UHY Advisors
Tax & Business Consultants

Expression of Interest
Software Engineering, Consulting, and Project Management Services for an Enterprise Resource Planning System
FAR 106065

State of West Virginia

Submitted By:
Norman Comstock, Managing Director
(713) 407-3191
ncomstock@uhy-us.com

December 29, 2009

Ms. Krista Ferrell
Department of Administration
Purchasing Division
Building 15
2019 Washington Street
East Charleston, WV 25305-0130

Dear Ms. Ferrell:

Our firm is pleased to present this proposal in response to the State of West Virginia request for an expression of interest for software engineering, consulting, and project management services for an enterprise resource planning system. We believe we are uniquely situated to provide the West Virginia Division of Administration's Division of Finance with both highly qualified resources and knowledge capital from similar partnering experiences.

As a national firm, UHY has assisted clients in successfully working through the various preparations and planning activities that are critical to selecting the right ERP vendor and system. We are excited to present our proposal to you and are confident that UHY's approach, resources, and philosophy will exceed your expectations. We are confident we can provide you with the quality and timeliness of service that you seek and deserve. We also believe we are positioned to serve your organization based on the following:

- Our structured plan and approach will be executed in a collaborative and coordinated manner.

- Our philosophy of providing professional services will emphasize cost-benefits in executing your client requests in order to provide the State of West Virginia with the highest level of service that is customized for its needs.

- Our knowledge and understanding of the similar environments, information technology and business process controls.

- The importance of utilizing your personnel and third-party consultants to the greatest extent possible, as a means of reducing costs in an efficient and well-planned manner.

- We bring industry best practices and thought leadership in order to add value to your organization.

We are a service organization. We understand the continuing obligation to earn your patronage through responsive service and constant attention to the needs of your institution. Your team will have access to our partners who have an equivalent level of experience and expertise in technology and complex system implementations.

Our senior management and partners will have extensive, hands-on involvement with your personnel. We are proactive business advisors constantly looking for ways to improve profitability through streamlining your business processes. Our staff is composed of highly motivated professionals with mature judgment and extensive experience in providing technology services.

Throughout the country, UHY has devoted substantial resources to become a presence in the field of technology consulting and having the State of West Virginia as a client is consistent with our goal to enhance our local and national reputation. We appreciate this opportunity to present our proposal and our plan for providing professional services to you. We look forward to serving you and will be pleased to supply any further information you require after reading our proposal.

Sincerely,

UHY ADVISORS TX, LLC

Norman Comstock
Managing Director

State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

Request for Quotation

RFQ NUMBER: FAR106065

PAGE: 1

ADDRESS CORRESPONDENCE TO ATTENTION OF:
KRISTA FERRELL
304-558-2596

RFQ COPY
TYPE NAME/ADDRESS HERE

UHY Advisors TX, LLC
Norman Comstock, Managing Director
12 Greenway Plaza, Suite 200
Houston, TX 77046

DEPARTMENT OF ADMINISTRATION
FINANCIAL ACCOUNTING AND
REPORTING SECTION
2101 WASHINGTON ST E
CHARLESTON, WV
25305-1510   304-558-4083

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
11/23/2009				

BID OPENING DATE: 12/30/2009   BID OPENING TIME: 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		906-29		

SOFTWARE ENGINEERING SERVICES FOR ERP

EXPRESSION OF INTEREST
(EOI)

THE WEST VIRGINIA DIVISION OF PURCHASING FOR THE
AGENCY, THE WEST VIRGINIA DIVISION OF ADMINISTRATION'S
DIVISION OF FINANCE IS SOLICITING EXPRESSIONS OF
INTEREST FOR SOFTWARE ENGINEERING, CONSULTING, AND
PROJECT MANAGEMENT SERVICES FOR AN ENTERPRISE
RESOURCE PLANNING SYSTEM PER THE ATTACHED.

TECHNICAL QUESTIONS CONCERNING THIS EXPRESSION OF
INTEREST MUST BE SUBMITTED IN WRITING TO KRISTA
FERRELL IN THE WEST VIRGINIA STATE PURCHASING
DIVISION VIA MAIL AT THE ADDRESS SHOWN IN THE BODY
OF THIS EOI, VIA FAX AT 304-558-4115, OR VIA EMAIL
AT KRISTA.S.FERRELL@WV.GOV. DEADLINE FOR ALL
TECHNICAL QUESTIONS IS MONDAY, DECEMBER 14, 2009
AT THE CLOSE OF BUSINESS. ALL TECHNICAL QUESTIONS
RECEIVED, IF ANY, WILL BE ANSWERED BY ADDENDUM AFTER
THE DEADLINE HAS LAPSED.

QUESTIONS CONCERNING THE PROCESS BY WHICH A VENDOR
MAY SUBMIT AN EXPRESSION OF INTEREST TO THE STATE OF
WEST VIRGINIA ARE NOT CONSIDERED TO BE TECHNICAL
QUESTIONS AND MAY BE SUBMITTED AT ANY TIME PRIOR TO
THE EOI OPENING AND IN ANY FORMAT.

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE

TELEPHONE 713-407-3191   DATE Dec. 29, 2009

TITLE Managing Director   FEIN 76-0522554

ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

GENERAL TERMS & CONDITIONS
PURCHASE ORDER/CONTRACT

1. ACCEPTANCE: Seller shall be bound by this order and its terms and conditions upon receipt of this order.

2. APPLICABLE LAW: The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern all rights and duties under the Contract, including without limitation the validity of this Purchase Order/Contract.

3. NON-FUNDING: All services performed or goods delivered under State Purchase Orders/Contracts are to be continued for the terms of the Purchase Order/Contract, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods, this Purchase Order/Contract becomes void and of no effect after June 30.

4. COMPLIANCE: Seller shall comply with all Federal, State and local laws, regulations and ordinances including, but not limited to, the prevailing wage rates of the WV Division of Labor.

5. MODIFICATIONS: This writing is the parties final expression of intent. No modification of this order shall be binding unless agreed to in writing by the Buyer.

6. ASSIGNMENT: Neither this Order nor any monies due, or to become due hereunder may be assigned by the Seller without the Buyer's consent.

7. WARRANTY: The Seller expressly warrants that the goods and/or services covered by this order will: (a) conform to the specifications, drawings, samples or other description furnished or specified by the Buyer; (b) be merchantable and fit for the purpose intended; and/or (c) be free from defect in material and workmanship.

8. CANCELLATION: The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.

9. SHIPPING, BILLING & PRICES: Prices are those stated in this order. No price increase will be accepted without written authority from the Buyer. All goods or services shall be shipped on or before the date specified in this Order.

10. LATE PAYMENTS: Payments may only be made after the delivery of goods or services. Interest may be paid on late payments in accordance with the *West Virginia Code.*

11. TAXES: The State of West Virginia is exempt from Federal and State taxes and will not pay or reimburse such taxes.

12. RENEWAL: Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.

13. BANKRUPTCY: In the event the vendor/contractor files for bankruptcy protection, the State may deem this contract null and void, and terminate such contract without further order.

14. HIPAA BUSINESS ASSOCIATE ADDENDUM: The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, and available online at the Purchasing Division's web site (http://www.state.wv.us/admin/purchase/vrc/hipaa.htm) is hereby made part of the agreement. Provided that, the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.

15. WEST VIRGINIA ALCOHOL & DRUG-FREE WORKPLACE ACT: If this Contract constitutes a public improvement construction contract as set forth in Article 1D, Chapter 21 of the West Virginia Code ("The West Virginia Alcohol and Drug-Free Workplace Act"), then the following language shall hereby become part of this Contract: "The contractor and its subcontractors shall implement and maintain a written drug-free workplace policy in compliance with the West Virginia Alcohol and Drug-Free Workplace Act, as set forth in Article 1D, Chapter 21 of the West Virginia Code. The contractor and its subcontractors shall provide a sworn statement in writing, under the penalties of perjury, that they maintain a valid drug-free work place policy in compliance with the West Virginia and Drug-Free Workplace Act. It is understood and agreed that this Contract shall be cancelled by the awarding authority if the Contractor: 1) Fails to implement its drug-free workplace policy; 2) Fails to provide information regarding implementation of the contractor's drug-free workplace policy at the request of the public authority; or 3) Provides to the public authority false information regarding the contractor's drug-free workplace policy."

State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

Request for Quotation

PAR106065

PAGE
2

KRISTA FERRELL
304-558-2596

RFQ COPY
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URY Advisors TX, LLC

Norman Comstock, Managing Director

12 Greenway Plaza, Suite 200

Houston, TX 77046

DEPARTMENT OF ADMINISTRATION
FINANCIAL ACCOUNTING AND
 REPORTING SECTION
2101 WASHINGTON ST E
CHARLESTON, WV
 25305-1510   304-558-4083

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EXHIBIT 10

REQUISITION NO.: . . . .

ADDENDUM ACKNOWLEDGEMENT

I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED
ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY
PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.

ADDENDUM NO.'S:

NO. 1 . . . .

NO. 2 . . . .

NO. 3 . . . .

NO. 4 . . . .

NO. 5 . . . .

I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE
ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.

VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL
REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY
ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES
AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE
INFORMATION ISSUED IN WRITING AND ADDED TO THE
SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.

. . . .
                              SIGNATURE

SIGNATURE		TELEPHONE 711-407-2121	DATE Dec. 29, 2009
TITLE Managing Director	76-0522555	ADDRESS CHANGES TO BE NOTED ABOVE	

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

Request for Quotation

FAR106065

1

KRISTA FERRELL
304-558-2596

RFQ COPY
TYPE NAME/ADDRESS HERE

UHY Advisors TX, LLC

Norman Comstock, Managing Director

12 Greenway Plaza, Suite 200

Houston, TX 77046

DEPARTMENT OF ADMINISTRATION
FINANCIAL ACCOUNTING AND
REPORTING SECTION
2101 WASHINGTON ST E
CHARLESTON, WV
25305-1310   304-558-4093

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
11/23/2009				

BID OPENING DATE: 12/30/2009   BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT

UHY Advisors TX, LLC
. . . .
COMPANY
December 29, 2009
. . . .
DATE

NOTE: THIS ADDENDUM ACKNOWLEDGEMENT SHOULD BE SUBMITTED
WITH THE EOI.

REV. 09/21/2009

BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES
FOR BANKRUPTCY PROTECTION, THE STATE MAY DEEM THE
CONTRACT NULL AND VOID, AND TERMINATE SUCH CONTRACT
WITHOUT FURTHER ORDER.

