



State of New Jersey
 DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
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Commander-in-Chief

SHEILA OLIVER
Lieutenant Governor

★
 LISA J. HOU, D.O.
Brigadier General
The Adjutant General

SEPTEMBER 24, 2021

AMENDMENT TO PURCHASE ORDER # 21-PROS3-01727:1
BDO PUBLIC SECTOR, LLC (BDO)

Integrity Monitoring Services for Department of Military and Veterans Affairs (DMAVA) for Coronavirus Personal Protective Equipment (PPE) Inventory Management Systems.

A Letter of Engagement was issued to BDO on August 19, 2021 to perform integrity monitoring services as described in that Engagement. In a meeting on September 8, 2021, DMAVA and BDO agreed to extend the term of the Engagement at no cost to October 31, 2021.

Scope of Work:

- Requests a time extension to PO # 21-PROS3-01727:1 with a no cost extension to the budget.

Reporting Requirements:

- Issuance of a report of findings addressing all audited aspects of the program

Duration of Engagement:

- The extension to the engagement will commence immediately and expire on October 31, 2021

Justification:

- Delays caused by the vendor forms/procurement processes coupled with the short project engagement.

The parties agree that all other terms and conditions under this Engagement remain in full force and effect.

Angelo Capolupo for DMAVA

09/28/2021
 Date

Mark J. Ellenbogen for BDO Public Sector, LLC

09/28/2021
 Date

Letter of Engagement

August 19, 2021

Successful Bidder:

On behalf of the Department of Military and Veteran's Affairs, the State of New Jersey, Department of the Treasury hereby issues this Letter of Engagement to BDO pursuant to the Engagement Query issued on July 6, 2021 and BDO's proposal dated July 30, 2021.

All terms and conditions of the Engagement Query, including but not limited to the Scope of Work, milestones, timelines, standards, deliverables and liquidated damages are incorporated into this Letter of Engagement and made a part hereof by reference.

The total cost of this Engagement shall not exceed \$103,298.00

The Integrity Monitor is instructed not to proceed until a purchase order is issued.

Thank you for your participation in the Integrity Monitor program.

Sincerely,

Mona Cartwright
IM State Contract Manager

INTEGRITY MONITOR ENGAGEMENT QUERY

Contract G4018 – Integrity Oversight Monitoring: Program and Performance Monitoring, Financial Monitoring and Grant Management and Anti-Fraud Monitoring for COVID-19 Recovery Funds and Programs

Military & Veterans Affairs

Category 1: Program and Process Management Auditing

I. GENERAL INFORMATION:

On March 9, 2020, Governor Murphy issued Executive Order 103 declaring both a Public Health Emergency and State of Emergency in light of the dangers of the Coronavirus disease 2019 (“COVID-19”). On March 13, 2020, the President of the United States declared a national emergency and determined that the COVID-19 pandemic was of sufficient severity and magnitude to warrant a nation-wide emergency declaration under Section 501 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. § 5121-5207, (“Stafford Act”) and that declaration was extended to the State of New Jersey on March 25, 2020 pursuant to Section 401 of the Stafford Act. Since then, Congress has enacted legislation to stimulate economic recovery and assist State, Local and Tribal governments navigate the impact of the COVID-19 outbreak and cover necessary expenditures related to the public health emergency.

On July 17, 2020, Governor Murphy signed Executive Order 166 (“E.O. 166”), which established the COVID-19 Compliance and Oversight Task Force (the “Taskforce”) and the Governor’s Disaster Recovery Office (GDRO).

Pursuant to E.O. 166, the Taskforce has issued guidelines, which have been updated as of June 2021 and are attached hereto, regarding the appointment and responsibilities of COVID-19 Oversight Integrity Monitors (“Integrity Monitors”). Integrity Monitors are intended to serve as an important part of the State’s accountability infrastructure while working with Using Agencies in developing measures to prevent, detect, and remediate inefficiency and malfeasance in the expenditure of COVID-19 Recovery Funds and provide expertise in Program and Process Management Monitoring; Financial Auditing and Grant Management; and Integrity Monitoring/Anti-fraud services.

The New Jersey Department of the Treasury (Treasury) has established a pool of qualified Integrity Monitors for oversight of COVID-19 Recovery Funds and Programs pursuant to the Request for Quotation for Integrity Oversight Monitoring: Program and Performance Monitoring, Financial Monitoring and Grant Management and Anti-Fraud Monitoring for COVID-19 Recovery Funds and Programs (IOM RFQ) that Using Agencies may now use to discharge their responsibilities under E.O. 166. The Integrity Monitor’s executed State of NJ Standard Terms and Conditions (SSTC) will apply to all Integrity Monitoring Engagements executed via this Engagement Query.

This Engagement Query is issued by the Department of the Treasury on behalf of the **Department of Military & Veterans Affairs (DMAVA)**

The purpose of this Engagement Query is to **Assess the Personal Protective Equipment (PPE) inventory procedures practiced at each of the three (3) Long Term Care (LTC) facilities and main warehouse in Lawrenceville, NJ. In addition, this engagement will result in assessing and reporting best practices, findings, and recommendations to resolve the findings to the Chief Financial Officer at DMAVA. This assessment will help assure that inventory and distribution measures currently in place at DMAVA follow appropriate guidelines/controls and provide assurances that inventory is stored and distributed properly.**

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

A. Background

DMAVA currently operates three LTC Veteran Facilities (Nursing Homes). They are located in Paramus, Menlo Park, and Vineland. These LTC facilities are required to adhere to guidance from the CDC and the NJ Department of Health when managing PPE inventory used in the care and protection of staff as well as the Residents living in the Nursing Homes.

II. SCOPE OF WORK (SOW) REQUIREMENTS

A. Project Description

Review, assess and provide recommendations for PPE inventory processes and procedures that relate to tracking and optimizing the level of inventory at our three Long Term Care (LTC) facilities. Include in your review the appropriate burn rate calculations and issuance procedures as promulgated in Executive Directive 20-026 and other CDC guidance located at <https://www.state.nj.us/health/legal/covid19/> specifically assess the continuity and consistency of PPE inventory tracking amongst all 3 LTC facilities (Paramus, Menlo and Vineland). Include recommendations for controls that are necessary in order to safeguard PPE. Review the PPE distribution processes and make recommendations for improvements across all DMAVA locations to include:

**Central Office Headquarters, Lawrenceville, NJ
Paramus Veterans Memorial Home, Paramus, NJ
Menlo Park Veterans Memorial Home, Menlo Park, NJ
Veterans Memorial Home at Vineland, Vineland, NJ**

B. Specific Performance Milestones/Timelines/Standards/Deliverables

All deliverables must be completed by (September 30, 2021)

C. Risk Assessment Summary

Internal risk and control risk is assessed as medium. Higher risk due to 3 separate inventory locations (Lawrenceville main, each of the three (3) Nursing Home's main storerooms, and the individual units at the Homes) is offset by lower risk due to on-going bi-weekly PPE inventory meetings with key staff who manage the process

D. Reporting Requirements

1. Quarterly Integrity Monitor Reports

- a. Pursuant to E.O. 166, the Integrity Monitor shall submit a draft quarterly report to the Using Agency on the last day of every calendar quarter detailing the specific services rendered during the quarter and any findings of waste, fraud, or abuse using the Quarterly Report template attached hereto. If the Integrity Monitor report contains findings of waste, fraud or abuse, the Using Agency has an opportunity to respond within 15 days after receipt.
- b. Fifteen business days after each quarter-end, the Integrity Monitor shall deliver its final quarterly report, including any comments from the Using Agency, to the State Treasurer, who shall share the reports with the GDRO, the Senate President, the Speaker of the General Assembly, the Attorney General, and the State Comptroller. The Integrity Monitor quarterly reports will be posted on the COVID-19 transparency website pursuant to E.O. 166.

2. Additional Reports

- a. E.O. 166 directs the Office of the State Comptroller, (OSC) to oversee the work of Integrity Monitors. Therefore, in accordance with E.O. 166 and the IOM Guidelines, OSC may request that the Integrity Monitor issue additional reports or prepare memoranda that will assist OSC in evaluating whether there is waste, fraud, or abuse in COVID-19 Recovery Programs administered by the Using Agencies. OSC may also request that the Integrity Monitor share any corrective action plan(s) prepared by the Using Agencies to evaluate whether those corrective plan(s) have been successfully implemented.
- b. In the final report include a complete assessment, findings and recommendations to correct the findings. Also include appropriate burn rate calculations for each of the Veterans Nursing Homes.**

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

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

III. Proposal Content:

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

- 1) A detailed proposal describing how the Integrity Monitor intends to accomplish each component of the scope of work.
- 2) A detailed budget identifying staff classifications and hourly rates which shall not exceed the rates in the Integrity Monitor's BAFO Price Schedule.
- 3) A timeline for submission of the deliverables required by this Engagement Query.
- 4) Identification of any potential conflicts of interest regarding the delivery of services for the scope of work under this Engagement Query.

IV. Submission of Proposals:

Detailed proposals in response to this Engagement Query shall be submitted electronically by 3:00 p.m. on **July 30, 2021**. Proposals must be submitted via email as set forth below:

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

With a copy to the Agency Contract Manager: [REDACTED]

V. Duration of the Engagement:

The Engagement will commence upon the issuance of a Letter of Engagement and expire on 09/30/2021. At the option of the Using Agency, this Letter of Engagement may be extended. Any extension to this Letter of Engagement, however, may not to exceed the Contract Term, and any extensions thereto, as set forth in Section 5.2 of the IOM RFQ,

VI. CONTRACT TERMINATION

The IOM's failure to comply with the requirements of the Engagement, including but not limited to E.O. 166, the IOM RFQ, the IOM Guidelines and this Engagement Query may constitute a breach of contract and may result in termination of the contract by the Using Agency or imposition of such other remedy as the Using Agency deems appropriate in accordance with Section 9.0 of the RFQ.

