed front-end DHAP project risk assessment and management (resources, time, cost and quality constraints and management); developed project quality control plans to mitigate risk; developed project communication plans; developed DHAP project schedule and plans; executed, tracked, managed and reported the status of DHAP project schedule and plans; and conducted project change management control. Some of the specific tasks performed include maintained program participants (tenants or victims) data that include performed due diligence to ensure the data is accurate and complete; generated daily, weekly and monthly reports for stakeholders including US Congress; conducted outreach activities such as newsletters, training and mailings to solicit and inform hurricane victims to participate in the program, inform victims of program benefits and requirements; updated and maintained inventory of PHAs participating and drop-off (non-participating) of the program at a given time, that include executed and updated grant agreements between the PHAs, HUD and FEMA, compiled and generated monthly list of PHAs participating and non-participating in the program, reconciliation of amount of funds disbursed to PHAs and the amount expenditures reported by PHAs; provided technical assistance to PHAs and tenants that include gathered and entered data into Disaster Information System (database); provided statistics on PHA's case management including victims that have drop-off the program at a given time to stakeholders, answered program questions, resolved programmatic issues; maintained and published monthly Frequently Asked Questions (FAQs), conducted monthly web broadcast to PHAs on program updates including new mandates from US Congress; assisted PHAs with tenant (victims) intakes and case management, reconciled PHAs victims data including disbursements and expenditures with other HUD databases for completeness and accuracy; documented and updated program standard operating procedures with program changes; provided responses to policies issues; conducted on-site reviews of PHAs records to ensure compliance with program requirements; and documented and generated program output, outcomes, lesson learn and successfully closeout program and de-obligate any outstanding funds.

SIGMA-ALPHA LLC

March 2007 to September 2009

Project Manager - Security and Exchange Commission (SEC) Information System Audit

Assisted Government Accountability Office (GAO) to conduct financial statement audit of SEC's financial information systems by using FISCAM methodology and ensured that the control activities complied with NIST 800-53 requirements. Activities performed include conduct project risk assessment and management, developed project quality control plan, developed project communication plan, developed project schedule and plans; and executed, tracked and reported project status. Some of the specific tasks performed include reviewed prior audit reports and documentations to understand SEC's organization, key systems and

applications; performed risk and vulnerability assessment, and network analysis; evaluate the general controls by reviewing the policies and procedures related to security management, access controls, configuration management, segregation of duties and contingency planning; performed application control evaluation that include review the certification and accreditation including the plan of action and milestones (POAM), security plans, interface controls, inventory of supporting systems, segregation of duties, data management, and assess the effectiveness of the general and application controls.

Project Manager – Federal Housing Administration (FHA) OMB A-123 Appendix A

Assisted FHA management to implement OMB A-123 Appendix A. Activities performed include conduct project risk assessment and management, developed project quality control plan, developed project communication plan, developed project schedule and plans; and executed, tracked and reported project status. Some of the specific tasks; reviewed, identified and documented significant accounts; conducted interviews to document key business processes surrounding the significant accounts such as Single family (SF) Claims, SF Notes, SF Premium, SF Endorsements, Multifamily (MF) Claims, MF Premiums, Real Estate Owned (REO), **credit reform accounting for direct and guarantee loans** and Undelivered Orders; tested entity-wide controls to assess the control environment; conducted risk assessment to identify and document the significant risk and the key control activities that mitigate those risks; tested the key control activities to determine their operating effectiveness; developed a remediation plan to identify and document control deficiencies and plan actions to resolve the deficiencies; and issued an assurance statement.

Project Manager – Environmental Protection Agency (EPA) Financial Analyst

Assisted EPA's Research & Analysis Services department to plan and prepare quarterly financial statements. Activities performed include conduct project risk assessment and management, developed project quality control plan, developed project communication plan, developed project schedule and plans; and executed, tracked and reported project status. Some of the specific tasks performed include prepared statement of net cost, statement of budgetary resources, balance sheet, statement of net position, financial statement schedules and analyses of financial information including **credit reform accounting for direct and guarantee loans**; prepared the required financial data for the Federal "Closing Package" provided by Treasury for the audit of the government-wide financial statements; developed and documented detail procedures for critical financial statement functions, and recommend strategy to improve the financial statement preparation process; and review, prepare and evaluate intra-department and interagency elimination transactions.

Senior Consultant - United States Patent & Trademark Office (USPTO) Business Analyst

Assisted the USPTO Finance and Budget Office to implement activity based costing which include identified major activities, determined the cost for each activity, determined the cost drivers, collected activity data, calculated the product and service cost; and generated reports. In addition documented the process used to review and analyze each cost activity.

Senior Consultant - Prudential Insurance Company Sox Compliance (Application Controls)

Tested information system controls include the controls around the Accounts Payable (AP) Production Database, reviewed AP Production Database Business Continuation Plan (BCP); and validated the application level security access to the AP Production Database.

Project Manager - Department of Veteran Affairs (VA) Budget Analysis

Reviewed VA Monthly Budget Performance Report by comparing the actual performance to the performance targets or goals; reviewing the explanation for non-achievement of a performance

goals; agency plans and schedule for improving program performance; and assessing the completeness and reliability of performance data to ensure they complied with Office of Management Budget (OMB) Circular A-136.

Senior Consultant - Ginnie Mae Issuers Audited Financial Statement Review (Performance Audit)

Used the Ginnie Mae Issuers of Mortgage Back Securities audit guidance to review the audited financial statements of various issuers or lenders of mortgage loans (financial institutions) that Ginnie Mae guarantees their mortgage loans in the secondary markets to ensure that they complied with HUD mortgage loan issuance requirements, that include calculated the adjusted net worth, capital, liquid asset and insurance (verification of adequate fidelity bond, mortgage errors and omissions coverage) requirements.

Senior Consultant - Fannie Mae LIHTC and ACF Financial Review (Performance Audit)

Reviewed the audited financial statements of Fannie Mae's business partners in Low Income Housing programs to ensure they complied with HUD requirements and the partnership agreement; including re-computing the tax credit, net operating loss generated by program to validate Fannie Mae's tax benefit; post it to the financial statement; and validate the LIHTC accounting entries to ensure they were properly posted into the accounting system.

Senior Consultant - Department of Veteran Affairs (VA) OMB Circular A-123 Compliance

Developed a risk assessment tool; internal control assessment and monitoring tool; Identified the major classes of transactions and significant accounts including Fixed Assets, Account Receivable, Accounts Payable, Fund Balance with Treasury and Budgetary Accounts; Conducted interviews to develop narratives and flowcharts for the various processes or major classes of transactions; identified risk for the major classes of transactions and the controls to mitigate those risk; Conducted walkthroughs to evaluate the control design; Developed test plans to test controls; and Tested the controls for operating effectiveness; reassessed control and combined risk as either high, medium or low based on the test results; and developed and implemented remediation plan for control deficiencies.

Federal Home Loan Mortgage Corporation (Freddie Mac)

August 2004 to March 2007

Project Manager – Business Applications Operations Division

Conduct project risk assessment and management; developed project quality control plan, developed project communication plan, developed project schedule and plans; and executed, tracked and reported project status; and developed and implemented project change management plan. The specific project task performed include used six sigma approach to develop and implement TO-BE process model to improve the efficiencies and effectiveness of operations to optimize the Freddie Mac Single Family Performing Loan and Non-Performing Loan Administration. The task also include documented the AS-IS model, gathered data on the AS-IS model, developed and used statistical model to evaluate and analyze the data to identify deficiencies and gaps; developed and implemented TO-BE business process model to resolve the deficiencies and gaps; to manage change control, collected, evaluated and analyzed data on the result of the implementation of the TO-BE model, implemented continuous improvement processes to monitor, tracked, report and update the status of the changes; as well as align the process model to SOX requirements; and corporate strategic initiatives.

Control Manager - Internal Control Organization - SOX Compliance

Conducted interviews to develop narratives and flow charts for Corporate activities including stock compensation, payroll, etc; identified the risks and controls associated with those activities; developed test plans; conducted walkthroughs to evaluate the control design; tested the controls to determine whether they are operating effectively; and reassessed the control and combined risk based on the test results. Used MS Access to develop tables, run queries and macros to analyze and validate OFEHO Reporting data. Analyzed and validated pricing model, credit enhancement, guarantee assets (GA) (present value of future guarantee fees) and guarantee obligation (GO) (present value of expected default cost, Capital cost, float cost, G&A cost and credit risk) valuation including mortgage back securities, amortization of the Unpaid Principal Balance (UPB), Day1 Difference; insurance premium, deferred REMIC fees; and cash-flow from estimated default cost, capital cost, float cost, guarantee fee revenue and credit enhancement proceeds; buyup and buydown; and option adjusted spread (OAS).

Risk Management and SOX Compliance

Reviewed, reconciled and documented the Single Family Performing Loan SOX process including the narratives and flowcharts; identified the significant risks and the key controls to mitigate those risks. Developed and deployed remediation planned to conduct root cause analysis and resolve internal control deficiencies.

New Products and Corporate Compliance

Reviewed and analyzed all new products (NP) and non-standard transactions (NST) documented in Business Change Integration (BCI) tool to ensure compliance with Corporate NP/NST policies, procedures and control; generated monthly baseline reports on NP/NST for executive management; developed training materials for the NP/NST process; assisted in implementation of NP/NST policies and procedures; and served as an audit liaison.

BearingPoint Inc

March 2004 to August 2004

Senior Consultant Supervisor - Financial Management Services - Business Process Analysis, Department of Transportation (DOT) Working Capital Fund

Reviewed and analyzed the business processes to identify gaps within the processes; performed risk assessment; and developed policies and procedures for the processes.