                    NOTICE

A SIGNED EOI MUST BE SUBMITTED TO:

        DEPARTMENT OF ADMINISTRATION
        PURCHASING DIVISION
        BUILDING 15
        2019 WASHINGTON STREET, EAST
        CHARLESTON, WV 25305-0130

THE EOI SHOULD CONTAIN THIS INFORMATION ON THE FACE OF
THE ENVELOPE OR THE EOI MAY NOT BE CONSIDERED:

SEALED EOI

SIGNATURE   TELEPHONE 713-407-3941   DATE Dec. 29, 2009

TITLE Managing Director   FEIN 76-0512988   ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

Request for Quotation

RFQ NUMBER
FAR106065

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ADDRESS CORRESPONDENCE TO ATTENTION OF:
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UHY Advisors TX, LLC

Norman Comstock, Managing Director

12 Greenway Plaza, Suite 300

Houston, TX 77046

DEPARTMENT OF ADMINISTRATION
FINANCIAL ACCOUNTING AND
REPORTING SECTION
2101 WASHINGTON ST E
CHARLESTON, WV
25305-1510   304-558-4083

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
11/23/2009				

BID OPENING DATE: 12/30/2009   BID OPENING TIME   01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT

BUYER: KRISTA FERRELL-FILE 21

EOI. NO.:   FAR106065

EOI OPENING DATE: 12/30/2009

EOI OPENING TIME: 1:30 PM

PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY
TO CONTACT YOU REGARDING YOUR EOI:
       FAX 832-201-8611
- -

CONTACT PERSON (PLEASE PRINT CLEARLY):
       Norman Comstock, Managing Director
- -

****** THIS IS THE END OF RFQ FAR106065 ****** TOTAL:

SIGNATURE   SEE REVERSE SIDE FOR TERMS AND CONDITIONS
TELEPHONE 713-407-3191   DATE Dec. 29, 2009

TITLE Managing Director   FEIN 76-0622556   ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

TABLE OF CONTENTS

1. GENERAL

1.1 Form of Business

Company Name	UHY Advisors TX, LLC
Form of business	A Texas Limited Liability Company
Office Location	12 Greenway Plaza, Suite 200, Houston, TX 77046
Contact person representing firm	Norman L. Comstock, Jr.
Telephone Number	713-960-1706
Fax Number	713-407-3999
Federal Tax ID Number	76-0522558

1.2 Firm Profile

Our National Practice – Partners and Principals

- 75 in Assurance and Business Advisory Services that operate exclusively under UHY LLP

- 4 in Business Process Outsourcing (BPO)/Flex Staffing

- 7 in Enterprise Risk and Technology Assurance

- 20 in Forensic, Litigation and Valuation Services

- 68 in Tax and Business Consulting

Profile of Our National Practice

The Right Firm

The US firm was formed in 2000 as a result of the merger of five large regional accounting firms to offer a broader base of services on a national level. We bring the industry expertise, the client experience, and the depth in skills of the "Big 4" to the middle market. UHY specializes in providing high quality, value-added services with superior technical capabilities.

The Right Size

The firm currently has more than 35 years of experience and ranked as the 15th largest professional services firm by Accounting Today, and the 5th largest Houston area public accounting firm by The Business Journal in 2009. UHY is an independent US member of UHY International, which gives us global access to more than 6,300 professionals in 200 offices in more than 70 countries. You can find a complete listing of our international locations at www.uhy.com.

UHY has offices across the United States. The firm employs more than 1,200 professionals in the United States.

We provide both privately and publicly held companies, their shareholders and their executives with high quality tax and business consulting services through UHY Advisors. Through UHY LLP, a licensed CPA firm, we provide a wide range of audit and attest services including SAS 70 Audit services. Our firm has a historical perspective of growth and an appreciation for our clients' financial needs in the ever-changing business environment.

Our clients tell us we offer the same industry knowledge or better than what is provided by larger firms, yet our cost structure is more competitive. Our clients also enjoy an enhanced level of attention from our senior management. The spirit of our corporate culture is defined as

The Next Level of Service, which means we constantly challenge ourselves to be proactive, engaged, and to deliver value. We have a portfolio of over 15,000 public and private sector clients nationally, served by practice leaders with "Big 4" background, training and experience.

Our Credentials

People are our most important resource. We have a wealth of exceptional people to serve our clients. Our partners have an average of 25 years of experience in their specialties and "Big 4" experience and training. The majority of our practitioners hold professional designations such as certified public accountant (CPA), certified information systems auditor (CISA), certified information systems security professional (CISSP), certified information security manager (CISM), certified internal auditor (CIA) and certified in the governance of enterprise IT (CGEIT). UHY is committed to hiring and training the best professionals to respond to the needs of our clients.

1.3 Communications from Regulatory Agencies and Litigation

- On October 1, 2009, the Firm received its first PCAOB Inspection Report. The PCAOB did not identify any performance issues that in the inspection team's view resulted in the Firm failing to obtain sufficient competent evidential matter to support its opinion on the issuer's financial statements.

- In 2008, the Firm had its latest Peer Review that concluded with a passing report and no comments.

- The Firm has never been a named party in any criminal litigation matter. We are currently not a named party in any civil litigation matter.

- We have had no sanctions or enforcement actions by the SEC, PCAOB, or other regulatory agencies against our Firm.

1.4 Communications regarding bankruptcy or insolvency proceedings

- The Firm has not filed (or had filed against it) any bankruptcy or insolvency proceedings, voluntary or involuntary, or undergone the appointment of a receiver, trustee, or assignee for the benefit of creditors during the last ten (10) year period including the current status.
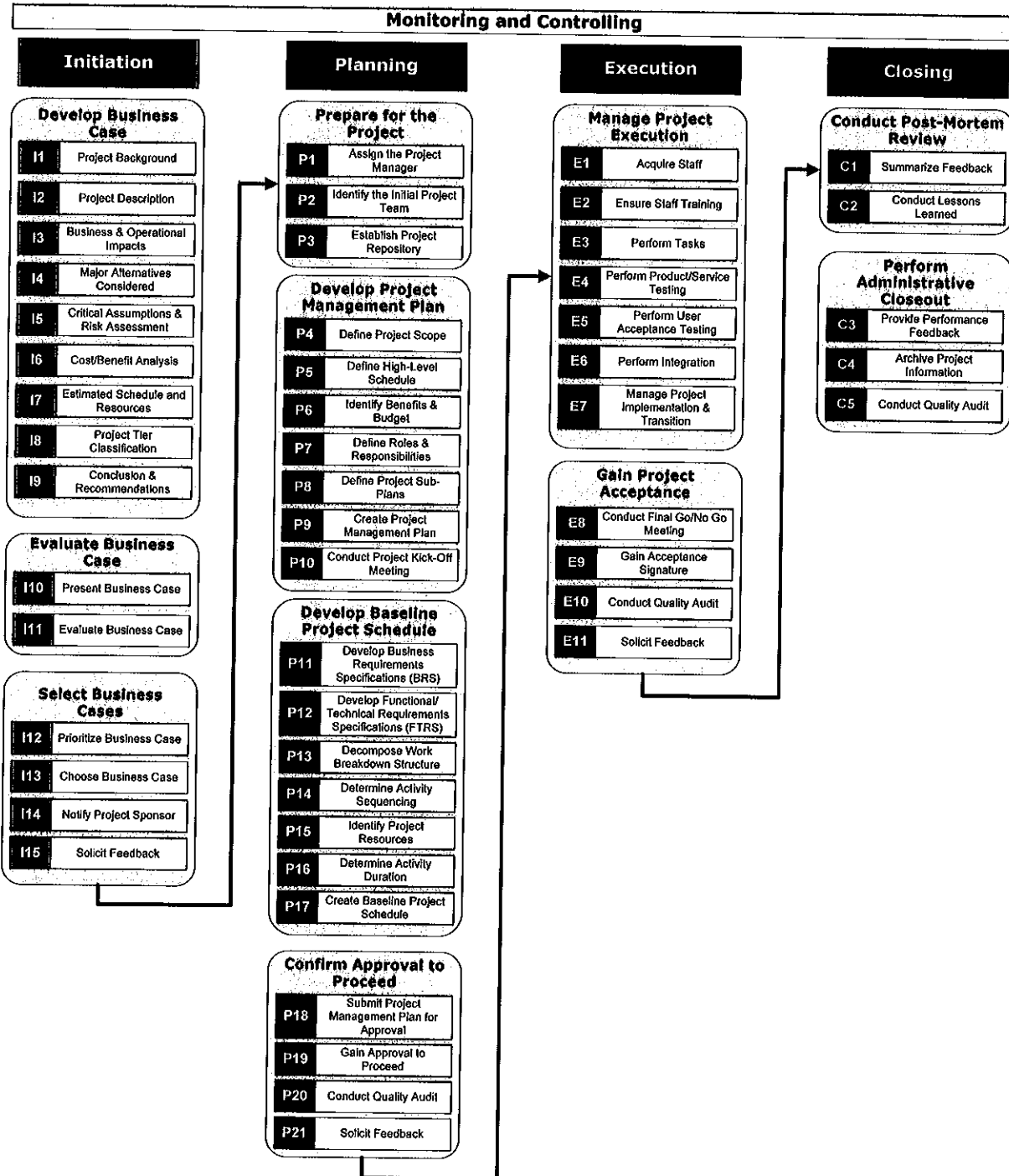
1.5 Our Understanding

UHY understands the complex challenges faced by the Public sector entities like the State of West Virginia. There is a constant effort to improve the efficiency of state services, leverage available resources, invest in new information technology services, and be accountable and transparent in the use of public funds. We understand that The State of West Virginia plans to implement en ERP solutions to address the business and technology needs of the State. We understand that the selected firm shall provide qualified professionals to partner with and augment the State personnel to assist in: Needs assessment and planning, preparation of the ERP system; ERP system contract negotiations; system acquisition, configuration, installation, and data conversion; and potential project advisory and quality assurance and management oversight. We also understand that it would be a significant conflict of interest for the selected firm to submit a proposal for an ERP solution. We believe that UHY offers the ideal value proposition aligned with the State's stated interests. UHY Advisors has worked with numerous public and private sector clients that seek an independent, objective firm that has the resources to thoroughly and efficiently assess the business, functional, and technical requirements of their ERP needs and effectively collaborate with client and vendor personnel in a scalable manner. As business, functional, and technical advisors, UHY Advisors has broad and deep background in to help the State manage the risks in ERP solution selection, development, and deployment. Furthermore, our teams are accustomed to interacting with leadership in the executive, treasury, and audit functions.

