

Torres Rojas, Genara

FOI # 13,243

From: jdebeers@akingump.com
Sent: Tuesday, June 12, 2012 8:27 PM
To: Duffy, Daniel
Cc: Torres Rojas, Genara; Van Duyne, Sheree
Subject: Freedom of Information Online Request Form

Information:

First Name: Julia
Last Name: De Beers
Company: Akin Gump
Mailing Address 1: 2029 Century Park East, Ste. 2400
Mailing Address 2:
City: Los Angeles
State: CA
Zip Code: 90067
Email Address: jdebeers@akingump.com
Phone: 310.229.1066
Required copies of the records: Yes

List of specific record(s):

The response to Request for Proposal 24713 submitted for the Performance of Expert Professional Internal Auditing Services As Requested on an As Needed Basis During 2011-2014 RFP 24713 submitted by Resources Connection, LLC d.b.a. Resources Global Professionals on May 26, 2011.

THE PORT AUTHORITY OF NY & NJ

Daniel D. Duffy
FOI Administrator

August 20, 2012

Ms. Julia De Beers
Akin Gump
2029 Century Park East, Suite 2400
Los Angeles, CA 90067

Re: Freedom of Information Reference No. 13243

Dear Ms. De Beers:

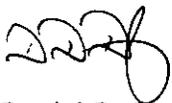
This is a response to your June 12, 2012 request, which has been processed under the Port Authority's Freedom of Information Code (the "Code") for a copy of the proposal submitted by Resources Connection, LLC d.b.a Resources Global Professional related to RFP No. 24713 - Performance of Expert Professional Internal Auditing Services As Requested on as Needed Basis During 2011-2014.

Material responsive to your request and available under the Code can be found on the Port Authority's website at <http://www.panynj.gov/corporate-information/foi/13243-C.pdf>. Paper copies of the available records are available upon request.

Certain material responsive to your request is exempt from disclosure pursuant to Exemptions (1) and (2.b.) of the Code.

Please refer to the above FOI reference number in any future correspondence relating to your request.

Very truly yours,



Daniel D. Duffy
FOI Administrator

225 Park Avenue South
New York, NY 10003
T: 212 435 3642 F: 212 435 7555

**PERFORMANCE OF EXPERT PROFESSIONAL
INTERNAL AUDITING SERVICES AS
REQUESTED ON AN "AS NEEDED" BASIS
DURING 2011-2014 (RFP #24713)
FOR THE PORT AUTHORITY OF NY & NJ**

Resources Connection, LLC d.b.a Resources Global Professionals

MAY 26, 2011

The Port Authority of New York and New Jersey
One Madison Avenue
7th Floor
New York, NY 10010
Attention: RFP Custodian



SECTION A: LETTER OF TRANSMITTAL

RFP # 24713

RESOURCES CONNECTION, LLC d.b.a. RESOURCES GLOBAL PROFESSIONALS



May 26, 2011

The Port Authority of New York and New Jersey
One Madison Avenue
7th Floor
New York, NY 10010
Attention: RFP Custodian

RE: Letter of Transmittal for Performance Of Expert Professional Internal Auditing Services As Requested On An "As Needed" Basis During 2011-2014 (RFP #24713)

Thank you for considering Resources Connection, LLC d.b.a. Resources Global Professionals (Resources) as a potential supplier to provide internal audit services to The Port Authority of New York and New Jersey (The Port Authority). Our attached response to your Request for Proposal presents our qualifications and capabilities for supporting your internal audit needs.

We are confident that the combination of our Consultants' experience, efficiency and ability to transfer knowledge – together with our unbilled client service and subject matter expert support – will result in a value proposition that far exceeds any competing offer.

RESOURCES' SATISFACTION OF PROPOSER REQUIREMENTS

✓ **Three years of providing interim internal audit services.**

We have supported internal audit and controls-related initiatives since our firm's inception in 1996. Recognizing the benefits of more focused expertise, we formed Governance, Risk & Compliance (GRC) in 2002. We have assisted more than 1,500 clients worldwide with initiatives of this nature with subject matter specialists and experienced professionals dedicated to providing high quality, value-driven services to our clients.

We work with clients supporting initiatives related to financial, operational and information technology audits, Sarbanes-Oxley (SOX) compliance, enterprise risk management, contract auditing, and other initiatives related to corporate and organizational governance, risk and compliance. Our practice consists of professionals with extensive experience in internal and external audit from the Big Four and large global companies who are highly qualified to provide internal audit services.

RESOURCES INTERNAL AUDIT SNAPSHOT

2002	year Governance, Risk & Compliance was founded
1,500	number of clients served
5,640	number of engagements completed
350	number of dedicated Consultants
65	number of countries in our geographical reach
Key Initiatives	Internal audit co-sourcing; Sarbanes-Oxley compliance; ERM; contract auditing; control self-assessment; MAR compliance; governance, risk & compliance; HIPPA; QAR
Extensive Institutional Knowledge	Roundtable meetings; speaking engagements at IIA and MIS conferences and meetings; ARC Community; Resources Academy; and internal knowledge database

- ✓ **Capacity to perform the required services in accordance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.**

All of our Internal Audit Consultants are well versed in the International Standards for the Professional Practice of Internal Auditing and conduct their audits in accordance with these standards.

Our practice consists of professionals who are highly qualified to provide internal audit, risk management, corporate governance and regulatory compliance services to a variety of industries. Although the majority of our professionals are CPAs, we also employ Certified Internal Auditors (CIA), Certified Information Systems Auditors (CISA), Project Management Professionals (PMP) and Certified Fraud Examiners (CFE).

The key to our success is our vast network of intellectual capital – top-performing, credentialed professionals with specific skill sets and a broad base of experience within their fields. Currently we have 350 professionals dedicated to our internal audit practice.

Our Consultants have an average of 20 years of experience, including Fortune 500 management, Big Four audit and consulting backgrounds, and other similar experience, making them among the most qualified professionals in the industry. Having chosen project-based consulting work as a long-term career path, our Consultants have relevant industry experience and, more often than not, have a heritage with the Big Four or Fortune 1000 firms as demonstrated below:

- 60% are Big Four Accounting alumni
- 50% are CPAs
- 43% have advanced degrees

Whereas many traditional consulting firms use a highly-leveraged, hierarchical structure, Resources does not recruit junior staff or use client engagements as a training ground. Our Consultants' talent and experience give them the ability to integrate seamlessly into client teams and deliver results on day one with minimal guidance. With practical business experience and operational know-how, our Consultants require less supervision, work very efficiently, and create efficiencies within our clients' internal teams.

Additional information regarding our capacity to perform the required services in accordance with the International Standards for the Professional Practice of Internal Auditing is contained in **Section E. Firm Experience**.

