Contract Number: GS-00F-085GA
Contract Period: January 16, 2017 through January 15, 2022

Schedule for – Multiple Award Schedule (MAS)

Federal Supply Group: Professional Service

Price list current as of Modification #PS-0008 effective August 18, 2020

Contractor: SIMPSON & SIMPSON
Los Angeles Office: 633 West Fifth Street, Suite # 3320
Los Angeles, CA 90071

Business Size: Small

Contract Administration: Robert Fleming, CIA, CISA, CFSA
Telephone: 213.873.5923
FAX Number: 213.873.6692
E-mail: Rfleming@simpsonllp.com
Web Site: www.simpsonandsimpsoncpas.com

On-line access to contract ordering information, terms and conditions, up-to-date pricing, and the option to create an electronic delivery order is available through GSA Advantage™, a menu-driven database system. The INTERNET address for GSA Advantage™ is: http://www.GSAAdvantage.gov.

For more information on ordering from Federal Supply Schedules go to the GSA Schedules page at GSA.gov.
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<th>Section</th>
<th>Page</th>
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<td>Firm Overview</td>
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<td>Customer Information</td>
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<td>Description of Services</td>
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<td>Price List</td>
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<td>Labor Category Descriptions</td>
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FIRM OVERVIEW

With forty years (40) of experience, Simpson & Simpson, CPAs is recognized as one of our nation’s prominent public accounting firms providing auditing, accounting, management consulting, and tax services to numerous federal, state, county and local government agencies. Some of our clients include:

- United States Department of Agriculture (USDA)
- Los Angeles Unified School District (LAUSD – the second largest school district in the nation)
- Department of Labor
- The City of Los Angeles (the second largest municipality in the nation)
- Housing and Urban Development (HUD)
- Los Angeles County Metropolitan Transit Authority (the second largest transit authority in the nation)
- Department of Commerce
- Port of Los Angeles (the largest port in the nation)

Founded in 1976, Simpson and Simpson operates as a limited liability partnership firm of Certified Public Accountants. From its inception, providing innovative professional services to governmental entities has been the primary service offering of our firm. Some of our firms qualifications include the following:

- Simpson and Simpson ranks in size among the top minority public accounting firms in the United States. We have approximately 40 professional staff members who are available to respond to our clients’ needs.

- Our partners have excellent audit backgrounds developed during their former employment with large international CPA firms and their tenure with Simpson and Simpson.

- All of our auditors serve our governmental clients (including all are available for working on GSA contracts). Our professional staff auditors have bachelor degrees, accounting certifications and many have advanced business administration degrees.

- We have one of the most experienced public sector audit management teams for a firm our size, for example:
  
  - Melba Simpson, CPA has over thirty (30) years of experience auditing governmental entities.
  
  - Brainard Simpson, CPA has more than forty (40) years of diversified audit experience, much of which is dedicated to the government sector.
  
  - Robert Fleming, IT Principal, is a CIA (Certified Internal Auditor), CISA (Certified Information Systems Auditor) and CFSA (Certified Financial Services Auditor). He also has over twenty (20) of experience in conducting IT audit, performance audit and consulting engagements.
  
  - Grace Yuen, CPA has over (25) years of experience conducting governmental audits.
- We have well-developed and mature project management controls and staffing practices. This includes:

  - Use of an automated work paper system, ProSystem Engagement, that allows our team to store work papers in an electronically secured environment and record management/partner review.

  - Use of an automated time accounting and expense reporting system, ProSystem Time Entry, that provides effective automated control over engagement time and expense management.