Financial Statement Analysis, Ginnie Mae Mortgage Loan Program

Reviewed and analyzed audited Financial Statements of various Mortgage Banks (e.g. Chase, Wells Fargo, Washington Mutual, Citibank and etc.) that receives mortgage loans from Ginnie Mae to ensure they complied with Housing and Urban Development (HUD) Mortgage Loan requirements.

IBM Global Consulting Services

October 2002 to March 2004

Senior Consultant - Financial Management Services - Asset Management, Federal Aviation Administration

Used MS Access database as a tool to review and analyze all Fixed Asset transactions transferred out of the Work-In-Progress (WIP) accounts to the personal and real property accounts (capital asset account –sub ledger); and reconciled to the general ledger. Implemented prior year audit findings corrective action planned (CAP); developed business rules (governance) to support the CAP; performed risk assessment; and provided recommended as needed to streamline the asset management process.

Asset Management, Maritime Administration

Used MS Access as a tool to review and analyze all capital improvements to ships under Maritime Administration to ensure that they were properly capitalized and in compliance with Generally Accepted Accounting Principles and Statement of Federal Accounting Standard # 6.

PricewaterhouseCoopers Consulting LLP

August 1999 to October 2002

Consultant - Financial Management Solution - Financial Statement Analysis and Compilation; Business Process Analysis & Internal Control Evaluation Federal Aviation Administration (FAA)

Designed and implemented an Access quality assurance database, a risk management tool, to QC all Fixed Asset transactions to ensure compliance with general accepted accounting principles and FAA's business rules. Provided financial management expertise to the technology team to develop a business process model for FAA's enterprise architecture include performed quality assessment of the process and applications used to support the process; aligned long and near term business strategy to the financial management process; developed measurement techniques to measure the activities within the financial management process; and provided recommendation to streamline the process. Performed internal control evaluation of the property management cycle; and participated in the compilation of FAA's FY 2001 Consolidated Financial Statement, including FACTS-I and FACTS-II statements.

Cost Analysis, National Aeronautics and Space Administration (NASA)

Recognized, accumulated and assigned contract and grant cost to activities using various costing methodology such as direct tracing, cause and effect and allocation); and evaluated the process used to recognize, accumulate and assign the contract and grant cost activities to determine if there were adequate and to identify inefficiencies and redundancies; and provided recommendations to streamline the process.

Financial Statement Analysis, Ginnie Mae Mortgage Loan Program

Reviewed and analyzed audited Financial Statements of various Mortgage Banks (e.g. Chase, Wells Fargo, Washington Mutual, Citibank and etc) that receives mortgage loans from Ginnie Mae to ensure they complied with Housing and Urban Development (HUD) Mortgage Loan requirements.

Due Diligence, District of Columbia Financial Control Board (Budget Review)

Reviewed and analyzed the District of Columbia (DC) fiscal year 2002 budget to ensure that the budget was adequately planned and resources usage was properly allocated before it was released to the DC Financial and Accountability Board and eventually to the United States Congress.

Gardiner, Kamya & Associates, P.C

July 1997 to August 1999

Senior Audit Associate – Financial Statement, Compliance and Performance Audit of various institutions

The specific activities performed include, planned the audit, determined the materiality levels, performed significant accounts risk assessment, documented agencies profile, developed audit approach, timeline and milestones; documented the various business processes used to process and report financial transactions including the policies and procedures; evaluated the design of internal controls to determine if they were any gaps; performed test of internal controls to

determine whether the controls in place are working effectively and efficiently; select sample of transactions to perform detail test of transactions for Fixed Assets, Account Receivable, Account Payable, Fund Balance with Treasury, and Budgetary Accounts; performed compliance test to ensure agencies complied with laws and regulations; performed agreed upon procedures to ensure agencies are performing in accordance with project or grant requirements; generated audit reports, and management comments with recommendations to improve the business process and address the audit findings. Attestation Services were performed for the following institutions:

- U.S. Department of Treasury forfeiture funds
- National Atmospheric and Oceanic Administration
- Food and Drug Administration
- Department of Justice (US Marshall)
- Housing and Urban Development (HUD)
- DC Lottery, Sports and Entertainment Commission, Unemployment Compensation Trust Fund and Department of Public Works

Four Seasons Hotel

February 1990 to July 1997

Staff Auditor - Conducted night audit services that include reviewed and analyzed hotel billings; computed and posted billings to sub ledgers; checked hotel guests in and out of the hotel.

Kevin Shapiro, CPA All Pools

Years of Experience	15 Years in Accounting/Financial Management
Education & Certifications	<ul style="list-style-type: none"> ■ M.S., Business Administration, Finance, Robert H. Smith School of Business, University of Maryland – College Park ■ B.S., Accounting, Robert H. Smith School of Business, University of Maryland – College Park ■ Certified Public Accountant (CPA), Active, Maryland, 1997 ■ Certified Government Financial Manager (CGFM), Active, December 2006 ■ Certified Project Management Professional (PMP), November 2009 ■ Recipient of the 2007 DHS CFO Award for Exceptional Service for contributions to the TSA Financial Statements & Reports Branch improvement initiatives (OMB Circular A-123). ■ Recipient of Honorable Mention of the Keystone Award for Superior Mission Achievement with the TSA Internal Control Branch.

SUMMARY OF Relevant Experience

15 years of accounting and financial management experience, and seven years specific experience and expertise in assessing, implementing, and improving federal agency management control and internal controls over financial reporting. Experience includes both financial transaction cycles and Information Technology Systems, and assessing shared service provider agency for HHS.

Led the documentation and assessment efforts over key processes, including financial reporting (Balance Sheet, Statement of Budgetary Resources, Statement of Operations, Statement of Net Position), funds management (FBWT), procure to pay, grants management, budget execution and monitoring, reimbursable activity, human resource management, inventory and information systems.

Other activities included interviewing key personnel; developing and monitoring remediation plans; assessing control risk and design at the entity and process level; testing key controls; developing, tracking and monitoring corrective action plans, and briefing the CFO on internal control progress and findings.

Supported Federal clients in implementing OMB Circular A-123 by writing policy regarding internal controls over financial reporting, assisting the Office of Quality Assurance by making site visits to Centers to review control documentation, making recommendations for improvement to the CFO's office, and provide training and assistance for A-123 implementation staff. His quality control reviews resulted in process improvements that standardized internal control reporting.

Led efforts to perform ongoing reviews and cleanup of all Reimbursable Agreements, he provided support services to the Office of Financial Management (OFM) financial systems group during conversion to the Oracle accounting system by performing verification and validation of Oracle Projects reimbursable accounting information to source documents and other reconciliations of financial data. Mr. Shapiro worked closely with the financial statements group to provide support for general ledger balances, reconcile abnormal balances, provide support for audit inquiries, and analyze analytical relationships between budgetary and proprietary general ledger accounts for receivables accounting. Mr. Shapiro provided leadership in developing procedures for reimbursable workflows and reclassification requests stemming from processing errors during systems conversion.

Directed the accounting and finance activities of the Association. He was responsible for managing more than \$40 million dollars in annual revenues.

Supervised and performed all aspects of financial statement audits of Commercial Real Estate, Tax Credit Fund, and Not-for-Profit clients and prepared audited annual reports, including recommended accounting and internal control changes, budgets, and financial forecasts; prepared individual, partnership, corporate and estate tax returns.

Semy Kakoma, CPA, CFE, CGFM – All Pools

Years of Experience	20 Years in Auditing/Accounting
Education & Certifications	<ul style="list-style-type: none"> ■ BA, Business Administration, Accounting, Cheney University ■ Public Accountant (CPA); Certified Fraud Examiner (CFE); ■ Certified Government Financial Manager (CGFM) ■ Member of American Institute of Certified Public Accountants

LANIEKO & Company CPAs (LEC), Independent Consultant, March 2012 to Present**Clients: US Department of Agriculture (USDA) & US Treasury Bureau of Public Debt**

Mr. Kakoma is providing support to LEC to document, evaluate, test, strengthen controls and remediate key weaknesses in controls over the Unemployment Trust Fund (UTF) payment system to achieve an audit ready system environment at the BPD. Mr. Kakoma is assisting management develop corrective action plans to remediate those weaknesses in controls that were discovered by the external auditors, and to improve BPD financial information and processes so that information is useful to managers. The tasks included:

- Supporting the BPD Financial Management in remediating financial statement audit findings regarding UTF 405/400 job and daily reconciliation, borrowing and repayments and monthly, quarterly annual processes.
- Met with BPD management and the business owners to discuss a strategy to address audit findings in a corrective action plan and actually remediate those findings.
- Met with BPD management to design controls that mitigated audit findings and lead to clean opinion.
- Documented, evaluated and designed new controls in narrative and flowcharts form.

Grant Thornton LLP, Independent Consultant thru Jarvis, April 2011 to September 2011**Client: Veterans Administration**

Mr. Kakoma supported Grant Thornton's Federal Public Advisory Services practice in documenting and strengthening of internal control assessment methodologies. Specifically, Mr. Kakoma wrote technical guidance and practice advisories for internal use and distribution to existing and potential clients. The subject matter included improving information and processes supporting auditable statements for the financial information that is most often used to manage. The subject also included internal control remediation under the Federal Managers Financial Integrity Act of 1982 (FMFIA) and Appendix A of OMB Circular A-123, as well as leveraging the COSO Enterprise Risk Management (ERM) framework for audit readiness. Identified key control weaknesses in internal controls over financial reporting and developed recommendations for corrective action plan (CAP) of material weaknesses at 9 VA hospitals in order that the Veterans Administration could maintain an unqualified audit opinion for fiscal year 2010 financial statement audit.