VII. LIQUIDATED DAMAGES

At the Using Agency’s option, liquidated damages may be assessed each time any of the below events occur, due to an act or omission of the IOM. The Using Agency and the IOM agree that it would be extremely difficult to determine actual damages that the Using Agency will sustain as the result of the IOM’s failure to meet its contractual requirements. Any breach by the IOM could prevent the Using Agency from complying with E.O. 166, the IOM Guidelines, and laws applicable to the use and expenditure of COVID-19 Recovery Funds and other public funds; will adversely impact the Using Agency’s ability to ensure identification and mitigation of risks; and may lead to damages suffered by the Using Agency and the State as a whole. If the IOM fails to meet its contractual obligations, the Using Agency may assess liquidated damages against IOM as follows:

Failure to deliver a final report by September 30, 2021	\$250/day

VIII. Questions regarding this Engagement Query :

Any questions related to the Scope of Work must be submitted electronically by 3:00 p.m. on July 16, 2021. They must be submitted via email to [REDACTED] with a copy to the State Contract Manager; Mona Cartwright, [REDACTED]

IX. Selection Process

The Agency Contract Manager will review the proposal(s) received and select the Integrity Monitor whose proposal is most advantageous, price and other factors considered. The State Contract Manager will then issue a Letter of Engagement with a “not to exceed” clause to the selected proposer

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

X. Conflicts of Interest

The Contractor shall identify any potential conflicts of interest that would prevent it from accepting this Engagement. The Contractor engaged pursuant to this Engagement Query may not also be engaged as a Category 3 Integrity Monitor to review the Fund for DMAVA.

ATTACHMENTS

- Attachment 1: Integrity Oversight Monitor Guidelines, updated as of June 2021
- Attachment 2: Quarterly Report Template

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

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

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

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



Integrity Oversight Monitor Guidelines

2021 Update

**STATE OF NEW JERSEY
COVID-19 COMPLIANCE AND
OVERSIGHT TASKFORCE**

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INTRODUCTION

On July 17, 2020, Governor Murphy signed Executive Order 166 (“EO 166”), which, among other things, established the COVID-19 Compliance and Oversight Task Force (the “Taskforce”). The purpose of the Taskforce is to advise State departments, agencies, and independent authorities that receive or administer COVID-19 recovery funds (“Recovery Program Participants”) regarding compliance with federal and State law and how to mitigate the risks of waste, fraud, and abuse. As defined in EO 166, “COVID-19 Recovery Funds” are funds awarded to state and local governments, and non-government sources to support New Jersey’s residents, businesses, non-profit organizations, government agencies, and other entities responding to or recovering from the COVID-19 pandemic.

Pursuant to EO 166, the Taskforce is responsible for issuing guidelines regarding the appointment and responsibilities of COVID-19 Oversight Integrity Monitors (“Integrity Monitors”). Recovery Program Participants may retain and appoint Integrity Monitors to oversee the disbursement of COVID-19 Recovery Funds and the administration of a COVID-19 Recovery Program. They are intended to serve as an important part of the state’s accountability infrastructure while working with Recovery Program Participants in developing measures to prevent, detect, and remediate inefficiency and malfeasance in the expenditure of COVID-19 Recovery Funds. Integrity Monitors may also be used, either proactively or in response to findings by an Integrity Monitor, as subject matter experts or consultants to assist Recovery Program Participants with program administration, grants management, reporting, and compliance, as approved by the Governor’s Disaster Recovery Office (GDRO).

EO 166 requires Recovery Program Participants to identify a central point of contact (an “Accountabil-

ity Officer”) for tracking COVID-19 funds within each agency or authority. The Accountability Officer is responsible for working with and serving as a direct point of contact for the GDRO and the Taskforce. Accountability Officers should also ensure appropriate reviews are performed to assess risks and evaluate whether an Integrity Monitor can assist in reducing or eliminating risk to ensure the public that state and federal funds were used efficiently, fairly, and prudently.

Recovery Program Participants and Integrity Monitors should be focused on the common goal of maximizing the value of COVID-19 Recovery Funding by ensuring that every dollar is spent efficiently and properly. Integrity Monitors can add value to a program by assisting in implementing the fiscal controls necessary to maintain proper documentation, flagging potential issues in real time, maximizing reimbursements, sharing information with and responding to inquiries from the GDRO and Office of State Comptroller (OSC), and reporting to those offices, the Treasurer, the Attorney General, and legislative leadership.

Recovery Program Participants, Accountability Officers, and Integrity Monitors should work together to fulfill the goals of EO 166 and these guidelines. The retention of Integrity Monitors will support monitoring and oversight that will ensure that Recovery Program Participants administer COVID-19 recovery funds in compliance with program, financial, and administrative requirements set forth in the federal-state grant agreement, the State Recovery Program Participant sub-grant agreement, and applicable federal and state laws, regulations, and guidelines. Additionally, these guidelines will assist the State in fulfilling its monitoring responsibilities as set forth in 2 CFR 200 Subpart D. This may involve routine desk reviews and, when appropriate, on-site reviews by an Integrity Monitor. Recovery Program Participants that do not retain an Integrity Monitor will comply with these requirements, in coordination with the GDRO, as addressed in the Compliance Plan adopted by the Taskforce.

ESTABLISHING THE POOL OF INTEGRITY MONITORS

As of the issuance of this version of the Integrity Oversight Monitor Guidelines, a pool of monitors has already been established. The following provisions in this section should be used in the event it is necessary to establish additional pools of Integrity Monitors.¹

In the event it is necessary to establish another pool of Integrity Monitors, the New Jersey Department of the Treasury, Division of Administration (Treasury) will be responsible for designating a department employee to act as the State Contract Manager for purposes of administering the overarching state contract for Integrity Monitoring Services. The State Contract Manager will establish one pool of qualified integrity monitors for engagement by eligible Recovery Program Participants. Treasury will issue a bid solicitation for technical and price quotations from interested qualified firms that can provide the following services:

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

The specific services Integrity Monitors provide vary and will depend on the nature of the programs administered by the Recovery Program Participant and the amount of COVID-19 Recovery Funding received. The pool of Integrity Monitors should include professionals available to perform services in one or more of the following categories:

Category 1: Program and Process Management Auditing	Category 2: Financial Auditing and Grant Management	Category 3: Integrity Monitoring / Anti-Fraud
Development of processes, controls and technologies to support the execution of programs funded with COVID-19 Recovery Funds	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;	Forensic accounting and other specialty accounting services.

¹ Agencies and authorities that are not permitted to follow all state procurement requirements due to U.S. Department of Transportation procurement policies may procure an Integrity Monitor separately in coordination with GDRO.

Review and improvement of procedures addressing financial management.	Provide technical knowledge and expertise to review and make recommendations to streamline grant management and fiscal management processes to ensure accountability of funds and compliance with program regulations.	Continuing risk assessments and loss prevention strategies.
Workload analysis; skills gap analysis, organizational effectiveness and workforce recruiting strategies.	Monitoring all grant management, accounting, budget management, and other business office functions regularly.	Performance and program monitoring and promotion of best practices.
Consulting services to support account reconciliations.	Provide and/or identify training for staff in the area of detection and prevention of waste, fraud, and abuse.	Prevention, detection and investigation of fraud and misconduct
Quality assurance reviews and assessments associated with the payments process to ensure compliance with federal and state regulations.	Ensuring compliance with all applicable federal and state accounting and financial reporting requirements.	Implement and manage appropriate compliance systems and controls, as required by federal and state guidelines, regulations and law
Risk analysis and identification of options for risk management for the federal and state grant payment process	Provide tools to be used by the Recovery Program Participant for the assessment of the performance of the financial transaction process	Provide data management systems/programs for the purpose of collecting, conducting and reporting required compliance and anti-fraud analytics.
Consulting services to reduce the reconciliation backlog for the Request for Reimbursements process		Ability to provide integrity monitoring services for professional specialties such as engineering and structural integrity services, etc. either directly or through a sub-contractor relationship
Consulting services providing Subject Matter Expert (SME) knowledge of required standards for related monitoring and financial standards for federal funding		

CONDITIONS FOR INTEGRITY MONITORS

A Recovery Program Participant should evaluate whether it should retain an Integrity Monitor using the following standards.

Category 1 & 2 Integrity Monitors:

Category 1 and 2 Integrity Monitors are available to assist Recovery Program Participants, if, in consultation with GDRO, it has been determined that an agency or authority needs assistance in the establishment, administration, or monitoring of a program or when a Category 3 Integrity Monitor has issued findings that require the agency or authority to take corrective actions. In making the determination whether to obtain a Category 1 or 2 Integrity Monitor, a Recovery Program Participant's Accountability Officer, in consultation with GDRO, should evaluate whether an Integrity Monitor from Category 1 or 2 is necessary based on operational needs or to reduce or eliminate risk in view of the agency's or authority's existing resources, staffing, expertise or capacity. Agencies and authorities should evaluate whether the retention of a Category 1 or 2 Integrity Monitor would assist in addressing findings made by Category 3 Integrity Monitors. The availability of federal funds should be considered in evaluating whether to retain an Integrity Monitor from Category 1 or 2. In an appropriate circumstance, a Recovery Program Participant may request or may be directed by the GDRO to retain a Category 1 or 2 Integrity Monitor using non-federal funds.

Category 3 Integrity Monitors:

For Recovery Program Participants that have received or will administer a total of \$20 million or more in COVID-19 Recovery Funds: A Recovery Program Participant that has received this amount

of funding should retain at least one Integrity Monitor from Category 3: Integrity Monitoring/Anti-Fraud, subject to federal funding being available. The retention of Category 1 and 2 Integrity Monitors does not eliminate the obligation to retain a Category 3 Integrity Monitor. In some circumstances, multiple Category 3 Integrity Monitors may be necessary if one monitor is not adequate to oversee multiple programs being implemented by Recovery Program Participant as determined in consultation with the GDRO. In an appropriate circumstance, a Recovery Program Participant may request or may be directed by the GDRO to retain an Integrity Monitor using non-federal funds.