1.6 Key Concepts and Engagment Deliverables

The UHY project team will partner with the State to deliver the following artifacts as it relates to the software evaluation and vendor selection process:

- Executive Summary
- Project Background
- Project Description
- Business & Operational Impacts
- Major Alternatives Considered
- Critical Assumptions and Risk Assessment
- Cost/Benefit Analysis Overview
- Cost/Benefit Analysis Detail
- Vendor Selection and Scorecards
- Estimated Schedule and Resources
- Conclusion and Recommendations
- Project Plan for ERP Implementation

Project Lifecycle Diagram

Monitoring and Controlling

Initiation	Planning	Execution	Closing

Develop Business Case

I1	Project Background
I2	Project Description
I3	Business & Operational Impacts
I4	Major Alternatives Considered
I5	Critical Assumptions & Risk Assessment
I6	Cost/Benefit Analysis
I7	Estimated Schedule and Resources
I8	Project Tier Classification
I9	Conclusion & Recommendations

Evaluate Business Case

I10	Present Business Case
I11	Evaluate Business Case

Select Business Cases

I12	Prioritize Business Case
I13	Choose Business Case
I14	Notify Project Sponsor
I15	Solicit Feedback

Prepare for the Project

P1	Assign the Project Manager
P2	Identify the Initial Project Team
P3	Establish Project Repository

Develop Project Management Plan

P4	Define Project Scope
P5	Define High-Level Schedule
P6	Identify Benefits & Budget
P7	Define Roles & Responsibilities
P8	Define Project Sub-Plans
P9	Create Project Management Plan
P10	Conduct Project Kick-Off Meeting

Develop Baseline Project Schedule

P11	Develop Business Requirements Specifications (BRS)
P12	Develop Functional/Technical Requirements Specifications (FTRS)
P13	Decompose Work Breakdown Structure
P14	Determine Activity Sequencing
P15	Identify Project Resources
P16	Determine Activity Duration
P17	Create Baseline Project Schedule

Confirm Approval to Proceed

P18	Submit Project Management Plan for Approval
P19	Gain Approval to Proceed
P20	Conduct Quality Audit
P21	Solicit Feedback

Manage Project Execution

E1	Acquire Staff
E2	Ensure Staff Training
E3	Perform Tasks
E4	Perform Product/Service Testing
E5	Perform User Acceptance Testing
E6	Perform Integration
E7	Manage Project Implementation & Transition

Gain Project Acceptance

E8	Conduct Final Go/No Go Meeting
E9	Gain Acceptance Signature
E10	Conduct Quality Audit
E11	Solicit Feedback

Conduct Post-Mortem Review

C1	Summarize Feedback
C2	Conduct Lessons Learned

Perform Administrative Closeout

C3	Provide Performance Feedback
C4	Archive Project Information
C5	Conduct Quality Audit

Life Cycles

There are two different lifecycles that work in conjunction with one another throughout the course of every project.

- The **project** lifecycle describes the processes and tasks that must be completed to produce a product or service. Different project lifecycles exist for specific products and services. (For example, the lifecycle followed to build a marketing campaign is different from the lifecycle followed to develop a software package.)
- The **project management** lifecycle defines how to manage a project. It will always be the same, regardless of the project lifecycle being employed.

This guide is meant to demonstrate how to align the project lifecycle with the project management lifecycle.
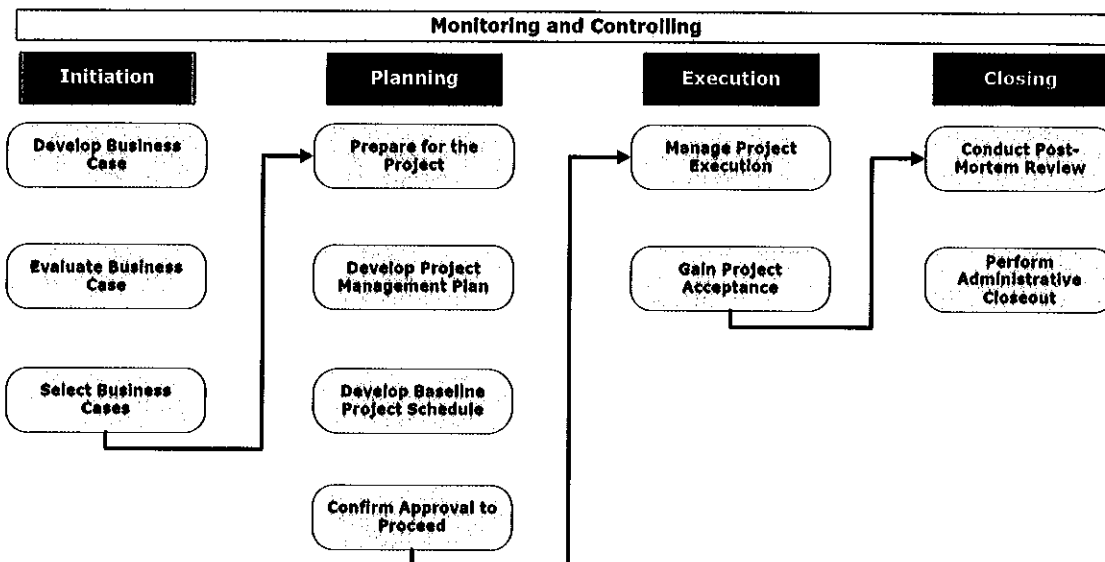
1. In the **initiation** phase, an individual (usually the project and/or executive sponsor) proposes a project to create a product or develop a service that can solve a problem or address a need in the organization. The Business Case form is submitted to the steering committee.

   The Business Case:

   - Describes the current problem/opportunity
   - Describes the project
   - Identifies the business and operational impacts
   - Provides a list of the major alternatives considered
   - Identifies the critical assumptions and initial risks
   - Identifies the cost benefit analysis

- Provides and estimated schedule and resources
- Defines Project Tier Classification
- Provides a conclusion and recommendations

2. Project **planning** builds on the work done in project initiation. Usually, additional members join the project team, and they assist the project manager in further elaborating the details of the Triple Constraints: Budget, Scope, and Schedule. The team develops the Project Management Plan (PMP), Business Requirements Specifications (BRS), and the detailed project schedule. The sponsor, project manager, and key stakeholders are responsible for the following activities:

- Preparing for the project
- Developing the project management plan
- Baselining the project schedule

When planning for the project, the PMO will be responsible for assigning the project manager and identifying the project team. Once a project manager has been assigned, the project manager will be responsible for creating the PMP. After creating the PMP, the project manager will conduct a project kickoff meeting where he/she will outline the high-level vision, strategy, project goals, project team structure, and critical milestones of the project.

After the project manager has conducted the kickoff meeting, the team will be responsible for creating the BRS document. The BRS document defines the business requirements, assumptions, dependencies, constraints, and success factors of a project.

This plan, once approved or agreed to, ensures a consistent understanding of the project, helps to set expectations, and identifies any other resources necessary to move the project to the next step of project planning.

To develop the Schedule:

- Confirm customer requirements and acceptance criteria
- Create Work Breakdown Structure (WBS)
- Determine activity sequencing
- Plan for resources
- Determine activity duration
- Identify risks
- Create supporting plans
- Revise budget from estimated costs
- Baseline schedule

If the budget is different from the estimated budget, then have the project sponsor(s) approve the

new budget. This will become the baseline plan, and any change of baseline scope will require approvals as defined in the Change Control Management document from this point forward.

Although the project schedule and scope have been baselined at the end of Project Planning, Project Execution will continue to update the plan in more depth (for example, transition and implementation details may not be developed until later in Project Execution). At the conclusion of Project Planning, the business case and budget are revised and re-evaluated based on the completed planning documents, and a decision is again made to either halt the project, or to commit the resources necessary for Project Execution.

4. Project **execution** is where most of the resources are applied/expended on the project. A significant number of team members will join the project at the beginning of project execution. The primary task of the project manager during project execution is to enable the project team to execute the tasks on the project schedule and develop the product or service the project is expected to deliver. The project manager uses the processes and plans prepared during project initiation and project planning to manage the project, while preparing the organization for the implementation of the product/service and for transitioning responsibility of the product/service from the project team to the performing organization. The major control tasks are documented in the monitoring and controlling process group and finally the project team gains formal acceptance of the product or service.

5. In **closing** the project, the project team assesses the outcome of the project, along with the performance of the project team and the performing organization(s). This is accomplished primarily through soliciting and evaluating feedback from customers, project team members, and other stakeholders. The primary purpose of this assessment is to document the lessons learned for use on future projects. Key project metrics are also captured to enable the organization to compare and evaluate success measures across projects.

6. In **monitoring and controlling**, the project manager is responsible for managing time, scope, cost, quality, communications, risk, procurement and the project team itself.

1.7 Lessons Learned

Key learning's from other ERP system projects	How UHY Advisors Can Help
Be clear on the business objectives which will drive the financial management requirements - this will be the reference point for answering the key question "Are we aligned?"	We have considerable experience in designing strategy review sessions and workshops around business objectives at different levels in the organization – corporate, local business unit; functional; financial; operational – this will help you to ensure that the issues considered are relevant, complete and consistently applied.
Capture and better understand the key events, internal and external, that potentially might impact on the organization's ability to deliver its stated business objectives.	UHY uses a web-based GRC collaboration tool to focus on business objectives and identify risk that may impair those objectives. OWASA will be able to use this online collaboration tool as a starting point for administering our assessments and surveys.
Provide greater structure and clarity in the business process, including response options / response drivers, and develop the framework of responsibilities for business, financial, and technical decisions.	Our GRC tool is consistent with risk frameworks process, aligning the business process and risk assessment with other management processes to bolster execution.
Ensure that the IT resource allocation and performance management systems - information, communications and monitoring processes - are effectively aligned with business objectives.	Our GRC tool supports Action Planning which enables specific actions to be allocated to named individuals for tracking purposes and supports corporate oversight of implementation progress.
Empower managers – with responsibility, knowledge, data, and accountability – to operate the risk management system on an ongoing basis.	Our web based tool, enables Action Plans to be created by the manager responsible and enables them to update it to reflect progress on actions.

UHY Advisors will employ its proven methodology for process review and redesign coupled with professionals experienced in financial reporting, customer information systems, internal controls, agency services, and process improvement to review the State's Accounting and Financial Management and Reporting Systems. This methodology allows us to flexibly address all tasks identified in the scope of the RFQ, but also illustrate subsequent phases of the process improvement lifecycle.

1.8 PMO Ideology

Our PMO ideology provides a foundation to ensure a stable consulting staff throughout the contract duration.

1.8.1 Business Focus

The PMO is a non-bureaucratic office that provides you with a guide to project management processes and resources such as plans, templates and organizational training. As your PMO, it is our goal to provide project governance with proven methodologies and best practices to increase the success of your projects.

1.8.2 Open Communications/Team Model

The PMO strives to get the most out of every team member of a project through open communication. All team members, regardless of role, are encouraged to share any information with the entire team. This line of open communication helps to ensure that the team is always aware of what is going on with their project.
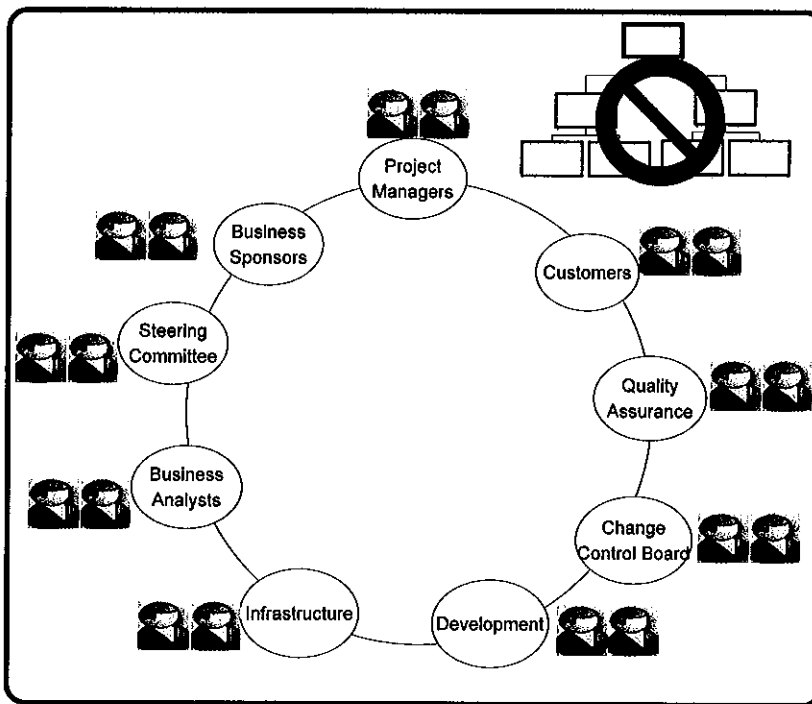
1.8.3 Work toward Common Goals

All members should fully understand the goals of the project before any work begins. It is extremely

important that the team understands "what" they are working towards. Once common goals are understood, decisions on the project will be made in order to successfully reach those goals.

