

Attachment 2



**IntelliBridge
Partners**

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PARTNERS

PROPOSAL TO CONDUCT A PUBLIC VS. PRIVATE
COMPENSATION STUDY FOR THE
CITY OF BEVERLY HILLS

IntelliBridge Partners

NOVEMBER 15, 2013

*Proposal to conduct a public vs.
private compensation study.*

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Cover Letter

November 15, 2013

John Shim
City of Beverly Hills
455 N. Rexford Dr.
Beverly Hills, CA 90210-4817

RE: Proposal for Public vs. Private Compensation Study

Dear Mr. Shim:

On behalf of IntelliBridge Partners, the consulting division of Macias Gini & O'Connell LLP (MGO), a California certified public accounting firm, I am pleased to present our proposal to conduct a **public vs. private compensation study** for the City of Beverly Hills (the City). We feel we have developed a comprehensive approach to provide the City with valuable information to help manage the City's complex planning needs. We have performed various similar services for other cities and government agencies in California and are uniquely qualified to assist you.

We are committed to performing this engagement and completing all deliverables on a timely basis. We take pride in our record of service and commitment to our clients and will continually strive to improve upon it.

Greg Matayoshi, Director of IntelliBridge Partners, will be your point of contact for this research study. Unless unforeseeable problems are encountered, the fieldwork portion of engagement can be completed within two months.

If you have any questions, please contact Greg Matayoshi at (916) 642-7060 or greg@intellibrIDGEpartners.com

Very truly yours,



Kenneth A. Macias, D.P.A., CPA

Founder and Chair of the Board of Partners
IntelliBridge Partners / Macias Gini & O'Connell LLP

*"IntelliBridge Partners excels
in every performance
category – knowledge,
service, responsiveness and
quality... Their
recommendations are vital
to our organization..."*

- Recent IBP Client

Firm Background and Organization

IntelliBridge Partners Firm History

IntelliBridge Partners (IBP) is a California corporation established in 1992. IntelliBridge Partners specializes in providing professional consulting and evaluation services. We have offices located in Sacramento, Walnut Creek, Los Angeles, Newport Beach, Oakland, San Diego, and Seattle. Additionally, we have performed work as Macias Consulting Group, a related company.

Sacramento
3000 S Street, Ste. 300
Sacramento, CA 95816

Walnut Creek
2121 N. California Blvd, Ste. 750
Walnut Creek, CA 94596

Oakland
505 14th Street, 5th Floor
Oakland, CA 94612

Los Angeles
2029 Century Park East, Ste. 1500
Los Angeles, CA 90067

San Diego
225 Broadway, Ste. 1750
San Diego 92101

Newport Beach
4675 MacArthur Court, Ste. 600
Newport Beach, CA 92660

Los Angeles
777 S. Figueroa St., Ste. 2500
Los Angeles, CA 90017

San Diego
12264 El Camino Real, Ste. 402
San Diego 92130

Seattle
701 Fifth Avenue, Ste. 4256
Seattle, WA 98104

Client Base

Drawing from our 21 years of experience, IntelliBridge Partners has a thorough understanding of public agencies and their partnerships with public and private sector programs and services. As the professional service provider for numerous public agencies throughout the West Coast, IntelliBridge Partners has established an excellent working relationship with our clients and delivers quality products in a timely manner. Our experience encompasses working with businesses, nonprofits, utilities, cities and counties, state and federal agencies. In addition to general-purpose units of government, we serve districts, authorities, boards, and commissions.

We take pride in the fact that our work is timely and our deliverables, products, and oral presentations are in-depth and accurate, as well as in easy-to-understand formats. Our commitment to delivering results on-time is evidenced by the fact that we received an outstanding rating for timeliness from clients in a July 2008 survey conducted by a third party organization.

Our firm is a member of the following professional organizations:

- American Institute of Certified Public Accountants
- American Society of Public Administration (ASPA)
- Association of Government Accountants (AGA)
- California Society of Certified Public Accountants
- California Society of Municipal Finance Officers (CSMFO)
- California Utility Diversity Council
- Government Finance Officers Association (GFOA)
- Information Systems Auditing and Control Association
- Public Company Accounting Oversight Board

Personalized Service

One reason our clients choose us is our hands-on, service oriented business philosophy coupled with our commitment to quality, reliability and responsiveness to client needs. Our professional culture, distinctive style, and values set us apart from the ordinary. IntelliBridge Partners combines the skills, personality, and attentiveness of a local firm with the breadth of services you expect from a national and international firm.

