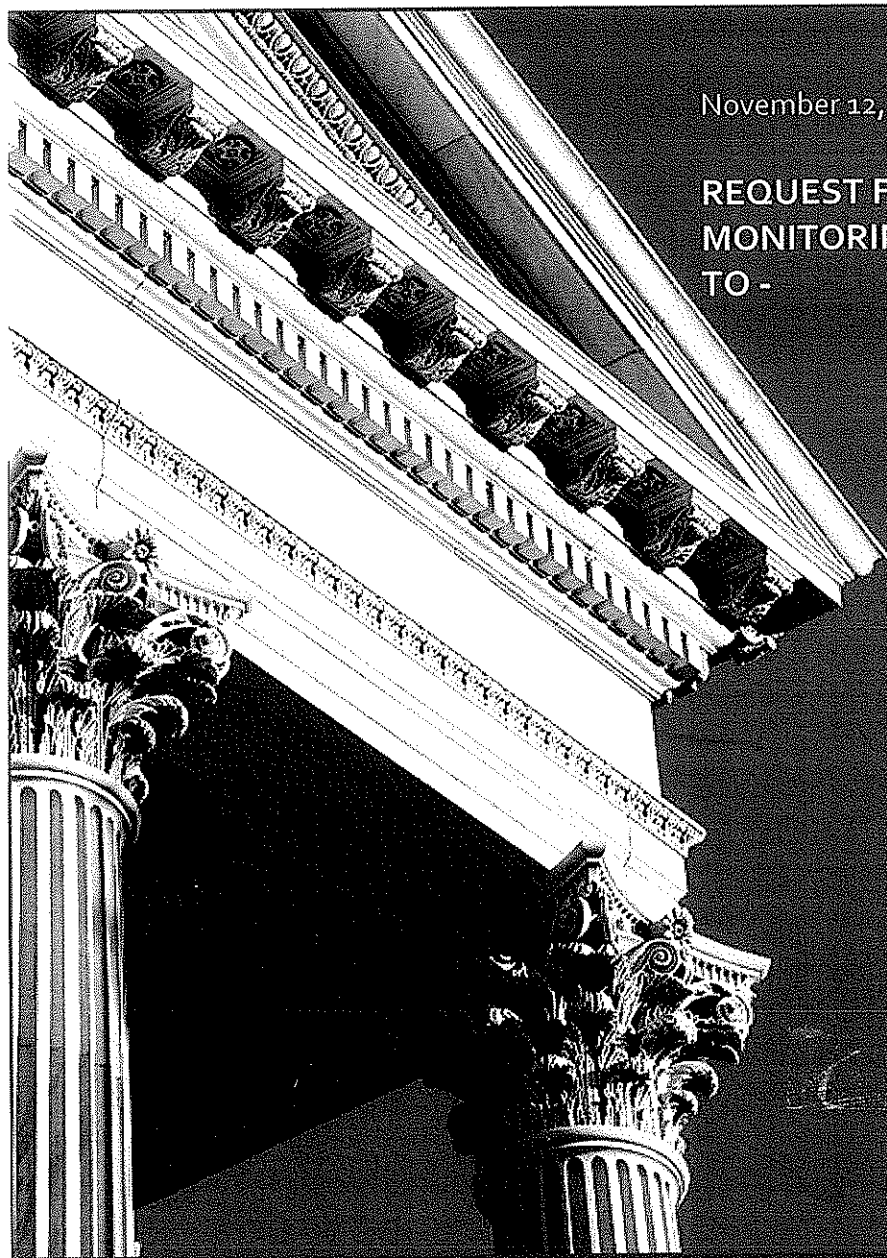


November 12, 2009 1:30 PM

**REQUEST FOR QUOTE TO PROVIDE
MONITORING AND OVERSIGHT SERVICES
TO -**



WEST VIRGINIA DIVISION OF PUBLIC TRANSIT

RFQ # PTR10012
ORIGINAL

Prepared by -
Clifton Gunderson LLP

J. Michael Stephens, CPA, CFE, CGFM

9515 Deereco Road, Suite 500

Timonium, Maryland 21093

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Mike.Stephens@cliftoncpa.com

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PLANNING DIVISION
STATE OF WV



**Clifton
Gunderson LLP**

Certified Public Accountants & Consultants

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November 12, 2009

Mr. Frank Whittaker
Senior Buyer
State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street East
Charleston, West Virginia 25305

Dear Mr. Whittaker:

Clifton Gunderson LLP ("Clifton Gunderson") is pleased to submit this quote in response to your Request for Quote (RFQ) to provide monitoring and oversight services to the West Virginia Division of Public Transit ("DPT"). The attached quote clearly demonstrates Clifton Gunderson's expertise in your industry and the depth of resources and capacity to provide successful, timely service.

We are confident that our substantial experience providing monitoring and oversight services to government entities including transportation clients, bolstered by our client-oriented philosophy and depth of resources, will make Clifton Gunderson an excellent candidate to fulfill the scope of your needs.

Thank you again for the opportunity to present this proposal. We are looking forward to discussing this proposal with you in greater detail and appreciate your consideration. If you require additional information, please contact me at 888-778-9588 or via email at Mike.Stephens@cliftoncpa.com.

Sincerely,
CLIFTON GUNDERSON LLP



J. Michael Stephens, CPA, CFE, CGFM
Partner



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Experience, Management & Technical Qualifications (RFQ Section 1.4.a)

FIRM OVERVIEW

Clifton Gunderson is one of today's premier CPA and consulting firms. Founded in 1960, Clifton Gunderson has grown into one of the most robust CPA and consulting firms in the United States, with over 200 partners and more than 45 offices across the country. Ranked as one of the nation's largest certified public accounting and consulting firms, we provide assurance, accounting, tax, and consulting services to our clients in a variety of industries.

Our professionals are uniquely qualified to serve the West Virginia Division of Public Transit (DPT) and we have the resources and experience to help you accomplish your goals. As we have grown, our offices have become organized into industry teams, affording our clients with specialized industry-specific expertise supplemented by valuable local service and insight.

GOVERNMENT AUDITING EXPERIENCE

Since 1960, Clifton Gunderson has been a national leader in providing assurance, financial management solutions and other consulting services to government entities at the federal, state and local level, and to organizations that serve these entities.

Currently, we serve more than 1,000 government entities across the country, including over 70 throughout the East Coast.

Our federal clients include or have included the U.S. Department of Transportation; Administrative Office of the U.S. Courts; U.S.

Government Accountability Office; Library of Congress; U.S. Department of Homeland Security; U.S. Agency for International Development; U.S. Department of the Treasury; U.S. Department of Justice; and, the Pension Benefit Guaranty Corporation.