- ✓ **The ability to provide up to 10 auditors at a time on an as-needed basis for an extended timeframe, which could be in excess of one year.**

With approximately 400 Consultants, Resources' Tri-State practice is the company's largest. While we do not report on the official number of internal audit resources, we can inform The Port Authority that approximately 20% of our Consultants in the Tri-State practice are from our Governance, Risk and Compliance group. When that "bench strength" is combined with our recruiting and talent management engine, our ability to meet client requirements several times the potential need identified by The Port Authority is one factor that distinguishes Resources from other providers.

Some sample large-scale governance, risk and compliance initiatives are presented below to further illustrate our ability to scale and meet our clients' needs:

CLIENT	PEAK CONSULTANTS	LOCATIONS / COUNTRIES
\$40B Manufacturing & Services Firm	312	75 / 27
\$140B Automotive Manufacturer	108	50 / 20
\$6B Advertising Firm	70	40 / 15
\$10B Manufacturing Firm	50	13 / 3

CLIENT	PEAK CONSULTANTS	LOCATIONS / COUNTRIES
\$85B Financial Services Firm	45	19 / 3
\$120B Financial Services Firm	35	6 / 2
\$21B Professional Services Firm	25	12 / 6

Finally, it is our policy never to “pull” Consultants from a project unless and until The Port Authority is ready to release them. Therefore, requiring our Consultants to remain engaged with The Port Authority for an extended period of time is welcomed and fully supported by our business model and operating policies.

We trust that this proposal will reflect our desire, commitment, and abundance of capability to build a value-based relationship with The Port Authority. We look forward to further dialogue regarding your internal audit needs, and welcome the opportunity to discuss our response with you in further detail.

Yours truly,

Tracey Figurelli
 Managing Director

SECTION B: AGREEMENT ON TERMS OF DISCUSSION

RFP # 24713

RESOURCES CONNECTION, LLC d.b.a. RESOURCES GLOBAL PROFESSIONALS

ATTACHMENT B

REQUEST FOR PROPOSALS FOR PERFORMANCE OF EXPERT PROFESSIONAL
INTERNAL AUDITING SERVICES AS REQUESTED ON AN "AS NEEDED" BASIS
DURING 2011-2014 (RFP #24713)

AGREEMENT ON TERMS OF DISCUSSION

The Port Authority's receipt or discussion of any information (including information contained in any proposal, vendor qualification, ideas, models, drawings, or other material communicated or exhibited by the undersigned or on its behalf) shall neither impose any obligations whatsoever on the Port Authority nor entitle the undersigned to any compensation therefore (except to the extent specifically provided in such written agreement, if any, as may be entered into between the Port Authority and the undersigned). Any such information given to the Port Authority before, with or after this Agreement on Terms of Discussion ("Agreement"), whether orally or in writing, is not given in confidence. Such information may be used, or disclosed to others, for any purpose at any time without obligation or compensation and without liability of any kind whatsoever. Any statement which is inconsistent with this Agreement, whether made as part of or in connection with this Agreement, shall be void and of no effect. This Agreement is not intended, however, to grant to the Port Authority rights to any matter, which is the subject of valid existing or potential intellectual property rights. The foregoing applies to any information, whether or not given at the invitation of the Authority.

Notwithstanding the above, and without assuming any legal obligation, the Port Authority will employ reasonable efforts, subject to the provisions of the Authority's Freedom of Information Policy and Procedure adopted by the Port Authority's Board of Commissioners on November 20, 2008, which may be found on the Authority website at <http://www.panynj.gov/corporate-information/freedom-of-information.cfm>, not to disclose to any competitor of the undersigned, information submitted which are trade secrets or is maintained for the regulation or supervision of commercial enterprise which, if disclosed, would cause substantial injury to the competitive position of the enterprise, and which information is identified by the Proposer as proprietary, which may be disclosed by the undersigned to the Port Authority as part of or in connection with the submission of a proposal.

Resources Global Professionals
(Company)

Tracy Quinn
(Signature)

Managing Director
(Title)

5/19/11
(Date)

ORIGINAL AND PHOTOCOPIES OF THIS PAGE ONLY.
DO NOT RETYPE.

SECTION C: COMPANY PROFILE

RFP # 24713

RESOURCES CONNECTION, LLC d.b.a. RESOURCES GLOBAL PROFESSIONALS

ATTACHMENT C
COMPANY PROFILE

**REQUEST FOR PROPOSALS FOR PERFORMANCE OF EXPERT PROFESSIONAL
INTERNAL AUDITING SERVICES AS REQUESTED ON AN "AS NEEDED" BASIS
DURING 2011-2014 (RFP #24713)**

1. Company Name (print or type):

Resources Connection dba Resources Global Professionals

2. Business Address (to receive mail for this RFP):

8 Campus Drive, 2nd Floor
Parsippany, NJ 07054

3. Business Telephone Number: 973-401-2584

4. Business Fax Number: 973-829-7041

5. Firm website: WWW.RESOURCESGLOBAL.COM

6. Federal Employer Identification Number (EIN): EX. 1

7. Date (MM/DD/YYYY) Firm was Established: 09/26/1996

8. Name, Address and EIN of Affiliates or Subsidiaries (use a separate sheet if necessary):

9. Officer or Principal of Firm and Title:

Tracey Figarelli, Managing Director

10. Name, telephone number, and email address of contact for questions:

Susan Miller, 973-401-2584, susan.miller@resources-us.com

11. Is your firm certified by the Authority as a Minority-owned, Woman-owned or Small Business Enterprise (M/W/SBE)? Yes No

If yes, please attach Port Authority certification as a part of this profile.

If your firm is an M/WBE not currently certified by the Authority, see the Authority's web site - <http://www.panynj.gov/business-opportunities/supplier-diversity.html>, to receive information and apply for certification.

SECTION D: COST OF SERVICES

RFP # 24713

RESOURCES CONNECTION, LLC d.b.a. RESOURCES GLOBAL PROFESSIONALS

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The Port Authority of New York and New Jersey

PERFORMANCE OF EXPERT PROFESSIONAL INTERNAL AUDITING SERVICES AS REQUESTED ON AN "AS NEEDED" BASIS DURING 2011-2014 (RFP #24713)