Over the years of serving the public sector in an auditing capacity, we have learned that audit planning must be flexible and we must be prepared for the unexpected. We work directly with our clients by identifying needed resources and providing additional audit resources when needed to ensure the engagement is completed within required time constraints.
1a. Table of Awarded Special Item Number(s):

<table>
<thead>
<tr>
<th>SIN</th>
<th>SIN Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>541211</td>
<td>Auditing Services</td>
</tr>
<tr>
<td>541219</td>
<td>Budget and Financial Management Services</td>
</tr>
<tr>
<td>541611</td>
<td>Management and Financial Consulting, Acquisition and Grants Management Support, and Business Program and Project Management Services</td>
</tr>
<tr>
<td>541990RISK</td>
<td>Risk Assessment &amp; Mitigation Services</td>
</tr>
<tr>
<td>OLM/OLMRC</td>
<td>Order-Level Materials (OLM’s)</td>
</tr>
</tbody>
</table>

1b. Identification of the lowest priced model number and lowest unit price for that model for each special item number awarded in the contract. See “Price List”; Page 7

1c. If the Contractor is proposing hourly rates a description of all corresponding commercial job titles, experience, functional responsibility and education for those types of employees or subcontractors who will perform services shall be provided. See “Labor Category Descriptions”; Page 8

2. Maximum Order: $1,000,000.00

3. Minimum Order: $100.00

4. Geographic Coverage (delivery Area): Domestic and Overseas

5. Point(s) of production (city, county, and state or foreign country): Same as company address

6. Discount from list prices or statement of net price: Government net prices (discounts already deducted).

7. Quantity discounts:
   - 2% for orders over SAT
   - 3% for task order between $250,000 and $500,000; and
   - 5% for task orders over $500,000

8. Prompt payment terms: Net 30 days. Information for Ordering Offices: Prompt payment terms cannot be negotiated out of the contractual agreement in exchange for other concessions.

9. Foreign items (list items by country of origin): None

10a. Time of Delivery: Specified on the Task Order

10b. Expedited Delivery: Items available for expedited delivery are noted in this price list.

10c. Overnight /2-Day Delivery: Not Applicable

10d. Urgent Requirements: Please contact contractor for urgent requirements delivery.

11. F.O.B. Points: Destination
12a. Ordering Address(es):
Simpson & Simpson CPAs
Attention: Robert Fleming, IT Principal/Partner
633 West Fifth Street, Suite # 3320
Los Angeles, CA 90071

12b. Ordering procedures: For supplies and services, the ordering procedures, information on Blanket Purchase Agreements (BPA's) are found in Federal Acquisition Regulation (FAR) 8.405-3.

13. F.O.B Points(s): Destination

14. Ordering Address(es):
Simpson & Simpson CPAs
Attention: Robert Fleming, IT Principal/Partner
633 West Fifth Street, Suite # 3320
Los Angeles, CA 90071

15. Warranty provision.: Standard Commercial Warranty.

16. Export Packing Charges (if applicable): Not Applicable

17. Terms and Conditions of Rental, Maintenance, and Repair: Not Applicable

18. Terms and Conditions of Installation: Not Applicable

19. Terms and Conditions of Repair: Not Applicable

20. Terms and Conditions for other services: Determined by Individual Order

21. List of Service and Distribution Point:
Simpson & Simpson CPAs
Attention: Robert Fleming, IT Principal/Partner
633 West Fifth Street, Suite # 3320
Los Angeles, CA 90071

22. List of Participating Dealers: Not Applicable

23. Preventative Maintenance: Not Applicable

24a. Environmental Attributes: Not Applicable

24b. Section 508 Compliance: Not Applicable

25. Unique Entity Identifier (UEI) Number: 034776518

26. Notification regarding registration in System for Award Management (SAM) database: Active
SIMPSON and SIMPSON is a **Certified Public Accounting** firm with a financial statement audit approach perfected over 40 years has enabled us to amass extensive experience performing Financial statement audits, Performance audits, Internal control assessments, Financial-related audits, and Contract audits in accordance with Generally Accepted Government Auditing Standards (GAGAS) and non-GAGAS.