For Recovery Program Participants that have received or will administer a total of up to \$20 million in COVID-19 Recovery Funds: A Recovery Program Participant that has received this amount of funding should evaluate in consultation with GDRO whether a Category 3 Integrity Monitor is needed based on the risks presented. The Recovery Program Participant's Accountability Officer should conduct a risk assessment taking into account both the likelihood and severity of risk in the participant's program(s) and consult with the GDRO regarding whether an Integrity Monitor from Category 3 is necessary to reduce or eliminate risk in view of the agency's or authority's existing resources, staffing, expertise or capacity. The availability of federal funds should be considered in evaluating whether to retain an Integrity Monitor. In an appropriate circumstance, a Recovery Program Participant may request or may be directed by the GDRO to retain an Integrity Monitor from Category 3 using non-federal funds.

RISK ASSESSMENT

As noted above, in certain circumstances, Recovery Program Participants seeking to retain an Integrity Monitor will be advised to conduct a risk assessment to determine the need for such services. A Recovery Program Participant's Accountability Officer, in consultation with the GDRO, should assess the risk to public funds, the availability of federal funds to pay for the Integrity Monitor, the entity's current operations, and whether internal controls alone are adequate to mitigate or eliminate risk.

An Accountability Officer, or an Integrity Monitor retained by a Recovery Program Participant, should conduct an initial review of the Recovery Program Participant's programs, procedures and processes, and assess the organizational risk and the entity's risk tolerance. The risk assessment should include a review of the agency's ability to comply with federal statutory and regulatory requirements as well as applicable state laws and regulations, including with regard to reporting, monitoring, and oversight, and a review of the agency's susceptibility to waste, fraud, and abuse.

An Accountability Officer conducting a risk assessment should complete and memorialize the assessment using the [matrix template you can download from OSC's website](#). The risk assessment should be shared with the GDRO and OSC. Some of the specific factors an Accountability Officer should consider when assessing risk include:

- Organizational leadership, capacity, expertise, and experience managing and accounting for federal grant funds in general, and disaster recovery funds in particular;
- Input from the individuals/units that will be disbursing funds or administering the program;

- Review of existing internal controls and any identified weaknesses;
- Prior audits and audit findings from state or federal oversight entities;
- Lessons learned from prior disasters;
- Sub-recipient internal control weaknesses, if applicable;
- Adequacy of financial, acquisition, and grants management policies and procedures, including technological capacity and potentially outdated financial management systems;
- Ability to complete timely, accurate and complete reporting;
- Experience with state and federal procurement processes, value of anticipated procurements, and reliance on contractors to meet program goals and objectives;
- Potential conflicts of interests and ethics compliance;
- Amount of funds being disbursed to a particular category of sub-recipient and the complexity of its project(s); and
- Whether federal or state guidelines provide guidance regarding the uses of funds (*i.e.*, discretionary vs. restrictive).

The Accountability Officer should determine the organization's risk tolerance as to all recovery programs jointly and as to individual programs, recognizing that Integrity Monitors may be appropriate for some programs and not others within an agency or authority. If the risk exceeds an acceptable level of risk tolerance, the Accountability Officer should engage an Integrity Monitor.

An important element in the risk assessments is documentation of the process and results. This is critical to ensuring the extent of monitoring and oversight. The overall level of risk should dictate the frequency and depth of monitoring practices, including how to mitigate identified risks by, for example, providing training and technical assistance or increasing the frequency of on-site reviews. In some cases, monitoring efforts may lead an Accountability Officer or the GDRO to impose additional special conditions on the Recovery Program Participant. Depending on the kind of work the sub-recipient performs, it may be appropriate to reevaluate frequently, including quarterly, to account for changes in the organization or the nature of its activities. See 2 CFR Section 200.207 in the uniform guidance for examples; [GAO Report: A Framework for Managing Fraud Risk in Federal Programs \(2015\)](#).

PROCEDURES FOR REQUESTING AND PROCURING AN INTEGRITY MONITOR

To retain an Integrity Monitor, a Recovery Program Participant should proceed as follows:

- A Recovery Program Participant shall designate an agency employee to act as the contract manager for an Integrity Monitor engagement (Agency Contract Manager), which may be the Accountability Officer. The Agency Contract Manager should notify the State Contract Manager, on a form prescribed by Treasury, along with any required supporting documentation, of its request for an Integrity Monitor. The Agency Contract Manager should indicate which Integrity Monitoring services are required.
- The Agency Contract Manager will develop an Engagement Query.
- The Engagement Query will include a detailed scope of work; it should include specific performance milestones, timelines, and standards and deliverables.
- The Agency Contract Manager, in consultation with the Office of the Attorney General, Division of Law, will structure a liquidated damages provision for the failure to meet any required milestones, timelines, or standards or deliverables, as appropriate.
- The Agency Contract Manager will submit its Engagement Query to the State Contract Manager. Upon approval by the State Contract Manager, but prior to the solicitation of any services, the Engagement Query shall be sent to OSC for approval pursuant to EO 166. After receiving approval from OSC, the State Contract Manager will send the Engagement Query to all eligible Integrity Monitors within the pool in order to provide a level playing field.
- Interested, eligible Integrity Monitors will respond to the Engagement Query within the timeframe designated by the State Contract Manager, with a detailed proposal that includes a detailed budget, timelines, and plan to perform the scope of work and other requirements of the Engagement Query. Integrity Monitors shall also identify any potential conflicts of interest.
- The State Contract Manager will forward to the Agency Contract Manager all proposals received in response to the Engagement Query. The Agency Contract Manager will review the proposals and select the Integrity Monitor whose proposal represents the best value, price and other factors considered. The Agency Contract Manager will memorialize in writing the justification for selecting an Integrity Monitor(s).
- Prior to finalizing any engagement under this contract, the Agency Contract Manager, in consultation with the Accountability Officer, will independently determine whether the intended Integrity Monitor has any potential conflicts with the engagement.
- The State Contract Manager, on behalf of the Recovery Program Participant, will then issue a Letter of Engagement with a “Not to Exceed” clause to the engaged Integrity Monitor and work with the Agency Contract Manager to begin the issuance of Task Orders.

INTEGRITY MONITOR REQUIREMENTS

A. Independence

The process by which Integrity Monitors are retained and the manner in which they perform their tasks in accordance with these guidelines are intended to provide independence as they monitor and report on the disbursement of COVID-19 Recovery Funds and the administration of a COVID-19 Recovery Program by a Recovery Program Participant. Although the Integrity Monitor and the Recovery Program Participant should share common goals, the Integrity Monitor should function as an independent party and should conduct its review as an outside auditor/reviewer would.

An Integrity Monitor for a particular Recovery Program Participant should have no individual or company affiliation with the agency or authority that would prevent it from performing its oversight as an independent third party. Integrity Monitors and Recovery Program Participants must be mindful of applicable conflicts of interest laws, including but not limited to, N.J.S.A. 52:13D-12 to -28, Executive Order 189 (Kean, 1988) and requirements set forth in the Uniform Grant Guidance, among others. To promote independence, an Integrity Monitor hired from Categories 1 or 2 may not also be engaged as a Category 3 Integrity Monitor to review the same programs for the same Recovery Program Participant. Likewise, a Category 3 Integrity may not be hired as a Category 1 or 2 Monitor to remediate any issues it identified as a Category 3 Integrity Monitor.

B. Communication

Integrity Monitors should maintain open and frequent communication with the Recovery Program Participant that has retained its services. The purpose of communicating in this manner is to make the Recovery Program Participant aware of issues that can be addressed during the administration of a program and prior to future disbursement of funds by the Parti-

part. Therefore, Integrity Monitors should not wait until reports are issued to notify an Accountability Officer of deficiencies. This will enable the Recovery Program Participant to take action to correct any deficiencies before additional funds are expended. Substantial deficiencies should also be reported in real time to the GDRO, the State Comptroller, and the State Treasurer.

Prior to the posting of an Integrity Monitor report that contains findings of waste, fraud, or abuse, the Recovery Program Participant should be permitted to respond to the findings and have that response included in the publicly posted report. This will allow the Recovery Program Participant to highlight any course corrections as a result of the finding or to contest any finding that it feels is inappropriate. A Recovery Program Participant's response is due within 15 business days after receipt of an Integrity Monitor report.

Integrity Monitors must respond promptly to any inquiries posed by the GDRO, State Comptroller, State Treasurer, and Agency Contract Manager pursuant to EO 166.

C. General Tasks of Integrity Monitors

The tasks of an Integrity Monitor may vary based on the agency/program the Monitor is overseeing and the category of Integrity Monitor engaged. Generally, the role of a Category 1 Integrity Monitor is focused on program and process management auditing. These Integrity Monitors may assist a Recovery Program Participant in developing processes or controls to support the execution of programs, conduct risk analyses, or provide consulting or subject matter expertise to Recovery Program Participants. In general, a Category 2 Integrity Monitor's role is to provide financial auditing or grants management functions for a Recovery Program Participant. A Category 3 Integrity Monitor's primary roles are to monitor for fraud or misuse of funding, and ensure that Recovery Program Participants are performing according to the sub-award agreement and applicable federal and State regulations and guidelines. Tasks to be performed by Integrity

Monitors may include the following:

- Perform initial and ongoing risk assessments;
- Evaluate project performance;
- Evaluate internal controls associated with the Recovery Program Participant's financial management, cash management, acquisition management, property management, and records management capabilities;
- Validate compliance with sub-grant award and general term and special conditions;
- Review written documents, such as quarterly financial and performance reports, recent audit results, documented communications with the State, prior monitoring reports, pertinent performance data, and other documents or reports, as appropriate;
- Conduct interviews of Recovery Program Participant staff, as well as the constituents they serve, to determine whether program objectives are being met in an efficient, effective, and economical manner;
- Sample eligibility determinations and denials of applications for funding;
- Review specific files to become familiar with the progression of the disbursement of funds in a particular program, i.e., are actual expenditures consistent with planned expenditure and is the full scope of services listed in the project work plan being accomplished at the same rate of actual and planned expenditures;
- Ensure that the agency is retaining appropriate documentation, based on federal and state regulations and guidance, to support fund disbursement;
- Follow up with questions regarding specific funding decisions, and review decisions related to emergency situations;
- Facilitate the exchange of ideas and promote operational efficiency;
- Identify present and future needs; and
- Promote cooperation and communication among Integrity Monitors engaged by other Recovery Program Participants (e.g., to guard against duplication of benefits).