Acrus Consulting, Independent Consultant December 2009 to December 2010**Client: US Department of Education, Pennsylvania Higher Education Agency (PHEA)**

Mr. Kakoma served as the audit remediation expert for the US Department of Education's Office of Financial Management to assist the student loan agency improve financial information and processes supporting auditable financial statements. The duties included the following tasks for audit readiness:

- Managed corrective action plans to address control weaknesses identified during the annual audit control testing:
 - Developed mandatory audit training for audit and other key financial personnel for audit readiness.
 - Remediate the PHEA's financial risk assessed and material weakness. Developed and documented key control weakness activities, designs and flowcharts with a goal of remediating deficiencies in operating effectiveness.

- Met with process owner and PHEA management to discuss audit findings that pertained to their area and to determine how the audit findings could be resolved by recommending corrective action.
- Designed new improved controls to mitigate audit findings and control weaknesses, documented and flowcharted these new control designs.
- Prepared and maintained accounting policy and procedure documents for grants, student loan accounting, cash and treasury management.
- Researched best practices from similar organizations that process student loan and recommended implementation of those practices that best suited PHEA operations
- Provided continuous support to several financial reporting processes that supported PHEA's financial reporting improvement and audit readiness project.

Supported the PHEA's implementation of a new student loan accounting system. Ensured audit readiness through documentation of process.

Morgan Franklin, ACS subcontractor, Independent Consultant January 2009 to November 2009

Client: US Department of Agriculture (USDA)

Mr. Kakoma served as a subject matter expert on all business processes for selected USDA agencies on behalf of the Office of the Chief Financial Officer. The objective was to improve financial processes and remediate audit findings:

- Reviewed corrective action plans submitted by USDA agencies to address financial statement audit findings and held meetings with the OCFO to determine appropriated new control designs that would mitigate audit findings and ensure controls operate effectively.
- Reviewed summary of aggregate deficiencies submitted by various USDA agencies for compliance with USDA standards, regulations and provided analysis and recommended corrective action.
- Reviewed annual Management Assurance Statements prepared by the agencies on behalf of the OCFO for completeness.
- Prepared Power Point presentations to instruct agency staff on subjects ranging from control deficiencies identification to preparing the CAP document.

Client: Environmental Protection Agency (EPA)

Mr. Kakoma served as a subject matter expert on all business processes for the EPA Office of the Chief Financial Officer. The objective was to improve financial processes and remediate audit findings including restating fiscal year 2007 financial statements because of a less than unqualified opinion the department received.

As an Independent Consultant Mr. Kakoma assisted in remediation of significant internal control deficiencies reported in the financial statement audits and to improve financial reporting so the EPA would be audit ready for fiscal year 2008:

- Part of a team that restated fiscal year 2007 financial statement and received an unqualified opinion for that effort.
- Identified control deficiencies and recommended corrective action.
- Reviewed corrective action plans developed by the EPA staff for feasibility implementation.
- Brainstormed with the CFO team on the best way forward.
- Articulated best practices the EPA could adopt to improve financial reporting function and addressed external auditor findings with business owners.
- Together with the Ofori team, Mr. Kakoma wrote accounting policy oversight and support to staff and management personnel.
- Developed, interpreted, accounting policy in accordance with FASAB, AICPA, and FASB.
- Interpreted rulings and advised top on management on recent FASAB accounting and financial management issues.

Organization of American States (OAS) Independent Consultant, January 2006 to June 2006

Mr. Kakoma served as an Interim Director of Internal Audit on two client engagements – Celanese, a multi-national chemical manufacturer and Frozen Food Express (FFE), a national trucking company. He also performed a financial reporting business process evaluation for Marsh Supermarkets, regional grocery store chain. Activities included:

- Co-developing an internal control assessment process for Celanese’s Sarbanes-Oxley compliance efforts. Developing overall audit strategies, planning and developing test procedures, training client personnel, executing test plans, coordinating with external auditors, and evaluating management action plans addressing financial reporting control weaknesses.
- Supporting FFE management and the audit committee in executing the annual internal audit plan and their Sarbanes-Oxley compliance efforts.
- Identifying and eliminating non value-added processing and reporting tasks, reorganizing finance and accounting departments and documenting repeatable business processes. The client realized over \$3 million in annual cost savings through increased process efficiency.

KPMG & Carmichael & Co CPAs, Consultant, March 2004 to March 2005
Clients: Federal Aviation Administration

Mr. Kakoma supported the financial statement audits in accordance with the requirements of the Chief Financial Officers Act of 1990, the Government Auditing Standards and GAAS. The audits included testing and reporting on Internal control structure and all financial statements. Mr. Kakoma performed the following tasks:

- Tested internal controls over financial reporting process.
- Reviewed and evaluated findings from previous financial audit.
- Discussed with Management about whether prior findings were resolved and tested controls associated with those findings to ensure corrective action took place.
- Determined risks associated with controls tested using a matrix
- At the FAA, Mr. Kakoma researched practices to account for new assets, construction in progress for assets the FAA had acquired that fiscal year.
- Performed procedures to test operating effectiveness of controls over the Fund Management Process.
- Updated the FAA Asset accounting policies and procedures considering recent purchases.

Rwejuna & Associates, CPAs Audit Manager, September 2003 to March 2004

Client: Sand Hill Community Action Program, City of Fayetteville, NC.

Mr. Kakoma was responsible for executing audits for government and nonprofit organizations.

Mr. Kakoma lead a team of CPAs to the following technical tasks:

- Performed financial and compliance audits of Non Profit Organizations according AICPA and Government Auditing Standards.
- Developed test of various control systems
- Documented identified weaknesses in the internal control system
- Developed and documented control weaknesses and advised management with a way forward.
- Developed remediation plans to address control weaknesses identified

City of Philadelphia, City Comptroller, Auditor II September 1999 to January 2004

Mr. Davis was responsible for executing audits in accordance with the requirements of Government Auditing Standards and GAAS. The audits included tests of controls and compliance with laws and regulations. Mr. Kakoma performed the following tasks:

- Performed audits of internal controls for various City of Philadelphia agencies in accordance with GAGAS and AICPA.
- Performed compliance audits on federal grants to test whether the internal controls over these grants were effective and designed properly.
- Documented control weaknesses and developed corrective action plan to remediate the weaknesses identified.

Jeanette Brock, M.S, Certified Fraud Examiner Pool 3

Years of Experience	15 Years in Auditing/Accounting
Education & Certifications	<ul style="list-style-type: none"> ■ B.S., George Mason University: Bachelor of Science (B.S.) in Accounting ■ M.S. Georgia Southern University: Master of Technology (M.T.) in Information Technology ■ Certified Fraud Examiner, Association of Certified Fraud Examiner

ENTITIES SERVED

Services were provided to numerous federal agencies, and private businesses, including:

- DC Department of Health Care Finance
- Department of Navy (FMO)
- Defense Contract Management Agency
- Defense Logistics Agency
- Defense Financial Accounting Services
- Defense Threat Reduction Agency
- Department of Health and Human Services
- US Virgin Islands Department of Education
- National Institute of Health
- National Science Foundation
- Federal Deposit Insurance Corporation
- Federal Aviation Administration
- US Patent Trade Office
- Federal Emergency Management Agency
- US Department of Transportation
- US. States Senate Restaurant
- Federal Energy Regulatory Commission
- US South-Eastern Region Airports
- Metropolitan Washington Airport Authority
- Fannie Mae
- Exxon Mobil Corporation
- George Washington University
- Blue Cross Blue Shield
- AARP

EXPERIENCE:**GMG Management Consulting, Columbia MD****Oct. 2012 - Present**

Team Lead – Subject Manager Expert

Serving as a Team Lead for a DoD Service Provider that supports major defense agencies (customers) reporting entities. These reporting entities must adhere to the requirements of successfully implementing DoD Financial Improvement Audit Readiness (FIAR) and OMB Circular A-123 Appendix A. Specific responsibilities included:

Developing Quality Assurance Checklists for standardization and to ensure reporting entity is meeting the FIAR requirements.

Planning and managing the project through Wave 2 - Statement of Budgetary Resources (SBR) that includes Fund Balance with Treasury (FBwT) for their mandated auditability by September 30, 2014 (SBR Audit).

Reviewing ToE workpapers to verify whether test plans were complete and executed properly.

Meeting with client management to discuss their operational deficiencies that stems from supporting documentation not being readily available for testing.

Tuba Group**Project Manager – Fraud Examiner (Independent Contractor)****Apr. 2012 – July 2012**

Served as a subject matter expert with a focus on helping to develop an “Early” warning system for Health Benefit Exchange that will prevent their assets from fraud waste and abuse in accordance to OMB A-123. Specific tasks included:

Developing prevention, and detection techniques, compliance to **Health Insurance Portability and Accountability Act (HIPAA)**

Developing Fraud Risk Assessments based on the health care industry, service, and clients
Developing Corrective Action Plans and Enforcement techniques if fraud has been detected
Developing implementation requirements for HIPAA Privacy and Security Rule and J\

KPMG, LLP, Tyson Corner, VA

Nov. 2011 – May 2012

Quality Assurance Manager (Independent Contractor)

Served as a Quality Assurance Leader for teams ranging in size 2 to 3 individuals.