At the state level, our East Coast clients have included the Maryland Transit Administration; Maryland Department of Transportation; Washington Metropolitan Area Transit Authority; Metropolitan Washington Airports Authority; Motor Vehicle Administration; Virginia Department of Transportation; Northern Virginia Regional Commission; State of South Carolina; State of South Carolina Department of Health and Human Services; State of North Carolina Department of Health and Human Services Division of Medical Assistance; the North Carolina Smart Start Program; Maryland Environmental Service; Maryland-National Capital Park & Planning Commission; Maryland State Retirement Agency, Maryland Teachers & State Employees' Supplemental Retirement Plans; Northeast Maryland Waste Disposal Authority; Pennsylvania Industrial Development Authority; Commonwealth of Pennsylvania Financing Authority; Pennsylvania Tobacco Settlement Investment Board; and, the Virginia Department of Medical Assistance Services.

Our local government audit clients include counties, cities, boards of education, public libraries, colleges and universities, and specialized taxing districts and authorities throughout the East Coast, including transportation authorities.



Experience with Transportation Entities

Our professionals have extensive knowledge, expertise and experience providing audit and consulting services to clients in the transportation sector. A sampling of our transportation-related clients served throughout the firm includes:

Client	Nature of Service	Years of Service	Contact Information
U.S. Department of Transportation 1200 New Jersey Avenue, S.E. Washington, DC 20590	Audit of the Department's Highway Trust Fund (including the accounts of the Federal Highway Administration, National Highway Traffic Safety Administration, Federal Transit Administration, Federal Railroad Administration and Federal Motor Carrier Safety Administration); SAS 70 review services	2003 - 2006	Rebecca Leng, Assistant Inspector General 202-366-1407 Rebecca.C.Leng@oig.dot.gov
Washington Metropolitan Area Transit Authority 600 5 th Street, NW, Washington, DC 20001	Audit of the financial statements, single audit, agreed upon procedures for the National Transportation Database, and other agreed upon procedures. Single audit includes ARRA funds	2007 - present	Helen Lew, Inspector General 202-962-2515
Richmond International Airport (Capital Region Airport Commission) 1 Richard E. Byrd Terminal Drive Richmond International Airport, Virginia 23250	Internal controls/ risk assessment Procedures Development	2008-present	Steven C. Owen, Director of Finance 804-226-3019
Metropolitan Washington Airports Authority 1 Aviation Circle Washington, DC 20001	Audit of defined benefit retirement plans; outside audit support services including construction audits, Fixed Based Operator Audits, and Concessions Audit	2006-present	Valerie Holt, Manager of Audit Services 703-417-8778



Client	Nature of Service	Years of Service	Contact Information
Maryland Department of Transportation 45 Calvert Street, Rm. 134 Annapolis, Maryland 21401	IT audit; SAS 70 compliance	2007-present	Linda Ashburn, Chief Deputy Internal Auditor, 410-787-7718 lashburn@mdot.state.md.us
Virginia Department of Transportation 1401 East Broad Street Richmond, Virginia 23219	Audit and consulting services under separate Statements of Work awarded through a blanket contract	2002-present	Bradley Gales, Director of Internal Audit Division 804-786-2825 Gales@VDOT.virginia.com
Ocean City, Maryland PO Box 158 Ocean City, Maryland 21843	Audit, including audit of Airport	2002-present	Martha Bennett, Finance Administrator 410-289-8858 mbennett@ococean.com
Southwest Ohio Regional Transit Authority 602 Main Street Cincinnati, Ohio 45202	Audit	2006 - present	Ted Bergh, CFO 513-632-7561 tbergh@go-metro.com
Toledo Area Regional Transit Authority 1127 W. Central Avenue Toledo, Ohio 43610	Audit	2005-present	Stacey Clink, Controller 419-245-5200 sclink@tarta.com
Valley Metro Rail, Inc. 101 North 1 st Avenue Phoenix, Arizona 85003	Audit	2006-present	David Christianson, Senior Contract Administrator 602-744-5590
City of Phoenix Transportation Department 101 North 1 st Avenue Phoenix, Arizona 85003	Audit	2007-present	Jeff Dolfini, CPM 602-262-7166 jeff.dolfini@phoeniz.gov



Client	Nature of Service	Years of Service	Contact Information
Danville Mass Transit 101 North Jackson Danville, Illinois 61832	Audit	1995-present	Richard Brazda, Director, 217-431-0653 rbrazda@CityofDanville.org
Greater Peoria, Illinois Mass Transit District 2105 NE Jefferson Avenue Peoria, Illinois 61603	Audit	1996-present	Christine Feng, Citylink 309-676-8015 christine@ridecitylink.org

With one of the largest transportation sector audit practices in the country, the members of our Government Services Team have an unparalleled depth of experience auditing entities similar to the DPT. Our professionals have a unique understanding of the challenges, issues and opportunities you face, thereby reducing the burden on your staff and eliminating inefficient and ineffective audit procedures.



EXPERIENCE WITH THE FEDERAL TRANSIT ADMINISTRATION'S (FTA) SECTION 5307 AND/OR 5311 GRANT PROGRAMS

Below are three specific engagements performed by Clifton Gunderson that are similar to the audit described in the RFQ. All engagements were completed on time and approved by the client and related agency. These references can attest to our qualifications and high level of service providing similar services to those requested by the DPT.

Washington Metropolitan Area Transit Authority	
Address:	600 5 th Street, NW, Washington, DC 20001
Scope of Work:	National Transportation Database Agreed Upon Procedures; Audit of financial statements in accordance with Government Auditing Standard; and, A-133 Audit including ARRA funds.
Contract Term:	2007 - Present
Client Contact:	Helen Lew, Inspector General
Client Phone:	202-962-2515

Southwest Ohio Regional Transit Authority	
Address:	1014 Vine Street, Suite 2000 Cincinnati, Ohio 45202
Scope of Work:	Transportation Database Agreed Upon Procedures; Audit of financial statements in accordance with Government Auditing Standards; A-133 Audit; and, Ohio Compliance Supplement.
Contract Term:	2006 - Present
Client Contact:	Michael Restle, Controller
Client Phone:	513-632-9203

Housing Opportunities Commission of Montgomery County	
Address:	10400 Detrick Avenue Kensington, Maryland 20895
Scope of Work:	Audit of financial statements in accordance with Government Auditing Standards; and, A-133 Audit including ARRA funds.
Contract Term:	2004 - Present
Client Contact:	Cornelia Kent, Controller
Client Phone:	240-773-9076

County Commissioners of Charles County, Maryland	
Address:	200 Baltimore Street La Plata, Maryland 20646
Scope of Work:	Audit of financial statements in accordance with Government Auditing Standards; and, A-133 Audit.
Contract Term:	2006 - Present
Client Contact:	William DeAtley, Chief of Accounting; and, Deborah E. Hudson, CPA, Director of Fiscal and Administrative Services
Client Phone:	William DeAtley: 301-645-0567 Deborah E. Hudson: 301-645-0550



PROJECT MANAGEMENT

One of the key elements in planning and scheduling this engagement will be the heavy involvement of our partners and senior level staff. We will clearly communicate matters that we believe are necessary to have “no surprises,” and will schedule the engagement to meet your needs for oversight and any deadlines established by you.