Integrity Monitors should generally perform desk reviews to evaluate the need for on-site visits or monitoring. Depending on the results of the desk review, coupled with the conclusions reached during any risk assessments that may have been conducted of the sub-recipient's capabilities, the Monitor should evaluate whether an on-site monitoring visit is appropriate. If the Monitor is satisfied that essential project goals, objectives, timelines, budgets, and other related program and financial criteria are being met, then the Monitor should document the steps taken to reach this conclusion and dispense with an on-site monitoring visit. However, the Integrity Monitor may choose to perform on-site monitoring visits as a result of any of the following:

- Non-compliance with reporting requirements;
- Problems identified in quarterly progress or financial reports;
- History of unsatisfactory performance;
- Unresponsiveness to requests for information;
- High-risk designation;
- Follow-up on prior audits or monitoring find-

ings; and

- Allegations of misuse of funds or receipt of complaints.

D. Reporting Requirements

1. Reports

Pursuant to EO 166, Integrity Monitors shall submit draft quarterly reports to the Recovery Program Participant on the last day of the quarter detailing the specific services rendered during that quarter and any findings of waste, fraud, or abuse **in accordance with the report templates [found on OSC's website](#)**.

Prior to the posting of a quarterly report that contains findings of waste, fraud, or abuse, the Recovery Program Participant should be permitted to respond to the findings and have that response included in the publicly posted report. This will allow the Recovery Program Participant to highlight any course corrections as a result of the finding or to contest any finding that it contends is inappropriate. A Recovery Program Participant's response is due within 15 business days after receipt of a quarterly report.

Fifteen business days after quarter-end, Integrity Monitors will deliver their final quarterly reports, inclusive of any comments from the Recovery Program Participant, to the State Treasurer, who shall share the reports with the GDRO, the Senate President, the Speaker of the General Assembly, the Attorney General, and the State Comptroller. The Integrity Monitor quarterly reports will be posted on the GDRO transparency website pursuant to the Executive Order.

The specific areas covered by a quarterly report will vary based on the type of Integrity Monitor engaged, the program being reviewed, the manner

and use of the funds, procurement of goods and services, type of disbursements to be issued, and specific COVID-19 Recovery Fund requirements. The topics covered by the quarterly report should include the information included in [templates which you can download from OSC's website](#).

2. Additional Reports

EO 166 directs OSC to oversee the work of Integrity Monitors and to submit inquiries to them to which Integrity Monitors must reply promptly. OSC may request Integrity Monitors to issue reports or prepare memoranda that will assist OSC in evaluating whether there is waste, fraud, or abuse in recovery programs administered by Recovery Plan Participants.

The State Comptroller may also request Integrity Monitors or Recovery Program Participants to share corrective action plans prepared by Recovery Plan Participants to address reported deficiencies and to evaluate whether those corrective plans have been successfully implemented.

GDRO and the State Treasurer may also request reports from Integrity Monitors to which Integrity Monitors must reply promptly.

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

Integrity Monitors must immediately report substantial issues of waste, fraud, abuse, and misuse of COVID-19 Recovery Funds to the GDRO, OSC, State Treasurer, and the Agency Contract Manager and Accountability Officer of a Recovery Program Participant.

Potential criminal conduct is to be reported immediately to the Office of the Attorney General.

INTEGRITY MONITOR MANAGEMENT AND OVERSIGHT

Agency Contract Managers have a duty to ensure that Integrity Monitors perform the necessary work, and do so while remaining on task, and on budget. Agency Contract Managers shall adhere to the requirements of Treasury Circular 14-08-DPP in their management and administration of the contract. The Agency Contract Manager will be responsible for monitoring contract deliverables and performing the contract management tasks identified in the circular, which include but are not limited to:

- Developing a budget and a plan to manage the contract. In developing a budget, the Agency Contract Manager should consider any caps on the amount of federal funding that can be used for oversight and administrative expenses and ensure that the total costs for Integrity Monitoring services are reasonable in relation to the total amount of program funds being administered by the Recovery Program Participant;
- Daily management of the contract, including monitoring and administering the contract for the Recovery Program Participant;
- Communicating with the Integrity Monitor and responding to requests for meetings, information or documents on a timely basis;
- Resolving issues with the Integrity Monitor in accordance with contract terms;
- Ensuring that all tasks, services, products, quality of deliverables and timeliness of services and deliverables are satisfied within contract requirements;

- Reviewing Integrity Monitor billing and ensuring that Integrity Monitors are paid only for services rendered;
- Attempting to recover any and all over-billings from the Integrity Monitor; and
- Coordinating with the State Contract Manager regarding any scope changes, compensation changes, the imposition of liquidated damages, or use of formal dispute processes.

In addition to these oversight and administration functions, the Agency Contract Manager must ensure open communication with the Accountability Officer, the Recovery Program Participant leadership, the GDRO, and OSC. The Agency Contract Manager should respond to inquiries and requests for documents from the GDRO and OSC as requested.



State of New Jersey, COVID-19
Compliance and Oversight Taskforce

**Integrity Monitor Report
Categories 1 and 2**

Integrity Monitor Firm Name: [Type Here]
Integrity Monitor Category (1 or 2): [Type Here]
Quarter Ending: [MM/DD/YYYY]
Expected Engagement End Date: [MM/DD/YYYY]

A. General Information

1. Recovery Program Participant:

[Type Here]

2. Federal Funding Source (e.g. CARES, HUD, FEMA, ARPA):

[Type Here]

3. State Funding Source (if applicable):

[Type Here]

4. Deadline for Use of State or Federal Funding by Recovery Program Participant:

[Type Here]

5. Accountability Officer:

[Type Here]

6. Program(s) under Review/Subject to Engagement:

[Type Here]

7. Brief Description, Purpose, and Rationale of Integrity Monitor Project/Program:

[Type Here]

8. Amount Allocated to Program(s) under Review/Subject to Engagement:

[Type Here]

9. Amount Expended by Recovery Program Participant to Date on Program(s) under Review/Subject to Engagement:

[Type Here]

**Integrity Monitor Report
Categories 1 and 2**

10. Amount Provided to Other State or Local Entities:

[Type Here]

11. Completion Status of Program (e.g. planning phase, application review, post-payment):

[Type Here]

12. Completion Status of Integrity Monitor Engagement:

[Type Here]

B. Monitoring Activities

13. Description of the services provided to the Recovery Program Participant during the quarter (i.e. activities conducted, such as meetings, document review, staff training, etc.):

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

14. Description of activities to prevent, detect, and remediate waste, fraud, and/or abuse during the quarter:

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

15. General description of any findings of waste, fraud, or abuse:

a) IM Response

[Type Here]

**Integrity Monitor Report
Categories 1 and 2**

b) Recovery Program Participant Comments

[Type Here]

C. Miscellaneous

16. List of hours (by employee) and expenses incurred to perform quarterly integrity monitoring review:

a) IM Response

[Type Here]

b) Recovery Program Participant Comments

[Type Here]

Name of Integrity Monitor:	[Type Here]
Name of Report Preparer:	[Type Here]
Signature:	[Sign Here]
Date:	[MM/DD/YYYY]



BDO PUBLIC SECTOR, LLC'S QUALIFICATIONS & RESPONSE TO:

ENGAGEMENT QUERY: Integrity Oversight Monitoring: Program and Performance Monitoring, Financial Monitoring and Grant Management and Anti-Fraud Monitoring for Personal Protective Equipment Inventory

STATE OF NEW JERSEY - Department of Military and Veterans Affairs

PURSUANT TO IOM RFQ: CONTRACT G4018 - JULY 30, 2021



Tel: [REDACTED]
Fax: [REDACTED]
www.bdo.com

90 Woodbridge Center Dr
4th Floor
Woodbridge, NJ 07095

July 30, 2021

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

Re: Contract G4018 - Integrity Oversight Monitoring: Program and Performance Monitoring, Financial Monitoring and Grant Management and Anti-Fraud Monitoring for Personal Protective Equipment Inventory

Ms. Cartwright:

As COVID-19 dramatically increased the State of New Jersey's (the State's) need to maintain a supply of personal protective equipment (PPE), the need for proper controls, processes, and monitoring of PPE inventory has also grown. As the Department of Military and Veterans Affairs ("DMAVA" or "the Department") seeks to address this pressing challenge, they will require a firm with significant experience in inventory auditing; process and control review, gap analysis, identification of process improvements; and public sector integrity monitoring. BDO Public Sector, LLC (BDO) will provide resources capable of delivering these broad skill sets seamlessly to execute an effective, efficient assessment and help DMAVA control the storage and distribution of these important assets.

To best serve DMAVA and the State, we will draw on our team's government audit experience that encompasses inventory accounting for one of our broadest-scope public sector clients, the Government of the U.S. Virgin Islands. Following damaging hurricanes in 2017, the U.S. Virgin Islands Port Authority (VIPA) faced a challenge in updating their Fixed Asset Register (FAR) and their financial statements to reflect destroyed and damaged asset values. Members of our team not only performed a 100% inventory of all capital assets but also documented capital asset policies, operational processes, and internal controls to support FAR management going forward. The team assisted VIPA with a plan for executing the recommended adjustments in their FAR as well as their GL. Additionally, VIPA received documentation of internal controls, as well as an assessment of their effectiveness and recommendations for an enhanced operational processes.

In addition to this experience, our team will be led by professionals with integrity monitoring experience, enabling us to respond quickly—and in line with State guidance—to any instances of waste, fraud, or abuse. Our combined experience, commitment to serving the public sector, and our proven ability to deliver well-managed projects, make BDO the perfect choice to assist DMAVA in this important engagement. We look forward to discussing with you the merits of our proposal. Please feel free to reach out to me at any time with questions regarding our proposal.