Responsibilities include:

Meeting with client management to discuss expectations, project completion status, and potential impediments

Serving as a subject matter expert with a focus on helping clients achieve to be compliant with FIAR. Specific tasks included:

Developing Quality Assurance Checklists for the 14 tabs of FIAR Assertion Documentation

Review Assessing the clients' existing operations, policies and procedures, and governance

Identifying critical internal controls embedded within the clients' operations and financial reporting function

Assessing process maps of processes, procedures, and controls to show deficiencies in internal controls

Identifying and recommending improvements working with management to implement such recommendations

Bazilio Cob Associates, Washington DC

Jul. 2009 – Sep. 2011

Project Manager (Independent Contractor)

Served as a Project Leader for teams ranging in size from 2 to 5 individuals. Responsibilities include:

Planning the projects - developing and executing project plans and budgets, and tracking progress

Meeting with client management to discuss expectations, project completion status, and potential impediments

Serving as a subject matter expert with a focus on helping clients achieve and maintain a strong internal control environment. Specific tasks included:

Assessing the clients' existing operations, policies and procedures, and governance and risk management practices

Identifying critical internal controls embedded within the clients' operations and financial reporting function

Developing process maps of processes, procedures, and controls to show deficiencies in internal controls

Identifying and recommending improvements working with management to implement such recommendations

Enterprise Resource Performance, Inc., Washington DC

Feb. 2009 – Aug. 2009

Project Manager (Independent Contractor)

Managed a project geared toward helping a major client identify, document, evaluate, and improve critical business processes, activities, transactional flows, and internal controls. Other tasks included:

Creating flowcharts of the processes, transactional flows, and internal control points within the processes
Meeting with management officials to discuss deficiencies in controls as noted within the processes
Developing training materials for the client to facilitate internal controls training
Preparing a report that communicates recommended improvements in internal controls, and that conveys conclusions regarding the state of the client's business processes, and internal controls

**BearingPoint, Springfield, VA
Consulting Manager**

Jan. 2008 – Feb. 2009

Served as a project manager and subject matter expert for a major contract management agency (reporting entity) to drive their initiatives for the Financial Improvement Audit Readiness (FIAR) assertion and OMB A-123 (Appendix A). Specific responsibilities included:
Supervising three (3) staff members through the development of:
Risk Assessment Matrices – charting of the operational and reporting risks associated with the controls and processes
Process Cycle Memorandums (PCMs) and Flowcharts – documentation and depiction of major processes and controls
Test Plans – guidelines to facilitate the testing of key internal controls, and the reporting of test results
Testing controls, developing corrective action plans (CAPs), and working with the client to execute the CAPs

**Kearney & Company, Alexandria, VA (KPMG Engagement)
Senior Auditor/ Senior Financial Analyst (Fraud Examiner)**

May. 2005 – Dec. 2007

As a Senior Financial Analyst, served as a Team Leader on projects led by KPMG, LLP. The projects focused on positioning three major defense agencies to sustain an external audit. Responsibilities included:
Testing the integrity of transactions and activities posted in SAP for the agency's Procurement-to-Payment process area.
Identifying and testing sampled expenditures and accounts payable transactions to determine validity
Subjecting selected transactions and data to specialized fraud-based testing to detect financial reporting schemes
Assessing the agency's existing internal controls around the accounts payable and disbursements processes to identify and correct deficiencies. Specific tasks included:
As a Senior Auditor, supervised two (2) staff auditors on an audit led by KPMG, LLP.
Responsibilities included leading the annual financial statement audit at a federal agency

**George Washington University, Washington, DC
Senior Accountant (Financial System – Oracle)**

Feb. 2001 – Aug. 2004

Responsibilities included:
Supervising and assisting the accounting clerks that supported the accounting department
Training Oracle users to accurately closeout credit card transactions
Reconciling subsidiary ledgers and bank statements to the general ledger

Oliver Peter Heyn, CPA- Pools1& 2

Years of Experience	15 Years in Auditing/Accounting
Education & Certifications	<ul style="list-style-type: none"> ■ B.S., Accounting Park College Parkville MO ■ Certified Public Accountant ■ Member of American Institute of Certified Public Accountants

GMG Management Consulting, Inc., Columbia, MD June 2012 - current
Audit Manager: Working as an Audit Manager for GMG Management Consulting, Inc. performing grants reviews on behalf of the EPA for Grantees receiving funds for various Grant agreements including disaster relief efforts. This involves leading a team of Auditors to review randomly selected Grantees. The Grantees reviewed consist of State and Local Governments, Indian Tribes, Educational Institutions, and Non-Profit Organizations. We examine their financial records related to EPA grants, policies and procedures, recent financial statements, and audits for compliance with EPA regulations and OMB cost principles. We prepare all work papers according to generally accepted accounting standards. Additionally, we brief senior EPA officials of our findings and recommendations prior to issuing all final reports to the grantees. Finally, we work with the grantees to implement all recommendations for improved internal controls and accountability.

Defense Contract Audit Agency, California, MD Mar 2010 - Jan 2011
Auditor: Working as an Auditor for the Defense Contract Audit Agency performing audits such as Pre-Award Audits, Post –Award Audits related to Federal Government Defense Contracts for various Contractors. Also reviewed indirect billing rates submitted by contractors for reasonableness to ensure that the indirect rates billed did not contain any unallowable expenses.

Kinetix, LLC, Owings Mills, MD Oct 2008 - Aug 2009
Senior Accountant: Working as a contractor for Global Payments Inc. performing various accounting duties related to credit card settlement/payables utilizing the Oracle accounting software. Prepare, analyze and review monthly account reconciliations; prepare monthly journal entries, prepare month end closing entries, prepare monthly analysis reports for 8 countries. Perform reconciliation and journal entries for International Cash account.

Wells Fargo (Securities Admin Services/Tax Accounting), MD Jan 1999 – Aug 2007
Business Systems Consultant III (Nov 2001- Aug 2007): Supervised 2 employees; Liaison/coordinator between bond group and tax accounting; Coordinator for quarterly tax reporting; Reviewed Real Estate Mortgage Investment Conduit (REMIC) Prospectus’ and incoming real estate new deal documents; Reviewed new deal setups performed by Tax Accounting staff, utilizing in-house financial system (Phoenix).
Senior Tax Accountant (Mar 2001 – Nov 2001): Lead for enhancing segments of Phoenix system functions; Setup complex REMIC tax structures on Phoenix; Processed quarterly REMIC and grantor trust deals
Staff Accountant (Jul 1999 - Mar 2001): Prepared annual (REMIC) 1066 for submission to Internal Revenue Service (IRS). Processed quarterly REMIC reports for investors and residual holders. (Worked as a temporary employee Jan – Jul 1999)

Aegon Insurance, Baltimore, MD Apr 1998 – Dec 1998
Internal Auditor: Performed Internal Audits of various processing locations for Monumental Life Insurance Group (taken over by Aegon). This involved testing various items such as acceptance, claims, compliance with various requirements related to timeliness, payments, etc. This position involved about 30 percent travel to processing locations in various states.

Goldwell Cosmetics, Linthicum Heights, MD Aug 1996 – Apr 1998
Inventory Accountant: Reconciled corporate and branch inventory; accrued expense and purchase price variance accounts; Prepared inventory reports, journal entries, personal property tax returns, and manufacturing exemption application; Assisted accounts payable and warehouse management with inventory related issues.

US Air Force/355th Transportation Squadron, DMAFB, Tucson, AZ Feb 1992 – Feb 1996
Transportation Specialist: Received Honorable Discharge and Good Conduct Medal; Supported operation Desert Storm working as freight specialist; prepared Government Bills of Lading (GBLs) for outgoing freight shipments; Received incoming freight shipments.

Claire Woody Pool 2

Years of Experience	15 Years of Grants Analyst Experience
Education & Certifications	<ul style="list-style-type: none"> ■ B.S., Business Management, Jackson State University ■ Postgraduate work in France, University of DC ■ Certificate Grant Specialist, Research Associates

SUMMARY OF RELEVANT EXPERIENCE

Daniel Eke and Associates 2011 – present
Grants Analyst

- Reviewing Veterans Affairs grants to assess financial compliance with Grantees receiving financial assistance to house homeless veterans.
- Scheduling the latest operating period billings, review audited financial statements for findings and ensure all findings were corrected.
- Using current budget information to calculate Per Diem rates used per bed, review the single audit to determine if internal control weaknesses exist.
- Evaluate and calculate financial risk ratios to access if an organization can meet their financial obligations.

Exceed Corporation 2010 – 2011
Grants Closeout Specialist

- Located at SAMHSA, Department of Health and Human Services closed out expired mandatory and discretionary grants which included: reconciling financial status reports and Federal financial reports to payment management system (SCS), retrieving authorizations from Project Officers on grant recipient's final progress report, and ensuring that all closeout documents were received before presenting the closed file for signature.
- De-obligated unobligated balances within SCS and update the S-GIMS (grant tracking system) database to agree with SCS balances.

**B3 Solutions at Department of Transportation (DOT)
Contract Specialist**

2009

- Electronically closed out fixed priced, cost reimbursement, time and material and indefinite delivery/indefinite quantity type contracts on site for the Office of the Secretary.
- Determined contract type, contacted the vendor, updated contact information, sent closeout documentation, requested payable records from internal client, reconciled vendor receivables to DOT's payables.
- Prepared modifications to de-obligate unliquidated funds for close out, contacted the Contracting Officer Representative to approve modifications for de-obligations and their vendor reviews, assembled package and submitted for signature to the Contracting Officer.

**Accountemps at IREX
Grants Closeout Specialist**

2009

- Grant closeouts for the Agency for International Development and Department of State funded grants.
- Reconciled actual expenditures to the receivables.
- Queried accounting data bases for the actual expenditures.
- Scheduled reconciliations
- Completed the final SF-269 (the Financial Status Report) and presented for review and approval.

**USGC, Inc. at Transportation Security Administration
Grants Administrator**

2008 – 2009

- Assisted the Financial Assistance section on site to ensure the recipients are complying with the OMB A-133.
- This includes retrieving single audit reports from the clearinghouse web site, reviewing reports to ascertain if there were any findings, data entry by updating the data base and other duties as assigned.
- Sent grant recipients modifications and performed grant closeouts.
- The company lost the contract during the competition for extension.