1.8.4 Quality is Everyone's job

Quality requires defect prevention and testing for not only success, but failure of a solution. The PMO uses several management approaches including quality control processes and quality audits in order to ensure all requirements have been successfully implemented and tested for accuracy. All roles are responsible for the quality of a product.

1.8.5 Adapt to Changing Environment

Team members should always be aware that changes may take place at any time. New opportunities will present themselves every day, and it is unfair to assume that the needs and methods within an organization will stay constant. The PMO has adopted iterative and incremental approaches for maximum flexibility and to meet the challenges of change.

1.8.6 Process Executed Project Dependant

The PMO provides a methodology that outlines common processes to follow during a project. Utilizing these standard processes each project is managed in a stable and predictable manner. Depending on the type and complexity of your project, the PMO executes only the necessary processes from the methodology.

1.8.7 Iterative

Initiation, planning, execution, and closing may overlap, resulting in several small releases for projects. This iterative, segmented approach allows for a more accurate estimation and prompt feedback on the phases of your projects. Iterations should have a specific focus in order to complete the project in its entirety.
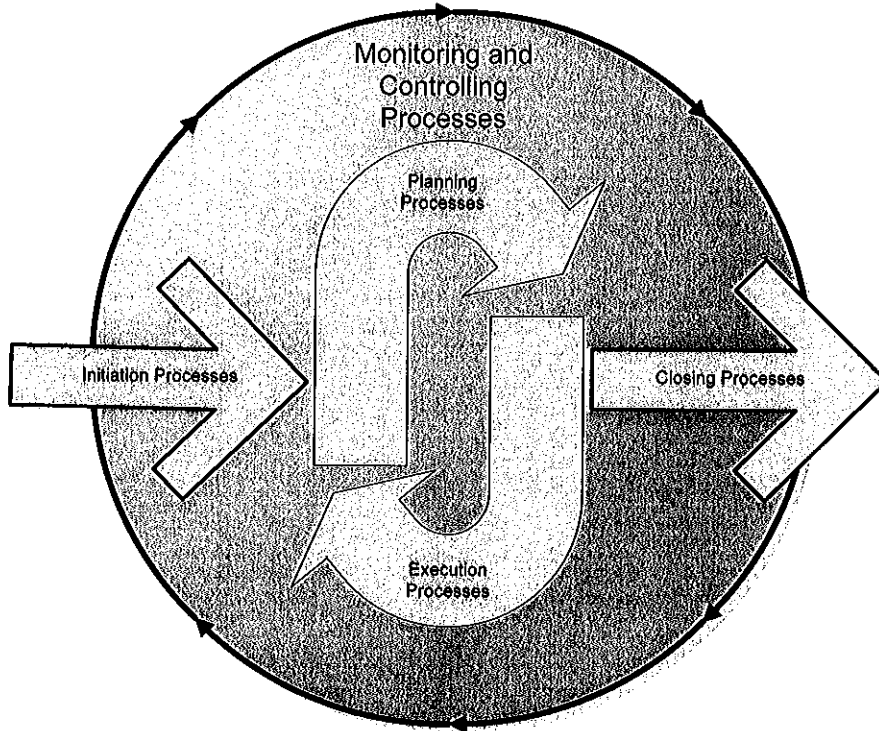
1.8.8 The Organizational Hierarchy

Project managers are responsible for running multiple projects, using the help of resources across different organizations. The following is an illustration that represents how resources will be engaged in multiple projects at the same time. In order to get resources allocated to a project, the project manager must get acceptance from their respective functional manager.
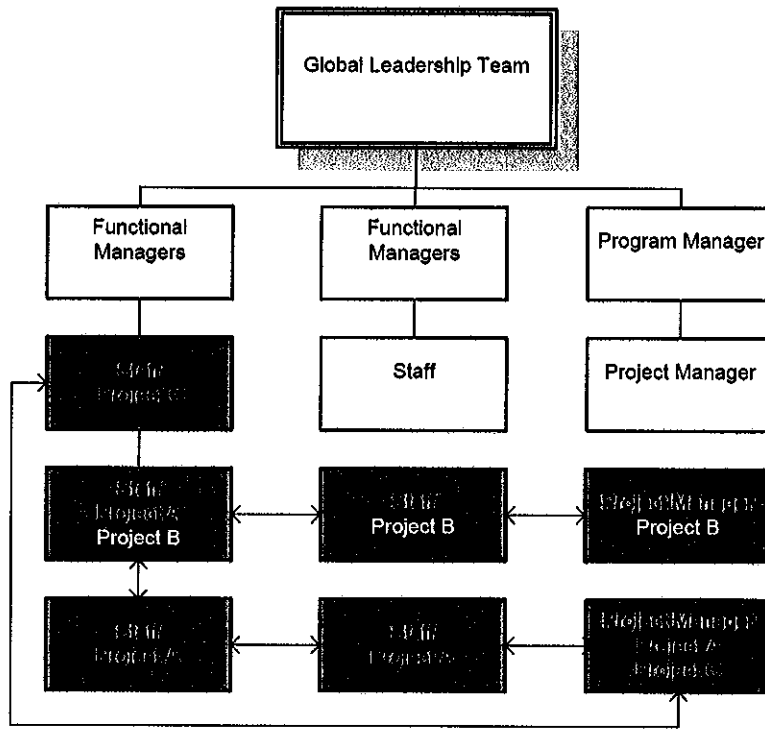
1.8.9 The Future Vision

The PMO plays a supportive role within the organization; through this role, the PMO strives to continually improve and streamline its performance. At a high level, the PMO is increasingly being viewed as an essential component that enables the success of projects, and hence, the future success of the entire organization. By using business intelligence to eliminate bottlenecks, the PMO can evolve from a cost model to a throughput model to further maximize the organizations bottom-line.

To meet these challenges, the PMO has envisioned a roadmap of utilizing technology and proven business practices to enable iterative and incremental approaches. By adopting these processes the PMO can continually assess and measure improvements on products and services that the organization has to offer.

1.8.10 Issue Resolution and Technical Guidance

Our Firm has access to a pool of highly skilled industry expertise locally, nationally and internationally. The partners, managers, and specialists on your team will be on-site throughout the project to review and supervise the other team members and to meet with management. As such, they are present to respond to specific questions and findings immediately as they arise, allowing the team to stay on track and focused on the project. Sensitive matters are addressed timely with the appropriate levels of management and, as necessary, with the Management Committee, and solutions are proposed for management's consideration.

When technical questions arise, resolution begins with the State of West Virginia engagement partner. Key matters are addressed by UHY's engagement personnel and the State's management team. If further clarification is necessary, the team will bring the issue to the attention of the engagement partner. While the ultimate decision is made by the engagement team serving the client, input can be obtained from national experts, as necessary. Throughout the consultation process, the local engagement team retains control of the decision making process.

1.9 Legal or Organizational Relationship Disclosures

UHY Advisors is not an "integrator", reseller, or marketer for any software or hardware vendor. Drawing upon the deep IT Audit and Security background of UHY Advisors and the broad spectrum of ERP usage with our audit clients, UHY Advisors has chosen to be listed as an elite specialty services partner with SAP Software AG and Oracle Software for the Governance, Risk, and Compliance (GRC) modules of their respective offerings. This specialty area is an important aspect of internal controls over ERP systems generally targeted at preventing or detecting segregation of duties conflicts.

1.10 Industry Best Practices

For all of our IT audit and advisory services, UHY relies on several common criteria for establishing the framework of our engagement, including:

- auditing standards generally accepted in the United States of America (U.S. GAAS)
- Information Systems Auditing Standards promulgated by the Information Systems Audit and Control Association (ISACA)
- Control Objective for Information Technology (COBIT) promulgated by the Information Systems Audit and Control Association (ISACA)
- OMB Memorandum M-02-01
- GAO's *Government Auditing Standards*
- GAO's *Federal Information System Controls Audit Manual* (FISCAM)
- NIST Special Publication 800-26, <u>Security Self-Assessment Guide for Information Technology Systems</u>

> This document builds on the Federal IT Security Assessment Framework (Framework) developed by NIST for the Federal Chief Information Officer (CIO) Council. The Framework established the groundwork for standardizing on

five levels of security status and criteria agencies could use to determine if the five levels were adequately implemented. This document provides guidance on applying the Framework by identifying 17 control areas, such as those pertaining to identification and authentication and contingency planning. In addition, the guide provides control objectives and techniques that can be measured for each area.

- NIST Special Publication 800-37 <u>Guide for the Security Certification and Accreditation of Federal Information Systems</u>

  The purpose of this publication is to provide guidelines for the security certification and accreditation of information systems supporting the executive agencies of the federal government. The guidelines have been developed to help achieve more secure information systems within the federal government by:
  o Enabling more consistent, comparable, and repeatable assessments of security controls in federal information systems;
  o Promoting a better understanding of agency-related mission risks resulting from the operation of information systems; and
  o Creating more complete, reliable, and trustworthy information for authorizing officials—to facilitate more informed security accreditation decisions.

- NIST Special Publication 800-53, <u>Recommended Security Controls for Federal Information Systems</u>

  The purpose of this publication is to provide guidelines for selecting and specifying security controls for information systems supporting the executive agencies of the federal government. The guidelines apply to all components of an information system that process, store, or transmit federal information. The guidelines have been developed to help achieve more secure information systems within the federal government by:
  o Facilitating a more consistent, comparable, and repeatable approach for selecting and specifying security controls for information systems;
  o Providing a recommendation for minimum security controls for information systems categorized in accordance with Federal Information Processing Standards (FIPS) 199, Standards for Security Categorization of Federal Information and Information Systems;
  o Promoting a dynamic, extensible catalog of security controls for information systems to meet the demands of changing requirements and technologies; and
  o Creating a foundation for the development of assessment methods and procedures for determining security control effectiveness.