D. COST OF SERVICES

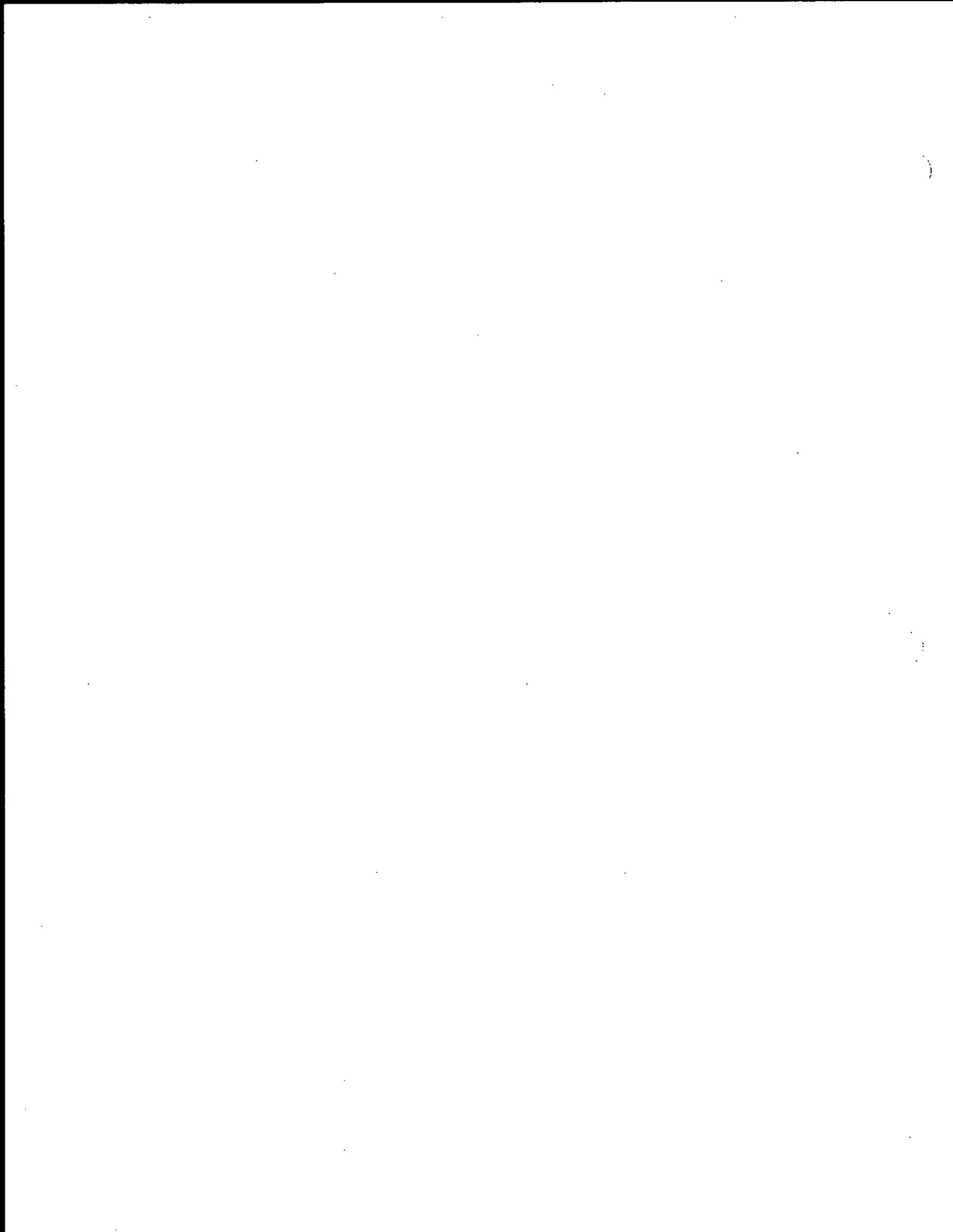
Our value proposition of highly-experienced, deeply-capable personnel, engaged under the client's direction and offered at competitive rates, yields a total cost-of-ownership solution unique in the professional services landscape. Our personnel can engage and add value immediately, and can frequently work more efficiently due to their experience and knowledge. Additive to this are the facts that our professionals' level of experience enables a higher degree of knowledge transfer to your internal teams and our Client Service Team stands ready to offer additional support to the initiative at no additional charge.

Resources Connection, LLC d.b.a Resources Global Professionals is pleased to present to The Port Authority the following hourly rates to perform the requested internal audit services.

CONSULTANT ROLE	HOURLY RATE
SENIOR AUDITOR	\$ 140.00
STAFF AUDITOR	\$ 115.00

Please note that as a publicly traded company, we cannot provide to a limited audience that which is not otherwise disclosed or made available to the public through our SEC filings. As a result, we must respectfully decline to provide the breakdown information requested in the RFP. We can, however, provide the information below from our most recent annual report which provides insight into our business as a whole:

ITEM	PERCENT
REVENUE	100%
DIRECT COST OF SERVICES	60.9%
GROSS PROFIT	39.1%
SELLING, GENERAL AND ADMINISTRATIVE EXPENSES	36.7%



SECTION E: FIRM EXPERIENCE

RFP # 24713

RESOURCES CONNECTION, LLC d.b.a. RESOURCES GLOBAL PROFESSIONALS



The Port Authority of New York and New Jersey

PERFORMANCE OF EXPERT PROFESSIONAL INTERNAL AUDITING SERVICES AS REQUESTED ON AN "AS NEEDED" BASIS DURING 2011-2014 (RFP #24713)

E. FIRM EXPERIENCE

INTERNAL AUDIT CAPABILITIES AND EXPERIENCE

Our practice consists of professionals with extensive experience in corporate internal audit departments, consulting firms and the Big Four accounting firms who are highly qualified to provide internal audit, risk management, corporate governance and regulatory compliance services to a variety of industries. Resources has extensive experience supporting the planning, design and execution of initiatives related to:

- **Internal Audit Methods and Practices** — Assist with risk assessments, audit plan and development.
- **Internal Audit Execution** — Assist with financial and operational testing, as well as *compliance related support, including compliance with external requirements such as SOX and internal requirements (e.g., corporate policies).*
- **Specialized Skills** — Assist with projects related to developing policies or controls and supporting prevention and detection of control failures. Internal audit clients, at times, require professionals who have deep technical skills in areas outside of internal auditing to assist internal audit with auditing those areas. For example, we have supplied professionals to internal audit with skills in the areas of tax, compensation and benefits, due diligence, systems implementation, supply chain, project and change management, and fraud assessment and prevention.

We offer expertise in the following areas:

Internal Audit Plan

- Conduct the annual risk assessment
- Assist in the development of the annual audit plan
- Assist in your response to requests from the external auditor or management
- Fraud and forensic audit support

Operations Audits

- Plan and execute operations audits
- Provide functional and process expertise
- Remediate operations issues



The Port Authority of New York and New Jersey

PERFORMANCE OF EXPERT PROFESSIONAL INTERNAL AUDITING SERVICES AS REQUESTED ON AN "AS NEEDED" BASIS DURING 2011-2014 (RFP #24713)

IT Audits

- Plan and execute IT audits in the areas of change control, operating systems, security and infrastructure
- Provide technology and systems expertise
- Remediate IT control issues

Compliance Audits & Programs

- Lead program management in compliance initiatives
- Assist in implementation and audit of programs ensuring regulatory compliance
- Remediate compliance issues

Contract Audits

- Plan and execute contract audits to ensure that:
 - Royalty, license and franchise partners report all revenue
 - Supply, construction and consulting partners adhere to contracted pricing
- Ensure branding and intellectual capital partners adhere to guidelines
- Remediate contract issues