Thought Leadership in the Public Sector

In addition to the dedication of our statewide practice to issues facing governmental entities, IntelliBridge Partners has contributed countless hours in consultation with the many agencies that regulate and shape the environment in which they operate. Our role as a thought leader to the public sector is evidenced through our participation on national committees, technical publications and articles authored by our partners, and the specialty training in financial auditing we provide to industry associations and our clients. Ken Macias, a Partner, serves on national accounting and auditing standards boards.

Recent Relevant Projects

Our team assigned to this project has specific experience related to **payroll and compensation studies**. We've provided a sample of project descriptions below in which key members of the Team assigned to the proposed work with the City of Beverly Hills have managed or performed work on during their tenure at the firm.

City of Elk Grove: Conducted a feasibility study and analysis on the costs that would be incurred, short-term and long-term, of the City implementing their own police force versus continuing to contract police services from the County of Sacramento. Our study examined personnel compensation costs at all levels of the police department, compared costs with neighboring jurisdictions and estimated future costs for salary and benefits.

California State University College of Continuing Education: As part of a larger study, we examined the total costs in salary, benefits as well as support costs for the College to provide services to its clients. These costs and rates were compared to rates for similar services provided by private companies.

Southeastern Development Corporation: As part of a comprehensive operational review, we evaluated the complete compensation amounts being provided to corporation employees. Through our review, we identified compensation amounts that were not being reported to the Corporation's board.

City of Los Angeles (Redevelopment Agency) Human Resources – Benefits Division Performance Audit: We conducted a performance audit of the Human Resource (HR) Department's calculation of employee benefits with the objectives of evaluating the accuracy of benefit calculations made for Medical/Dental Insurance, Life Insurance, Long-Term Disability, and Flexible Spending Accounts for each Community Redevelopment Agency (CRA) employee, and assessing efficiencies pertaining to how the HR Department receives benefits information and incorporates changes in benefit calculations.

References

Below are references related to similar engagements completed by key members of our team in the past three years.

Agency	Project Description	Reference
City of Irvine	Conducted a performance review of the city's payroll function.	Teri Washle Finance Administrator 714-323-3937
City of Mountain View	We performed a performance audit of City Payroll where we evaluated the City's compliance with calculating overtime for specified non-exempt City employees in accordance with the Fair Labor Standards Act (FLSA) during the fiscal year 2011.	Maryanne Achterberg Payroll Manager 650-903-6012
City of Sacramento Auditor's Office	In 2012, we conducted a Utility Billing Performance Audit where our objectives were to (1) evaluate internal controls, (2) test the accuracy of utility service charge bills, and (3) assess the City's ability to recover amounts billed.	Jorge Oseguera City Auditor – City of Sacramento 916- 808-7270
City of Beverly Hills - Administrative Services Division - Finance	The City of Beverly Hills contracted with IntelliBridge Partners in 2010 to review the operational efficiency of its payroll function as part of our review of their accounting functions such as accounts payable, accounts receivable, purchasing, cash handling, the budget-accounting interface, procurement and financial reporting.	Noel Marquis Director Admin. Services 310-285-2419
City of Compton	We recently (2013) completed 5 separate internal audits where we assessed the following: (1) contracting, financial management, and business practices at the Housing Authority (2) the City's implementation of correcting journal entries related to PERS contributions, accounts payable, and enterprise accounting (3) the City's Planning Department sufficiency of cash handling controls. (Cash handling audit) (4) self-insurance activities related to assessing whether or not the City appropriately implemented administrative leave policies, appropriately classified employees correctly to benefit packages, and accurate payment of worker compensation claims. (5) Lastly, we assessed the adequacy of planning and budgeting for the re-hiring of retired City employees (Retirement audit)	G. Harold Duffey City Manager, City of Compton 310-605-5585

Proposal to Conduct a Public vs. Private Compensation Study for the City of Beverly Hills