**ACT Consulting at Department of Agriculture (USDA)
Contract Closeout Specialist**

2008

- Administratively closed expired contracts on site.
- Reviewed Defense Contract Audit Agency audit reports and reconciled USDA account payables to contractors' stated account receivables in order to pay out expired funds.

- Sent closeout documentation to the Contracting Officer Representative (COR) and the contractor's Contract Manager or other point of contacts for approval of contractor deliverables.
- Documented the contract file with closeout data, updated tracking spreadsheets to maintain accuracy and archived closed contracts. I accepted a position that offered a significant increase in salary.

**Staffing Now, Inc.; Account Pros; and Manpower Professional Services
Professional Resources in Information Systems Management**

2006 - 2007

- Electronically created requisitions to modify contracts for closeout, requesting releases for procurement actions within the Prism database.
- Reconciled vendor invoice payments to the procuring agency's disbursements within TEAM Web and other databases.
- Notified the Contracting Officer Technical Representative of contracts' expiration with attached performance evaluations.
- Notified the vendors to fill out the closeout documentations needed to formally close the contracts.
- Performed reconciliations of grantee payments to grantor's receivables.
- Contacted grantees to solve disputes and writing letters notifying grantees when grants were closed.
- Performed grant accounting and performed contract administration for an IT company while employed with a staffing company.

**Ajilon Solutions: Easter Seals Project ACTION
Contract/Operations Manager**

2005 - 2006

- Managed and monitored procurements including: solicitation of proposals, identification of potential contractors, and the development of problem and work statements.
- Coordinated proposal submissions and reviews, performed cost and price analyses, prepared contracts for signatures, award documents, and negotiating memorandums and documentations required for selecting contracts with vendors.
- Reviewed policies and procedures for contract procurement, review, and management; monitored reporting, invoicing, and receipt of required deliverables and services from contractors and vendors; and tracked invoices, maintains comprehensive files regarding contractor and vendor financial reports and worked closely with the Corporate Finance Department regarding financial tracking and necessary budget reconciliation.
- Managed and performed contract closeout procedures.

**Senior Grants Administrator, Brace Management Group, Inc.
Department of Health and Human Services**

2003 - 2005

- Provided supervision for the grant closeout Staff Administrators of four which entailed: timekeeping and workload management by reviewing and analyzing dollar value and complex grant actions for all closeout activities.
- Supported the Program Manager with special projects related to grant closeout policies and practices.

- Analyzed proposed prices or costs of submitted financial status reports, conducted file assessments of assigned grants and determined closeout requirements, and updated and tracked data in database inputted by staff.
- Obtained, assembled, and prepared required closeout documentation necessary for proper closeout.
- Coordinated and communicated effectively with grantees, as well as government officials to ensure timely, and accurate closeout of assigned grants.
- Submitted reports of staffs' achievements and their obstacles to Management on a monthly basis.
- Provided assistance and trained staff.

**D.C. Department of Health
Grants Management Specialist**

2002 – 2003

- Monitored 15 sub-grants for the agency which included: reviewing invoices, writing reports, interviewing sub-grantees, planning, organizing and conducting site visits, researching policies and procedures, and communicating status or changes to sub-grantees and managers.
- Ensured sub-grantees were complying with the grant agreement, OMB A-122 and sub-grantee invoices were in accordance with GAAP.

**Thompson, Cobb, Bazilio and Associates
Semi-Senior Auditor**

2001 - 2002

- Performed financial statement and A133 audits for non-profit and for profit companies.
- Audited accounts in trial balances, interviewed staff, created schedules and work papers and assisted in the issuance of reports.
- Assigned tasks, coordinated workflow, tracked time, reviewed work products.
- Bank reconciliation of cash accounts, prepared adjusting journal entries, wrote procedures and learned new accounting systems.

**Washington Metropolitan Area Transit Authority
Senior Internal Auditor**

1996 – 2000

- Duties included conducting interviews, data gathering, writing audit reports, researching criteria, analyzing data, developing audit programs, and being a Cognizant Auditor to other departments within the Authority.
- Performed risk assessments, benchmarking projects, flow charted processes and other special assignments.

Senior Contract Auditor

- Conducted various types of audits, such as: consultant proposals, financial settlements, pre-awards, contract closeouts, joint developSCents, master agreements, and contract multi-tasks billings.
- Duties included data gathering, creating spreadsheets, report writing, analyzing data, developing indirect rates, and verifying charges to contracts.
- Interviewed audit clients, planned and organized site visits, researched prior audits, and communicated audit status and results to audit clients as well as managers.

DeveloSCent Associates

1988 to 1996

Mattress Discounters, Department of Defense, Department of Treasury

Mattress Discounters

- Prepared and developed proposals, cost projections, cost analyses, financial reports, and budgets for contracts.
- Processed requests for funds, check requests, and tracked all project expenses as well as financial flows.
- Processed and paid all leases for retail stores located on the East Coast and Mid-West.
- Calculated rents, common area maintenance, property insurance, and real estate tax increases stated in the lease agreements.
- Processed expenses for the stores located in Maryland, Virginia, and the District of Columbia; including batching, coding, and entering the data in various accounting systems.

Department of Defense, Inspector General's Office

- Conducted all aspects of auditing defense contracts for the Inspector General's Office. This included:
 - Developing and researching potential audit topics
 - Developing and writing audit findings
 - Creating spreadsheets, audit folders, and work papers
 - Researching prior audit coverage along with relevant criteria
- Planned, organized, and coordinated travel and site visits.
- Wrote segments of the draft and final audit reports.
- Administered various audit techniques such as interviewing, computer testing, developing questionnaires to test client compliance, and random sampling to obtain an audit universe.
- Conducted technical reviews of draft and final audit reports ensuring the reports were prepared according to OIG-AUD Instruction 130-1 and Generally Accepted Auditing Standards.

Department of Treasury, Bureau of the Public Debt

- Verified and reconciled monthly balances in various bill, bonds and notes accounts.
- Submitted accountability reports to auditors of the Federal Reserve Board and the Board of Governors of the Federal Reserve System.
- Conducted internal audits on unissued as well as vault specimen securities, imprest funds and custody accounts.
- Researched operating problems by reconciling cash imbalances of the bills, bonds and notes to the general ledger.

Abangolee J. Caulerick Pool 2

Years of Experience	10 Years of Grants Specialist Experience
Education & Certifications	<ul style="list-style-type: none"> ■ Master of Finance Candidate, George Washington University, 9/2011 – 12/2013. ■ B.S., Economics, University of Liberia, 2003. ■ Certificate, Middle Level Statistics, University of Liberia, 2000.

SUMMARY OF RELEVANT EXPERIENCE
Federal Contractor to Department of Commerce (NIST)
Grants Specialist
4/2012 to present

- Ensured that the acquisition of funding resources is in alignment with Department of Commerce mission and strategy.
- Established and maintained collaborative relationships within National Institute of Standard Technology (NIST) and all pertinent parties/grantees related to US Program grant funding at the Federal level.
- Interpreting and analyzing grant documentation to ensure closeout documentation and packages are submitted to the customer in compliance with the terms and condition of the award.
- Responsible for audit of files to ensure accuracy and completeness.
- Prepares letters, memoranda, release of future claims and miscellaneous forms in support of contract and subcontract closeout activities and interacts with other functional departments to coordinate property and security closeout activities.
- Created and monitored reporting schedules, deadlines, and requirements for consistent grant processing.
- Ensured compliance with appropriate internal policies and procedures.

Department of Health and Human Services
Administration for Children and Families (ACF)
Grants Management Specialist (Federal Contractor)
11/2008 - 04/2012

- Managed Federal Assistance Awards (Mandatory & Discretionary Grants and Cooperative Agreement).
- Supported the complete lifecycle of grants from Pre-Award Preparation through Post-Award implementation and Close-out.
- Participated in the training of Panel Reviewers for new grant/cooperative agreement applications received.
- Reviewed budgets to ensure adherence with applicable Federal regulations.
- Examined grant applications and amendments for completeness and ensured adherence to grants management policies and regulations.
- Prepared Notices of Award (NoAs) packages accurately and appropriately in accordance with the intent of the project.

- Independently performed thorough cost-analysis of grant budgets to ensure compliance with applicable laws, policies, and regulations.
- Negotiated revisions and explained corrections needed to grantees so that their incomplete or unacceptable grant application or grant amendment would be awarded funding under program guidelines.
- Monitored the use of the Office of Family Assistance (OFA) grant funds to ensure grantee compliance with OMB and ACF/DHHS grant requirements.
- Maintained official grant files and ensured all deliverables were acceptable prior to submission.
- Identified problems and deviations, compiled and developed documentation, and made recommendations.
- Provided training and technical assistance on grant matters to grantees via telephone conversations, correspondence, webinars and PowerPoint Presentations at annual conferences.
- Used knowledge of grants management policies and procedures to provide assistance, consultation, and training to grantees.
- Provided advice on topics such as competitive procurement; eligible costs, activities and non-federal matching share; and other requirements stipulated in OMB Circulars.

▪ **DeveloSCent Alternative, Inc.**

11/2006 – 06/2007

Grant's Manager

- Collaborated in the formulation of policies and procedures relating to grant management and cooperative agreement programs.
- Interpreted and applied policies and procedures relating to the business management of grants and cooperative agreements.
- Provided administrative and financial review of grant applications.
- Collaborated with program staff in program planning and grant negotiation, award and administration.
- Provided administrative and technical support in the develoSCent, execution and monitoring of grant programs, award contracts to institutions in collaboration with USAID administrative and operational procedures.

Additional Functions:

- Preparation of all budget and financial reports.
- Drafting of DAI/BRDG-Liberia's Success Stories.
- Served as Procurement Specialist when needed in order to get the job done.