The partner-in-charge of your engagement, Mike Stephens, a Certified Public Accountant (CPA), assumes the ultimate responsibility for client service, and will oversee your engagement team with our senior professionals reporting directly to him. All of our professionals are committed to the engagement and will stay closely involved with the DPT throughout our services, so you are assured the account will be handled with the highest degree of accuracy and professionalism. While we understand the complexity of this engagement, Clifton Gunderson prides itself on managing its staff in the most efficient manner. We utilize ProStaff, a computerized staffing tool, to schedule our professional staff and manage staffing conflicts to ensure a smooth and cohesive engagement. In addition, our schedulers meet weekly to assess the status of all projects to determine whether changes are necessary.

ABILITY TO PERFORM THE TASKS

We are confident that our extensive experience serving states, counties, municipalities, and special purpose governmental entities, including transportation authorities, bolstered by our depth of resources and commitment to client service, make us the best qualified candidate to serve you. We have assisted clients in establishing reporting and monitoring procedures for the receipt and expenditure of ARRA funds and we have also audited these funds as part of our audits of the financial statements of these organizations. As such, we are familiar with the ever-changing requirements of ARRA funding and have

developed procedures for testing compliance. A sampling of qualities that sets us apart from the competition includes:

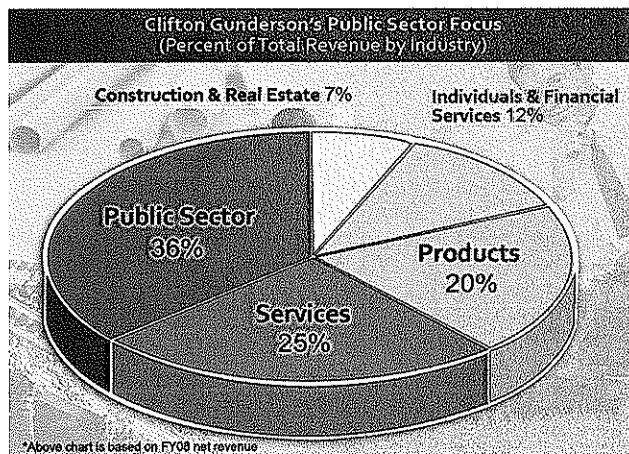
- **Experience.** We have an unparalleled depth of experience providing creative solutions for today’s complex governmental issues, especially related to ARRA. Our extensive knowledge of laws and regulatory issues affecting the DPT and ARRA will result in more efficient procedures – saving you time and money.
- **Resources.** With 400 local professionals and nearly 1,800 additional professionals across the country, our extensive network of local and national resources will be available to provide you with exceptional depth in terms of specialized governmental insight.
- **Understanding.** Having worked with similar transportation clients, we are familiar with the DPT and the specific challenges that you face.
- **Reputation:** Our reputation is justifiably solid, our team is uniquely qualified, our expertise in the area is unparalleled, and we look forward to exceeding your expectations in a manner that will afford you with greater insight to manage the complexities of your entities.
- **Commitment.** We would like to be a part of your ongoing, long-term success.



RESOURCES AVAILABLE TO PERFORM THE WORK

In addition to the wealth of experience serving governmental entities in the Mid-Atlantic region, the professionals at Clifton Gunderson also have extensive experience serving governmental entities nationwide. Therefore, while you will be served by a dedicated team of local professionals, you will have access to the wealth of governmental resources and insight of the entire Clifton Gunderson network. We have the resources – all under one roof – to serve all of the DPT's needs related to oversight, monitoring, and testing ARRA activity. This will make it convenient for you to deal with one business advisor for various needs as they arise.

Public sector clients, including state agencies, account for approximately 35 percent of our firm-wide practice. We have demonstrated a strong commitment to our clients by providing creative solutions for today's complex public sector issues.



You will be served by members of our local Government Services Team from our Mid-Atlantic Client Service Center (MACSC). Nearly 400 professionals and administrative personnel comprise our MACSC, which primarily serves governmental entities in West Virginia, Virginia, Maryland and surrounding states.

For this engagement, you will be served by professionals within our local government services niche, where we have created highly specialized expert teams for the DPT. Specifically, you will be served by our State and Local Government Services Team with experience in transportation audits.

In addition, should additional resources be required, you will also have access to the knowledge and experience of our national Governmental Services Team and nearly 1,800 professionals nationwide.

MINORITY, WOMAN OWNED, AND/OR DISADVANTAGED BUSINESS ENTERPRISE

While we are not a small, minority-owned, or disadvantaged business, we are committed to utilizing the services of such firms whenever possible. This includes using small and minority-owned businesses as subcontractors, as well as vendors. For this engagement, however, we do not foresee using any subcontractors.

Clifton Gunderson strives to fill its professional positions with the best and most experienced accountants regardless of race or gender. As a result, we have had numerous women and minorities achieve high ranking positions in Clifton Gunderson. The following highlights just a few of our current success stories:

- Clifton Gunderson named Krista McMasters as CEO. She is the first and only female to serve as CEO among the nation's top 25 CPA firms in the history of the profession.
- Clifton Gunderson initiated WIN (Women's Initiative Now), a program aimed at enriching the opportunities in our firm for females. While still in the early phases, Clifton Gunderson continues to raise the bar within the



profession in terms of women/minority relations.

Affidavits, Forms & Documents (RFQ Section 1.4.b)

Please see *Appendix A: Affidavits, Forms & Documents* for all required forms required by the DPT.

Completed Price Bid Form #1 (RFQ Section 1.4.c)

Please see *Appendix B: Bid Forms#1-#6* for the completed required bid forms required by the DPT.

Similar Successful Projects (RFQ Section 1.4.d)

Locally, the professionals who will serve the DPT currently serve over 70 governmental entities, including transportation clients. Please refer back to section, *Experience with the Federal Transit Administration's (FTA) Section 5307 and/or 5311 Grant Programs*, on page two to see how our experience ties directly to the DPT's engagement.

Key Personnel and the Level of Effort to be Devoted by Engagement Team (RFQ Section 1.4.e -1.4.f))

We have structured your engagement team to provide you with the most experience with issues related to transportation clients. Each team member is well versed in the audit standards established by the American Institute of Certified Public Accountants (AICPA) and Government Auditing Standards, and each member spends the majority of their time serving on governmental audit engagements. The most effective way to receive insightful advice is to work with someone skilled in serving similar entities. Therefore, we have structured your client service team to provide you with the most

experience with audit and consulting issues related to the DPT.