Golden Gate Bridge Authority	Between 2010 and 2012, we provided internal audit services to the Golden Gate Bridge District. Our audits have focused on internal controls, identification of processing and reporting inefficiencies and development of recommendations to achieve greater efficiencies and systems of internal controls.	Bette Joe Accounting Manager 415-923-2228
Acclamation Insurance Management Services (AIMS)	We performed a SSAE 16 assessment where we reviewed management's assessment of their controls and provided an opinion on its validity. We reviewed the control objectives and control activities at AIMS, a private company, to verify that they exist and are designed as described. We tested the effectiveness of the controls, in order to determine that they can reasonably meet the control objectives they were designed to meet.	Ralph Matthews VP Workers Comp 916-563-1900 x233

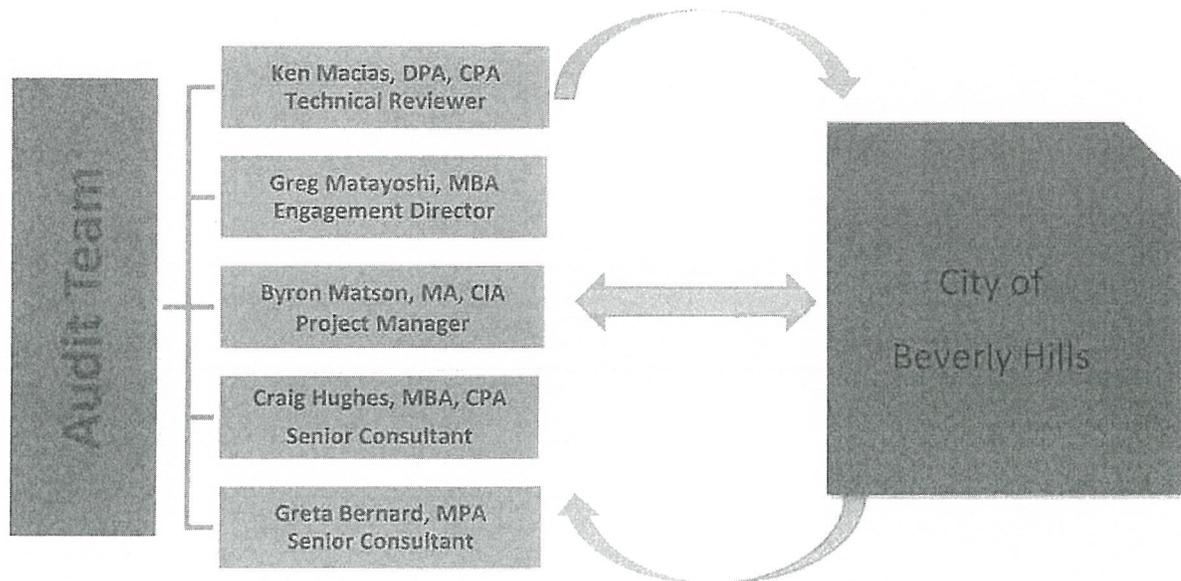
(Note: references are same as provided to the City of Beverly Hills in our previous proposal for a payroll function review)

Qualifications and Experience of the Team

This section describes the qualifications and experience of the lead individuals and key personnel who will be directly engaged in the performance of the scope of services. Detailed resumes can be found in Appendix A.

Staffing

We are proposing consultants and analysts with expertise conducting research and evaluation of government and private enterprises. Our excellent analytical skills and industry expertise enables us to effectively present findings and conclusions to our clients. All of our staff are experienced and committed professionals. We are also structuring our team so that all members have the relevant experience and knowledge in the areas of review listed in the RFP.



We believe we have an integrated team with members that possess all the requirements needed to perform the review. Our team provides a strong combination of both government and private enterprise experience.

Methodology – Our Approach to the Scope of Services and Work Plan

This section presents our understanding of the proposed Scope of Services and outlines how we plan to accomplish the required services without major disruption to the City. We have extensive experience in developing approaches to accomplishing our project objectives that minimize the involvement needed by City staff.

Objectives

Compare City employee compensation to that of the private sector for select job functions. The purpose of this review will be to conduct a study that compares total compensation (salary and benefits) of City employees to that of employees in the private sector for comparable positions.

Scope

The scope of this review will encompass four primary parts:

1. Identifying private companies with which to compare
2. Job specification analysis
3. Analysis of salary and benefits
4. Comparison of private company compensation with that of City pay and benefits

Project Approach - Workplan

Phase I: Planning

Establishing shared expectations and a clear understanding of roles and responsibilities at the start of a project is critical to the overall success of any project. To accomplish this, we will first conduct some preliminary research of proposed companies and geographical areas upon which to do our comparisons. This information will be shared with City management during our opening conference to come to a consensus on companies and areas with which to proceed with our comparisons. The opening conference will also serve to confirm our understanding of the scope, deliverables, workplan and timeline. Communication protocols and work requirements will also be discussed.