Pacific Architect Engineering (PAE-Africa), Procurement Section

01/2006 –

09/2006

Assistant Procurement & Supply Manager

- Planned, directed, and managed the central procurement activities of Pacific Architect Engineering, a Lockheed Martin Company, under direction from the Procurement & Supply and Finance Manager.
- Developed reviews, and approved new or improved administrative, purchasing, and clerical procedures to maintain economy and efficiency of operation.
- Approved bid proposals and specifications, generates Request For Proposal (RFPs) and Request For Quotations (RFQs), and presents recommendations on purchases requiring management approval; evaluates overall revisions, price and past performance of each contract and approves price increases as per the Federal Acquisition Regulations (FAR).

- Maintain records, logs and files; verify accuracy of information; process invoices, claim vouchers, requisitions and purchase orders.
- Researched vendors and contractors to determine alternative sources, types of materials, supplies, methods, availability, quality, and price of products or services.
- Ordered, received, maintained inventory of, and issued parts, supplies, and equiSCent.
- Developed and maintained lists of vendors that met the standards of the PAE-Africa.
- Consulted with departments on purchasing needs and bid specification requirements.
- Managed the competitive bid process from specification developSCent through awards.
- Audited contractor records and conducted site visits to verify compliance with contract terms and legal requirements.
- Analysed policy proposals and coordinate developSCent with law, budget, finance, and other support services for “seamless” service delivery.
- Coordinated public records requests and responses to protests.
- Conducted internal and external customer satisfaction surveys and reports results.
- Performed other related duties and responsibilities as required.

Eurest Support Services Global (ESS-Global)

06/2004-01/2006

Warehouse/Procurement Section

Stock Controller/System Data Clerk

- Allocated resources, delegated tasks and ensured their implementation and report regularly to the Project Manager.
- Prepared the Truck Manifest for loading and paper work for various types of loading reefers.
- Coordinated and supported the Warehouse Manager in administrative tasks.
- Maintained a record of daily activities and pending tasks for the Project Manager.
- Ordered stock to meet the needs of the business and its customer base- the United Nations Missions in Liberia (UNMIL).
- Served as liaison between internal teams in order to evaluate optimum stock levels.
- Produced regular stock analysis in order to reduce inventory levels.
- Monitored supplier performance and feedback of achievement levels.

Premiere Urgent Aide Humanitaire Internationale

08/2003 -04/2004

Assistant Coordinator

Monitoring and Evaluation Team/Logistician

- Developed overall framework for project M&E in accordance to the project document M&E plan.
- Closely monitored all activities of the program through the collection of data which included:
 - Compiling information into a database
 - Working with formative evaluation teams
 - Preparing reports, plans, and developing dissemination strategies
 - Conducting readiness assessments regarding Monitoring & Evaluation (M&E)
- Coordinated inventory of stock and insured product adjustments were properly applied.
- Received, sorted, logged and distributed all incoming shiSCents.
- Identified, located, obtained and arranged shiSCents of requested replacement parts.

- Arranged warehousing, transportation, and responded to inquiries regarding distribution and shipping.

Trecya Jordan All Pools

Years of Experience	3 Years of Administrative Experience
Education & Certifications	<ul style="list-style-type: none"> ■ HOWARD COUNTY COMMUNITY COLLEGE, Columbia, MD Associates Degree, ■ Expected Graduation May 2013 ■ Long Reach High School, Columbia MD Graduated 2010

EXPERIENCE

UNIVERSITY OF MARYLAND MEDICAL CENTER, Baltimore, MD 2011 - Present

Volunteer

- Shadow Nurse Practitioners of the Pediatric Gastroenterology unit during initial assessment of patients
- Participated in the Presidents' Clinic where students from different universities come together to review and discuss diagnosis and treatment plans with medical center provider staff

GMG MANAGEMENT CONSULTING, INC, Columbia, MD 2011-Present

Intern

- Conducted compliance reviews of Army Reserve Command travel itineraries
Communicated error to submitting personnel and confirmed correction and final submission of documentation
- Assist clientele as they entered office and via phone
- Performed filing and data management
- Developed proficiency in Microsoft Word, Excel and Access

STARBUCKS COFFEE COMPANY, Columbia, MD 2009 - 2012

Barista

- Ensured counters, customer areas are neat, clean and presentable
- Maintained sanitized and polished counters, steam tables, and other cooking equipment, and clean glasses, dishes, and fountain equipment
- Served food, beverages, or desserts to customers with a smile with fast friendly service.
- Prepared beverages using standard formulas or following directions and ensured consistent quality is achieved
- Prepared bills for food, using cash registers, calculators, or adding machines; and accept payment and make change. Balanced receipts and payments in cash registers.

Paula Samuel Milligan, CPA

111 Mulberry Street • Suite 5B • Newark, NJ 07102, 973•623•1117

Website: Paulamilligancpa.com E-Mail: info@paulamilligancpa.com

SUMMARY OF QUALIFICATIONS:

- *Manage all accounting and financial daily operations*
- *Fulfill high level interim positions of CFO, Director of Accounting Operations*
- *Develop accounting/fiscal department policies and procedures*
- *Maintain General Ledger system*
- *Create and implement accounts payable and accounts receivable systems*
- *Develop and monitor program and combined annual budgets*
- *Ensure compliance of grants and contracts with funding sources*
- *Liaison with independent auditors and banks*

PROFESSIONAL EXPERIENCE:

Paula Samuel Milligan, CPA, NY, NY and Newark, NJ

Principal 1987 – Present

- *Joint Venture CPA Firm awarded the New York City/Board of Education A-133 audit of \$3 Billion grant funds and awards for 1995 and 1994.*
- *Completed over 250 audits of nonprofit agencies with total cost in excess of \$35MM. Audits also included a review and report on the Internal Control System with recommendations if needed.*
- *Ensure fiscal and program compliance with governmental funding sources and Corporate & Foundation grantor requirements.*
- *Develop annual budget. Assist clients in monitoring budget versus actual expenses.*
- *Prepare monthly Financial Reporting packages for client Board.*
- *Prepare the annual Federal Form 990 and New York State non profit tax returns.*
- *Represented clients before the Internal Revenue Service, state and local taxing authorities and have successfully negotiated with the IRS to reduce thousands of dollars in tax by 35% - 50%.*
- *Developed a work program to document and quantify \$2 MM embezzlement by an investment banker.*
- *Developed course materials and conducted computerized accounting training seminars for a nonprofit homecare agency accounting department staff of 16.*
- *Interim Positions - Chief Financial Officer & Director of Accounting Operations*
 - *Managed accounting processes including payroll, cash receipts, cash disbursements, accounts receivable, accounts payable, fixed assets and financial systems for a \$50MM nonprofit with 22 nationwide offices.*
 - *Monitored and analyzed accounting department workflows and developed more efficient procedures.*

- *Enhanced and implemented financial and accounting policies, processes and internal controls which increased staff efficiency.*
- *Responsible for overseeing accounting and financial analysis for mergers of local units.*
- *Revised management monthly budget versus actual revenue and expenditure reports.*
- *Oversight of the general ledger and related sub-systems.*
- *Drafted audit response for senior management concerning audit results and conclusions.*
- *Trained and cross-trained accounting department staff of 10 as Interim Director of Accounting Operations.*

Bedford Stuyvesant Restoration Corporation, Inc., Brooklyn, NY
Controller 1984 – 1987

- *Developed internal control procedures for cash receipts, cash disbursements and accounts payable for a nonprofit entity with assets of \$38MM.*
- *Responsible for the general ledger system, cash receipts & disbursements and payroll.*
- *Coordinated and also assisted in the preparation of the annual audited financial statements. Audit fees were reduced by 50%.*
- *Coordinated all audits from governmental funding sources.*
- *Responsible for the submission of all cash request and reports of funds utilized to funding sources.*
- *Supervised staff of 8.*

Merrill Lynch International, New York, NY
Supervisor of Financial Reporting 1981 – 1983

- *Review the weekly financial data and supporting schedules reported by subsidiaries.*
- *Process GAAP adjusting entries and elimination entries in the consolidation process.*
- *Prepare weekly and monthly Profit and Loss Statements for review by the CFO.*
- *Computerized the weekly and monthly consolidation process using an Apple computer.*
- *Prepare various schedules and analysis for the independent auditors.*
- *Supervised staff of 6.*

Arthur Andersen, LLP, New York, NY
Audit Senior 1977 – 1981

- *Provide supervision for staff auditors on all audit projects.*
- *Review work papers, schedules and summaries documenting audit conclusions and findings.*
- *Draft questionnaires and worksheets to assist in analyzing business processes.*
- *Draft audit reports and footnotes to summarize findings.*
- *Lead sections of the annual risk assessment process.*

Nora Galleros Koh CPA, MBA (All Pools)

Nora Galleros is the Managing Partner of Galleros Koh LLP, a full-service Certified Public Accounting and Consulting Firm with offices in the States of New Jersey and New York. As a Partner, she headed various audit engagements performed in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, issued by the Comptroller General of the United States of America, OMB Circular A-133, HUD Audit Guide, and various compliance requirements. She has over 20 years of experience in providing auditing and consulting services to for-profit and public sector clients. Her financial and compliance audits include audits performed in accordance with auditing standards generally accepted in the United States of America, generally accepted government auditing standards, OMB Circular A-133 and New Jersey OMB Letter Circular 04-04.

Programs audited under OMB Circular A-133 include programs funded by the following:

- U.S. Department of Agriculture
- U.S. Department of Education
- U.S. Department of Health and Human Services
- U.S. Department of Housing and Urban Development Section 8 Community Development Block Grant
- U.S. Department of Labor
- U.S. Department of Homeland Security
- FEMA's Disaster Grant – Public Assistance
- U.S. Department of Transportation
- U.S. Department of Justice
- U.S. Agency for International Development (USAID)

Prior to establishing Galleros Koh LLP, she was a Partner at O'Connor Davies, LLP from January 2008 through December 2010. ODMD is a full service Certified Public Accounting and consulting firm that has a long history of serving clients both domestically and internationally. Nora also worked at Watson Rice LLP where she started her accounting career as a Staff Auditor in October 1993, steadily progressed up the ranks since then, and became Partner in January 2002 and served various clients as such until January 2008.