Please note the following parts of our proposal are confidential to BDO and we have provided a separately attached redacted version for your reference:

- ▶ Technical volume or scope that includes BDO's approach to the project work (pgs.10,11,12)
- ▶ LCAT, estimated hours, rates (pg.24)
- ▶ Staffing and resumes (pgs. 16 -22)

Sincerely,

Frank Landefeld
Principal BDO Public Sector, LLC
[REDACTED]

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About BDO



BDO

Firm Overview

HISTORY AND OVERVIEW OF OUR FIRM

For more than 100 years, BDO has been recognized as a premier accounting, tax, and advisory organization for our exceptional client service; experienced, accessible service teams; focus on quality and efficiency; and our ability to adapt to, and navigate successfully in, a changing marketplace.

Founded as Seidman & Seidman in New York City in 1910, the firm has grown to serve clients through more than 65 offices and more than 740 independent alliance firm locations nationwide. Today, BDO USA, LLP, a Delaware limited liability partnership, is the U.S. Member of BDO International Limited, a UK company limited by guarantee, which forms part of the international BDO network of independent member firms. BDO Public Sector, LLC is a wholly owned subsidiary of BDO USA, LLP.

OUR MISSION AND CORE PURPOSE: HELPING PEOPLE THRIVE EVERYDAY

BDO's mission defines our current focus and future direction to achieve sustainable professional, cultural, and economic growth as well as meaningful recognition in the marketplace and the profession. We will accomplish this by:

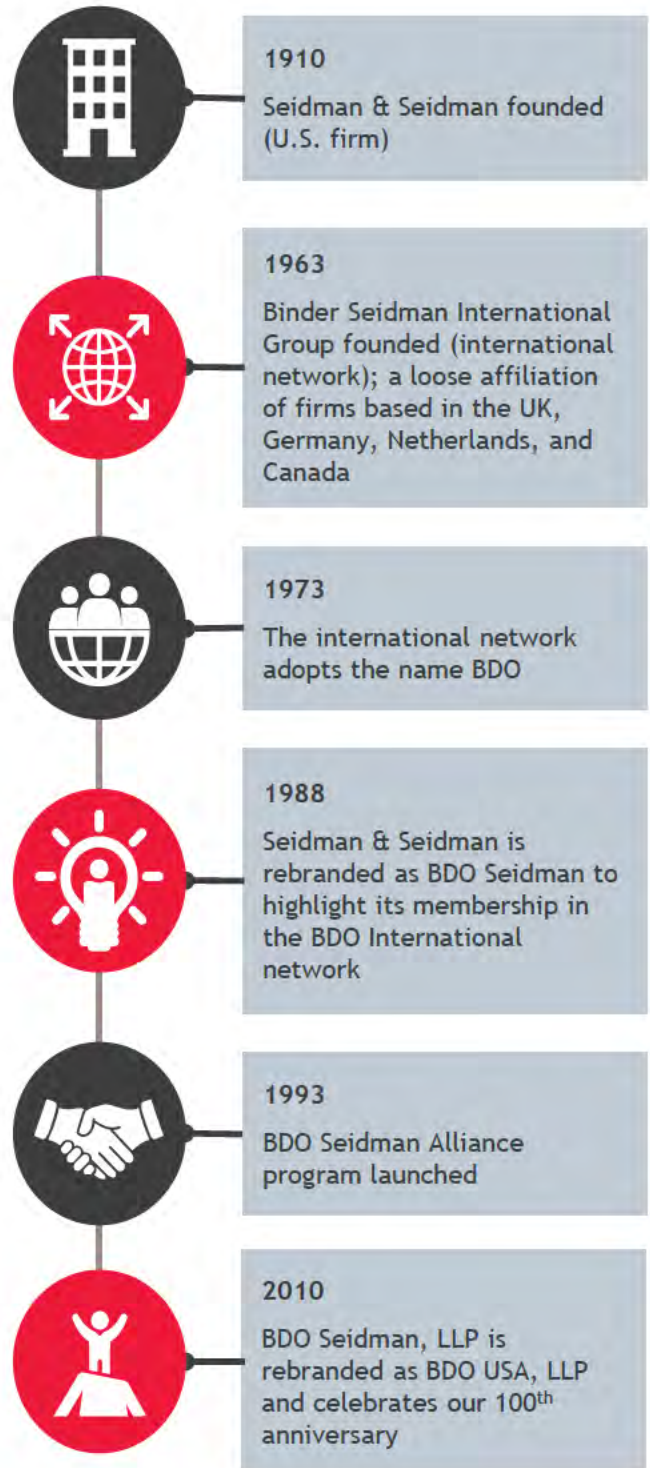
- ▶ Embracing our core values of competence, honesty and integrity, dedication, professionalism, responsibility and accountability, and economic awareness.
- ▶ Investing in our people and infrastructure.
- ▶ Capitalizing on market opportunities and strategic relationships.
- ▶ Continuously providing superior client service.

\$1.8 billion Revenues

46% Assurance 31% Tax 23% Advisory and Other

670 Partners 6,822 Client Service Personnel 65+ Offices
8,063 Total Personnel

740+ Independent Alliance firm locations nationwide



Critical Success Factors

BDO is the best value choice for DMAVA. We summarize the critical success factors the selected contractor must possess, features of solution that addresses each of these factors and demonstrate the value DMAVA will receive through the selection of BDO for this important program in Table 1.

Table 1 - Critical Success Factors

Critical Success Factor Contractor Must Possess	Feature	Value Delivered to DMAVA
Fresh and Innovative Perspective	<ul style="list-style-type: none"> Independent and can provide new insights by leveraging what exists and innovatively revising as necessary without disruption Our approach is current with industry standards and flexible to new and innovative ways to helping agencies 	Provide DMAVA new perspective while bringing a fresh and flexible approach that will help meet your IM needs and remain compliant with applicable laws, regulations and industry standards
Agile delivery of services	<ul style="list-style-type: none"> Known for being nimble and flexible in our delivery approach that allows us to respond timely to client needs, shift schedules, modify approaches, respond to risks, and make changes during execution in a way that is quick and unburdened by the bureaucracies our competitors face 	DMAVA receives the same level of quality through quality reviews as our competitors but do so in a more efficient and effective way making us faster, better, different
Experienced resources	<ul style="list-style-type: none"> Our team includes licensed Project Management Professionals (PMPs) with more than 35 years of experience combined, bringing the expertise needed to support DMAVA in inventory management and tracking 	Our team has the right level of skills and credentials to bring credible expertise to DMAVA, which will give the agency the confidence to rely on the work produced and lean on the team to solve challenging problems

Experience & Technical Competence

PUBLIC AND NONPROFIT SERVICES

We understand the unique accounting, financial, and consulting requirements that deserve experienced attention in the public and nonprofit sectors. Working in close cooperation with our clients, our knowledgeable partners and staff can help resolve issues for tax-exempt organizations and help design approaches to yield more productive operations while maintaining the commitment and values that drive their organizations.

With more than 4,000 clients in the public and nonprofit sectors, our team of professionals offers the hands-on experience and technical skills to serve the distinctive needs of our clients and help them fulfill their missions. We supplement our technical approach by analyzing and advising our clients on the many elements of running a successful organization.



SERVICES WE PROVIDE TO THE PUBLIC AND NONPROFIT SECTORS

- ▶ Grants management and integrity monitoring
- ▶ Compliance reviews and reporting to federal, state, and city funding sources
- ▶ Program, contract, and financial assessments
- ▶ Strategic planning and organizational development
- ▶ Financial audits and Uniform Guidance compliance audits
- ▶ Intermediate sanctions studies/compensation surveys
- ▶ Development of accounting and compliance manuals
- ▶ Compliance reviews of fundraising reporting and allocation procedures
- ▶ Program monitoring and evaluation
- ▶ Data analytics services including data governance, data warehousing, and business intelligence
- ▶ Structuring of complex, multi-entity organizations
- ▶ Charities' registration and related forms
- ▶ Timely updates on issues affecting public and nonprofit organizations
- ▶ Mock tax audits and other tax compliance reviews
- ▶ Budget preparation and training of client staff in preparing budgets
- ▶ Computer installation and design of custom systems
- ▶ Outsourced financial services

EXAMPLES OF INDUSTRY GROUPS WE SERVICE INCLUDE:

- ▶ State and Territorial Governments
- ▶ Local Governments including Counties, Cities, and Tribal entities
- ▶ Federal Agencies and Subsidiary Departments
- ▶ Research organizations
- ▶ Social service organizations
- ▶ Healthcare organizations
- ▶ Voluntary health and welfare organizations
- ▶ National trade associations
- ▶ Colleges, universities, and vocational schools
- ▶ Professional societies
- ▶ Advocacy groups
- ▶ National and local public charities
- ▶ For-profit subsidiaries
- ▶ Foundations
- ▶ Unions
- ▶ Fraternal organizations and private clubs
- ▶ Religious organizations

BDO's Approach



BDO

Our Understanding

BDO understands that the Department of Treasury, on behalf of the Department of Military and Veterans Affairs seeks support to ensure supply of personal protective equipment (PPE), ensure proper controls, processes, and monitoring of PPE inventory to deliver on its responsibilities specifically at Long-Term Care facilities across the State of New Jersey.

COVID-19 provided unmatched challenges in responding to medical needs while ensuring critical supplies were controlled. Since the start of the pandemic, the importance of sound inventory controls has never been greater as the need for PPE has been so significantly heightened.

Building on the controls the DMAVA already has in place the Lawrenceville facility, the three Long-Term Care facilities, and at the individual Homes, BDO is eager to assist the DMAVA by reviewing, and assessing current PPE inventory procedures and controls that will ensure improved burn rate considerations and issuance guidance. Following this review and assessment, we will identify opportunities for improvement to further strengthen the inventory and control processes for such critical supplies.

Understanding the unique context COVID-19 has set, and the principles and best practices of inventory management and a good control environment, BDO has crafted a team that is uniquely experienced to support the DMAVA. The team is led by a project director that has deep experience in inventory and controls to include supporting one of BDO's broadest-scope public sector clients, the Government of the U.S. Virgin Islands. This experience supported 100% inventory of all capital assets but also documented capital asset policies, operational processes, and internal controls to support FAR management going forward. The team is additionally staffed with a project manager who recently oversaw a comprehensive operational assessment and gap analysis of Palm Beach County's emergency resource management system, including its COVID-19 PPE management processes. These experiences coupled with BDO's core strengths of audit and compliance will allow our team to serve the DMAVA, promptly, efficiently, and with the safety of its constituent's forefront of mind.