To expedite the planning process and to prepare for the implementation phase, we will submit an initial data request to the City for the relevant salary, pay and benefit packages for the positions to be researched.

Phase II: Implementation

Based upon our understanding of the scope and objectives, we are proposing a job-to-job approach to the compensation comparison. This type of approach compares pay for individuals of various types based upon job-related attributes such as occupation, and does not take into account the personal attributes of the workers currently filling the positions.

1. Research sources for salary and compensation information of private companies.

We will identify sources for private company pay information. This may be derived from:

- Direct company research and contact. Web searches will also be used from reputable sources. Social media, while sometimes insightful can be often misleading, so will be avoided.
- Third-party industry information such as Robert Half or Salary.com. These subscriptions often provide information that cannot be readily found. When using third-party information we will cite the source within the report.
- Industry publications or the Bureau of Labor Statistics. This information is often general in nature so may need to be verified or corroborated from other sources.

We will confer with City management on the acceptability of the companies/industries/sources selected for our research prior to conducting in-depth analysis. Whenever possible, the location of the companies will be taken into consideration as well as the size of the company. We anticipate that this task will take the majority of time.

2. Obtain and review salary and benefit information as well as job description specifications from the City. Job specifications will be reviewed and taken into account when identifying comparable private sector jobs. Employee pay and benefit information will also be collected and taken into account when calculating total compensation and total cost to the City. Between 20 and 35 positions will be selected for comparison based upon availability of information and acceptability to City management. Care will be taken in this task to ensure job comparisons are as close as possible. In conducting our job-to-job comparison, the actual job and tasks being performed will be considered regardless of the personal attributes of the personnel performing the job. For instance, some government and private sector jobs may provide longevity pay increases regardless of the tasks being performed. These will need to be considered when comparing job specifications and compensations.
3. Analysis of salary and benefit costs will include:
 - Salary/wages, including overtime, incentive pay, bonuses, stock options, etc.
 - Retirement benefit costs
 - Health benefits
 - Other benefits such as life insurance, vehicle allowances, etc.

All of these factors will be taken into account when calculating total compensation for comparison between the city job specification and the private sector position that most closely matches. Individual personal identifying information will be kept confidential.

Phase III: Reporting

Preparation of our Report

We will consolidate our research from the implementation phase of the engagement into a comprehensive report. The actual format of the report will be discussed with City management prior to finalization of the draft report in order to ensure a meaningful product is delivered. It is our intention to provide a report in a format that is clear, concise, and fact-based, and balanced. Based on our staff experience in conducting over 200 engagements in the past 21 years, we know first-hand the

importance of conveying the results of our work that is easily understood, defensible, and can withstand peer or key stakeholder scrutiny.

Internal Quality Report Review

Before releasing the draft report for the City's comment, we will perform an internal quality control review. That review ensures that our research findings are supported by appropriate and sufficient evidence. Our technical reviewer will ensure throughout the engagement that the report addresses the research objectives.

The City will have the opportunity to review and comment on the report. As with all our work, we continually keep the project stakeholders involved so there are no surprises when we deliver our draft report.

Prior to finalizing the report, we will hold a meeting with City management to present our findings and recommendations. This gives the stakeholders the opportunity to share their concerns, if any, and contribute any final feedback prior to releasing the report.

Prepare Final Report

After we address all comments and feedback, we will perform a final quality check on the report and issue the final report.

Other Reporting Activities

IBP believes that communication is critical to ensuring a timely and efficient review. We plan on submitting written bi-weekly progress reports to the City. The progress report will include the following:

- Activities completed
- Activities to be completed in the next two-week period
- Preliminary issues
- Items needing immediate attention

We will be happy to meet with the City on demand as well.

Proposed Project Timeline

Week 1	Entrance Conference
Week 1-2	Project Planning Phase
Week 2-4	Project Implementation: Research Sources, Job Specification Analysis
Week 2-7	Project Implementation: Analysis of Private Sector Salary and Benefits
Week 7-8	Reporting Phase

Deliverables

- Bi-Weekly progress reports identifying work accomplished, work planned and any preliminary issues that have been identified
- Delivery of Report
- Suggested changes to and/or development of policies and procedures.