1.11 Financial Statements - Confidential

UHY Advisor TX, LLC
Balance Sheet
December 31, 2006

ASSETS

Current Assets

Cash & Cash Equivalents	$0	All cash maintained by Parent.
Accounts Receivable, net	6,119,053	
Advances - employees	7,695	
Advances to stockholders	2,358	
Service Agreements Receivable	4,973,555	
Other Receivables	237,105	
Work in Progress, net	3,128,736	
Work in Progress, intercompany	80,528	
Prepaid Assets	793,413	
Total Current Assets	15,342,443	

Fixed Assets

Leasehold improvements	12,054
Furniture and fixtures	1,429,623
Equipment	751,546
Computer Hardware	2,158,030
Computer Software	409,975
Accumulated depreciation	(2,620,283)
Net Fixed Assets	2,140,945

Refundable Deposits	21,857
Total Assets	$17,505,245

LIABILITIES AND SHAREHOLDERS' EQUITY

Current Liabilities

Accounts Payable	$1,157,367
State Sales Tax Payable	1,528
Accrued Referral Fees	65,137
Accrued Bonus - professionals	2,320,000
Accrued bonus - M/D	7,082,581
Accrued vacation	647,967
Accrued expenses - other	562,212
Deferred Rent	141,023
Total Liabilities	11,977,815

Total Shareholders' Equity	5,527,430
Total Liab. & Shareholders' Equity	$17,505,245

UHY Advisors TX, LLC
Balance Sheet
December 31, 2007

ASSETS

Current Assets

Cash & Cash Equivalents	-	All cash maintained by Parent.
Accounts Receivable, net	5,613,587	
Advances - employees	700	
Advances to stockholders	1,471	
Service Agreements Receivable	10,280,147	
Other Receivables	406,481	
Work in Progress, net	584,449	
Work in Progress, intercompany	3,729	
Prepaid Assets	1,034,445	
Total Current Assets	17,925,009	

Fixed Assets

Leasehold Improvements	58,545
Furniture and fixtures	1,827,151
Equipment	819,649
Computer Hardware	1,461,047
Computer Software	406,291
Accumulated depreciaion	(2,647,320)
Net Fixed Assets	1,925,362

Refundable Deposits	75,039
Total Assets	19,925,410

LIABILITIES AND SHAREHOLDERS' EQUITY

Current Liabilities

Accounts Payable	1,081,800
State Sales Tax Payable	4,591
Accrued Referral Fees	1,823
Accrued Bonus - professionals	1,750,000
Accrued bonus - M/D	4,545,695
Accrued vacation	582,363
Accrued expenses - other	267,161
Customer Deposits	223,951
Deferred Rent	493,938
Total Liabilities	8,951,322

Shareholders' Equity	10,974,088
Total Liab. & Shareholders' Equity	19,925,410

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1.12 Dun and Bradstreet Number

UHY's DUNS number is 78-435-3638.

1.13 Potential Subcontractors

Unless required, UHY Advisors does not foresee a need to subcontract for this engagement. In the event that subcontracting is necessary, we would tend to seek out West Virginia based subcontractors.

2. QUALIFICATIONS

2.1 Years of service

UHY has been performing IT security audits and advisory services for more than 15 years. The firm currently has more than 35 years of experience and is ranked as the 15th largest professional services firm by Accounting Today, and the 5th largest Houston area public accounting firm by The Business Journal in 2009. UHY's Technology Assurance & Advisory Services (TAAS) group provides IT risk management and systems security assurance services, including audits and reviews, performed by qualified professionals holding Certified Information Systems Auditor (CISA), Certified Information Systems Security Professional (CISSP), Global Security Essentials Certification (GSEC), and/or Certified Public Accountant (CPA) accreditations.

2.2 Organizational Structure

UHY is an independent US member of UHY International, which gives us global access to more than 6,300 professionals in 200 offices in more than 70 countries. You can find a complete listing of our international locations at www.uhy.com.

UHY has offices across the United States. The firm employs more than 1,200 professionals in the United States.

We provide private and public sector clients, their shareholders and their executives with high quality tax, business, and IT consulting services through UHY Advisors. Through UHY LLP, a licensed CPA firm, we provide a wide range of audit and attest services including SAS 70 Audit services. Our firm has a historical perspective of growth and an appreciation for our clients' financial needs in the ever-changing business environment.

Our clients tell us we offer the same industry knowledge or better than what is provided by larger firms, yet our cost structure is more competitive. Our clients also enjoy an enhanced level of attention from our senior management. The spirit of our corporate culture is defined as *The Next Level of Service*, which means we constantly challenge ourselves to be proactive, engaged, and to deliver value. We have a portfolio of over 15,000 public and private sector clients nationally, served by practice leaders with "Big 4" background, training and experience.

US Office Locations

CONNECTICUT
HARTFORD
One Financial Plaza, 18th Floor
Hartford, CT 06103
Telephone: 860-549-8500
Fax: 860-549-8501

NEW HAVEN
555 Long Wharf Drive, 15th Floor
New Haven, CT 06511
Telephone: 203-777-1099
Toll-free: 800-998-1040
Fax: 203-776-1065

GEORGIA
ATLANTA
Five Concourse Parkway, Suite 2450
Atlanta, Georgia 30328
Telephone: 678-602-4400
Fax: 678-602-4300

ILLINOIS
CHICAGO
30 S. Wacker Dr. , Suite 2850
Chicago, IL 60606
Telephone: 312-578-9600
Fax: 312-346-6500

MARYLAND
COLUMBIA
6851 Oak Hall Lane, Suite 300
Columbia, MD 21045
Telephone: 410-720-5220
Fax: 410-381-2524

MASSACHUSETTS
BOSTON
53 State Street, 38th Floor
Boston, MA 02109
Telephone: 617-742-9666
Fax: 617-742-3178

METROPOLITAN D.C.
WASHINGTON D.C.
1747 Pennsylvania Ave., NW
Washington, DC 20006
Telephone: 202-609-6100
Fax: 202-609-6292

MICHIGAN
SOUTHFIELD
26200 American Drive, Suite 500
P.O. Box 5004
Southfield, MI 48086
Telephone: 248-355-1040
Fax: 248-355-1084

STERLING HEIGHTS
12900 Hall Road, Suite 500
Sterling Heights, MI 48313
Telephone: 586-254-1040
Fax: 586-254-1805

MISSOURI
ST. LOUIS
15 Sunnen Drive, Suite 100
St. Louis, MO 63143
Telephone: 314-615-1200
Fax: 314-647-8304

NEW JERSEY
OAKLAND
169 Ramapo Valley Road
Oakland, NJ 07436
Telephone: 201-337-0007
Fax: 201-337-1391

NEW YORK
ALBANY
66 State Street
Albany, NY 12207
Telephone: 518-449-3166
Fax: 518-449-5832

NEW YORK
19 West 44th Street
New York, NY 10036
Telephone: 212-381-4700
Fax: 212-354-6445

NEW YORK
555 Fifth Avenue
3rd Floor
New York, NY 10017
Telephone: 646-746-1120
Fax: 646-746-1125

WESTCHESTER
800 Westchester Avenue
Suite North 641
Rye Brook, NY 10573
Telephone: 914-697-4954
Fax: 914-697-7583

OHIO
BEREA
441 West Bagley Rd.
Suite 320
Berea, OH 44017
Telephone: 440-793-6160
Fax: 440-793-6160

TEXAS
DALLAS
1717 Main
Suite 5350
Dallas, TX 75201
Telephone: 214-243-2900
Fax: 214-243-2929

HOUSTON
12 Greenway Plaza
8th Floor
Houston, TX 77046
Telephone: 713-960-1706
Toll-free: 800-949-1706
Fax: 713-960-9549

HOUSTON
3555 Timmons Lane Suite 1100
Houston, TX 77027
Telephone: 713-548-0900
Fax: 713-407-3760

2.3 Our Bench Strengths

People are our most important resource. We have a wealth of exceptional people to serve our clients. Our senior partners have an average of 25 years experience in their specialties. Many were partners in "Big 4" firms before joining UHY Advisors. UHY Advisors is committed to hiring and training the best professionals to respond to the needs of our clients.

Our staff professionals are among the best and the brightest accounting graduates. We continually provide them with the training and tools that they need to serve our clients. Each of our professionals, no matter where they are located, receives more than the required continuing education that their State Board of Accountancy requires. In today's ever changing environment, it is important that our professionals have the requisite knowledge to bring our clients the solutions that are right for them. As a professional services firm, we realize that the quality of services the State receives will correlate directly to the skill level, dedication and resourcefulness of the professionals assigned to your engagement team.

Our firm has very little turnover of staff and we operate in groups, aligned by industry and practice expertise. Our staff services clients year after year with continuity, efficiency and knowledge of the client's business that is unmatched in the industry.

Unless required, UHY Advisors does not foresee a need to subcontract for this engagement. In the event that subcontracting is necessary, we would tend to seek out West Virginia based subcontractors.

Market Leadership through Superior Client Service

Our approach to client service is simple—select an engagement team with the proper qualifications and industry knowledge that will communicate with you all year long, not just during the project. This communication allows us to understand the ongoing business issues and challenges that you face. It allows us to provide timely advice regarding solutions and alternatives.

There are many components to delivering our services. We always start with an understanding of the client and their business. When we design our engagement plan, we will work with your management team to ensure that we have addressed not only the risks that we believe are significant, but also the objectives and concerns of the management. We will then allocate the resources that will be needed to carry out our engagement in the most appropriate manner. During our engagement, we will work closely with management to ensure that our work is performed as efficiently as possible.

Technology Assurance & Advisory Services (TAAS)

Our TAAS Team can assess your information risk management and operational effectiveness. Our highly certified, trained technology auditors and consultants, many of whom are CPA's, CISA's, CITP's, CGEIT's, CISSP's, understand the financial reporting and internal controls requirements of companies.

Service Areas

Plan & Organize	Acquire & Implement	Deliver & Support	Monitor & Evaluate
• IT Governance • CIO Services • IT Strategy • Project Management Office	• Pre/Post implementation review • Software Selection • Program Development Controls Implementation • Detailed requirements definition • Develop the RFP & Business Case • Automate SOX, SoD, or ERM approach, ISO 27001	• Project Planning • Project Coordination • Implementation management • Quality Assurance Reviews • Security Planning • Security Remediation • SoD Design • Implementation Support • Identify threats and vulnerabilities • Plan and prioritize remediation actions • Secure and manage data and systems	• IT Audit • Enterprise-Wide Risk Assessment • General Controls Review • ERP Security and Controls Assessments • Security Re-design & Process Automation • Application Controls Review • ERAS SOX 404 (404i) • PCI Security • SAS 70 • SAS 94 • SAS 99 • ABAS SOX 404 (404e)

We provide the following additional services to our clients:

- **Assurance and Business Advisory Services** – more than 400 professionals offering a broad range of assurance services designed to meet rigid compliance requirements. These services include: financial statement audits, reviews and compilations, agreed-upon procedures, SAS 70 Audit Services (attestations), public equity and debt offerings, pension and benefit plan audits, due-diligence procedures and attestation of internal control standards (for Sarbanes-Oxley legislation).

- **Tax Services** – more than 300 professionals providing a complete range of tax consulting and compliance services on local, state, national and international issues. Consulting services include tax minimization strategies, structuring of transactions, business formation and IRS controversy representation.