The following pages are biographies of the principal supervisory and management staff assigned to your investment training team. Our staffing plan and proposed staff meets the minimum qualifications required by this RFQ. Professional resumes for each supervisory member of the engagement team are included in *Appendix C: Professional Resumes*.

J. Michael Stephens, CPA, CFE, CGFM, Engagement Partner-in-Charge

As the partner-in-charge of your engagement team, Mike will oversee all engagement responsibilities for the tasks identified in the RFP for DPT, including reviewing the engagement plan, monitoring procedures, reviewing all findings and recommendations, coordinating activities with the audit manager, and directing all meetings with the DPT.

He will be available to you throughout the engagement and at any time during the year.

Mike specializes in governmental auditing and accounting services, including the audits of state, local and federal entities. He also has experience in dealing with fraud, having worked on approximately 35 fraud engagements with all types of organizations, including governmental entities.

During his career of more than 23 years, Mike has developed significant audit experience with transportation clients, municipalities, housing authorities, housing finance agencies and special governmental entities.

His recent audit clients include Metropolitan Washington Airport Authority; Washington Metropolitan Area Transit Authority; County Commissioners of Charles County; Richmond Regional Capitol Airport Commission; New Mexico Finance Authority; Arlington



County, Virginia; Arlington County Public Schools; Housing Opportunities Commission of Montgomery County; District of Columbia Housing Authority; Housing Authority of Baltimore City; Wisconsin Housing and Economic Development Authority; Northern Virginia Regional Commission; the Richmond Redevelopment and Housing Authority; and the Fairfax Housing and Redevelopment Authority.

Todd Deindoerfer, CPA - Quality Review Partner

Todd will conduct a review of the audit, independent from the audit team. The purpose of the independent review is to ensure that all audit and accounting standards are met, and to have "another set of eyes" on the work. He will be available to the DPT throughout the engagement and at any time during the year.

With over 21 years of experience, Todd specializes in the audit and accounting services for state and local government entities. Todd is the Assurance Services Leader for the Toledo Client Service Center. Todd's governmental clients have included Southwestern Ohio Regional Transit Authority; Toledo Area Transit Authority; Erie County, Ohio; Ohio Public Employees Retirement System; Teachers Retirement System of Ohio; and Northwestern Ohio Water and Sewer. More recently, Todd's clients include City of Toledo; City of Port Clinton, and Northeast Ohio Regional Sewer District.

Aires Coleman, CPA, Senior Audit Manager

As a single audit specialist, Aires will be the senior manager assigned to the engagement. She will manage our single audit fieldwork personnel, and resolve any technical and reporting issues.

During her career of 14 years, Aires has developed a specialty in governmental auditing and accounting with an emphasis on state and local government agencies. In particular, she has completed a wealth of OMB Circular A-133 single audits, and is well versed in Government Auditing Standards.

Prior to joining Clifton Gunderson, Aires was the internal auditor for the State of Maryland's Controllers Office as well as the for the Judiciary department, where she served as one of the audit managers.

Her recent government clients have included Queen Anne's County, Maryland; Maryland-National Capital Park and Planning Commission; City of Takoma Park, Maryland; and the following Maryland Public Schools: Harford County; Howard County; Montgomery County; Calvert County; Charles County; Frederick County; and, Baltimore County.

James Kreiser, CISM, CFSA, Senior IT Manager, Jim will serve as the Senior IT Manager and will be Responsible for overseeing all IT work associated with this engagement.

Relevant to this engagement, Jim was the senior manager in charge of various processes and internal controls evaluations for the State of Delaware EZ Pass; Maryland Transportation Authority; PA Turnpike Commission; Commonwealth of Pennsylvania (including SAP, MMIS/Promise, UC, etc.), audit related activities for the General Assembly of Pennsylvania; and, has worked with the Pennsylvania Employees Benefit Trust Fund; Pennsylvania Municipal Retirement System; and, the Public School Employees Retirement System. Jim has led various training seminars for the National Association of State Auditors Comptrollers and Treasurers (NASACT) and the PA State Association of County Controllers in the areas of Enterprise Resource Planning (ERP) system



implementation processes and impacts and privacy considerations such as HIPAA.

Chuck Kelly, Audit Manager

Chuck will assist in developing the audit work program, managing our fieldwork personnel, and resolving any technical and reporting issues with the DPT.

Chuck specializes in auditing and accounting with an emphasis on government and education entities. These audit engagements typically require single audits to be performed in accordance with OMB Circular A-133. He is actively involved in the financial and compliance audits of a number of our government clients, including Washington Metropolitan Area Transit Authority; Delaware County Community College; and, the State of South Carolina. He worked in coordination with the State of Colorado's Internal Audit Department to design and perform procedures used to investigate allegations of noncompliance related to Federal student financial aid awards at the Colorado Community College System.

Karen Ajayi, CPA - Senior Audit Associate

Karen will assist in performing the assigned audit tasks as outlined by the engagement partner and the DPT.

She has 20 years of public accounting experience specializing in governmental auditing and accounting and financial institution audit and accounting services. Karen's current clients include Washington Metropolitan Transit Authority; Point Breeze Credit Union, Montgomery County Government; Town of Elkton, Maryland; Queen Anne's County, Maryland; and, Hartford County Library.

Schedule (RFQ Section 1.4.g)
Methodology and Approach (RFQ Section 1.4.h)

One of the key elements in planning and scheduling this engagement will be the heavy involvement of our partners and senior level staff. We will clearly communicate matters that we believe are necessary to have "no surprises" and will schedule the engagement to meet the deadlines established by you.

We have a clear understanding of the scope of the project, the timeframes involved and the resources necessary to complete all tasks required to successfully conclude this project.

Equal Employment Opportunity (RFQ Section 1.4.i)

Clifton Gunderson is an Equal Opportunity employer. Employment decisions are based on merit, qualifications and competence. Except where required or permitted by law, employment practices are not influenced or affected by virtue of an applicant's or employee's race, color, creed, national origin, sex, age, disability or any other characteristic protected by law, nor by their good faith opposition to unlawful employment discrimination, participation in employment discrimination proceedings, or assertion of rights under employment discrimination laws.

In addition, it is the firm's policy to provide an environment that is free of unlawful harassment of any kind, including that which is sexual, age-related or ethnic. This policy applies to all employment actions, including but not limited to, recruiting, hiring, promotions, transfers, lay-offs, terminations, salaries or other forms of compensation, and selection for training.

In order to ensure this policy's dissemination and implementation throughout all levels of the firm, Clifton Gunderson has an Equal Employment Opportunity Officer. The firm is committed to the



principles of Affirmative Action and Equal Employment Opportunity.

Disadvantaged Business Enterprise (RFQ Section 1.4.j)

Please refer back to section, *Minority, Woman Owned, and/or Disadvantaged Business Enterprise*, on page 7-8.