Internal Controls Optimization

- Deliver briefings on the trends and best practices
- Assist with a top-down risk assessment
- Optimize the internal control environment
- Rationalize overlapping internal controls
- Automate internal controls, removing people risk from compliance processes

Enterprise Risk Management (ERM)

- Help management formalize approach to ERM
- Assist management in the adaptation and application of ERM framework
- Assess financial, compliance, strategic and operational risk
- Execute risk mitigation projects

Knowledge Transfer

- Review methodologies and tools and compare against best practices
- Provide audit assistance using subject matter experts in: corporate governance and enterprise risk management, finance and accounting, information management, human capital management, supply chain management and legal

The Port Authority of New York and New Jersey

PERFORMANCE OF EXPERT PROFESSIONAL INTERNAL AUDITING SERVICES AS REQUESTED ON AN "AS NEEDED" BASIS DURING 2011-2014 (RFP #24713)

The following selected project examples demonstrate our experience in executing internal audit, governance, risk and compliance-related initiatives worldwide.

Client:	A \$2 Billion Canadian Global Energy Company
How We Helped:	<p>This client looked to Resources to help it fill a void in vendor audits. We performed audits of six key suppliers over a seven month period. Reporting to the US based Contracts Compliance Manager; we performed <u>compliance audits of vendors</u> to include a broad range of services including cementing, tools, chemicals, transport, fuel, etc.</p> <p>During the course of the audits, we identified several hundred thousand dollars in <u>vendor exceptions and recoverable amounts</u>. In addition, we leveraged our institutional knowledge of global supply chain best practices to recommend improved contract terms to help the client reduce its cost structure.</p>

Client:	Leading U.S. Wireless, Long Distance and Local Exchange Carrier
How We Helped:	<p>This client had gone through a series of mergers and required <u>internal audit and SOX assistance</u>. As part of the initial post merger SOX process, Resources performed the risk assessment and identification, documentation and testing of key controls for all significant financial areas, including revenue, benefit plans and taxes. We led the integration of legacy controls at each of the heritage companies in each of the processes in scope for the initiative. We also assisted with the administration of the entire project.</p>



The Port Authority of New York and New Jersey

PERFORMANCE OF EXPERT PROFESSIONAL INTERNAL AUDITING SERVICES AS REQUESTED ON AN "AS NEEDED" BASIS DURING 2011-2014 (RFP #24713)

Client: **Leading Automotive Manufacturer**

How We Helped:

Resources performed various audit functions ranging in duration from two days to several weeks. Over the course of two years, local audit professionals performed audits in five locations in the tri-state area as well as Michigan and California. Audit functions included:

- Third party vendor audits
- Audits of compliance with sales programs at selected dealerships
- Assisted in the development of audit programs

Client: **An \$11 Billion Financial Services Company**

How We Helped:

The Director of Internal Audit brought in a team of six Resources Consultants who assisted the internal audit team complete several audits throughout the organization. The client had an ambitious goal to complete 150 audits in the audit year. They were well behind schedule, but our team enabled the internal audit department to complete the required audits, and established credibility for internal audit throughout the organization.

INTERNAL AUDIT CONSULTANTS

Internal audit is a priority service line for Resources. To that end, Resources has invested in a cadre of practitioners with specialized skills, experience and knowledge of global practices in internal audit areas, including audit planning and risk assessment. We are proud of our track record of success in providing our clients with qualified and seasoned audit professionals. Accordingly, we are uniquely poised to provide internal audit experts to work with the in-house Port Authority team to achieve your objectives. We will carefully select a dedicated team of qualified professionals to work under the direction of and in support of your initiative.

In the table on the following pages, we provide brief highlights of our proposed Consultants, with their complete profiles following the summary table. Of course, these Consultants represent a small sample of the overall pool of Resources professionals. Resources will work diligently with The Port Authority to engage Consultants that align precisely with your needs.

The Port Authority of New York and New Jersey

PERFORMANCE OF EXPERT PROFESSIONAL INTERNAL AUDITING SERVICES AS REQUESTED ON AN "AS NEEDED" BASIS DURING 2011-2014 (RFP #24713)

CONSULTANT ROLE	BIOGRAPHICAL HIGHLIGHTS	EDUCATION/ CERTIFICATIONS
DANIEL LEPRI <i>Senior Auditor</i>	Accounting and finance professional with experience in internal audit, budgeting and forecasting, business planning, acquisitions, capital expense analysis and Sarbanes-Oxley compliance across a diverse industry base.	CPA, Inactive MBA, Business Administration BA, Economics
KRISTENE SNAIDER <i>Senior Auditor</i>	Accounting and finance professional with experience in managing and executing key accounting and internal audit functions including Sarbanes-Oxley, domestic and international internal audits, financial reporting, general accounting and month-end closings across multiple industries.	CPA CIA MBA, Accounting/Finance BS, Accounting
MARION JULMIS <i>Senior Auditor</i>	Big Four senior audit and accounting professional and certified fraud examiner with diverse industry experience including internal audit, internal controls, controllership, financial reporting and process re-engineering.	CFE MS, Management Auditing BS, Accounting
ORYSIA STRYZAK <i>Senior Auditor</i>	Accomplished audit professional with an extensive background in internal audit, internal controls, policies and procedures, process improvements, and Sarbanes-Oxley compliance.	CPA CSA MBA, Finance BA, Accounting
SOHAIL BUTT <i>Senior Auditor</i>	Accounting and finance professional with experience with financial statement audits of multinational financial services companies, hedge funds, mutual funds and insurance companies.	CPA BA, Accounting
ANDREA O'HAGAN <i>Staff Auditor</i>	Accounting and finance professional with a strong background in internal audit, internal controls and process improvements.	MBA BA

The Port Authority of New York and New Jersey

PERFORMANCE OF EXPERT PROFESSIONAL INTERNAL AUDITING SERVICES AS REQUESTED ON AN "AS NEEDED" BASIS DURING 2011-2014 (RFP #24713)

CONSULTANT ROLE	BIOGRAPHICAL HIGHLIGHTS	EDUCATION/ CERTIFICATIONS
RACHELLE HARPER <i>Staff Auditor</i>	Accounting, finance & audit professional with diverse industry experience, from start-ups to large companies, and a strong background in internal audit, financial analysis and internal controls.	MS, International Economics & Management BBA, International Business & Economics
HELEN EGAN <i>Staff Auditor</i>	Accounting and finance professional with a background in financial analysis, internal audit, IT audit and general accounting. Additional strengths include Sarbanes-Oxley, process mapping and system implementation.	CISA, Inactive MBA, Finance BBA, Accounting & Electronic Data Processing
MAUREEN GOGUE <i>Staff Auditor</i>	Senior accounting and finance professional with extensive global experience and expertise in management reporting, financial controls, process improvements, systems implementations, audit and financial planning.	CPA, Inactive BS, Business Management
SONIA RODRIGUEZ <i>Staff Auditor</i>	Finance and accounting professional with a strong background in internal audit, brand analysis, financial planning and analysis, general accounting as well as policies and procedures.	MBA, Accounting BS, Marketing

SENIOR AUDITOR RESUMES

Complete resumes of five Senior Auditors may be found on the pages that follow.