- **Enterprise Risk Advisory Services (ERAS)** – with more than 40 professionals, this group has deep experience in services which maximize value such as technology assurance, risk management, Sarbanes-Oxley documentation and testing, operational reviews, cost recovery, construction and joint interest audits, process mapping and improvement and acquisition due-diligence. Our Technology Assurance and Advisory Services (TAAS) operates under the ERAS umbrella.

- **Forensic, Litigation and Valuation Services** – more than 95 professionals offering forensic, litigation and valuation services, including eDiscovery, FCPA and turnaround and restructuring. Across the country and around the world, law firms rely on this group's broad knowledge base, decades of experience and excellent judgment.

- **Business Process Outsourcing/Flexible Staffing** – more than 40 professionals providing three levels of service to help companies complete any project accurately and on time – outsourcing financial and tax projects on a turnkey basis, staff augmentation and executive search.

3. EXPERIENCE & REFERENCES

3.1 ERP Selection Experience

We have extensive experience performing business process analysis, business process improvement, and change management projects for governmental agencies. We have performed projects at the following governmental agencies:

- *Department of Homeland Security*
- *United States Nuclear Regulatory Commission*
- *United States Agency for International Development*
- *Department of Education*
- *Department of Justice, Drug Enforcement Administration*
- *Department of Justice, The Bureau of Alcohol, Tobacco, Firearms, and Explosives*
- *Department of Defense, Defense Logistics Agency (DLA)*
- *Department of Defense, Defense Property Accountability System*
- *Department of Defense, Defense Civilian Payroll System*
- *Department of Defense, Naval Audit Service*
- *Department of Commerce, Bureau of the Census*
- *Department of Justice, Immigration and Naturalization*
- *Department of Defense, United States Navy*

We have also performed significant services for the U.S. Department of Education including audits and reviews of systems projects and strategic initiatives.

Additionally, we have performed ERP selection services for many private sector companies too. UHY Advisors has extensive experience in developing solicitation documentation, preparation of responses to inquiries during the bid process, assisting in the evaluation of solicitation responses, assisting in conducting interviews and ERP system demonstrations; and assisting in negotiating a contract with the selected ERP vendor. *Most recently, the aforementioned spectrum of services has been delivered for the benefit of Mountaineer Gas Company based in Charleston, WV.*

3.2 ERP Systems & Implementer Experience

As a result of our audit and software selection services, we have been fortunate to deal with a large group of ERP systems vendors and a host of implementers. On the ERP vendor side all the majors, JD Edwards, Microsoft, Oracle, PeopleSoft, SAP, as well as some smaller, industry specific vendors. Our due diligence and research flushes out a reasonable long list of vendor choices. Similarly, on the implementer side we have worked side by side with large implementers like EDS, Accenture, ATOS Origin, Fujitsu, IBM, and many of the large public accounting firms. Our role is generally to be an advisory group to the existing Project Management Office and Project Steering Committee to independently and objectively oversee the operational, financial, and technical risks with a multi-vendor project.

3.3 Hosted Software Selection Experience

As auditors and consultants, we have extensive insight into the risks, benefits, and costs of hosted solutions. With the proliferation of these solutions, it is advantageous to understand the State's risk appetite, service/information objectives, and regulatory challenges. We generally include hosted solutions as a viable option when privacy risk is low. That said, there are a number of business questions that must be addressed to determine if a hosted solution will align with the objectives of the State.

3.4 List of ERP related projects - Confidential
Mountaineer Gas Company – Moses Skaff

Client:	Mountaineer Gas Company
Engagement Services:	CIS software selection, Call Center Start-up, PMO, data conversion, interface development and implementation assistance
Engagement Period:	November 2008 – present (Go Live is January 4, 2010)
Client contacts:	Moses Skaff, Vice President Administration & H.R
Client phone #:	304-347-0566
Engagement Team:	Norman Comstock, Engagement Partner; Eskander Yavar, Project Manager; Doug Moore; Long Khuu; Brad Hollingsworth; Zeyad Kadourah; Glenn Dinetz; Mary Ann Zaborowski; Charu Pelnekar; Bob Kurtz
Engagement Cost:	Approximately $1.4 million – on track/on budget

UHY is currently assisting Mountaineer Gas Company to build an entire call center department including site build out, employment of agents and implement a new Customer Information System (CIS). The new Call Center Solution is expected to handle approximately 400,000 calls per year. The project is divided into two phases. In phase one, UHY assisted Mountaineer through the RFQ and vendor selection process. Vendors selected included the software provider of the CIS and a call center provider.

In phase two, UHY is providing the Project Management Office and functional leads for implementation. As part of the implementation of the call center, UHY assisted in contract negotiations, site selection and is providing customer service representative (call center agent) training. The preparation and execution of training involves the analysis of call center statistics, documentation of current and future state business processes and creation of training materials.

In addition to the implementation of the CIS and call center, a new back office department is being created. UHY consultants are involved in the documentation of back office functions and developing user manuals. Change management affecting multiple departments including operations, accounting/finance, and information technology is also managed by UHY.

Montana State Fund – Mark Barry, Rene Silverthorne

Client:	Montana State Fund
Engagement Services:	Review Financial Processes, Controls & Systems
Engagement Period:	November 2006 – March 2007
Client contacts:	Mark Barry, Chief Financial Officer
	Rene Silverthorne, Controller
Client phone #:	406-444-9331
Engagement Team:	Norman Comstock, Engagement Partner; Diane Collings, Project Manager; Melinda Nay; Doug Elsby; Guy Duncan
Engagement Cost:	Not to exceed $250,000; on time, on budget

Montana State Fund (MSF) was seeking assistance to understand how to improve the timeliness and accuracy of their financial reporting, budgeting, planning, and use of systems. In order to achieve the highest interaction of all parties to understand issues and actions needed, we designed our engagement to provide a series of four training exercises for IT management and staff and Finance staff regarding the following:

1. Best in Industry: Comparison of the existing Government and Statutory Financial Statements to "Best in Industry" Practices and Statements, and Instruct MSF regarding Improvements in the Content or Format and internal control procedures over the preparation of the Financial Statements and schedules.

2. Overall Work Flow Improvements for Producing MSF's Financial Statements and schedules. This involved Process, Systematic, Integration, and Automation Improvements

3. Facilitate a Training Exercise Aimed at Completing an ROI and/or a and Cost Benefit Analysis to Justify the Recommended Improvements

4. Facilitate a Training Exercise Consisting of a Walkthrough of the Training Deliverables

Our Part

A five person team of accounting, controls, and systems worked in collaboration with MSF accounting and IT staff over a 12 week period. Our approach to the engagement involved the following activities:

1. Review the existing Business Process Models from the Finance Department and working files that support completion of Government and Statutory Financial Statements

2. Review the most recent Government and Statutory Financial Statements produced by MSF

3. Perform a gap analysis and comparison of both the Government and Statutory Financial Statements to the "Best in Industry" Government and Statutory Financial Statements, both from a process/practice and an output perspective

4. Direct observation of the processes and existing software involved with producing both the Government and Statutory Financial Statements at MSF, including interviews with individuals involved with the processes

5. Research and document the existing interface requirements between the Montana State's SABHRS system and the MSF Policy and Claims Center applications

End Result

We delivered a training curriculum that included reviewing the following:

1. Opportunities where MSF can improve the output of their Government and Statutory Financial Statements and schedules

2. Opportunities where MSF can create greater efficiencies and improve internal controls with their current processes for generating the Government and Statutory Financial Statements

3. Opportunities where MSF can systematize or automate existing processes for developing Government and Statutory Financial Statements

4. Opportunities regarding available software tools that could assist MSF with achieving the necessary improvements:
   a. An existing work flow diagram (BPM showing inputs, processes, functions, outputs)
   b. A recommended workflow diagram including the improvements (Updated BPM of inputs, processes, functions, outputs)
   c. An existing system integration diagram/model that explains the current data integration between MSF applications, the Montana State SABHRS system (PeopleSoft), and existing software tools (i.e.: Excel), including all interface points (or data feed/transfer points)
   d. A recommended system integration diagram or model that explains how the data integration would continue between the MSF applications, the Montana State SABHRS system, and any new or existing software tools/automation tools, including all interface points (or data feed/transfer points)
   e. ROI template for completing an ROI and cost benefit analysis for justifying the implementation of the improvement opportunities provided by the trainer

MSF went on to produce an RFP for financial reporting software that incorporated many of the learning's from our engagement as functional system requirements. Furthermore, they implemented many of the business process and controls suggestions based on the decision matrices provided in the training sessions.

Academy Sports - Outdoors – Rodney Faldyn / Royd Graham

Client:	Academy Sports + Outdoors
Engagement Services:	Internal Audit Co-Source; IT Advisory Services
Engagement Period:	April 2007 – Present
Client contacts:	Rodney Faldyn, President
	Michael Arnett, Chief Financial Officer
	Royd Graham, Controller
	Mike Anderson, Chief Information Officer
Client phone #:	281-646-5189
Engagement Team:	Norman Comstock & Vicky Gregorcyk, Project Managers; David Kelly,
	Brad Hollingsworth, Frank Stafford, Angel Butler and Janet Smith
Engagement Cost:	

Academy Sports + Outdoors (Academy) is a privately held retailer of sports and outdoor equipment. In the beginning, Rodney Faldyn, then CFO and now President, had intimated that the real need for an internal audit function was to help management understand how to fix issues rather than to point out more issues. We agreed to tailor the first year of our engagement to advise management on process, system, and controls improvements. In order to achieve the highest interaction of all parties to understand priorities and risk, we designed our engagement to begin with a comprehensive risk assessment that covered all aspects of their operation to jointly agree scope of work and level of effort needed.

Our Part

A seven person team of internal audit professionals with accounting, controls, and systems experience worked in collaboration with Academy management and process owners. Our approach to the engagement involved the following activities:

1. Facilitated meetings with over 30 executives and managers over a four week period.
2. Conducted a comprehensive risk assessment with standardized definitions and scales agreed to by Academy.
3. Reviewed the most recent documented policies and procedures.
4. Prioritized areas indicated by the risk assessment as needs for management review vs. internal audit.
5. Developed a high-level three-year plan and schedule out first year activities in inventory, procurement, warehouse management, payroll, budgeting/planning, and IT governance.
6. Assessed process, control, and staff capabilities in priority areas.

End Result

We delivered a series of management reports that included reviewing the following:

1. Opportunities where Academy can improve the efficiency of the procurement process.

2. Opportunities where Academy can create greater efficiencies and improve internal controls with their current processes for inventory, warehouse management, general ledger accounting, and financial systems security.

3. Opportunities where Academy can improve data integrity for capital budgeting and forecasting and the overall planning process.

Academy has since commenced several upgrades to their PeopleSoft ERP system and implemented budgeting, procurement, and projects modules. Many of the business process and controls suggestions have led to process and control enhancements as well as staff changes.