Bid Forms (RFQ Section 1.4.k)

Please see *Appendix B: Bid Forms#1-#6* for the completed required bid forms required by the DPT.

Conclusion

We would like to be a part of your future success. Our professionals have earned a justifiable reputation for helping similar transportation organizations meet their goals and fulfill their missions. With our hands-on approach to serving clients, the extensive monitoring and oversight experience of our local Government Services Team, and our commitment to meeting engagement deadlines, we can help you accomplish your goals.

The West Virginia Division of Public Transit faces challenges today that will undoubtedly affect its future. We understand that these challenges require more than ordinary solutions; they require forward-thinking, creative solutions now that will help carry you into the future. We will take this proactive approach throughout the engagement.

We appreciate the opportunity to present this proposal, and look forward to establishing a long-lasting relationship with the DPT. If you have any questions or comments, please contact Mike Stephens at 1-888-778-9588 or Mike.Stephens@cliftoncpa.com.



Appendix A: Affidavits, Forms & Documents



STATE OF WEST VIRGINIA
Purchasing Division
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: Clifton Gunderson LLP

Authorized Signature:  Date: 11/11/2009

State of West Virginia VENDOR PREFERENCE CERTIFICATE

Certification and application* is hereby made for Preference in accordance with *West Virginia Code*, §5A-3-37. (Does not apply to construction contracts). *West Virginia Code*, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the *West Virginia Code*. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

1. Application is made for 2.5% resident vendor preference for the reason checked:

n/a Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or,**

n/a Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or,**

n/a Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; **or,**

2. Application is made for 2.5% resident vendor preference for the reason checked:

n/a Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or,**

3. Application is made for 2.5% resident vendor preference for the reason checked:

n/a Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or,**

4. Application is made for 5% resident vendor preference for the reason checked:

n/a Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; **or,**

5. Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:

n/a Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; **or,**

6. Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:

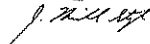
n/a Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

Under penalty of law for false swearing (*West Virginia Code*, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: Clifton Gunderson LLP

Signed: 

Date: 11/11/2009

Title: Partner

*Check any combination of preference consideration(s) indicated above, which you are entitled to receive.



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
PTR10012

PAGE
1

ADDRESS CORRESPONDENCE TO ATTENTION OF
**FRANK WHITTAKER
 304-558-2316**

RFQ COPY

TYPE NAME/ADDRESS HERE
 Clifton Gunderson LLP
 9515 Deereco Road, Suite 500
 Timonium, Maryland 21093

DIVISION OF PUBLIC TRANSIT
BUILDING 5, ROOM 906
1900 KANAWHA BOULEVARD, EAST
CHARLESTON, WV
25305-0432 304-558-0428

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
10/15/2009				

ID OPENING DATE: **11/12/2009** **BID OPENING TIME 01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
001	1	EA		961-20		
<p>MONITORING AND OVERSIGHT SERVICES</p> <p>THE WEST VIRGINIA PURCHASING DIVISION, FOR THE AGENCY, THE WEST VIRGINIA DIVISION OF PUBLIC TRANSIT IS SOLICITING BIDS FOR AN OPEN-END CONTRACT FOR MONITORING AND OVERSIGHT SERVICES OF THE AMERICAN RECOVERY & REINVESTMENT ACT (ARRA) FUNDS THAT ARE BEING EXPENDED BY THE FEDERAL TRANSIT ADMINISTRATION (FTA), SECTION 5311 PROGRAM, TO ENSURE THAT TRANSPARENCY AND ACCOUNTABILITY PROVISIONS ARE MET PER THE ATTACHED SPECIFICATIONS.</p> <p>ALL TECHNICAL QUESTIONS MUST BE SUBMITTED IN WRITING TO FRANK WHITTAKER IN THE PURCHASING DIVISION VIA EMAIL AT FRANK.M.WHITTAKER@WV.GOV OR VIA FAX AT 304-558-4115. DEADLINE FOR TECHNICAL QUESTIONS IS 10/26/09 @ 4:00 PM ALL TECHNICAL QUESTIONS WILL BE ADDRESSED BY ADDENDUM AFTER THE DEADLINE.</p> <p>EXHIBIT 3</p> <p>LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON AND EXTENDS FOR A PERIOD OF ONE (1) YEAR OR UNTIL SUCH "REASONABLE TIME" THEREAFTER AS IS NECESSARY TO OBTAIN A NEW CONTRACT OR RENEW THE ORIGINAL CONTRACT. THE "REASONABLE TIME" PERIOD SHALL NOT EXCEED TWELVE (12) MONTHS. DURING THIS "REASONABLE TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY REASON UPON GIVING THE DIRECTOR OF PURCHASING 30 DAYS WRITTEN NOTICE.</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE *[Signature]* TELEPHONE 410-453-0900 DATE 11/11/2009

FILE Partner FEIN 37-0802863 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:
PTR10012

PAGE:
2

ADDRESS CORRESPONDENCE TO ATTENTION OF:
**FRANK WHITTAKER
 304-558-2316**

RFQ COPY

TYPE NAME/ADDRESS HERE
 Clifton Gunderson LLP
 9515 Deereco Road, Suite 500
 Timonium, Maryland 21093

DIVISION OF PUBLIC TRANSIT
 BUILDING 5, ROOM 906
 1900 KANAWHA BOULEVARD, EAST
 CHARLESTON, WV
 25305-0432 304-558-0428

VENDOR

SHIP TO

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
10/15/2009				

BID OPENING DATE: **11/12/2009** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	QAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>UNLESS SPECIFIC PROVISIONS ARE STIPULATED ELSEWHERE IN THIS CONTRACT DOCUMENT, THE TERMS, CONDITIONS AND PRICING SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT.</p> <p>RENEWAL: THIS CONTRACT MAY BE RENEWED UPON THE MUTUAL WRITTEN CONSENT OF THE SPENDING UNIT AND VENDOR, SUBMITTED TO THE DIRECTOR OF PURCHASING THIRTY (30) DAYS PRIOR TO THE EXPIRATION DATE. SUCH RENEWAL SHALL BE IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE ORIGINAL CONTRACT AND SHALL BE LIMITED TO TWO (2) ONE (1) YEAR PERIODS.</p> <p>CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICES SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p> <p>OPEN MARKET CLAUSE: THE DIRECTOR OF PURCHASING MAY AUTHORIZE A SPENDING UNIT TO PURCHASE ON THE OPEN MARKET, WITHOUT THE FILING OF A REQUISITION OR COST ESTIMATE, ITEMS SPECIFIED ON THIS CONTRACT FOR IMMEDIATE DELIVERY IN EMERGENCIES DUE TO UNFORESEEN CAUSES (INCLUDING BUT NOT LIMITED TO DELAYS IN TRANSPORTATION OR AN UNANTICIPATED INCREASE IN THE VOLUME OF WORK.)</p> <p>QUANTITIES: QUANTITIES LISTED IN THE REQUISITION ARE APPROXIMATIONS ONLY, BASED ON ESTIMATES SUPPLIED BY THE STATE SPENDING UNIT. IT IS UNDERSTOOD AND AGREED THAT THE CONTRACT SHALL COVER THE QUANTITIES ACTUALLY ORDERED FOR DELIVERY DURING THE TERM OF THE CONTRACT, WHETHER MORE OR LESS THAN THE QUANTITIES SHOWN.</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>J. M. ...</i>	TELEPHONE 41-453-0900	DATE 11/11/2009
TITLE Partner	FERN 37-0802863	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