Daniel Lepri

Industry Experience

Functional Experience

Systems Experience

Relevant Business Experience:

- Accounting and finance professional with experience in internal audit, budgeting and forecasting, business planning, acquisitions, capital expense analysis and Sarbanes-Oxley compliance across a diverse industry base.
- Proficient in internal audit. Responsible for the activities of the corporate internal audit staff of a large manufacturing company including divisions' operational reviews and special projects. Performed audits of treasury, cash management and corporate-owned life insurance areas of a public utility, including planning, testing and recommendations to management. Identified opportunities for improvement in monitoring excess bank balances, evaluated bank service fees and identified inefficiencies.
- Advised the Chief Financial Officer of an information management company in evaluating operating results, capital plans and budgets. Prepared an analytical review of current and prior year operating expenses versus budget and provided management with a detailed view. Analyzed divisions' balance sheets and cash flow projections to determine working capital and corresponding debt requirement. Reviewed the company's financial reporting standards and coordinated preparation of annual budgets.
- Responsible for evaluating and testing documentation of internal control processes in compliance with Sarbanes-Oxley Section 404. Recommended improvements to internal control flowcharts and narratives.
- Examined and classified related party transactions for inclusion in footnotes to SEC financial statements in preparation for the spin-off and IPO of a core business belonging to a travel company. Analyzed and reconciled subsidiary accounts for a three year period. Responsible for pre-audit presentation which included balance sheet and income statement analysis.
- Experienced in domestic and international acquisitions. Participated in the acquisition of Australian and South American manufacturers by Japanese parent company; planned the integration process with the U.S. division for one acquired entity. Negotiated the acquisition of minority interests in the three largest domestic customers of the Air Conditioning Division of the same manufacturer.

Daniel Lepri

Certifications

Education

Relevant Career Experience:

- 2006 – Present Resources Global Professionals
Consultant
- 1982 – 2005 Rheem Manufacturing Company
Vice President, Chief Financial Officer and Treasurer
Vice President and Controller
Assistant Controller
- 1980 – 1982 Thico Plan Inc.
Vice President and Controller
- 1979 – 1980 Home Insurance Company
Manager, Corporate Audit and Special Projects
- 1976 – 1979 Coopers & Lybrand
Senior Accountant

Kristene Snajder

Industry Experience

Advertising & Marketing

Telecommunications

Aerospace & Defense

Manufacturing

Cable

Electronics

Functional Experience

Internal Audit

Sarbanes-Oxley

Financial Reporting

Month-end Closing

Relevant Business Experience:

- Accounting and finance professional with experience in managing and executing key accounting and internal audit functions including Sarbanes-Oxley, domestic and international internal audits, financial reporting, general accounting and month-end closings across multiple industries.
- Evaluated entity and process level controls, working closely with business process owners, senior management, and internal and external auditors to ensure compliance with Sarbanes-Oxley Section 404 requirements. Assisted in developing training programs and conducted Sarbanes-Oxley training for both financial and non-financial employees. Established and applied scoping parameters, assessed risk, documented process cycles, identified key controls and design gaps, created test plans for corporate/subsidiary locations and conducted testing. Identified and monitored remediation plans, and reported status and findings to management. Completed Year One Sarbanes-Oxley 404 compliance with no material weaknesses; in subsequent years, reassessed risk, key controls and test plans.
- Documented and tested several processes to ensure compliance with Japan's Sarbanes-Oxley (J-SOX) requirements. Created control matrices which identified risks and key controls, formulated test plans and conducted testing, identified design and operating gaps, and assisted business process owners with gap remediation. Provided monthly status reports to senior management.
- Managed the revenue close process for a company with \$1.2 billion in annual revenue and four functional areas. Prepared revenue variance analyses and 10-Q/10-K narrative for SEC reporting with supporting schedules.
- Reporting directly to CFO, managed all accounting processes including general ledger and revenue cycle/disbursements cycle, while streamlining processes and documenting procedures. Implemented a functional P&L tracking system using Solomon software and streamlined the budget process by providing standardized, pre-populated templates.
- Performed compliance, hazardous material and efficiency audits at domestic and international sites as an internal auditor. Documented findings, reviewed with management and prepared reports resulting in process enhancements.

Kristene Snajder

Certifications

CPA
CIA

Education

University of
Connecticut
MBA,
Accounting/Finance
Fairfield University
BS, Accounting

Relevant Career Experience:

2006 – Present	Resources Global Professionals <i>Consultant</i>
2004 – 2006	Vertrue Incorporated <i>Controls and Compliance Manager</i>
2003 – 2004	Citizens Communications <i>Revenue Accounting Manager</i>
2000 – 2002	PowerSmart, Inc. <i>Accounting Manager</i>
1998 – 1999	Century Communications Corporation <i>Senior Accountant</i>
1992 – 1993	Rockwell International <i>Internal Auditor, Level II</i>
1988 – 1990	University Science, Engineering and Technology Inc. <i>Controller</i>
1986 – 1988	Coopers & Lybrand <i>Senior Accountant</i>

Marion Julmis, CFE

Relevant Business Experience:

- Big Four senior audit and accounting professional and certified fraud examiner with diverse industry experience including internal audit, internal controls, controllership, financial reporting and process re-engineering.
- Managed internal audit function for all divisions of \$3.5 Billion global chemical company, including international due diligence audits resulting in inventory and fixed asset savings. Participated in theft defalcation, resulting in recovery. Over 20 years of internal and external audit experience.
- Experienced in process re-engineering. Improved business and system processes through analysis, documentation, recommendations and implementation at a global satellite service provider. Revamped the entire closing process for all foreign affiliates, reducing cycle from ten to five working days.
- Proficient in Sarbanes-Oxley compliance, including documentation, testing and remediation. Integral team member for a major software company's global Sarbanes-Oxley initiative and led teams in Germany and Holland; handled the entire global sub-certification process on a quarterly basis. Key member of other project teams; responsibilities included testing methodology/plans, identifying risk control areas, validating documentation of several business processes and assisting with remediation.
- Assisted a computer software company with SAS 70 requirements. Developed a testing approach, risk control matrices, and audit test plan for various acquisitions. Compiled and evaluated deficiencies noted during the closing process for all legal entities. Developed testing approach and performed testing for a special project in France in addition to conducting a fraud audit at that location.