Required Work Environment

This section describes in detail the required work environment to facilitate the project along with client assistance that our firm would require from the City to complete the assignment. With an understanding of the City's concerns on the impact on its business operations, we intend on using most of our internal resources to complete our project work.

Our consultants are equipped with laptop computers and broadband internet access cards to remain connected while in the field. They also have the latest software packages needed to perform the most complex audits. Our consultants will work out of the City offices when needed.

Prior to conducting the field work, we will work with the City to develop the project implementation plan and set expectations on the level of staff involvement in the review.

Appendix A: Staff Resumes

Kenneth A. Macias, DPA, MBA, CPA, CGFM

Technical Review Partner

Role on Engagement: Ken will be responsible for general project oversight and partner review of deliverables.

Qualifications and Background

Ken, Founding Partner of MGO and IntelliBridge Partners, has 33 years of extensive experience, including all phases of external and internal auditing, accounting, evaluating, internal controls, and providing agreed-upon procedures for both large and small, complex organizations. He is a well-respected member of the accounting profession who has earned national recognition. He has been appointed to several national and state accounting and auditing related positions, including the AICPA Auditing Standards Board (ASB) and the AICPA Governance Council. Due to his involvement on various AICPA Board and Councils, he was named to the AICPA Board of Directors. Ken was recognized as one of the top 100 CPAs in America. Additionally, he has been featured in California CPA (June 2002) "Because Trust Matters" and the Journal of Accountancy (December 1995).

As a member of the ASB he was responsible for drafting and finalizing pronouncements, reports, studies, practice aids, etc., for all auditing standards. His active participation allows him to be at the forefront in understanding and establishing quality standards of reporting and auditing governmental entities and to be an effective liaison with GASB, the GAO, the OMB, the State Controller's Office, the AICPA, the CSCPA and other significant federal, state and local agencies.

Ken has been a presenter at a number of BDO Not-for-Profit Governmental and Accounting Conferences.

Roles and Responsibilities

- A. Leads and coordinates the overall delivery of the project and technical assistance.
- B. Leads project strategy and planning efforts
- C. Works closely with your management team
- D. Available throughout the year to ensure proactive issue identification and service delivery

Years of Experience: 33

Education:

University of Southern California, D.P.A. (Auditing and Finance)

California State University Sacramento, M.S. (Accountancy and Taxation)

Golden Gate University, M.B.A. (Finance)

California State University Sacramento, B.S. (Business Administration)

License:

Certified Public Accountant, State of California

Recent Experience

- State of California
- Counties
- Cities
- Special Districts
- Airports
- Retirement Systems
- Utilities

Professional Activities & Memberships

1. Certified Government Financial Manager (CGFM) designated by the Association of Government Accountants
2. AICPA Board of Directors
3. Former Chair, BDO Seidman Alliance Government and Nonprofit Industry Group
4. Former Chair, California Hispanic Chambers of Commerce, a statewide chamber serving a network of 65 local chambers with over 700,000 Hispanic businesses.
5. American Society of Public Administration
6. American Institute of Certified Public Accountants
7. California Society of Certified Public Accountants
8. Government Finance Officers' Association
9. California Public Utilities Commission's California Utilities Diversity Council

Greg Matayoshi, MBA, CISA

Engagement Director

Role on Engagement: Greg will be responsible for developing work plans, general project oversight for quality control and will serve as the client point of contact.

Qualifications and Background

Greg has 20 years of professional experience managing and directing engagements for both public and private sector entities. His professional skills include compliance reviews and evaluations, statistical manipulation and analysis, information management reviews, and evaluations of financial management processes. His responsibilities have included managing complex projects involving over 10 field teams in various subjects including MIS, accounting, financial, operational and program evaluation assignments. Greg has a strong track record of delivering projects under budget and under compressed timeframes.

Years of Experience: 20

Education:

University of California Davis, M.B.A.

University of Colorado, B.S. (Mechanical Engineering)

Professional Memberships:

- Association of Government Accountants, Sacramento Chapter-former president
- ISACA Sacramento Chapter

Additional Related Experience

Greg has performed numerous state and local consulting engagements. Below is a listing of relevant engagements recently completed.