RFO NUMBER
PTR10012

PAGE
3

ADDRESS CORRESPONDENCE TO ATTENTION OF
**FRANK WHITTAKER
 304-558-2316**

PROPERTY

RFQ COPY
TYPE NAME/ADDRESS HERE
 Clifton Gunderson LLP
 9515 Deereco Road, Suite 500
 Timonium, Maryland 21093

SHIP TO

DIVISION OF PUBLIC TRANSIT
BUILDING 5, ROOM 906
1900 KANAWHA BOULEVARD, EAST
CHARLESTON, WV
25305-0432 304-558-0428

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
10/15/2009				

BID OPENING DATE: **11/12/2009** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>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.</p> <p>THE TERMS AND CONDITIONS CONTAINED IN THIS CONTRACT SHALL SUPERSEDE ANY AND ALL SUBSEQUENT TERMS AND CONDITIONS WHICH MAY APPEAR ON ANY ATTACHED PRINTED DOCUMENTS SUCH AS PRICE LISTS, ORDER FORMS, SALES AGREEMENTS OR MAINTENANCE AGREEMENTS, INCLUDING ANY ELECTRONIC MEDIUM SUCH AS CD-ROM.</p> <p>REV. 05/26/2009</p> <p style="text-align: center;">NOTICE</p> <p>A SIGNED BID MUST BE SUBMITTED TO:</p> <p style="text-align: center;">DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION BUILDING 15 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25305-0130</p> <p>THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED:</p> <p>SEALED BID</p> <p>BUYER: 44</p> <p>RFQ. NO.: PTR10012</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS			
SIGNATURE <i>[Signature]</i>	TELEPHONE 410-453-0900	DATE 11/11/2009	
TITLE Partner	FEIN 37-0802863	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
PTR10012

PAGE
4

ADDRESS CORRESPONDENCE TO ATTENTION OF:
**FRANK WHITTAKER
 304-558-2316**

SHIP TO

**DIVISION OF PUBLIC TRANSIT
 BUILDING 5, ROOM 906
 1900 KANAWHA BOULEVARD, EAST
 CHARLESTON, WV
 25305-0432 304-558-0428**

SHIP FROM

**RFQ COPY
 TYPE NAME/ADDRESS HERE
 Clifton Gunderson LLP
 9515 Deereco Road, Suite 500
 Timonium, Maryland 21093**

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
10/15/2009				

BID OPENING DATE: **11/12/2009** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	QAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
BID OPENING DATE:				11/12/09		
BID OPENING TIME:				1:30 PM		
PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID: 410-453-0914						
CONTACT PERSON (PLEASE PRINT CLEARLY):				J. Michael Stephens		
***** THIS IS THE END OF RFQ PTR10012 ***** TOTAL:						
						Please see bid form for fees.

SEE REVERSE SIDE FOR TERMS AND CONDITIONS		
SIGNATURE <i>J. Michael Stephens</i>	TELEPHONE 410-453-0900	DATE 11/11/2009
FLE Partner	FEIN 37-0802863	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
 PTR10012

PAGE
 1

ADDRESS CORRESPONDENCE TO ATTENTION OF:
 FRANK WHITTAKER
 304-558-2316

RFQ COPY
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

DIVISION OF PUBLIC TRANSIT
 BUILDING 5, ROOM 906
 1900 KANAWHA BOULEVARD, EAST
 CHARLESTON, WV
 25305-0432 304-558-0428

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
11/02/2009				

BID OPENING DATE: 11/12/2009 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
***** ADDENDUM NO. 1 *****						
THIS ADDENDUM IS ISSUED TO PROVIDE THE ATTACHED VENDOR QUESTIONS AND AGENCY RESPONSES.						
THE BID OPENING DATE AND TIME HAVE NOT CHANGED.						
001	1	EA		961-20		
MONITORING AND OVERSIGHT SERVICES						
***** THIS IS THE END OF RFQ PTR10012 ***** TOTAL: Please see Bid form.						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>J. Miller</i>	TELEPHONE 1-888-778-9588	DATE 11/11/2009
TITLE Partner	FEIN 37-0802863	ADDRESS CHANGES TO BE NOTED ABOVE

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

Appendix B: Bid Forms#1-#6



BID FORM #1

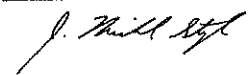
TASK	Description	Estimated Quantity	Unit	Cost Per Unit	TOTAL
Task 2.1.1	Two on-site visits to 11 Section 5311 recipients	22 Visits	Each	\$550	\$12,100
Task 2.1.2	Review and Evaluation of cost allocation plans	11	Each	\$800	\$8,800
Task 2.1.3	Report of findings and recommendations	11 reports (originals) and 4 copies for a total of 55 reports	Each	\$540	\$5,940
Task 2.1.4	Review of cash balances and cash flow at 11 Section 5311 Recipients	11	Each	\$500	\$5,500
Task 2.1.5	Initial meeting and progress meetings	4 meetings	Each	\$440	\$1,760
Task 2.1.6	Technical Assistance	1	Hour	*\$175	\$175
Task 2.1.7	Financial Workshop (One) (Location: Charleston or Morgantown; date to be mutually agreed upon- Maximum of 8 hours)	1 workshop	Each	\$5,950	\$5,950
GRAND TOTAL BID					\$40,225

Quantities listed above are estimates for bidding purposes only. Actual quantities purchased may vary.

Vendor Name: Clifton Gunderson LLP

Vendor Address: 9515 Deereco Road, Suite 500
Timonium, Maryland 21093

Date: 11/11/2009

Signature: 

*Hourly rate is estimated blended rate based on staffing levels.

BID FORM #2
CERTIFICATION OF RESTRICTIONS ON LOBBYING

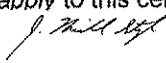
The undersigned [Vendor, Contractor] certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for making lobbying contacts to an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form--LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions [as amended by "Government Wide Guidance for New Restrictions on Lobbying," 61 Fed. Reg. 1413 (1/19/96). Note: Language in paragraph (2) herein has been modified in accordance with Section 10 of the Lobbying Disclosure Act of 1995 (P.L. 104-65, to be codified at 2 U.S.C. 1601, *et seq.*)]
3. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure. [Note: Pursuant to 31 U.S.C. § 1352(c)(1)-(2)(A), any person who makes a prohibited expenditure or fails to file or amend a required certification or disclosure form shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such expenditure or failure.]