Houston Casualty Company – Dawn Miller

Engagement Services:	Internal Audit, IT Audit, Software Selection, Data Conversion, Implementation Assistance, Financial Process Improvement, Enterprise Risk Management
Engagement Period:	October 2003 – Present, 10+ year client relationship
Client contact:	Dawn Miller, VP Internal Controls
Client phone #:	713-996-1147
Engagement Team:	Norman Comstock, Project Manager; Dale Timmons, Brad Hollingsworth, Melinda Nay, Doug Elsby and Lindsey Clark
Engagement Cost:	$2.2 million; hourly rates; on time, on budget

Houston Casualty Company (HCC) publicly traded property & casualty insurance company that has experience significant growth through acquisition over the past ten years. With the amount of growth, integration issues are generally a consideration in order to help realize the profit potential. Compound the growth and integration issues with a Sarbanes-Oxley compliance requirement invariably points out issues with process, information, and internal controls.

Our Part

In 2004, UHY Advisors was hired by HCC to help them comply with Sarbanes-Oxley by documenting, remediating, and testing internal controls. To help ensure compliance and maintain audit readiness, HCC requested UHY to identify a strategy and information technology solution that would allow them to institutionalize and automate the internal control management and audit requirements.

Together with HCC management, UHY collaborated and established the "to-be" design of ongoing process requirements by incorporating input from various stakeholders. This effort produced a strategy to outline the nature and extent of internal control management objectives, processes, workflows, and stakeholder communications. The strategy also outlined the inputs to define source documents including policy, procedure, risk and control matrices, audit programs, and remediation action plans, and testing artifacts which were critical to the internal controls management process. UHY's approach allowed them to create a blueprint which highlighted touch points with many of the stakeholders - process owners, system owners, control owners/performers, auditors, senior management and their outside auditors. In collaboration with various stakeholders, UHY found that many of these

constituents often requested similar source documents in preparation or execution of the quarterly and annual audit cycle. This insight gave UHY a further definition around retention requirements and safeguards around the source documents such as version control, change control, and upstream or downstream control dependencies. The strategy and the blueprint helped UHY to publish a tailored and standardized operations manual. The manual described the internal control management process end-to-end, the frequency and disposition of activities or events, and the roles and functions of the stakeholders in the internal control management process.

Subsequently, we implemented the blueprint by coordinating a system selection process with a number of software vendors to evaluate how well they technically mapped to the desired functionality. Ultimately, HCC chose a web-based solution, which worked well for a highly decentralized organization due to the ability to have real-time access and reporting for the 17 operating companies in multiple time zones and geographies. UHY was designated the PMO. UHY worked with HCC and the vendor to complete the data conversion, configuration, and testing of the application. UHY implemented a system that met their objectives with few customizations. At a high level the objectives were to ensure the risk and control framework and document integrity, efficiently manage the annual and quarterly audit requirements, push the internal controls management down to the control owner, and facilitate consolidated status reporting. During configuration UHY designed the source document taxonomy and naming convention standards. This helped tie organizational hierarchy into global documents which covered all companies and departments and local documents that were peculiar to a specific company or department.

UHY configured a web-based system to integrate with the company's mail system (via LDAP and Active Directory). This allowed HCC to provision new users based on a role-based access control strategy and integrate with their email system as a natural communication point for workflow or escalation requirements. Furthermore, it allowed HCC to discontinue a user when they were terminated and see where it may be need to backfill a control responsibility to mitigate risk of a control not operating effectively. The web-based system helped HCC to enforce the document library standards by controlling what users could view, add, change, or delete.

In addition to standard and custom reports, UHY worked with HCC and developed a dashboard view to reflect the state of the internal controls program. This dashboard view allowed management to "see" the status of testing, remediation, certification at a consolidated level with easy access to the underlying details. We leveraged an embedded data warehouse to perform ad-hoc queries to analyze and correlate internal control activity, change impact, over time, by user, process, or company.

End Result: Ultimately, the new processes and system enabled HCC to maintain audit readiness and provide access to critical process documentation for daily operations in real time. No material weaknesses were reported for HCC in 2004 or 2005. In the 2Q 2006, a material weakness was discovered internally and disclosed regarding stock option backdating; a concerted effort to remediate the issue before year-end was well received by the auditors.

3.5 Proposed Team

NORMAN L. COMSTOCK, JR.
Engagement Partner

Norman is a Managing Director of UHY Advisors TX, LLC. He is also a Certified Internal Auditor, Certified Information Systems Auditor, and a Certified Information Systems Security Professional.

Professional Experience:

- Over 20 years auditing, application development, and technology consulting experience serving small, mid-sized, and large, multi-national companies engaged to re-engineer business processes, implementing systems, improving working capital, and design and test internal controls.
- Spearhead Enterprise Risk Management training and consulting services as well as facilitating and designing Control Self-Assessments.
- Lead Technology Advisory and Assurance Services for IT risk assessment, software selection, software implementation, documenting and testing IT general controls and application controls, and evaluating information security strategy.
- Provided Sarbanes-Oxley 404 services to over 20 clients in E&P, Oil Field Services, Insurance, and Manufacturing. Responsible for extensive hands-on quality assurance review, numerous board level presentations, and audit committee meetings.

Background:

- M.S., International Business - University of St. Thomas – Houston, TX
- M.B.A., Marketing - University of St. Thomas – Houston, TX
- B.B.A., Accounting - University of Houston – Houston, TX
- Joined the firm in 2006
- Certified in the Governance of Enterprise Information Technology (CGEIT) - #0800657
- Certified Internal Auditor (CIA) #1247894
- Certified Information Systems Auditor (CISA) - # 0648084
- Certified Information Systems Security Professional (CISSP) - #97253
- Certified Sarbanes-Oxley Professional (CSOXP)
- Certified in Control Self-Assessment (CCSA) #1247894
- Qualified Security Assessor (QSA)

Active and Prior Professional Memberships Include:

- Member of the Institute of Internal Auditors, Houston Chapter
- Secretary of the Board - Information Systems Audit and Control Association, Greater Houston Chapter
- Leadership Council – The Open Compliance and Ethics Group
- Served on Microsoft's Business Intelligence Advisory Council in 2001 and 2002.
- Alumnus instructor of The Data Warehousing Institute
- Adjunct Professor – Business Ethics, Governance, Risk Management, and Compliance, CT Bauer School of Business - University of Houston

Selected Speaking Engagements:

- Proven Techniques to Recognize, Evaluate, and Address Data Quality and Security Issues That Impede Regulatory Compliance – SAP GRC 2007 Conference, Las Vegas, NV
- Big Firm/Little Firm Comparisons - how to make SOX compliance more efficient for large/small firms – Houston Chapter of CPAs, Houston, TX
- ERM – In search of Management's Holy Grail – IIA Houston Chapter Luncheon, Houston, TX
- True Lies: Data Quality and the Reality of Compliance Risk – IT Compliance Institute Webinar

Selected Professional Publications:

- Sarbanes-Oxley: Even small cap companies must now fill big SOX
- 7 Habits of Highly Effective OLAP Development Teams
- Data Warehousing: What's next? Part 7: Advance Your Analytic Power

ESKANDER YAVAR
Project Manager

Eskander is a Manager at UHY Advisors TX, LLC. Eskander has over 10 years of application development, technology consulting and business operations experience serving public and private - small, mid-sized, and large, multi-national companies. He has been engaged to develop custom technology solutions for supply chain, commodity pricing, health and safety, fleet management and medical needs. He has experience running global technology and operational teams across the Americas, Europe and the Asia Pacific regions. His focus on management efficiency and progression is reflected in his work to build the next generation of shared services models as well as the creation of an organizational performance management methodology. Eskander has a track record of proven successes delivering both technology and operational solutions in Merger & Acquisition and Subsidiary Integration environments across the Americas, Europe and Asia Pacific regions.

Professional Education:

- SAP Education – Management Development for Managers Managing Managers
- SAP Education – Essentials of Leaderships
- SAP Education – Managing Poor Performers
- Accenture Education - Team Leadership Essentials
- Accenture Education - The Spirit of Facilitation
- Oracle Education, Dallas – Oracle Forms
- Oracle Education, Denver – Oracle Reports
- Oracle Education, Austin – SQL and PL/SQL

Professional Experience:

- Managed co-sourced and out-sourced Technology projects for a variety of clients.
- Served on a Global Leadership Team for a multi-national company. Provided a variety of executive support including facilitating annual/quarterly meetings. Delivered corporate projects for the C-Suite executives.
- Assisted in the vision creation and roadmap for a new Project Management Office. This included defining the scope for the first 3 versions of the PMO along with the roll-out plan of the PMO to the IT Department for governance of application/infrastructure projects.
- Created the vision, roadmap and roll-out the next generation of shared services functions, *virtual shared services*. Included dynamically reconfigurable services across several international regions. The model focused around the following four main elements: an information library, a resource utilization model, a technology platform and a proactive communication plan.
- Led the business integration of a subsidiary into the operational model of the acquiring company.
- Created and implemented the Performance Management Process for Organizations. The model was based on 3 feedback sources and focused on implementing efficient organizational processes. Piloted for an IT organization of 16 employees during a weeklong workshop.
- Worked to start a staffing service offering for information technology resources. Responsible for pipeline, recruiting, marketing and management of any services provided.

- Assisted clients to align and fill IT resource needs with current projects on their technology roadmap. Able to leverage experiences in all areas of the Software Development Life Cycle, Project Management and Business Process Management to deliver better resource solutions.
- Responsible for the design, development quality control and release of several of Tier 1 applications including the management of project plans, requirements, development, testing and implementation as well as post production support activities - issue management, ongoing release management and client satisfaction.
- Performed in multiple roles of the SDLC including Sr. Project Manager, Development Team Lead, Production Support Team Lead, Production Support User Liaison, Sr. Business Analyst, Software Developer, Software Designer, Data Modeler and Training Coordinator.
- Manager of a pioneering virtual application support model to facilitate business process outsourcing.

Education:

- M.B.A., Business Administration - University of Houston – Houston, TX
- B.B.A., International Business - University of Texas – Austin, TX

W. DOUGLAS MOORE

Doug is a Manager in the Technology Assurance & Advisory Services (TAAS) group of UHY Advisors TX, LLC. Doug has over 18 of years auditing, business analysis, and technology consulting experience serving public and private - small, mid-sized, and large, global companies. This experience includes performing, Sarbanes-Oxley (SOX 404) engagements, IT audits, IT Vulnerability Assessments, IT consulting projects and integrated Internal Audits (financial and operational) domestically and globally in the energy, technology, financial, chemical, pharmaceutical and manufacturing sectors. This experience also includes the utilization of the COSO and COBIT control frameworks and the North American Electric Reliability Corporation (NERC) Reliability Standards.

Professional Certifications:

- CIA - Certified Internal Auditor

- CISA – Certified Information Systems Auditor

- CISSP – Certified Information Systems Security Professional

Professional Experience:

- Performed software selection, using a structured methodology, to replace a Customer Information System (CIS) for a large utility in the eastern United States.

- Assisted in the management and implementation of a CIS and Call Center for a large utility in the eastern United States.

- Designed, developed, coded, tested, implemented and supported CIS modules which provided new functionality or enhanced/corrected unstructured programs to help a large Midwestern utility maintain compliance with state regulatory requirements.