Industry Experience

Manufacturing

Chemicals

Financial Services

Telecommunications

Energy

Functional Experience

Internal & External Audit

Internal Controls

Sarbanes-Oxley

Process Re-engineering

Financial Reporting

Month-end Closing

Systems Implementation

Strategic Planning

Project Management

Acquisitions

SAS 70

Systems Experience

SAS 70

Marion Julmis, CFE

Certifications

CFE

Education

New York University
MS, Management
Auditing

City University of New
York
BS, Accounting

Languages

Fluent in French

Relevant Career Experience:

- 2003 – Present Resources Global Professionals
Consultant
- 2001 – 2003 Panamsat Corporation
*Senior Manager, Technical Accounting & Systems
Development*
- 2000 – 2001 Resources Global Professionals
Associate
- 1994 – 2000 Kodak Polychrome Graphics
Assistant Division Controller, US & Canada
- 1987 – 1994 Sun Chemical Corporation
*Corporate Audit Manager
Audit Supervisor
International Senior Auditor*
- 1984 – 1986 KPMG
Senior Auditor
- 1981 – 1984 The Penn Central Corporation
Semi-Senior Internal Auditor
- 1978 – 1981 Arthur Young & Company
Staff Auditor

Orysia Stryzak, CPA, CFSA

Relevant Business Experience:

- Accomplished financial services audit professional with an extensive background in internal audit, internal controls, policies and procedures, process improvements, and Sarbanes-Oxley compliance.
- Experienced in internal audit. Executed audits in various areas to test existence, completeness, rights and obligations, valuation and presentation, and disclosures. Assisted in the execution of an audit plan for a global financial services institution; prepared and executed the audit plan, test work, and audit report; documented processes for over-the-counter derivatives for the trade capture area.
- Proficient in Sarbanes-Oxley compliance, including identification, documentation, testing, and remediation of key controls. Performed audits in compliance with the Sarbanes-Oxley Act Sections 302 and 404 for two companies by planning, organizing, and executing audit programs that measured, evaluated, and identified issues in compliance and operations. Executed internal control documentation, walkthroughs, and remediation. Internal control documentation included processes, controls, control objectives and risks, and financial statement assertions. Prepared audit risk templates for clients as prescribed by Sarbanes-Oxley Act Section 404.
- Executed process improvements. Proven ability to increase profitability by reducing deadlines and identifying controls to protect assets, prevent fraud and maximize operational efficiency. Identified and documented financial reporting processes and key controls.
- Wrote fixed asset procedures for an international banking institution to include acquisition, depreciation, repair and maintenance, and retirement of fixed assets. Managed capital markets audits and developed the framework for both the audits and approach planned for the next year with regard to major risks, boundaries, and strategies for the capital market area. Assisted in the system and product development and acted as advisor regarding products and related systems and process issues.
- Provided financial control support to a major U.S. bank. Served as a project manager for various integrated projects regarding financial, operational, regulatory and internal control issues. Developed and implemented a model for controls over the business and the financial markets (transaction process, reconciliations, reviews and resolutions). Reviewed significant control issues dealing with front to back office disparities.

Orysia Stryzak, CPA, CFSA

Certifications

CPA
CFSA

Education

Pace University
MBA, Finance
Rutgers University
BA, Accounting

Relevant Career Experience:

2005 – Present Resources Global Professionals
Consultant

2004 – 2005 Goldenberg Rosenthal, LLP
(currently Grant Thornton LLP)
Audit Consultant

1999 – 2002 JP Morgan Chase
Vice President, Financial Control

1989 – 1999 Credit Lyonnais
*Assistant Vice President, Credit Portfolio
Management
Product Advisor, Audit Manager & Assistant Vice
President*

1984 – 1989 Citibank
Audit Officer, Investment Banking

1982 – 1984 Lehman Brothers
Audit Officer

Sohail Butt, CPA

Industry Experience

Functional Experience

Systems Experience

Certifications

Education

Relevant Business Experience:

- Accounting and finance professional with experience with financial statement audits of multinational financial services companies, hedge funds, mutual funds and insurance companies.
- Developed, implemented and presented to senior management and external auditors an Excel based accounting model for Dollar Roll transactions that accounted for transactions worth over \$50 billion for a four-year restatement period.
- Performed projects including, internal audits, SAS 70 -type II reports, due diligence and agreed upon procedures.
- Supervised a team of consultants on a restatement project (US GAAP) of mortgage and securities related transactions. Led a team on a SOX implementation project, including the development of the Risk Control Matrix and identification and testing of key controls.
- Work streams lead for general ledger implementation including creation and maintenance of new chart of accounts, financial statements roll-up, account reconciliations and preparation of cash flow statements. Performed on PeopleSoft.
- Supported VPs and Directors in preparing key management and financial statements footnote disclosures.
- Lead an accounting project that standardized or eliminated over 500 monthly manual journal entries that saved management review time and avoided risk of misstatement.
- Coordinated the consolidation of financial data from domestic and international subsidiaries under strict time frame.

Relevant Career Experience:

- | | |
|----------------|--|
| 2007 – Present | Resources Global Professionals
<i>Consultant</i> |
| 2005 - 2007 | Fannie Mae, Washington DC and Foote, Cone & Belding
<i>Independent Consultant</i> |
| 2004 - 2005 | Citco Group, NY (a Lead Hedge Funds Administrator)
<i>Senior Manager</i> |
| 2000 - 2004 | Ernst & Young, NY
<i>Audit Manager</i> |
| 1997 - 2000 | PricewaterhouseCoopers, NY
<i>Audit Senior</i> |
| 1994 - 1997 | Spear, Safer/ Chedderton & Co., CPAs., FL
<i>Staff Auditor</i> |

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PERFORMANCE OF EXPERT PROFESSIONAL INTERNAL AUDITING SERVICES AS REQUESTED ON AN
"AS NEEDED" BASIS DURING 2011-2014 (RFP #24713)

STAFF AUDITOR RESUMES

Complete resumes of five Staff Auditors may be found on the pages that follow.

Résumés (8 pages)

(Ex. 2.b.)

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PERFORMANCE OF EXPERT PROFESSIONAL INTERNAL AUDITING SERVICES AS REQUESTED ON AN "AS NEEDED" BASIS DURING 2011-2014 (RFP #24713)

INTERNAL AUDIT REFERENCES

Resources is very proud of its exceptional track record of success and customer satisfaction, demonstrated by the fact that 100% of our top 50 clients have remained clients for three years running. When companies are afforded the opportunity to work with Resources and experience our unique model and exceptional capabilities, they immediately recognize the value we bring to their organization and the high level of quality we deliver.

The references below are all companies which The Port Authority may contact; *however, prior to contacting any reference, we request that Resources is given the opportunity to inform these clients that they will be contacted.* Additional references will be provided upon request.