The Vendor, Clifton Gunderson, LLP, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. A 3801, *et seq.*, apply to this certification and disclosure, if any.

11/11/2009
Date



Authorized Signature

Partner

Title

BID FORM #3

**CERTIFICATION OF PRIMARY PARTICIPANT REGARDING
DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS**

The Primary Participant (applicant for an FTA grant or cooperative agreement, or potential contractor for a major third party contract),

Clifton Gunderson LLP (COMPANY NAME) certifies to the best of its knowledge and belief, that it and its principals:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
2. Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statement, or receiving stolen property;
3. Are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (2) of this certification; and
4. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

(If the primary participation (applicant for an FTA grant, or cooperative agreement, or potential third party contractor) is unable to certify to any statements in this certification, the participant shall attach an explanation to his certification.)

THE PRIMARY PARTICIPANT (APPLICANT FOR AN FTA GRANT OR COOPERATIVE AGREEMENT, OR POTENTIAL CONTRACTOR FOR A MAJOR THIRD PARTY CONTRACT),

I, J. Michael Stephens, CERTIFIES OR AFFIRMS THE TRUTHFULNESS AND ACCURACY OF THE CONTENTS OF THE STATEMENTS SUBMITTED ON OR WITH THIS CERTIFICATION AND UNDERSTANDS THAT THE PROVISIONS OF 31 U.S.C. SECTIONS 3801 ET SEQ. ARE APPLICABLE THERETO.



Signature and Title of Authorized Official

BID FORM #4

Clifton Gunderson LLP hereby certifies that it IS or IS NOT (check the appropriate box) included on the U.S. Comptroller General's Consolidated List of Persons or Firms Currently Debarred for violations of Various Public Contracts Incorporating Labor Standards Provisions.

11/11/2009

Date *J. Hill*

Authorized Signature
Partner

Title
Clifton Gunderson LLP

Company Name

BID FORM #5
VENDOR'S CERTIFICATION OF UNDERSTANDING AND ACCEPTANCE

The Contractor hereby certifies that all Technical Specifications and Contract Terms and Conditions have been carefully reviewed, are fully understood and shall be adhered to in the performance and completion of any contract resulting from this bid.

11/11/2009

Date

J. Hill

Authorized Signature
Partner

Title

Clifton Gunderson LLP

Company Name

**BID FORM #6
ADDENDUM ACKNOWLEDGMENT**

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 _____

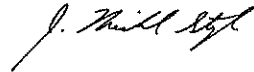
No. 3 _____

No. 4 _____

No. 5 _____

I understand that failure to confirm the receipt of the addendum(s) is cause for rejection of bids.

If no addendums are issued, please check this box and sign this form.



Signature

Clifton Gunderson LLP

Company

11/11/2009

Date

Appendix C: Professional Resumes



J. Michael Stephens, CPA, CFE, CGFM
Engagement Partner-in-Charge

Education

- Bachelor of Science degree with a major in Accounting, Loyola College, 1985

Years of Experience

- 23 years

Professional Certifications

- Certified Public Accountant
- Certified Government Financial Manager
- Certified Fraud Examiner

Areas of Specialization

- Governmental auditing and accounting services with an emphasis on federal, state and local entities, including housing agencies and single audits
- Commercial auditing and accounting services with an emphasis on financial institutions, wholesale distributors and construction contractors
- Nonprofit auditing and accounting services
- Litigation support services with an emphasis on fraud damages

Relevant Experience

- Governmental auditing and accounting with an emphasis on federal and local agencies, including the following:
 - Public housing authorities
 - Counties
 - Single audits of local government entities and nonprofits
 - Public school systems
 - Libraries
 - Auditing services under contract with the Administrative Office of the U.S. Courts including audits of federal, district, and bankruptcy courts, and bankruptcy trustees
 - CFO Act audits for the Office of Thrift Supervision, Financial Management Service, Food and Drug Administration, Public Health Service, and National Institutes of Health
 - Auditing services under contract with the IG of the FDIC, RTC, U.S. Agency for International Development, and the Library of Congress
 - Asset valuation reviews for the FDIC and RTC
- Serves as partner of various types of engagements including the Housing Authority of Baltimore City, District of Columbia Housing Authority, Wisconsin Housing and Economic Development Authority, Maryland Environmental Service, Metropolitan Washington Airport Authority, Anne Arundel County, Maryland, The City of Havre de Grace, Maryland, City of Greenbelt, Maryland, Queen Anne's County, Maryland, Arlington County, Virginia, Arlington County Public Schools,



Northern Virginia Regional Commission, and the Richmond Redevelopment and Housing Authority

- Provides consulting services to Maryland public housing authorities
- Performs audits of financial institutions with assets up to \$500 million
- Performed fraud investigations and damage calculations for government, for-profit, and nonprofit entities including the following:
 - Investigation and testifying related to a Bankruptcy Trustee fraud totaling approximately \$1 million, which included assisting the FBI in developing evidence for criminal prosecution
 - Investigation, damage calculation, and testimony related to employee fraud of commercial entities including savings and loans, real estate companies, restaurants, and contractors
 - Agreed-upon procedures to ensure contractor compliance with requirements for construction contracts and service agreements. Work resulted in recoveries from contractors for overpayments in excess of \$500,000
- Serve as partner responsible for numerous family-owned and closely held businesses including audits, reviews, corporate taxes, and business consulting

Results Obtained for Clients

- Assisted clients in various audit related functions including review of internal controls, operational audits, and systems reviews, resulting in reduction of operating costs
- Assisted in detecting fraud and calculating fraud damages for various clients including the U.S. Courts, financial institutions and nonprofits, and consulted with U.S. Attorney's Office and FBI personnel to assist in prosecution
- Performed agreed-upon procedures engagements on contracts entered into by governmental agencies. Engagements uncovered substantial sums to be recovered
- Assisted in training client personnel to prepare government required reports.
- Performed construction contract reviews for developers and purchasers, which provided a basis for a reduction in construction cost
- Assisted an undercapitalized savings institution in developing and monitoring a Capital Compliance Plan for the Office of Thrift Supervision

Presentations & Publications

- "Internal Controls and Fraud Risk," Maryland Association of Certified Public Accountants Government/Not-for-Profit Conference
- "Understanding HUD Audits," Maryland Association of Certified Public Accountants Government/Not-for-Profit Conference
- "Audit Update," Virginia Association of Housing and Community Development
- "Developing and Implementing Effective Internal Controls," sponsored by Clifton Gunderson and Lorman Educational Services
- "Fraud: Is Your Nonprofit Organization At Risk?," Maryland Association of Nonprofit Organizations, Silver Spring, MD
- "Fraud: Is Your Nonprofit Organization At Risk?," Maryland Association of Community Services, Calverton, MD