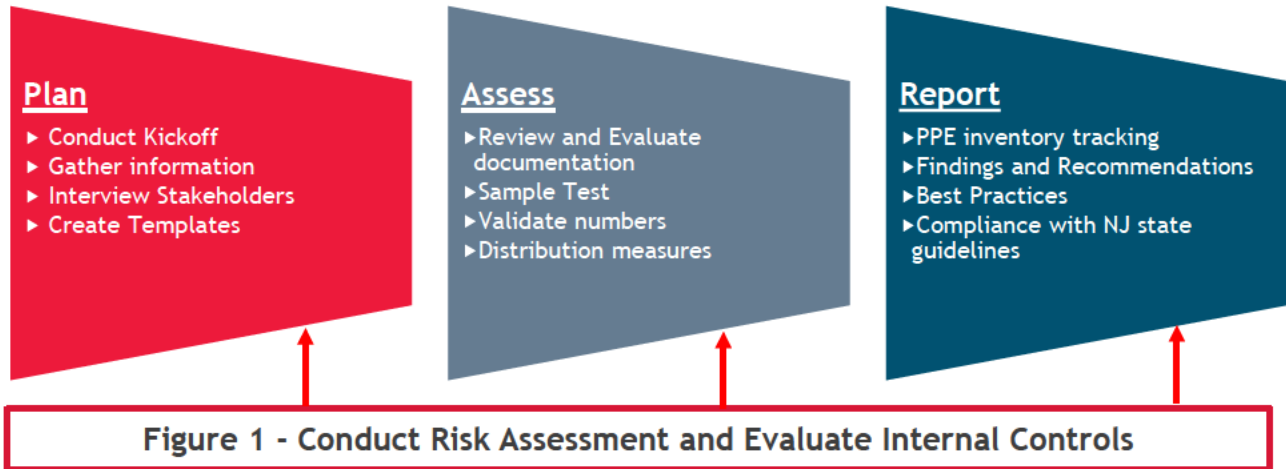
BDO'S EXPERIENCE WITH VETERANS AFFAIRS AND DEPARTMENT OF DEFENSE

BDO has had a history of supporting the military and veterans. We have worked diligently with the Department of Navy, Airforce, and Army to help them in their mission and assist in their efforts to get audit ready in the future. Specifically, BDO supported the development of a GAAP compliant approach for financially reporting Full Impairments of GPP&E, through agreement across multiple stakeholder groups, documentation of a comprehensive guide for identifying and reporting full impairments, and finally, through implementing the financial reporting process for full impairments beginning in fiscal year 2021 and correcting a multimillion-dollar reporting error. This work required facilitating stakeholder collaboration across multiple operational domains and varying mission requirements, which culminated in the successful remediation a high dollar value reporting error. The collaboration is a testament to what can be accomplished when the enterprise comes together to solve a problem.

In addition, our commitment in hiring veterans and experience with the Veteran Affairs has enabled us to serve those who have sacrificed their livelihood for the better of this country—for which we are eternally grateful. One of our notable efforts with the VA is to help support the Office of Internal Audit to conduct audit of community care providers and VA providers that perform breast cancer screenings for veterans. The audit resulted in a significant finding in the area of “next stage in care” for veterans. Our recommendations helped enhance oversight of breast cancer screenings requiring follow-up testing to ensure patients receive recommended care. Our recommendations also strengthened oversight to increase timely veteran notification of breast cancer screening results and ordering providers' documentation of notification in the medical record. As a result of the recommendations, the partnering process owners created procedures that helped ensure “next stage in care” occurred timelier when patients were diagnosed with breast cancer.

Our Approach

BDO will review, assess, and provide recommendations for PPE inventory processes and procedures using a three-phased approach as depicted below in Figure 1 and explained in Table 2.



Phase | Table 2 - Three Phased Approach

	<ul style="list-style-type: none"> • Conduct kickoff - confirm the expectations, approach, and critical dates with all key stakeholders • Develop a project plan to identify engagement schedule and key milestone dates in conjunction with key stakeholders.* • Interview stakeholders - meet with inventory process owners and discuss inventory management and handling procedures
Plan	<ul style="list-style-type: none"> • Gather information - collect all relevant and available data from stakeholders and other identified sources • Review existing policies and procedures and other relevant State and CDC guidelines on PPE • Create evaluation and testing templates, identify key attributes to review, evaluate and test to achieve engagement objective - special consideration will be given to the related record-keeping processes to solidify our understanding of the completeness of the data, as well as any process gaps and improvement opportunities

* Project plan will be refined after the risk assessment is completed.

Our Approach

Phase	Approach
Assess	<ul style="list-style-type: none"> • Review and evaluate documentation - evaluate the completeness and accuracy of the inventory spreadsheets maintained at each facility; review and analyze procurement invoices to get more detail on recording procedures • Review inventory distribution measures for the main warehouse and all three facilities • Identify burn rate calculations as per CDC’s PPE Burn Rate calculator • Review PPE replenishment/restocking procedures as outlined in the 8-20_Executive Directive No20-026 - specifically reviewing inventory on hand vs lag time to obtain PPE; for example, facilities that do not belong to a system with eight or more facilities will be required to have two months of PPE in stock • Sample test to verify compliance with appropriate guidelines, distribution procedures, and burn rate calculations • Validate existence of PPE by reviewing inventory logs and verify accuracy by reviewing appropriate inventory checklist signoffs • Analyze reporting procedures to the National Healthcare Safety Network (NHSN)
Report	<ul style="list-style-type: none"> • Classify issues/findings noted in the PPE inventory handling, management, and tracking process • Provide final report that identifies in detail any findings noted and corresponding recommendations • Identify processes in place to ensure proper documentation going forward, using industry best practices and providing DMAVA with specific examples on how to address issues noted • Provide specific examples on how DMAVA does not comply with NJ state guidelines (if applicable)

We also understand that the role of Integrity Monitor requires high-level independence when performing risk assessments, validations of compliance with regulations, inventory evaluations and process assessments, on-site visits to facilities, and ongoing evaluations of internal controls.

REVIEW OF RISK ASSESSMENT

Critical to the effective oversight of federal funds is an initial risk assessment which evaluates the State’s and its participant’s inherent and residual risks in complying with applicable regulations, internal policies, and procedures; effectiveness in implementing the federal program; and limiting the State’s exposure to disallowances, including waste, fraud, and abuse. As part of our Plan phase (BDO’s approach) we will review the existing risk assessment including:

Review of applicable regulations and controls required to meet both federal and state requirements. This includes risks associated with low supplies, delays in receiving shipments, ordering from fraudulent vendors, mismanagement of inventory, etc.

Review of any written documents, such CDC and State guidelines, prior monitoring reports, previous internal audit reports, external audits, and findings, to understand previous issues as they relate to inventory assessment, management, and tracking.



Our Approach

With this deeper understanding of the processes and data, and interviews with key stakeholders we will be equipped to identify issues and provide suggestions on revamped inventory management and record keeping processes.

INTERNAL CONTROLS EVALUATION

The development and evaluation of effective controls in the oversight, monitoring, and implementation of federal programs is essential in providing the State the information necessary to assess and address deficiencies before they become problematic. Accordingly, leveraging the COSO framework BDO's approach to evaluating the participants' controls includes:

- ▶ Review of policies, procedures, and internal documentation
- ▶ Conduct interviews and walkthroughs with key personnel responsible for key control activities
- ▶ For controls determined to be inadequate, we will provide observations and recommendations

Timeline for Deliverables





Specific Performance

MILESTONES/TIMELINES/STANDARDS/DELIVERABLES

BDO understands that accurate tracking and reporting of results is critical to improving the inventory management, assessment, and reporting process.

Our engagement management approach (identified in detail on page 18) includes industry-proven practices and processes, defined project management structure, systems, and tools that enable our project teams to be flexible and nimble and to deliver results on budget, on schedule, and on performance while consistently achieving high levels of customer satisfaction.

Please see below for example of deliverables that we will deliver to DMAVA NLT September 30, 2021.

SCHEDULE OF DELIVERABLES	DUE DATE
Final Report	September 30, 2021

SUGGESTED ENGAGEMENT TIMELINE

Please see below for Figure 3 which demonstrates our overall approach to meet DMAVA’s inventory management and tracking requirements, considering our general timeline and DMAVA’s specific requirements established in the engagement query.





Reporting Requirements / Processes

QUARTERLY INTEGRITY MONITOR REPORTS

Pursuant to E.O. 166, Team BDO will support (and submit where appropriate) draft quarterly report to DMAVA on the last day of every calendar quarter detailing the specific services rendered during the quarter and any findings of waste, fraud, or abuse. If Team BDO's report contains findings of waste, fraud, or abuse, DMAVA will have an opportunity to respond within 15 days after receipt.

Fifteen business days after each quarter-end, Team BDO will deliver its final quarterly report, including any comments from the State Treasurer, who shall share the reports with the GDRO, the Senate President, the Speaker of the General Assembly, the Attorney General, and the State Comptroller. Team BDO's quarterly reports will be posted on the COVID-19 transparency website pursuant to E.O. 166.

Our goal is to capture a comprehensive view of the associated risks, test results, and identify any instances of waste, fraud, and abuse noted during our review.

ADDITIONAL REPORTS

We will be available to assist the Office of the State Comptroller (OSC) in providing any additional reports or prepare memoranda that will help them determine and evaluate instances of waste, fraud, or abuse in COVID-19 Recovery Programs administered by DMAVA. Upon request, we will share DMAVA's corrective action plan(s) with OSC to evaluate whether those corrective plan(s) have been successfully implemented.

In our final report (due September 30, 2021, we will include a complete assessment, findings, and recommendations to correct the findings. We will include appropriate burn rate calculations for each of the veterans nursing homes.