Relevant Engagements Performed

- **City of Mountain View –Payroll Audit –** As Project Manager, evaluated the City Payroll Department’s compliance with calculating overtime for specified non-exempt City employees in accordance with the Fair Labor Standards Act (FLSA) during the fiscal year 2011.
- **City of Elk Grove –** Conducted an assessment to examine the financial feasibility of establishing a City-owned police department. The project required extensive financial analysis on employee compensation costs and infrastructure using several economic models of 2, 3 and 5 years.
- **California State University College of Continuing Education -** Reviewed the salary and benefit information for all of the College employees and developed a financial model for the recovery of all support costs for the services provided by the College. The review also included research on comparable private sector rates being charged to the State of California for similar services
- **City of San José Environmental Services Division –** Assisted with technical and professional quality review of our work that validated the City’s work in verifying the accuracy of the cost-of-living adjustments that were calculated by the garbage haulers between 2004 and 2007. These adjustments were reflected in the monthly invoices that were submitted to the City for reimbursement. Our approach assessed the methodology used by its solid waste haulers in calculating the cost-of-living adjustments, and involved our recalculation of the adjustments using appropriate consumer price indexes, which were excluded from the original calculations. The results led to material reimbursement to the City.

Byron L. Matson, MA, CIA

Project Manager

Role on Engagement: Byron will be primarily responsible for conducting the fieldwork and research on the project. He, along with Craig Hughes, will be the primary on-site personnel for the project.

Qualifications and Background

Byron is a Project Manager and has 30 years of experience in financial management, performance-based management, and internal control reviews. Formerly an audit manager for the U.S. General Accounting Office (GAO), the premier research, investigative, auditing, and policy development agency of the U.S. Congress, Byron has planned and implemented many federal, state, county and municipal level studies and investigations. Byron also worked and lived internationally with both GAO and as a Senior Auditor for the North Atlantic Treaty Organization (NATO). Additionally, Byron has held manager and director-level positions in three public corporations, as well as consulting engagement positions in state, local and higher education agencies.

Years of Experience: 30

Education:

US Naval War College, M.A.

James Madison University,

B.S. (Accounting)

Professional Designations:

Certified Internal Auditor; Certified Internal Controls Auditor

Professional Activities & Memberships

- Awards Chairman, Institute of Internal Auditors, Sacramento Chapter
- Institute of Internal Controls

Recent Experience

- **Surewest** – Serving as Chief Auditor, conducted various studies on problems the company was having with accounts receivable aging; revenue recognition and leakage issues; approval and receipt of purchases; inventory control and documentation; control and monitoring of approval authority; use of company credit cards; approval and monitoring of journal entries for accruals and deferrals; and accounting for taxes and reconciliation of GAAP books with IRS books.
- **U.S. Department of Agriculture** – Evaluated the Department’s bill paying center in New Orleans. The Center had been plagued with problems since it automated the process. Our study pointed out critical problem issues and made recommendations for developing a remediation plan.
- **California Public Utilities Commission** - Attestation examination of Market Redesign Technology Upgrade Memorandum Account (MRTUMA) for PG&E, SCE and SDGE.
- **Reclamation District 1000 Sacramento** – Reviewed internal controls for financial reporting. We provided recommendations for improvement resulting in numerous changes.
- **OMB Single Audit Guidelines** - Reviewed the process the State of California’s Office of Education uses to ensure school districts comply with OMB A-123 guidelines, to include how the effectiveness of internal controls is evaluated. This study resulted in observations that many auditors were not properly following OMB guidelines and recommendations for improving both the quality and the timing of audits. Performed on behalf of the California Bureau of State Audits.

Craig Hughes, MBA, CPA

Senior Consultant

Role on Engagement: Craig will be conducting the fieldwork and research on the project. He, along with Bryon Matson, will be the primary on-site personnel for the project.

Qualifications and Background

Craig is a Certified Public Accountant with extensive audit management and supervisory skills in local government specializing in the areas of audit, investments and cash management. He has strong internal audit background in compliance, cost allocation, construction and fraud projects.