CLIENT	CLIENT CONTACT NAME PHONE NUMBER E-MAIL ADDRESS	POSITION PROVIDED	DATE STARTED	DATE COMPLETED (IF APPLICABLE)
PSEG Service Corporation	Stuart Black VP Power Accounting – formerly VP of Internal Audit 973.430.6424 Stuart.Black@pseg.com	Internal Audit Co-Sourcing - various positions	2004	Currently engaged
Illinois Tool Works	Brian Clucas VP of Internal Audit 847.657.4007 bclucas@itw.com	Internal Audit Co-Sourcing - various positions	2005	2010
Port of Seattle	Joyce Kirangi Internal Audit Manager 206.615.3957 kirangi.j@portseattle.org	Internal Audit Co-sourcing - Audit Manager	2008	2008

SECTION F: MANAGEMENT APPROACH

RFP # 24713

RESOURCES CONNECTION, LLC d.b.a. RESOURCES GLOBAL PROFESSIONALS

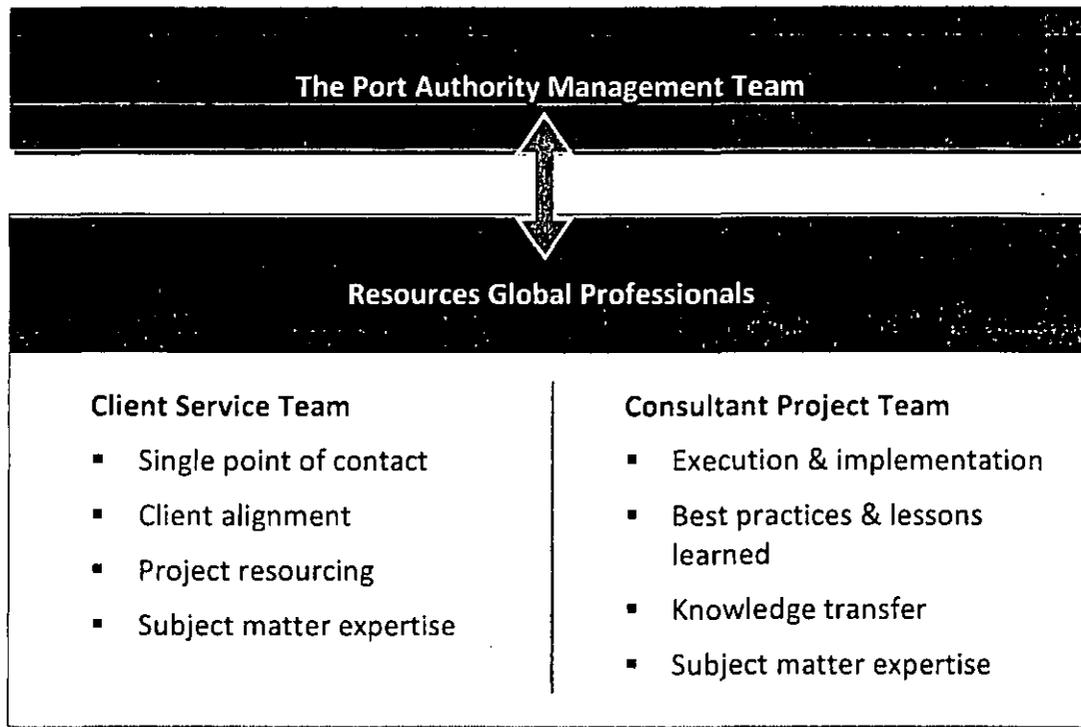
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F. MANAGEMENT APPROACH

OVERALL APPROACH

Every Resources engagement team is comprised of two main elements: 1) A project team of highly experienced and capable Consultants, and 2) A Client Service Team that provides client service, subject matter expertise, project oversight, and support. The role of this team is depicted in the following graphic:



In the sections that follow, we describe the proposed composition, qualifications and responsibilities of our Consultant and Client Service Teams.

RESOURCES CONSULTANTS

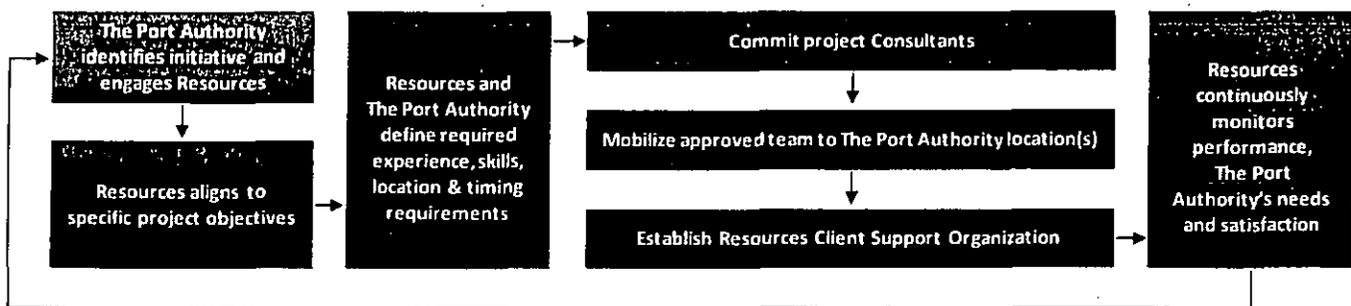
As described in the previous section, Resources Consultants are unique in the industry. Averaging 20 years of experience working in consulting firms, the Big Four, and Fortune 500 companies, our professionals are highly trained, capable and experienced individuals ready and able to immediately engage and provide effective work-product with minimal ramp-up time required. Supported and

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ON-BOARDING PROCESS

The success of our business is ultimately dependent upon our ability to identify, engage and deploy highly skilled Consultants who are passionate about the opportunity to provide our clients with the resources they need. Resources talent managers and recruiters have the relevant experience, skills and functional backgrounds to ensure that Consultants identified have the technical and interpersonal skills to be successful on the project. Our recruiting organization, arranged in a matrix structure that targets both specific skill sets and geographical requirements, teamed with our Client Service management team, has perfected this process by constantly searching for, and maintaining, a large pool of qualified, prospective Consultants. This pool enables us to supplement our existing Consultants and rapidly engage new employees to meet newly-identified client needs. Our process for "on-boarding" Consultants is depicted below:



The process is built to deliver exceptional, scalable talent, in complete alignment with our client's requirements. The process can be discussed in six primary steps:

1. Define and align on the specific client initiative and need.
2. Identify current Consultants with matching skills whose engagements are concluding, or hire Consultants from our pool of pre-screened candidates.
3. Engage our recruiting team to source qualified Consultants with appropriate skills and experience to fill our client's need.
4. Ensure all Consultants considered for The Port Authority have cleared all applicable screening, behavioral interviews, background checks and educational requirements.
5. Train Consultants on The Port Authority-specific issues, such as policy, procedures, workplace HR, The Port Authority culture, project requirements and objectives, organization-specific information and safety.
6. Continuously monitor the performance of our engaged team, and remain in contact with The Port Authority to ensure on-going alignment and client satisfaction.

