



West Contra Costa Unified School District

Proposal to Provide Professional Services

September 4, 2015

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September 4, 2015

Liz Block  
Subcommittee Chair

West Contra Costa Unified School District  
1400 Marina Way South  
Richmond, CA 94804

Dear Ms. Block:

We would like to thank you for this opportunity to submit our proposal to the West Contra Costa Unified School District ("WCCUSD") to perform forensic accounting services. In the following pages, we have responded to the specific areas identified in your Request for Proposal ("RFP") and highlighted why we believe EisnerAmper LLP ("EisnerAmper") is the best choice for this project.

*Dana Treylor Smith M.*

# BACKGROUND INFORMATION

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## **EisnerAmper LLP**

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EisnerAmper offers

Our team members maintain relevant certifications and continue to attend courses to maintain and expand their capabilities. Some of the certifications held by team members include: Certified Public Accountant (CPA), Chartered Financial Analyst (CFA), Certified Financial Planner (CFP), Certified Tax Specialist (CTS), and Certified Management Accountant (CMA).


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The Engagement Team is comprised of industry leaders in the applicable areas of forensic accounting, fraud risk and internal control assessments, fraud detection, construction audit and forensic technology investigations. The following table sets forth our key personnel (“Engagement Team”) including the individuals who are authorized to negotiate with WCCUSD on behalf of EisnerAmper and Ueltzen.

Team Member	Title/Role	Hourly Rate	Contact Information
Michael Ueltzen	Authorized Negotiator, Forensic Services Partner	\$425	3600 American River Drive, Suite 150 Sacramento, CA 95864 916.563.7790 muelzen@ueltzen.com
Dana Trexler Smith	Authorized Negotiator, Forensic Services Partner	\$395	Two Logan Square, Suite 1101 100 North 18th Street Philadelphia, PA 19103 215.881.8147 dana.smith@eisneramper.com
Patrick DeLangis	Forensic Services Principal – Project Manager	\$350	3600 American River Drive, Suite 150 Sacramento, CA 95864 916.563.7790 pdelangis@ueltzen.com
Jolene Fraser	Forensic Services Principal – Subject Matter Expert in Forensic Audit	\$350	3600 American River Drive, Suite 150 Sacramento, CA 95864 916.563.7790 jfraser@ueltzen.com

Jeffrey Buchakjian Forensic Services Senior B Logan Square, Suite 1101 t c e h a  
100 North 18th Street  
Philadelphia,  
215.881.8147

215.881.8147 (J/TT11Tf5.56890TD-0045T90TD75003T/TT41Tf5.56891.2156TD-0003Tc[dan



Dana Trexler Smith is a Partner and the Philadelphia practice leader of the Forensic, Litigation and Valuation Services group. Dana has over 20 years of experience assisting clients conduct fraud and forensic investigations in both large governmental investigations and smaller internally focused investigations. Her forensic experience has assisted companies where there was known or suspected fraud, as well as where non fraudulent financial anomalies were identified. Ms. Trexler Smith has experience with educational institutions, including analysis of board related issues. She also provides expert witness services in complex commercial disputes, and assists clients in post acquisition disputes, insurance claims and contract compliance examinations. Ms. Trexler Smith has consulted for clients in many sectors,

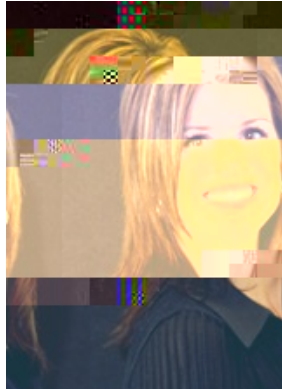






Michael Ueltzen is the founding Partner of Ueltzen & Company, LLP and has participated and testified in excess of 100 forensic accounting engagements involving both criminal and civil complaints. His expertise is in the fields of forensic

Patrick DeLangis is a Principal in the Forensic, Litigation and Valuation



## Jolene Fraser

Principal  
jfraser@ueltzen.com  
916.563.7790

### Certifications

- Certified Public Accountant (CPA)
- Certified in Financial Forensics (CFF)
- Certified Fraud Examiner (CFE)

### Specialties

- Commercial Litigation
- Professional Standards for Accountants
- Economic Damages
- Financial Statement Fraud
- Forensic Accounting Investigations
- Fraud Investigations

### Professional Activities

- AICPA – FVS Section
- CalCPA – Council; Forensic Services Section Steering Committee
- ACFE
- ARC Accounting Advisory Committee

Jolene Fraser is a Principal in the Forensic, Litigation and Valuation Services Group with nearly 20 years of experience in public accounting. Jolene specializes in forensic accounting, providing consulting services and expert testimony in matters involving professional standards applicable to CPAs, special investigations, fraud investigations, and commercial and individual damages. She works with counsel and their clients on complex accounting, auditing and financial issues throughout the litigation process.