REPORTS OF WASTE, FRAUD, ABUSE, OR POTENTIAL CRIMINAL CONDUCT

Our professionals consist of Certified Public Accountants (CPAs), Certified Internal Auditors (CIAs), Certified Fraud Examiners (CFEs) and Project Management Professionals (PMPs). Upon request, we will leverage our firm's reach back capability, and provide any additional report/s highlighting issues of waste, fraud and abuse, and misuse of COVID-19 Recovery Funds immediately to the GDRO, OSC, the State Treasurer, the State Contract Manager, and the Accountability Officer. If noted, we will also report issues of potential criminal conduct immediately to the Office of the Attorney General.

Our goal is to provide "Reporting" that is consistent, thorough, and compliant with standards and can therefore be leveraged for other audit requirements.

Staffing Approach

STREAMLINED SERVICE DELIVERY

OVERVIEW

Following our review of the State’s integrity monitoring needs for the recovery of COVID-19, we have assembled a team of specialists designed to deliver efficient, effective service. Their depth of knowledge, experience in inventory management and process improvement, coupled with the streamlined structure of our team, will enable Team BDO to ramp up our project and respond quickly to the State’s needs throughout the course of the engagement.

We’ve have designed a team comprised of three staff for the duration of the engagement, supported by a project executive experienced in complex PPE inventory processes and controls, and an engagement partner providing technical assistance as needed.

PROJECT RESOURCING & ACCOUNTABILITY

As is true for all of our engagements, our performance will be led by an experienced partner, Andrea Espinola Wilson, who will represent the strength of BDO’s firm at large and provide leadership insight into BDO’s technical competency of grants management, audit, inventory, and process improvement. Andrea’s time will not be billed for this engagement.

PROJECT TEAM

The core and dedicated staff for this engagement comprise:

- ▶ Director - Experienced in leading complex inventory projects while ensuring ultimate client satisfaction.
- ▶ Project Manager - Experienced in coordination of state and local projects, including PPE inventory and controls.
- ▶ Senior Consultant - Experienced in supporting state and local clients in procurement and controls and in carrying out the finer processes of delivering all requirements in the Scope of Work.
- ▶ Consultant - Experienced in carrying out the finer processes of delivering all requirements in the Scope of Work.

MANAGEMENT THROUGH RELATIONSHIP BUILDING & COMMUNICATION PROCESS

Team BDO will work in coordination with the State not only as a key advisor throughout the various steps, but also by providing weekly status updates in writing (and in person, if desired) to share the progress made towards goals and discuss any concerns with the internal guidance team.

ANDREA WILSON
ENGAGEMENT
PARTNER



STEPHANIE IRBY
DIRECTOR



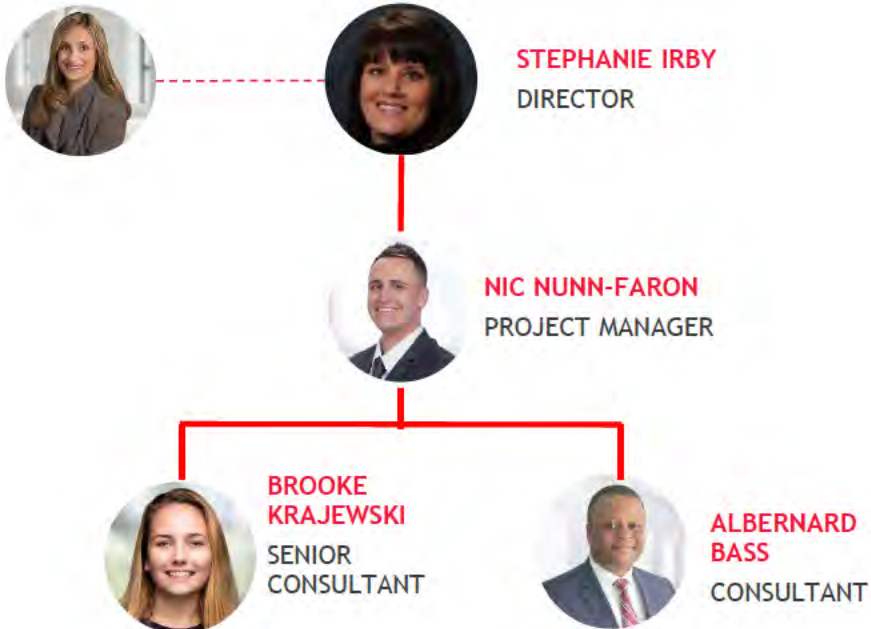
NIC NUNN-FARON
PROJECT MANAGER



BROOKE KRAJEWSKI
SENIOR
CONSULTANT



ALBERNARD BASS
CONSULTANT



BDO's Leaders to Serve the State



Andrea Espinola Wilson
Engagement Partner



Summary Overview

Andrea leads BDO's Nonprofit and Education Advisory Services practice and advises organizations on a wide range of issues, including compliance matters, cost allowability and recovery issues, cost accounting, procurement, and internal control and operational assessments.

Having significant forensic accounting and internal controls evaluation experience, she has led numerous investigations involving matters related to employee misconduct, embezzlement, misappropriation of funds, bribery, self-dealing, kickbacks, Ponzi schemes, fraudulent financial reporting, and whistleblower complaints. She has conducted fraud risk assessments and implemented policies and procedures to address fraud risks.

Andrea has presented at numerous conferences on such topics as regulatory compliance, internal controls, cost allowability, fraud prevention, risk assessments, and corporate governance. She is an accomplished finance and operations advisor with more than 18 years of experience providing leadership and improving compliance, financial, procurement, operations, human resource, budgeting, and management systems. She achieves superior performance by designing and implementing operational systems and internal controls to reduce costs and to increase efficiencies, accuracy, and compliance.

Prior to consulting, Andrea held various senior-level positions with international non-governmental and research institutions and served as an auditor with an international auditing firm. Her vast industry knowledge informs solutions that are grounded in practical, operational experience. She is also a member of BDO's Institute for Nonprofit Excellence.

Relevant Experience

<p>Engagement Oversight</p>	<p>As the lead partner of the firm's Nonprofit and Education Advisory Services practice, Andrea provides firm leadership, support, and oversight on BDO engagements in the public sector, making sure that our teams provides a high level of service. She has helped organizations respond to changing regulatory requirements and governmental audit inquiries and suspension and debarment proceedings. Her extensive experience includes a wide range of government funding agencies and private foundations.</p>
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Professional Affiliations	Education
---------------------------	-----------

- American Bar Association
- National Council of University Research Administrators
- Society for International Development

- B.A., Psychology, Arizona State University
- M.A., Psychology, Azusa Pacific University

BDO's Leaders to Serve the State



Stephanie Irby, CFE

Director



Summary Overview

Stephanie Irby is a Managing Director with BDO Public Sector, LLC and serves as an account leader in our Civilian Services Vertical. She is responsible for the development of personnel, as well as for creating innovative solutions for clients at the Department of Justice (DOJ), Department of Homeland Security (DHS), Housing and Urban Development (HUD), Department of Labor (DOL), and the National Credit Union Administration (NCUA). Stephanie possesses more than 29 years of audit and financial management experience and has successfully led large project teams addressing high-profile, complex, and multinational federal and commercial projects. She is also deeply experienced with A-123/SOX, COSO, GAO internal control framework (Green Book), GAO FAM/FISCAM, FISMA, FFMIA, FMFIA, and GAGAS, as well as OMB, GAO, FASAB, and other Government Regulations. Her service specialties include CFO Act audit and audit readiness; process improvement, governance, risk, and compliance (GRC); budget and performance integration; security and data management; Enterprise Risk Management (ERM); CFO compliance/federal financial management; and OMB A-123 (Schedules A, B, C and D).

Stephanie has extensive experience supporting many Civilian and DOD federal agencies in solving complex challenges, which include DOJ, DOL, DOT, HUD, USDA, Treasury, DOD - DFAS, Navy, NCUA, and FCC, as well at the Government of the Virgin Islands.

Relevant Experience

Area of Expertise	Description of Experience
PPE Inventory	Schneider Regional Medical Center, U.S. Virgin Islands: Led an effort to calculate the fair value of capital assets and calculate the corresponding impairment at year-end in accordance with the Governmental Accounting Standards Board (GASB). Tasks on this engagement included: (1) completing a full book to floor and floor to book inventory; (2) developing new Capital Asset policies and procedures; (3) setting processes in place to ensure proper documentation going forward; and (4) compiling and completing an accurate capital asset register and corresponding record keeping process.
Process Improvement	U.S. Department of Justice, Washington, DC: Stephanie is a former Assistant Director with the Department of Justice (DOJ) where she was responsible for all aspects of internal audits / internal control reviews, developing Departmental Federal financial management policies and procedures, conducting annual risk assessments and developing corrective action solutions. While at DOJ, she was responsible for correcting audit findings on fixed assets, specifically on accounting for new buildings, software, and special mobile office vehicles.

Professional Affiliations

- Association of Government Accountants
- Association of Federal Enterprise Risk Management
- Association of Certified Fraud Examiners
- Project Management Institute

Education

- B.S., Accounting, Johnson & Wales University - Providence, RI
- MBA, George Washington University - Washington, DC

BDO's Leaders to Serve the State



Nic Nunn-Faron, CBCP, MCP
Project Manager



Summary Overview

Nic serves as a manager of BDO's Community Resilience Advisory Services, where he applies varied experience in the emergency management, business continuity, and policy development sectors to meet the disaster preparedness, response, and recovery needs of public, private, and nongovernmental agencies throughout the United States. Nic's experience includes the management and oversight of engagements for city, county, state, tribal, territorial, federal government, and nonprofit organizations. His areas of specialization include hazard mitigation and disaster preparedness, exercise design and evaluation, response and recovery operational planning, vulnerability and risk assessment, business continuity and continuity of operations/government planning and program management, and emergency operations center management.