This system of personnel management has been highly effective, and has enabled us to respond to large, multi-national/multi-location opportunities with exceptionally short lead-times.

Résumés (2 pages)

(Ex. 2.b.)

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COMMUNICATIONS AND REPORTING

The Resources Client Service Director and Subject Matter Expert meets with the client and Consultants on a regular basis to assure appropriate levels of project performance are being met, that The Port Authority is satisfied with project progress, and to address operational changes, challenges, new requirements, or any other relevant matters. At the preference of The Port Authority, we can also establish a steering committee of senior management to assist with the guidance and development of the larger relationship.

All regular reporting will be designed in conjunction with The Port Authority input to ensure we are providing the necessary content to The Port Authority at the necessary intervals.

QUALITY MANAGEMENT

Quality Management is a cornerstone of Resources' project execution practice. To ensure we constantly meet (and exceed) our clients' expectations we have developed stringent processes around Consultant resourcing, project definition/scoping, Consultant alignment, project status reporting and feedback/quality reviews. Resources ensures quality on an ongoing basis in a variety of ways:

- **Consultant Expertise and Alignment** -- Our Consultants have an average of 20 years of relevant Fortune 500 management, Big Four consulting backgrounds, and other similar experience, making them among the most qualified professionals in the industry. By engaging these types of experts, vetted through our stringent recruiting process, we ensure accurate, thorough and efficient project execution. A differentiator of our approach is the fact that we do not utilize the typical leveraged model of traditional consulting firms where junior staff are employed to perform a significant amount of the work.
- **Client Alignment** -- Our Client Service Team make sure that we understand your requirements, and that we are in complete alignment with the goals and objectives of the engagement.
- **Consultant Assignment** -- We will ensure the team of Consultants assigned to The Port Authority possess the appropriate technical and other skills necessary to perform their roles with a high degree of quality and proficiency.
- **Engagement Oversight** - A Client Service Team is assigned to be a single-point-of-contact and escalation for the engagement. Throughout the life of the project, the Client Service Team monitors the performance of our project teams, focusing on progress, quality, costs, communication and staffing. The Client Service Directors also meet with our clients on an as-needed basis to discuss and collect feedback on these same issues. By having regular

SECTION G: AFFILIATES

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RESOURCES CONNECTION, LLC d.b.a. RESOURCES GLOBAL PROFESSIONALS

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G. AFFILIATES

Resources Connection, LLC d.b.a Resources Global Professionals does not have any affiliate companies. The services contemplated by this Port Authority request will be entirely fulfilled by Resources Global Professionals.

SECTION H: CONTRACT EXCEPTIONS

RFP # 24713

RESOURCES CONNECTION, LLC d.b.a. RESOURCES GLOBAL PROFESSIONALS

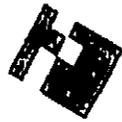
The Port Authority of New York and New Jersey

PERFORMANCE OF EXPERT PROFESSIONAL INTERNAL AUDITING SERVICES AS REQUESTED ON AN "AS NEEDED" BASIS DURING 2011-2014 (RFP #24713)

H. CONTRACT EXCEPTIONS

Resources Connection, LLC d.b.a. Resources Global Professionals will comply with the supplied Port Authority agreement, but requests a single exception with respect to the timing of the provision of renewal certificates of Liability and Worker's Compensation Insurance.

We have supplied a separate letter with respect to this request as instructed in the RFP. The electronic file is entitled: "Resources Section H Contract Exception Letter to The Port Authority RFP 24713.pdf".



RESOURCESSM
GLOBAL PROFESSIONALS

19 May 2011

The Port Authority of New York and New Jersey
One Madison Avenue
New York, NY 10010
Attention: RFP Custodian

**Re: REQUEST FOR PROPOSALS FOR PERFORMANCE OF EXPERT PROFESSIONAL INTERNAL
AUDITING SERVICES AS REQUESTED ON AN "AS NEEDED" BASIS DURING 2011-2014 (RFP #24713)**

Dear Sir or Madam:

In connection with the Proposal submitted by Resources Global Professionals ("Resources") to the Authority's RFP referenced above, Resources agrees it will comply with the form of Agreement included in the RFP except with respect to Section 23.C(2) regarding the timing of provision of renewal certificates of Liability and Workers' Compensation Insurance. Resources' insurance carriers do not provide renewal certificates prior to the expiration of the current certificates; therefore, Resources will provide such renewal certificates to the Port as soon as possible following the expiration of the policies.

Thank you for your consideration of our Proposal subject to this exception.

Sincerely,

Alice J. Washington
Senior Counsel

SECTION I: CONFLICT OF INTEREST

RFP # 24713

RESOURCES CONNECTION, LLC d.b.a. RESOURCES GLOBAL PROFESSIONALS

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I. CONFLICT OF INTEREST

Resources Connection, LLC d.b.a. Resources Global Professionals foresees no circumstances under which a possible conflict of interest, or the appearance of a conflict of interest, may arise.

The Port Authority of New York and New Jersey

PERFORMANCE OF EXPERT PROFESSIONAL INTERNAL AUDITING SERVICES AS REQUESTED ON AN "AS NEEDED" BASIS DURING 2011-2014 (RFP #24713)

PROPRIETARY AND CONFIDENTIAL MATERIAL

No part of this document may be reproduced by any means or transmitted without the written permission of Resources Connection, LLC d.b.a. Resources Global Professionals (Resources) except with respect to copies made or transmitted internally for the purpose of evaluating this document.

This information is considered privileged and confidential, and its release would offer substantial benefit to competitors offering similar services. The material incorporated in this response includes descriptions of methodologies and concepts derived through substantial research and development efforts.

Therefore, it is the position of Resources that the use or release of the information contained in this document for purposes other than an evaluation of its contents as a basis for potential contract award is prohibited, and the materials herein are not considered subject to release under the Freedom of Information Act. All copies of this document and any accompanying electronic copies should, at Resources' option, be returned to Resources or destroyed at the end of the document evaluation period if Resources is not selected. Other generally available marketing publications and materials provided with this document may be retained by The Port Authority of New York and New Jersey for internal use.

Neither submission by Resources nor acceptance by The Port Authority of New York and New Jersey of this proposal, in whole or in part, constitutes acceptance by Resources of any contractual terms contained in any The Port Authority of New York and New Jersey request for proposal and shall not form a binding agreement between the parties. Such an agreement shall only exist upon the execution of a mutually acceptable contract by both the Port Authority of New York and New Jersey and Resources.

Many elements of this response are dependent on assumptions that have been made by The Port Authority of New York and New Jersey and Resources, and on the accuracy and completeness of information that has been provided to Resources but not yet verified. Accordingly, this response is subject to change and is based upon the verification of all such assumptions and information and the completion of due diligence with respect to the services contemplated to be performed.