Years of Experience: 30

Education:

California State University San Bernardino, B.S. (Business Administration, public accounting)

California State University San Bernardino, M.B.A. (Finance)

License:

Certified Public Accountant

Recent Experience

- **County of San Bernardino Cash Manager/Investment Officer: Office of the Auditor / Controller / Treasurer** - Managed investments and cash flows of the County investment pool. Prepared investment related disclosures for annual audit. Supervised investment and cash management staff.
- **County of San Bernardino Senior Internal Auditor: Office of the Auditor / Controller / Treasurer** - Planned, conducted, and prepared reports for financial, compliance, and fraud audits. Assisted outside CPA firm with annual financial statement audit.
- **Golden State Water Company** - Audited for compliance with California Public Utilities Commission Affiliate Transaction Rules.
- **County of Riverside** - Provided audit expertise to the Project Management division of the Economic Development Agency. Conducted audits of construction projects done by the Project Management division. Audited a \$60 million jail addition, and reviewed building/office remodels, the construction of an animal shelter, and a major upgrade to the County's data cable system.
- **Auditor: Department of Behavioral Health** - Conducted audits of agencies with contracts to provide behavioral health services to county residents to determine compliance with contract terms, proper allocation of costs, and adequacy of procedures and internal controls.
- **Investigative Accountant: Office of the District Attorney** - Assisted District Attorney investigators and attorneys with investigation of financial crimes. Prepared schedules and reports detailing financial information for court cases.
- **Eadie and Payne, Certified Public Accountants** - Staff Accountant: Conducted external audits of organizations at the staff and lead auditor level. Prepared individual and business income tax returns. Performed client accounting services.

Greta Bernard, MPA

Senior Consultant

Role on Engagement: Greta will work closely with the Project Manager and Senior Auditor to gather information and research on comparable salaries.

Qualifications and Background

Greta is a manager with over 12 years of experience leading, designing, and conducting financial, compliance, performance reviews, risk assessments, and audits of state and local government agencies and programs relating to a variety of issues. Greta brings excellent planning, qualitative and quantitative analysis skills. Specifically, she has developed cost allocation methodologies, audit guidelines, designed, administered and analyzed questionnaires, case studies, and structured interviews. In addition, she has an outstanding ability to effectively convey results, including pertinent findings, conclusions, and recommendations, in written reports and oral presentations to a variety of audiences at all levels of government and the general public.

Years of Experience: 12

Education:

University of Southern California, M.P.A.
California State University Chico, B.A. (Economics)

Professional Memberships:

- Association of Government Accountants
- Institute of Internal Auditors

Selected Recent Experience

- **County of Monterey** – As Project Manager, conducted an internal control review of the Human Resources Personnel, Benefits and Payroll Divisions to identify the adequacy of controls over inputting MOU groups in the system and their compliance with FLSA and IRS regulations. We tested and analyzed a 10% sample of employees within the PeopleSoft system and within each MOU. This review also assessed compliance with IRS Cafeteria plans (Section 125).
- **Community Redevelopment Agency – Los Angeles** – As Project Manager, conducted a performance audit of the Human Resource (HR) Department’s calculation of employee benefits. Our objectives were to (1) evaluate the accuracy of benefit calculations made for Medical/Dental Insurance, Life Insurance, Long-Term Disability, and Flexible Spending Accounts for each Community Redevelopment Agency (CRA) employee, and (2) assess efficiencies pertaining to how the HR Department receives benefits information and incorporates changes in benefit calculations. We tested 100% of employee benefit selections and calculations and compared to deductions taken for accuracy.
- **County of Kern** – As part of three-year contract, served as Project Manager on a Physician Compensation audit of payroll data and testing pay rates accuracy and compliance with contracted amounts.
- **City of Los Angeles, Community Redevelopment Agency** – Benefits Audit - evaluated the accuracy of benefit calculations made for Medical/Dental Insurance, Life Insurance, Disability, and Flexible spending for each CRA employee, and assessed efficiencies pertaining to how the Human Resources department receives benefits information and incorporated changes in benefit calculations.

Cost Proposal

PHASE			
Planning	Rate	Hours	Amount
Partner	210	1	210.00
Director	190	8	1,520.00
Manager/Senior	165	24	3,960.00
			5,690.00
Implementation			
1. Research Sources			
Director	190	6	1,140.00
Manager/Senior	165	48	7,920.00
			9,060.00
2. Job Specification Analysis			
Director	190	4	760.00
Manager/Senior	165	32	5,280.00
			6,040.00
3. Analysis of Private Sector Salary and Benefits			
Director	190	16	3,040.00
Manager/Senior	165	192	31,680.00
			34,720.00
Reporting			
Partner	210	4	840.00
Director	190	32	6,080.00
Manager/Senior	165	32	5,280.00
			12,200.00
TOTAL			67,710.00