Other public sector clients served prior to joining Galleros Koh LLP include:

- New Jersey Department of Education (Special Projects)
- Newark Public Schools (Financial and Compliance Audits)
- Paterson School District (Financial and Compliance Audits)
- City of New York, New York (Single Audit)
- City of New York Department of Education
- Westchester County, New York (Special Projects)
- Rockland County, New York (Single Audit and Special Projects)
- Dutchess County, New York (Budget Reviews)
- City of Peekskill, New York (Annual financial and Single Audits)
- Orange County, New York (Special Projects)

Proposal for Disaster Recovery Assistance

State of New Jersey

Governor's Office



REQUEST FOR QUOTATION

For

**PROGRAM AND PROCESS MANAGEMENT AUDITING, FINANCIAL AUDITING
AND GRANT MANAGEMENT, AND INTEGRITY MONITORING/ANTI-FRAUD
SERVICE FOR DISASTER RECOVERY ASSISTANCE**

HURRICANE SANDY

Volume # 3 – Pricing Proposal RFP 14-X-23110



GMG MANAGEMENT CONSULTING, INC.
Providing Professional Services & Solutions

Procurement Bureau, Division of Purchase and Property, Department of
Treasury Disaster Recovery Assistance

Pricing Proposal

May 31, 2013

Presented by

GMG Management Consulting, Inc.
Tax id # [REDACTED] DUNS # 141709696
6030 Marshalee Drive Suite 405
Elkridge, Maryland 21075

**Technical POC and
Authorized Negotiator:**

Georgia Griffith
Tel. 410.461.6539
Fax. 301.560.8000

Email: ggriiffith@gmg-mgt.com

Submitted To: State of New Jersey Governor's Office

TERMS & CONDITIONS: GMG Management Consulting, Inc. agrees to all of the terms, conditions, and provisions included in the solicitation and agreement to furnish any and all items upon which prices are offered at the price set opposite each item.

CCR REGISTRATION: GMG is registered in the Central Contractor Registration System, and certifies that all of the information contained within the company's profile is accurate and up-to-date.

USE OF DATA: This proposal or quotation includes data that shall not be disclosed outside of the Government and shall not be duplicated, used, or disclosed in whole or in part for any purpose other than to evaluate this proposal or quotation. If, however, a contract is awarded to this Offeror or Quoter as a result of or in connection with the submission of this data, the Government shall have the right to duplicate, use, or disclose the data to the extent provided in the resulting contract. This restriction does not limit the Government's right to use information contained in this data if it is obtained from other sources without restriction. The data subject to this restriction are contained in this entire proposal. This proposal is valid up to 90 days after day of submission.



6030 Marshalee Drive Ste 405
Elkridge, Maryland 21075
Tel. 410.461.6539
Fax. 301.560.8000
Email: ggriffith@gmg-mgt.com

May 31, 2013

State of New Jersey
Governor's Office
Procurement Bureau, Division of Purchase and Property

RE: Request for Quotation for State of New Jersey Disaster Recovery Assistance Support

To Whom It May Concern,

GMG Management Consulting, Inc. is pleased to submit our proposal to provide program and process management auditing, financial auditing and grant management, integrity monitoring or anti-fraud services for disaster recovery assistance (hurricane Sandy) for the State of New Jersey (State). We believe that our submission meets all of the requirements of the request, and demonstrates that GMG Management Consulting, Inc. possesses the required level of skill and experience to perform the Statement of Work (SOW).

GMG Management Consulting, Inc., (GMG) is an 8(a) certified, woman- and minority-owned professional solutions firm. For over 8 years, GMG has provided a wide range of federal financial management, internal control, accounting, auditing, forensic accounting, project management, information technology, and travel solutions to government agencies and industry. GMG has gained a reputation for superior customer service and high-quality solutions tailored to meet our client's specific needs. Within our Management Division, GMG staff has provided expert advice and assistance to the HUD, FEMA and other agencies in the Federal community, helping HUD and FEMA with Katrina, GUSTAV and IKE disaster recovery assistance, and clients to streamline their operations by implementing OMB A-123 (management responsibilities for internal controls), Fraud mitigation, performance audit, compliance audit and Financial Statement Audit support best practices. In addition to our experienced staff, we bring the GMG delivery framework and methodology based on the balanced score card approach and the quality standards of ISO 9000. GMG's delivery framework provides the tools, templates, and processes required to establish and support coordination, communication, development, implementation and monitoring of our projects. We are excited by the prospect of working with you, and we have prepared a proposal that demonstrates our understanding of your needs. If you have any questions or require additional information, please contact me at (410) 461-6539.

Sincerely,
Georgia Griffith, President, CEO

Introduction

GMG Management Consulting Inc, (GMG) welcomes the opportunity to present our pricing proposal in response to the State of New Jersey, Request for Quote for program and process management auditing, financial auditing and grant management, integrity monitoring or anti-fraud services for disaster recovery assistance (hurricane Sandy) for the State of New Jersey (State).

Basis of Estimate

Our estimate is based on our **GSA MOBIS 874** Schedule contract number **GS-10F-0215W** and our reputation for our ability to retain an assembled group of qualified professionals with a demonstrated record of results and experience that have worked on same or similar project requirements as outlined in the RFQ.

Functional Categories and Labor Rates

The functional categories and labor rates used in the preparation of this proposal were derived from our GSA MOBIS 874. We provided a discount on our current rates and included a 2% escalation factor for years 2 and 3.

Period of Performance

In accordance with the RFQ, GMG understands that the period of performance is 3 base year and 2 option periods.

Effective Period

Our proposals remain valid for a period of 90 days.

Amendments

GMG acknowledges all amendments to the original RFQ.

Company and Contract Information

Point of Contact (Name & Title) for Information and Negotiations regarding this proposal:

Georgia Griffith, CEO

E-mail address: ggriffith@gmg-mgt.com

Company Name: GMG Management Consulting Inc.

Company Address: 6030 Marshalee Drive, Suite 405, Elkridge MD 21075

Telephone Number: 410.461.6539

Mobile Number: [REDACTED]

Fax Number: 301.560.8000

Company Taxpayer Identification Number: [REDACTED]

Cage Code: 3PFJ6

DUNS No.: 141-70-9696

NAICS Code: 541611

Central Contractor Registry (CCR) Confirmation: GMG Management Consulting Inc is registered with CCR and our OCRA information is current.

Business:

☒ Small ☒ Small Disadvantaged ☒ Woman Owned
☒ Minority Owned ☒ 8(a) Certified ☐ HUBZone
☐ Veteran Owned ☐ Large

Contact Person

Georgia Griffith

6030 Marshalee Drive, Suite 405

Elkridge, MD 21075

Phone: 410-461-6539

Fax: 301-560-8000

Email: ggriffith@gmg-mgt.com

Representations and Certifications

GMG has completed the annual representations and certifications electronically via the Online Representations and Certifications Application (ORCA) Web site at <https://orca.bpn.gov/>.

GMG verifies by submission of this offer that the representations and certifications currently posted electronically have been entered or updated within the last 12 months, are current, accurate, complete, and applicable to this solicitation (including the business size standard applicable to the NAICS code referenced for this solicitation), as of the date of this offer and are incorporated in this offer by reference (see FAR 4.1201).

PRICE SCHEDULE

May 31, 2013

**PROGRAM AND PROCESS MANAGEMENT AUDITING, FINANCIAL AUDITING
AND GRANT MANAGEMENT, INTEGRITY MONITORING SERVICES, & OTHER
RELATED SERVICES FOR DISASTER RECOVERY AND LONG TERM PLANNING
PROJECT
(HURRICANE SANDY)
RFQ 14-X-23110**

Bidder's Name: GMG Management Consulting Inc

POOL 1: PROGRAM AND PROCESS MANAGEMENT AUDITING

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
1	Partner/Principal/Director	\$107.80	\$109.96	\$112.16
2	Program Manager	\$93.10	\$94.96	\$96.86
3	Project Manager	\$90.00	\$91.80	\$93.64
4	Subject Matter Expert	\$100	\$102	\$104.04
5	Supervisory/Senior Consultant	\$86.00	\$87.72	\$89.47
6	Consultant	\$80	\$81.60	\$83.23
7	Associate/Staff	\$74.14	\$75.62	\$77.14
8	Administrative Support	\$33.17	\$33.17	\$33.17

Bidder's Name: GMG Management Consulting Inc

POOL 2: FINANCIAL AUDITING AND GRANT MANAGEMENT

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
11	Partner/Principal/Director	\$107.80	\$109.96	\$112.16
12	Program Manager	\$93.10	\$94.96	\$96.86
13	Project Manager	\$90.00	\$91.80	\$93.64
14	Subject Matter Expert	\$100	\$102	\$104.04
15	Supervisory/Senior Consultant	\$86.00	\$87.72	\$89.47
16	Consultant	\$80	\$81.60	\$83.23
17	Associate/Staff	\$74.14	\$75.62	\$77.14
18	Administrative Support	\$33.17	\$33.17	\$33.17

Bidder's Name: GMG Management Consulting Inc

POOL 3: INTEGRITY MONITORING/ANTI-FRAUD

LINE #	STAFF CLASSIFICATIONS	YEAR 1 HOURLY RATE	YEAR 2 HOURLY RATE	YEAR 3 HOURLY RATE
21	Partner/Principal/Director	\$107.80	\$109.96	\$112.16
22	Program Manager	\$93.10	\$94.96	\$96.86
23	Project Manager	\$90.00	\$91.80	\$93.64
24	Subject Matter Expert	\$100	\$102	\$104.04
25	Supervisory/Senior Consultant	\$86.00	\$87.72	\$89.47
26	Consultant	\$80	\$81.60	\$83.23
27	Associate/Staff	\$74.14	\$75.62	\$77.14
28	Administrative Support	\$33.17	\$33.17	\$33.17


Value

GMG Management Consulting Inc, demonstrates that we can achieve significant organizational success and achieve outstanding results in a short period of time by leveraging appropriate subject matter experts and applying proven methodologies and industry best practices to complex challenges.

