

1.2 Professionals Dedicated to the Engagement



1.3 Resumes



David M. Duffus, CPA/ABV/CFF, CFE

Partner, Baker Tilly

412 697 6404

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Specific experience

Industry involvement

-

Presentations and publications

Background Information

David M. Duffus, page 3

Presentations and publications, cont.

Education



David A. Grisham, CPA/CFF

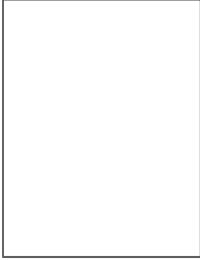
Partner - Forensic Accounting, Hemming Morse

415 836 4050
grishamd@hemming.com

Specific experience

Industry involvement

WIndutry involvement, cnt



Brian P. Sanvidge, CIG, CFE

Principal

212 792 4836

brian.sanvidge@bakertilly.com

Specific experience

-

Fausta M. Shuler, CFE

Manager, Hemming Morse

415 836 4087

shulerf@hemming.com

Fausta M. Shuler, page 2

Industry involvement

Education



Laura L. Lewis, CPA/CFF

Manager, Baker Tilly

412 697 6404

laura.lewis@bakertilly.com

Specific experience

Industry involvement

Presentations and publications

Education

Brian S. Repucci, CPA/CFF

Manager, Hemming Morse

559 440 0575

2. General Methodology and Approach

2.1 Approach

- ! City of Roseville
- ! City of San Francisco
- ! City of San Jose
- ! Department of Justice
- ! East Bay Municipal Utilities District
- ! Hempfield Township, Pennsylvania
- ! Madera County Board of Supervisors
- ! Santa Clara County
- ! Santa Clara Valley Water District
- ! Sierra Blanca (New Mexico)
- ! St. Louis Metro Link
- ! The Harrisburg Authority
- ! Transbay Terminal

Collectively, BTHM’s litigation client base also includes various attorneys representing both for-profit and not-for-profit organizations and entities as plaintiffs or defendants. Oftentimes these engagements involve legal proceedings requiring expert witness testimony.

3.2 Forensic Accounting and Investigations in Bond Programs or School District Finances

BTHM has been involved in multiple investigations related to school districts, including California schools. These investigations included analyzing the costs of the school district’s construction projects. Some of these investigations uncovered misappropriations of construction funds by school district employees. The projects listed in Tables 3.2.a Å 3.2.c are a subset of investigations the BTHM team has executed that are similar to the nature, scope, and size of the investigation proposed herein. We would be happy to provide more detail on any of these examples at your request.

Table 3.2.a: Performance example

School District – Performance of Construction Projects	
Our client’s need	The Philadelphia School District School Reform Commission retained Baker Tilly to

Relevant Experience

Table 3.5.a: Performance example

Financial Institution – Whistleblower Alleges Theft	
Our client's need	

Table 3.5.d: Performance example

California Electric Substation – Whistleblower Fraud and Internal Control Assessment	
Our client's need	
Hemming Morse solution	
Results achieved	

3.6 Additional Experience

Table 3.6.a
Section 3.4.1,
Table 3.6.b
Table 3.6.c 3.6.d

Table 3.6.a: Performance example

California Based Higher Education Institute - Fraud Risk Assessment	
Our client's need	
Baker Tilly solution	
Results achieved	

Table 3.6.b: Performance example

New Jersey Township – Analysis of Fraud, Waste, and Abuse	
Our client's need	
Baker Tilly solution	
Results achieved	

Table 3.6.c: Performance example

Park District – Construction Delays	
Our client's need	

4. References

Tables 4.a – 4.c represent professional references for organizations for which BTHM has completed similar work for in recent years.

Table 4.a: Reference information

Klehr Harrison Harvey Branzburg LLP			
Name	Doug F. Schleicher	Title	Partner
Address	1835 Market Street Suite 1400, Philadelphia, PA 10103		
Phone	215 569 2795		
Relationship	Client Referral		

Table 4.b: Reference information

Greenan, Peffer, Sallander & Lally, LLP			
Name 1	John P. Makin Esq.	Title	Partner
Address	6111 Bollinger Canyon Road, Suite 500, San Ramon, CA, 94586-5285		
Phone	925 866 1000		
Name 2	Kevin D. Lally	Title	Of Counsel
Address	6111 Bollinger Canyon Road, Suite 500, San Ramon, CA, 94586-5285		
Phone	925 866 1000		
Relationship	Client Referral		

Table 4.c: Reference information

Portola Valley School Distr2 .603n- 8.9829 0 0 9 176.52 379.Dys8			
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5. Proposed Time Commitment and Cost

Table 5

Table 5: Billing rates

Level	Hourly Rates

Section 2

460 hours
\$125,000