- "Fraud Prevention Techniques for Businesses," Maryland Public Television, "Business Connection," Baltimore, MD
- "College Students and Credit Cards," WJZ-TV, Baltimore, MD
- "Fraud Prevention Techniques for Businesses," CNN Headline News Channel, "Business Beat," Baltimore, MD

Professional Affiliations

- American Institute of Certified Public Accountants - member
- Maryland Association of Certified Public Accountants - member
- Association of Government Accountants - member
- Association of Certified Fraud Examiners - member

Civic and Social Affiliations

- Salvation Army - Advisory Board Member, 2 years
- Camp Chapel United Methodist Church - finance committee chairman; development committee treasurer
- Kennedy Krieger Institute

Continuing Professional Education

- In excess of 40 hours annually
- Receives in excess of 24 hours annually and 80 hours in total every two years qualified under Generally Accepted Government Auditing Standards



Todd L. Deindoerfer, CPA
Quality Review Partner

Education

- Bachelor of Business Administration in Accounting, University of Toledo

Professional Certifications

- Certified Public Accountant

Years of Experience

- 21 years

Areas of Specialization

- Audit and Accounting services
- Governmental and Not-for-Profit Organizations
- Closely held clients
- Assurance Services Leader for Toledo Client Service Center

Relevant Experience

- Served as lead partner on several financial statement compliance audits, and consulting engagements of public sector entities in the state of Ohio.

Professional Affiliations

- American Institute of Certified Public Accountants
- Ohio CPA Society

Community Activities

- Serve on the Regional Advisory Board to the State of Ohio, Office of the Auditor
- Leadership Monroe Program graduate
- Boy Scouts of America, past Treasurer and Leader

Continuing Professional Education

- In excess of 40 hours annually
- Receives in excess of 24 hours annually and 80 hours in total every two years qualified under Generally Accepted Government Auditing Standards



Aires Coleman, CPA
Senior Audit Manager and Single Audit Specialist

Education

- Bachelor of Science degree with a major in accounting, University of Maryland, Eastern Shore

Years of Experience

- 14 years

Professional Certifications

- Certified Public Accountant

Areas of Specialization

- Governmental auditing and accounting with an emphasis on federal, state, and local agencies
- OMB Circular A-133 single audits

Relevant Experience

- Performs OMB Circular A-133 single audits for a variety of governmental entities, with a concentration on educational organizations.
- Government experience that encompasses progressive professional supervisory skills.
- Experienced with policies/procedures for financial preparation, reporting, and reconciliation as well as other financial duties/responsibilities.
- Proficient knowledge of government accounting, Generally Accepted Accounting Principles (GAAP) and Generally Accepted Government Auditing Standards (GAGAS).
- Audit recommendations prompted restructuring of the judiciary warehouse, full implementation of accounts receivable policy/procedures, formal debt collection policy/procedure, and a partnership with the Maryland Central Collection Unit.
- Management advisor concerning software licenses/system access monitoring, purchasing credit card and accounting for fixed assets.

Professional Affiliations

- Maryland Association of Certified Public Accountants - member
- American Institute of Certified Public Accountants - member

Civic and Social Affiliations

- Linden Heights United Methodist Church finance and mission committee - member

Continuing Professional Education

- In excess of 40 hours annually
- Receives in excess of 24 hours annually and 80 hours in total every two years qualified under Generally Accepted Government Auditing Standards



Chuck Kelly
Audit Manager

Education

- Master degree with a concentration accounting, Virginia Polytechnic Institute, 2003
- Bachelor of science degree with a double major in accounting and finance, Virginia Polytechnic Institute, 2000

Years of Experience

- 7 years

Areas of Specialization

- Audit and accounting services for financial institutions
- Governmental and nonprofit - audit and accounting services
- Colleges and universities – audit and accounting services
- SOX documentation and control testing
- A-133 single audit

Relevant Experience

- Involved in the planning, re-engineering and performance of commercial audits, single audits, reviews, and compilations in various industries including: financial institutions, state and local government, nonprofit, and educational institutions
- He is actively involved in the financial and compliance audits of a number of our government clients, including Washington Metropolitan Area Transit Authority; Howard Community College; Delaware County Community College; and the State of South Carolina. He is also working with the State of Colorado Internal Audit Department on a compliance review of select Colorado community colleges.
- Performed A-133 single audits, specializing in Title IV student financial aid audits
- Involved in the planning and design phases for the generation of SOX documentation for Fannie Mae and several other financial institutions
- Advanced user of the statistical analysis software tool, Audit Command Language (ACL)
- Internal audit manager for a large local financial institutions

Results Obtained for Clients

- Assisted governments (clients and non-clients) in obtaining and retaining the GFOA Certificate of Achievement for Excellence in Financial Reporting award
- Performed agreed-upon procedures engagements on contracts entered into by governmental entities. Engagements resulted in sums to be recovered
- Assisted in training client personnel to prepare government required reports

Professional Affiliations

- Maryland Association of Certified Public Accountants- member
- Maryland Government Finance Officers Association- member



- Maryland Chapter of the Financial Managers Society - treasurer

Civic and Social Affiliations

- Virginia Polytechnic Institute Alumni Association- member

Continuing Professional Education

- In excess of 40 hours annually
- Receives in excess of 24 hours annually and 80 hours in total every two years qualified under Generally Accepted Government Auditing Standards



Karen Ajayi, CPA
Senior Audit Associate

Education

- Masters of taxation, Old Dominion University, 2002
- Bachelor of arts degree with a major in accounting, Clark Atlanta University, 1987

Years of Experience

- 20 years

Areas of Specialization

- Governmental auditing and accounting with an emphasis on local, state and federal agencies including OMB Circular A-133 audits
- Financial institution audit and accounting services
- Not-for-profit auditing and accounting including OMB A-133 single audits

Relevant Experience

- Assessed and documented client's control environment, performed tests of controls, analyzed accounts to determine significant fluctuations and to identify unusual transactions.
- Reviewed working papers to ensure completion of audit objectives, including compliance with GAAP.
- Audited and provided consulting services to banking institutions, mortgage companies and credit unions.
- Performed risk assessments, reviewed prior year's audits issues to generate audit plans.
- Performed performance, compliance, integrated and system development audits.
- Implemented the Fixed Asset Module on an Oracle based JD Edwards Enterprise One/PeopleSoft integrated accounting system.
- Prepared annual Single Audit Reports for Anne Arundel County's federal grant portfolio.

Professional Affiliations

- Maryland Government Finance Officer Association - member

Civic and Social Affiliations

- Baltimore Rescue Mission- volunteer

Continuing Professional Education

- In excess of 40 hours annually
- Receives in excess of 24 hours annually and 80 hours in total every two years qualified under Generally Accepted Government Auditing Standards