Prior to joining BDO, Nic served in leadership roles in nonprofit and industry consulting organizations, where he led program and project management initiatives, served on industry oversight committees, and managed multi-year programmatic development and improvement initiatives. Over the past 10 years, Nic has supported grants management operations for local municipalities, led technical response operations following natural disasters, served as an organizational field liaison to FEMA, coordinated with the United Nations cluster system, and responded as part of over a dozen major emergency operations throughout the United States and abroad. Nic has overseen the development of core policy and planning initiatives, designed and directed high profile event walkthroughs and exercises, and developed technology-based learning solutions.

Relevant Experience

Area of Expertise	Description of Experience
PPE Inventory	Palm Beach County, FL: Oversaw the conduct of a comprehensive operational assessment and gap analysis of Palm Beach County's emergency resource management system, including its COVID-19 PPE management processes. Audited inventory records and management systems for accuracy and efficiency.
Process Improvement	Multiple State/Local Governments: Has led multiple engagements to update and improve operational and resource management processes for emergency management and public health agencies across the country. Recent highlights include the development/improvement of the operational coordination system for the Kansas City region's COVID-19 response.

Professional Affiliations

- International Association of Emergency Managers
- Disaster Recovery Institute International
- International City/County Management Association

Education

- M.S., International Development, Tulane University
- B.A., Public Policy/Urban Affairs, Saint Louis University

BDO's Leaders to Serve the State



Brooke Krajewski
Senior Consultant



Summary Overview

Brooke serves as a senior associate in our Nonprofit and High Education Industry practice, where she applies her background to solve client's problems and assist BDO's team in aiding the client. Brooke has worked on a wide range of services for the BDO team in the Nonprofit and Higher Education Industry practice in the following areas: Process improvement and implementation of an ERP system, CARES Act grants process creation, policies and procedures compliance analysis, process improvement for procurement and account payable departments, project management, strategic planning and recommendation implementation, and performance metrics and benchmarking. Over the past few years at BDO, Brooke has spent her time on large engagements for well know nonprofits, higher education institutions, and government agencies giving her experience to different organization sizes and structures.

Prior to consulting, Brooke served as a staff auditor on two large government agencies. She helped the audit team develop a strategy for a first-year audit engagement, setting expectation and plan for data collection. In addition, she helped test the internal controls of many transactions from these government agencies and report any findings to upper management.

Relevant Experience

Area of Expertise	Description of Experience
Process Improvement	Private University: Helped a university identify key areas of improvement in the Procurement department as well as the accounts payable department. This resulted in multiple changes throughout their departments, increasing response rate from the procurement and accounts payable departments, restructure of documenting and organizing information.
Process Improvement	Large Health Care Nonprofit: Assisted BDO team in implementing a new ERP system to a large nonprofit organization. This included analyzing the internal controls, current ERP systems, the culture and ability to adapt to change at the nonprofit, potential for process improvement, and project management.
Grants Management	CARES Act Funding for State Government: The team worked with senior state government officials to identified the state's area of need and set up four programs to assist residents with the financial impact of the COVID-19 pandemic for over \$1.8B. These four programs included Small Business Grants Program, Utility Bill Payment Assistance Grants Program, Local Government Payment Grants Program, and State Agency Payment Grants Program.

Professional Affiliations

- Puppy Raiser for The Seeing Eye since 1999

Education

- B.S. Accounting, The Catholic University of America

BDO's Leaders to Serve the State



Albernard Bass
Consultant

Summary Overview

Albernard Bass is a Consultant with BDO Public Sector, LLC. He has more than 12 years of financial management and accounting experience, which includes grants administration, risk assessment, audit readiness, regulatory compliance and financial reporting. As a senior consultant, Albernard has provided expertise on several assignments. He was engaged as a subcontractor to Guidehouse and assisted with the development and implementation of OMB Circular A-123, Appendix A and C assessments for the Federal Emergency Management Agency, Office of the Chief Financial Officer, Risk Management and Compliance Division. Within BDO, Albernard supported the BDO Business Service Center and assisted with the migration of employee benefit plan assessments to the APT NextGen platform. He also supported the BDO Industry Specialty Services Group where he provided financial management and grants administrative support to states that received funding through the Cares Act.

Prior to joining BDO, Mr. Bass served as a Grants Auditor with Aveshka, Inc. and was engaged as a contractor to the Department of Health and Human Services. He was responsible for overseeing a portfolio of federally funded grants and cooperative agreements for the Office of the Assistant Secretary for Preparedness and Response. Mr. Bass also spent several years with the Fairfax County Government, where he managed the financial aspects of several grant funded projects and programs for the Office of Emergency Management.

Relevant Experience

Area of Expertise	Description of Experience
Grants Management	<p>Cares Act State Grant Awards: Team provided grant administrative support for state sponsored programs to assist state agencies, local business and non-profits that were affected by the Coronavirus pandemic. Support provided included compliance, billing and requisition for reimbursement activities.</p> <p>Hospital Preparedness Program Grants: Served on grants management team that was responsible for overseeing \$188 million in Federal Awards. Team was responsible for full lifecycle management and cooperative agreements to support Ebola preparedness and response initiatives and treatment centers for states.</p> <p>Urban Area Security Initiative Grants: Was responsible for managing the financial and accounting aspects of emergency preparedness grants portfolio for a local government agency. Was responsible for full lifecycle grant management of sub-awards to support emergency preparedness and mitigation projects and initiatives. .</p>

Professional Affiliations

- Puppy Raiser for The Seeing Eye since 1999

Education

- B.S. Accounting, The Catholic University of America

Engagement Management Approach

We understand that alongside technical expertise, DMAVA requires an IM that also has sound management practices and experienced personnel to execute engagement query requirements to identify gaps and recommend best possible solutions in the inventory management, assessment and reporting procedures, and ultimately preventing waste, fraud, and abuse.

Our management approach is designed to ensure we successfully manage and execute the engagement with the full support and corporate resources offered by BDO. This includes executive leadership, legal counsel, contracts, finance, accounting, human resources, staffing and recruiting. The table below shows our , management approach; however, please note that we establish complementary management processes that are integrated at several points throughout the overall management of the engagement to ensure on time and on budget delivery of engagement deliverables.

Project Management Processes

Cost Management	<ul style="list-style-type: none"> • Monitor the costs of labor against the schedule, project status, and invoice plan. • Ensure that team members are informed of schedules and budgets for project deliverables.
Quality Management	<ul style="list-style-type: none"> • Focus on continuous project quality monitoring through performance metrics that align with project deliverable objectives. • Review of draft and final outputs and deliverables by management before submission to leadership.
Staffing / Resource Management	<ul style="list-style-type: none"> • Ensure that any potential staffing changes meet the requirements defined with the solicitation and are coordinated with the State. • Ensure all personnel meet or exceed the labor category requirements of the contract
Schedule Management	<ul style="list-style-type: none"> • Hold a kickoff meeting with the key stakeholders to ensure we agree upon project objectives, scope, and approach. Based on that agreement, we develop our master schedule and project plan, which are then maintained by the Project Manager and updated on a recurring basis. • The master schedule and project plan for the entirety of the project which includes defining specific tasks and activities, interdependencies, resources, milestones, checkpoints and work products and deliverables. Any changes to the master schedule and project plan are handled through the scope management process. • Use the master schedule and project plan to provide daily guidance, direction, and tasks to all project team members
Risk and Issue Management	<ul style="list-style-type: none"> • Manage risks and issues based on our experience and industry-proven practices and processes, • Develop a Risk and Issue Management Plan that details our specific procedures for risk identification, analysis, rating, reporting, and risk mitigation and escalation processes. • Maintain a risk and issue register that is discussed with key stakeholders during recurring status meetings, or more frequently as required.
Scope Management	<ul style="list-style-type: none"> • Scope the project to meet defined project objectives; plan, manage, and control so that the project includes all the work required, and only the work required, to complete the project successfully. • Follow a structured process for recording and assessing change requests, evaluating for delivery schedule and cost impacts, and conducting analysis to support scope change decisions.
Knowledge Management	<ul style="list-style-type: none"> • Establish and maintain all project artifacts, processes, SOPs, and stakeholder contact information in a mutually agreed-upon repository/knowledge management tool that supports the storing, retrieving, updating, and curating of all engagement assets.

Budget



Cost Proposal

Our proposed budget will be billed on a time-and-materials basis in order to meet the timely and dynamic needs of the State. Several assumptions—based on market analysis, extensive program management experience, and projections—were used to formulate the “Not to Exceed” maximum number of hours needed to assist the State. The capability to manage grant throughput will be configured to best meet the State’s needs, which consider the following base-level assumptions:

- ▶ The desired services as described in the Scope of Work for the period of performance should be delivered within a time well under the forecasted “Not to Exceed” hours basis.
- ▶ “Not to Exceed” hours basis forecasted based upon the amount of time and materials required by industry professionals in prior project implementations.
- ▶ Composition of capabilities scaled contingent on velocity, complexity, and capacity. Foundational capabilities include program leadership, program management, and core analysis capabilities; variables include subject matter expertise and scale of core capabilities.
- ▶ The engagement partner, Andrea Wilson, will not charge time to the State for this engagement. The engagement partner’s role will be project oversight.
- ▶ Additional time or expense will only be incurred with the express written consent of the State of New Jersey Department of Military & Veterans Affairs.
- ▶ Should we encounter unforeseen hindrances that warrant additional time or expense, you will be notified as soon as possible regarding the anticipated impact on fees or project schedule.
- ▶ All additional time or expense occurred beyond the originally forecasted “Not to Exceed” limit will be billed at labor rates including an additional 5% discount.

PERIOD OF PERFORMANCE (2 MONTHS)			
STAFF CLASSIFICATIONS	HOURLY RATE	HOURS	TOTAL
Director	\$206.74	40	\$8,269.60
Project Manager	\$163.02	100	\$16,302.00
Senior Consultant	\$137.09	320	\$43,868.80
Consultant	\$108.93	320	\$34,857.60
Total		780	\$103,298.00

Discount: We are pleased to offer the State of New Jersey average labor rates that are discounted up to 27% from our agreed upon rates for the Department of Treasury Contract G4018.

Conflict of Interest





Conflict of Interest Check

We certify that, following our internal procedures, we are not aware of any potential conflict with the State of New Jersey, sub-recipients, or with community stakeholders.



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