Pricing Assumptions

Travel & Other Direct Costs

GMG will follow procedures outlined in the SOW with respect to travel and ODC's and obtain approval on all travel from the COTR prior to traveling and will notify the government prior to reaching the ceiling amount of allotted for travel. All travel will be in accordance with the Federal Travel Regulations. The lump sum not-to-exceed estimate is based on the requirements outlined in the RFP.

SIGNATORY PAGE	STATE OF NEW JERSEY REQUEST FOR PROPOSAL (RFP)	RFP/Solicitation Number: 14-X-23110
	<p>FOR: AUDITING AND OTHER RELATED SERVICES FOR DISASTER RECOVERY (HURRICANE SANDY)</p> <p>ESTIMATED AMOUNT: \$ 0.00</p> <p>CONTRACT EFFECTIVE DATE: July 01, 2013</p> <p>CONTRACT EXPIRATION DATE: June 30, 2016</p> <p>COOPERATIVE PURCHASING: NO</p> <p>SET ASIDE: SMALL BUSINESS SUBCONTRACTING</p>	<p>Term Contract #: T2939</p> <p>Requesting Agency: PROCUREMENT BUREAU</p> <p>Requisition #: 1041262</p> <p><i>TO ASK QUESTIONS CONCERNING THE CONTENTS OF THIS RFP:</i></p> <p><i>Please go to the Advertised Solicitation Current Bid Opportunities Web Page and click on the Quicklink button labeled Q&A.</i></p> <p>http://www.state.nj.us/treasury/purchase/bid/summary/14x23110.shtml</p>
PURSUANT TO N.J. STATUTES, REGULATIONS AND EXECUTIVE ORDERS, PROPOSALS WHICH FAIL TO CONFORM WITH THE FOLLOWING REQUIREMENTS WILL BE SUBJECT TO REJECTION:		
<p>1) PROPOSALS MUST BE RECEIVED AT OR BEFORE THE PUBLIC OPENING TIME OF 2:00 PM EASTERN TIME ON May 30, 2013 AT THE FOLLOWING ADDRESS (NOTE: TELEPHONE, EMAIL, TELEFACSIMILE OR TELEGRAPH PROPOSALS WILL NOT BE ACCEPTED):</p> <p style="text-align: center;">DEPARTMENT OF THE TREASURY PROCUREMENT BUREAU, PO BOX 230 33 WEST STATE STREET - 9TH FLOOR TRENTON, NEW JERSEY 08625-0230</p> <p>2) THE BIDDER MUST SIGN THE PROPOSAL.</p> <p>3) THE PROPOSAL MUST INCLUDE ALL PRICE INFORMATION. PROPOSAL PRICES SHALL INCLUDE DELIVERY OF ALL ITEMS, F.O.B. DESTINATION OR AS OTHERWISE PROVIDED. PRICE QUOTES MUST BE FIRM THROUGH ISSUANCE OF CONTRACT.</p> <p>4) ALL PROPOSAL PRICES MUST BE TYPED OR WRITTEN IN INK.</p> <p>5) ALL CORRECTIONS, WHITE-OUTS, ERASURES, RESTRIKING OF TYPE, OR OTHER FORMS OF ALTERATION, OR THE APPEARANCE OF ALTERATION, TO UNIT AND/OR TOTAL PRICES MUST BE INITIALED IN INK BY THE BIDDER.</p> <p>6) THE BIDDER MUST COMPLETE AND SUBMIT ALL FORMS, CERTIFICATIONS, REGISTRATIONS AND OTHER DOCUMENTS AS REQUIRED IN THE RFP. SEE THE ADVERTISED SOLICITATION, CURRENT BID OPPORTUNITIES WEBPAGE http://www.state.nj.us/treasury/purchase/bid/summary/14x23110.shtml</p> <p>7) THE BIDDER MUST ATTEND THE MANDATORY PRE-PROPOSAL CONFERENCE(S) AND SITE VISIT(S) AT THE FOLLOWING DATE(S) AND TIME(S):</p> <p>8) FOR SET ASIDE CONTRACTS ONLY, A BIDDER MUST BE REGISTERED WITH THE N.J. DIVISION OF REVENUE AS A SMALL BUSINESS BY THE DATE OF PROPOSAL OPENING. (SEE N.J.A.C. 17:13-3.1 & 13.3.2).</p>		
ADDITIONAL REQUIREMENTS		
<p>9) BY SIGNING AND SUBMITTING THIS PROPOSAL, THE BIDDER CERTIFIES AND CONFIRMS THAT NEITHER THE BIDDER, ITS REPRESENTATIVES, AGENTS OR LOBBYISTS HAVE INITIATED ANY INAPPROPRIATE CONTACT WITH ANY EXECUTIVE BRANCH EMPLOYEE DURING THE PROCUREMENT TO ATTEMPT TO AFFECT THE BIDDING PROCESS AND SHALL NOT DO SO AFTER SUBMISSION OF THE PROPOSAL.</p> <p>10) PERFORMANCE SECURITY: \$ N/A or. N/A %</p> <p>11) PAYMENT RETENTION N/A %</p> <p>12) BY SIGNING AND SUBMITTING THIS PROPOSAL, THE BIDDER CONSENTS TO RECEIPT OF ANY AND ALL DOCUMENTS RELATED TO THIS RFP AND THE RESULTING CONTRACT BY ELECTRONIC MEDIUM OR FACSIMILE.</p>		
TO BE COMPLETED BY BIDDER		
<p>13) FIRM NAME: GMG Management Consulting, Inc. CITY: Elkridge</p> <p>ADDRESS 1: 6030 Marshalee Drive STATE: Maryland</p> <p>ADDRESS 2: Suite 405 ZIP: 21075</p> <p>14) THE BIDDER MUST SUBMIT WITH THE PROPOSAL BID SECURITY IN THE AMOUNT OF \$ N/A OR N/A %.</p> <p>CHECK THE TYPE OF BID SECURITY SUPPLIED:</p> <p><input type="checkbox"/> ANNUAL BID BOND ON FILE <input type="checkbox"/> BID BOND ATTACHED <input checked="" type="checkbox"/> NONE</p> <p><input type="checkbox"/> CERTIFIED OR CASHIERS CHECK ATTACHED <input type="checkbox"/> LETTER OF CREDIT ATTACHED</p> <p>15) DELIVERY CAN BE MADE _____ DAYS OR _____ WEEKS AFTER RECEIPT OF ORDER. 16) REQUESTED DELIVERY: 30 DAYS AFTER RECEIPT OF ORDER</p> <p>17) CASH DISCOUNT TERMS (SEE RFP) _____ %, _____ DAYS: NET _____ DAYS.</p> <p>18) BIDDER PHONE NO: (410) 461-6539 EXT: _____</p> <p>19) BIDDER FAX NO: (301) 560-8000 EXT: _____ 21) FEDERAL EMPLOYER IDENTIFICATION NUMBER [REDACTED]</p> <p>20) BIDDER EMAIL ADDRESS: ggriffith@gmg-mgt.com</p>		
<p>SIGNATURE OF THE BIDDER ATTESTS THAT THE BIDDER HAS READ, UNDERSTANDS, AND AGREES TO ALL TERMS, CONDITIONS, AND SPECIFICATIONS SET FORTH IN THE REQUEST FOR PROPOSAL, INCLUDING ALL ADDENDA, FURTHERMORE, SIGNATURE BY THE BIDDER SIGNIFIES THAT THE REQUEST FOR PROPOSAL AND THE RESPONSIVE PROPOSAL CONSTITUTES A CONTRACT IMMEDIATELY UPON NOTICE OF ACCEPTANCE OF THE PROPOSAL BY THE STATE OF NEW JERSEY FOR ANY OR ALL OF THE ITEMS BID, AND FOR THE LENGTH OF TIME INDICATED IN THE REQUEST FOR PROPOSAL. FAILURE TO ACCEPT THE CONTRACT WITHIN THE TIME PERIOD INDICATED IN THE REQUEST FOR PROPOSAL, OR FAILURE TO HOLD PRICES OR TO MEET ANY OTHER TERMS AND CONDITIONS AS DEFINED IN EITHER THE REQUEST FOR PROPOSAL OR THE PROPOSAL DURING THE TERM OF THE CONTRACT, SHALL CONSTITUTE A BREACH AND MAY RESULT IN SUSPENSION OR DEBARMENT FROM FURTHER STATE BIDDING. A DEFAULTING CONTRACTOR MAY ALSO BE LIABLE, AT THE OPTION OF THE STATE, FOR THE DIFFERENCE BETWEEN THE CONTRACT PRICE AND THE PRICE BID BY AN ALTERNATE VENDOR OF THE GOODS OR SERVICES IN ADDITION TO OTHER REMEDIES AVAILABLE.</p>		
<p>22) ORIGINAL SIGNATURE OF BIDDER</p> <p><i>Georgia Griffith</i></p>		<p>23) DATE May 17, 2013</p>
<p>24) PRINT/TYPER NAME</p> <p>Georgia Griffith</p>		<p>25) TITLE President/CEO</p>