- Performed gap analysis and audit readiness preparation for entities impacting the grid (bulk power system) utilizing the NERC Reliability Standards and related Reliability Standard Audit Worksheets (RSAWs) large utility in the eastern United States. Also obtained, evaluated and organized supporting evidence for future audits.

- Performed and led numerous information technology (IT) audits of software packages including SAP, Oracle Financials, Microsoft Dynamics GP (formerly Microsoft Great Plains) and Visual by Infor and manufacturing Process Controls (DCS and PLC/SCADA) and various other system reviews globally.

- Provide professional services in the areas of performing risk-analysis, planning, documenting, testing and recommending risk mitigation solutions for:
  - IT general computing controls, application controls and segregation of duties.
  - Financial controls, including procure to pay, order to cash, inventory, production cost, fixed assets, general ledger, financial reporting, payroll, tax and freight/logistics.
  - Integrated application testing, including segregation of duties within applications.

- Analyzed and reduced the number of key Information Technology (IT) controls for SOX testing by

53% (from 64 to 34) in 2006, under AS2, and by 18% (from 34 to 28) in 2007, under AS5, working closely with the external auditor, who reduced their hours by placing significant reliance on my team's work.

- Managed consulting engagements and delivered quality solutions in a complex IT environment which included Windows 2003 server and Redhat Linux operating systems, single sign on using Active Directory and virtual terminal servers running Oracle Financials 11i and Visual ERP. Reviewed the Tripwire configuration used to monitor IT production changes and used QualysGuard to perform Vulnerability Assessments.

- Recovered $3,000,000 by using ACL to analyze transaction records and identify duplicate payments, overpayments to vendors and un-invoiced shipments to customers.

- Translated business needs from legacy system into SAP cost master data/chart of accounts and implemented the various SAP modules, on schedule without business disruptions: a) financial/cost accounting (FI/CO), b) materials management (MM) and c) production planning (PP) modules for 14 contract manufacturing units and a Shared Services organization that served 1,000 people.

- Automated and simplified accounting processes that resulted in saving 400 man-hours per year using SAP.

- Provided functional guidance, based on generally accepted accounting principles (GAAP) and corporate policies and procedures, to four ledger accountants, resulting in consistent, prompt, accurate and complete cost reporting.

Education:

- M.B.A., Thunderbird, The Garvin School of International Management, Glendale, AZ
- M.S., Management Information Systems Northern Illinois University, DeKalb, IL
- B.S., Marketing (with Univ. Honors) Northern Illinois University, DeKalb, IL

CHARUDATTA PELNEKAR

Charu is a Manager with UHY Advisors TX, LLC. He is a licensed Certified Public Accountant, and a Chartered Accountant in India, and holds the following certifications: CISA – Certified Information Systems Auditor, CISM – Certified Information Systems Manager, MCSE – Microsoft Certified Systems Engineer, and ICWA – Institute of Cost and Works (Management) Accountant (ICWA)

Professional Experience:

- Highly skilled in Technology Risk Management and Process Controls, Information Security Audits, Process Reengineering, Policy/Procedure Development and Implementation, and Operational Risk Management.

- Performed ERP pre-post implementation reviews, PeopleSoft Security and Controls reviews, etc. for different industries.

- 16 years of national and international technology audits, internal audits and advisory experience across various industries and it includes compliance, and operational audits, privacy and security reviews, SOX 404 implementation and project management. An internal controls specialist,

- Offers in-depth knowledge of COBIT, ISO 17799, COSO frameworks and governance.

- A proven leader in working with organizations to implement governance, risk, and compliance solutions, risk assessment, manage complex technology/ERP dependent business processes, etc.

- Administered multiple SOX and IT security engagements for fortune 1000 companies, performing compliance readiness projects, compliance audits, IT Security GCC reviews, knowledge management, policy and procedure implementations, and process analysis and reengineering.

- Implemented IT Risk Management and Control Self Assessment Methodology for Fortune 500 organizations. Assisted organizations to develop and implement global compliance solution by simplifying global evidence collection process and outsourcing.

- Co-managed development of World Class IT Audit Methodology for Fortune 500 Company integrating COBIT and ISO 17799 principles along with COSO framework.

- Managed compliance projects including Sarbanes Oxley, OMB Circular 123, FFIEC and SAS 70 as well as assisted Fortune 500 companies in managing project risk and completing projects in a timely manner and within financial constraints, while ensuring the promotion of quality systems and effective processes.

- Facilitated training workshops in topics such as IT and internal audit, process documentation, control matrix preparation, global compliance challenges, and risk assessment and mitigation.

- Directed a large team during information security audits, risk assessment, prospective/current business analysis, internal audits, supply chain management (SCM), CRM, and process reengineering.

- Internal audit, operational audit, cost audit and cost reduction studies for the financial, and operational areas which includes purchase, pay roll, sales and distribution, marketing, inventory, accounts and finance, etc.
- Conducted information security policy and procedure documentation workshops based on COSO framework and ISO guidelines.
- Wide range of clients served includes higher education, pharmaceutical and healthcare, energy and power, oil & gas, banking and insurance, retail, technology, telecommunication and media.

Background:

- Bachelor of Commerce (BCOM), Bombay University
- ACAI India - Associate Chartered Accountant (ACA)
- AICWA India - Institute of Cost and Works (Management) Accountant (ICMA)
- Joined the firm in 2008

Active and Prior Professional Memberships Include:

- ISACA Austin Chapter, Vice President in 2007-08 and the Membership Director in 2006-07
- CONSEC 2006 and CONSEC 2008 Conference on Security, Texas. Committee member

LONG KHUU

Long is a Senior of UHY Advisors TX, LLC. Long has over 6 years of experience related to internal audit, IT audit, and internal controls design.

Professional Certifications:

- <u>CISA</u> – Certified Information Systems Auditor

Professional Experience:

- Performed high level process administration in Sarbanes Oxley controls framework. Duties include identification and remediation of control deficiencies, internal/external auditor coordination, oversight of the control self assessment monitoring process, updating process documentation (narratives, flowcharts, controls/risk matrices), review management's testing of controls, review of service providers audit reports, interface with the user community and creation/management of educational and informational initiatives. Coordinate management's annual risk assessment and entity level controls assessment.

- Identified mitigating controls for segregation of duties violations in SAP (through VIRSA). Developed controls as part of SAP and PeopleSoft ERP implementations. Evaluated internal controls software applications for Sarbanes Oxley compliance.

- IT Audit - Documented and tested IT general controls design and operating effectiveness for SOX compliance using CobIT framework across diverse client environments.

- Internal Audit – Audited an oil and gas client's pricing information. Assessed information security and process risks of the student registration system for The University of Texas at Arlington. Performed an audit of the budgeting process for a healthcare client.

- Microsoft Access Database Consulting - Developed a database to map billing revenue data for a client in the telecommunication industry. Developed a tool to manage inventory for a client in the technology industry. Assisted in developing a database sold to clients and utilized as an internal controls repository and reporting tool for Sarbanes Oxley compliance.

Education:

- B.B.A., Management Information Systems - University of Texas at Austin – Austin, TX

IRTIZA ARAIN

Irtiza is a senior staff with UHY LLP, a licensed CPA firm. He is also a Certified Information System Auditor (CISA).

Professional Experience:

- Member of Assurance and Business Advisory Services Group (ABAS).
- Review management 404 testing, perform a gap analysis and determine adequacy of testing.
- Perform ITGC testing over security, change management and segregation of duties (SOD).
- Map management testing to UHY control matrices.
- Track IT budget – communicate potential overages timely.
- Support Area IT Advisory Services by working in project teams through agreed upon phases of the ERP project governance, requirements definition, vendor selection, risk analysis, customization, testing, training and rollout of a client's project lifecycle.
- Provide broad functional knowledge of key PeopleSoft business modules and on Oracle E-Business Suite modules.
- Team with client technology professionals, and/or third party strategic alliances.
- Work with a team of technology professionals through all phases of the technology lifecycle, including requirements definition, architecture design, conversion and testing.
- Performed Journal Entry testing using IDEA and ACL.
- Performed audits on General ledger, accounts payables, accounts receivables, purchasing, projects and fixed assets in PeopleSoft Environment.
- Thorough knowledge of COSO and CobiT internal control and enterprise risk management frameworks.
- Development and implementation of Disaster Recovery Plan for University of Houston and InterContinental Terminal Inc.
- Implementation of ERP system such as Great Plains and FRx systems.

General IT Experience:

- BMC Perceive web administration
- BMC Perceive report development
- BMC Visualizer Oracle and MSSQL database management
- Administration, Implementation configuration, and support of Apache, IIS, Tomcat and ColdFusion based website and applications
- Conversion of legacy ColdFusion / Excel VBA code to Perl and JSP
- Develop and modify queries, programs, and stored procedures to support standard and ad hoc reporting.
- Analyzed, fixed, and reported IT Security breaches.
- Managed Projects of Website in ASP script and programming in Database using Oracle

- Certified SAP integration consultant

Background:

- B.S.B.A. Computer Science and Finance, University of Houston, Houston, 2005
- Internship, MD Andersen Cancer Hospital, 2003
- IT Technical Analyst – University of Houston, Texas, 2005-2006
- IT Internal Audit and Capacity Planning Infrastructure– Citi Corp, Irving, Texas 2006-2007
- Joined the firm in 2007

Active and Prior Professional Memberships Include:

Information Systems Audit and Control Association (ISACA)

4. Purchasing Affidavit

PURCHASING AFFIDAVIT

VENDOR OWING A DEBT TO THE STATE:

West Virginia Code §5A-3-10a provides that: No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owed is an amount greater than one thousand dollars in the aggregate.

PUBLIC IMPROVEMENT CONTRACTS & DRUG-FREE WORKPLACE ACT:

If this is a solicitation for a public improvement construction contract, the vendor, by its signature below, affirms that it has a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the *West Virginia Code*. The vendor must make said affirmation with its bid submission. Further, public improvement construction contract may not be awarded to a vendor who does not have a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the *West Virginia Code* and who has not submitted that plan to the appropriate contracting authority in timely fashion. For a vendor who is a subcontractor, compliance with Section 5, Article 1D, Chapter 21 of the *West Virginia Code* may take place before their work on the public improvement is begun.

ANTITRUST:

In submitting a bid to any agency for the state of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the state of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the state of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the state of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership or person or entity submitting a bid for the same materials, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.
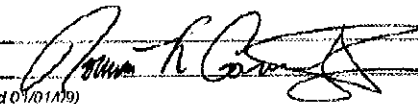
LICENSING:

Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agencies or political subdivision. Furthermore, the vendor must provide all necessary releases to obtain information to enable the Director or spending unit to verify that the vendor is licensed and in good standing with the above entities.

CONFIDENTIALITY:

The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf.

Under penalty of law for false swearing (*West Virginia Code* §61-5-3), it is hereby certified that the vendor affirms and acknowledges the information in this affidavit and is in compliance with the requirements as stated.

Vendor's Name: _____ UHY Advisors TX, LLC

Authorized Signature: _____ Date: __December 23, 2009__

Purchasing Affidavit (Revised 01/01/09)