Prior to joining Ueltzen & Company, LLP, Ms. Fraser was at a Big Four firm and a large national accounting firm managing audits of clients across multiple industries, such as government, commercial and residential real estate, manufacturing and distribution, non profit organizations, high technology, publishing and employee benefit plans.

Ms. Fraser is a member of the American Institute of Certified Public Accountants (AICPA) Forensic and Valuation Services (FVS) Section, California Society of Certified Public Accountants (CalCPA) and the Association of Certified Fraud Examiners (ACFE). She serves on the CalCPA’s Council and as a member of their Forensic Services Section Steering Committee. She has served on the AICPA CFF Credential Committee and continues to participate in the AICPA CFF Mentor program. Ms. Fraser is also President of the nonprofit organization Teaching Everyone Animals Matter (TEAM) and serves on the American River College (ARC) Accounting Advisory Committee.

Ms. Fraser graduated from California State University, Sacramento with a B.S. in Business Administration, Accountancy. She has presented on a variety of topics, including accounting, auditing, and forensic investigation procedures and reporting.



# GENERAL METHODOLOGY AND APPROACH

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Our risk based approach to performing the fraud risk assessment and forensic accounting investigation results in

Our Engagement Team will obtain an understanding of the relevant departments within the WCCUSD organization related to Mr. Clay’s allegations and identify the key job functions that are involved in those areas. Based on our understanding of the allegations and analysis of the supporting documentation to date, our fraud risk assessment will focus on the following departments and functional areas: (1) Financial

- Design meetings;
- Construction meetings;
- Schedule meetings;
- Project meetings;
- Specialty trade contractor/consultant(s) meetings;
- Progress meetings; and
- Special issues meetings

– The object of project management reporting controls is to ensure that reports are created, distributed and filed accurately and in a timely manner. Project management reports should include information pertaining to financial/accounting, scheduling, progress/status, job costs, sub contractors, change orders and designs/specifications.

– Contractors/consultant(s) should have the appropriate processes and procedures in place for project estimating, including material, labor, equipment, sub contractors, small tools and supplies, field and home office overhead, and profit. Stages of estimation of







The compliance and governance function of the District's bond program involves the oversight and approval of project budgets, expenditures and change

The analysis of likelihood and impact will be utilized to substantiate the allegations, prioritize fraud schemes and to develop the scope and work plan for the forensic investigation in Phase II. The development and implementation of the forensic investigation should address each fraud risk/scheme identified as medium or high in likelihood and impact. Conversely, if a fraud scheme ranks low in both likelihood and impact, no additional investigation related to this allegation should be



The forensic accounting scope will establish measurable objectives and milestones to track progress and document our provision of services. It



Project Title	Project Description
<b>United States v. BBC/MEC, et al.</b>	Assisted the U.S. Department of Justice in their investigation of criminal and civil fraud allegations related to a \$600 million construction project stemming from whistleblower complaints. False claims allegations investigated included material substitutions, undisclosed design and specification changes, fraudulent and overstated requests for



# REFERENCES

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Client/Contact	Contact Name	Address	Contact Information
Coatesville Area School District	Dr. Cathy Taschner Superintendent	3030 C G Zinn Road Thorndale, PA 19372	610 466 2433 taschnerc@casdschools.org
Bensalem Township School District	Dr. David Baugh Superintendent		

# PROPOSED TIME COMMITMENT AND COST OF SERVICES—PHASE I

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Based on our understanding of WCCUSD's needs and the scope of services, we estimate completion of Phase I in approximately ten weeks. Certain tasks will have



## **Estimated Fees**

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We commit to delivering these services in a timely, cost effective manner.