SIMPSON and SIMPSON has strong competencies in conducting independent assessments of audited entity's financial statements in conformity with generally accepted accounting principles (GAAP), financial information, adherence to financial compliance requirements, internal controls, and program performance to identify areas for improvement.

Some of the federal, state and local government agency clients for which we provide these services include:

- Los Angeles Unified School District (LAUSD – the second largest school district in the nation)
- Department of Labor
- The City of Los Angeles (the second largest municipality in the nation)
- Housing and Urban Development (HUD)
- Los Angeles County Metropolitan Transit Authority (the second largest transit authority in the nation)
- Port of Los Angeles (the largest port in the nation)
- Department of Commerce
- Metropolitan Water District – Los Angeles

**541219 Budget and Financial Management Services**

SIMPSON and SIMPSON has experience conducting transaction analysis, transaction processing, data analysis, summarization, technical assistance in developing accounting policies and procedures, classifying accounting transactions, and improving accounting operations when included within the scope of the engagement.

Some of the government clients for which we provide these services include:

- United States Department of Agriculture (USDA)
- Los Angeles Unified School District (LAUSD – the second largest school district in the nation)
- Department of Labor
- The City of Los Angeles (the second largest municipality in the nation)
- Housing and Urban Development (HUD)
- Los Angeles County Metropolitan Transit Authority (the second largest transit authority in the nation)
  a. Department of Commerce
541611 Management and Financial Consulting, Acquisition and Grants Management Support, and Business Program and Project Management Services

Simpson and Simpson has significant management consulting services experience specializing in information technology and business process controls assessment. This experience has enabled us to become highly proficient in assessing and improving financial management systems, financial reporting and analysis, strategic financial planning, financial policy formulation and assist with financial quality assurance efforts.

Some of the government clients for which we provide these services include:

- Los Angeles Unified School District (LAUSD – the second largest school district in the nation)
- Department of Labor
- The City of Los Angeles (the second largest municipality in the nation)
- Housing and Urban Development (HUD)
- Los Angeles County Metropolitan Transit Authority (the second largest transit authority in the nation)
- Port of Los Angeles (the largest port in the nation)
- Department of Commerce

541990RISK Risk Assessment & Mitigation Services

Simpson and Simpson has acquired broad risk assessment and mitigation experience from our financial statement audit, internal audit and information technology audit engagement experience. This includes:

- Conducting risk assessments and evaluating risk mitigation strategies which help our clients reduce, identify, and mitigate risks.

- Developing risk mitigation recommendations for new business applications (e.g., financial management, ERP and accounting systems), business processes, and procedures. Assess compliance with governance and regulatory requirements, evaluate threats and vulnerabilities, design processes to protect sensitive information.

- Conducting network vulnerability assessments, evaluate data privacy and safeguarding policies, prioritize threats, and analyze internal controls critical to detecting and eliminating weaknesses that impact the protection of sensitive agency information.

Some of the government clients for which we provide these services include:

- Los Angeles Unified School District (LAUSD – the second largest school district in the nation)
- Department of Labor
- The City of Los Angeles (the second largest municipality in the nation)
- Housing and Urban Development (HUD)
- Los Angeles County Metropolitan Transit Authority (the second largest transit authority in the nation)
- Port of Los Angeles (the largest port in the nation)
- Metropolitan Water District – Los Angeles
- Department of Commerce
### PRICE LIST

<table>
<thead>
<tr>
<th>SIN(s)</th>
<th>Labor Category</th>
<th>Minimum Education</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>541211, 541219, 541611, 541990RISK, OLM</td>
<td>Partner</td>
<td>BS/BA, CPA</td>
<td>$217.63</td>
<td>$220.20</td>
<td>$226.87</td>
<td>$231.63</td>
<td>$236.49</td>
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<tr>
<td>541211, 541219, 541611, 541990RISK, OLM</td>
<td>Partner-IT</td>
<td>BS/BA, CISA</td>
<td>$217.63</td>
<td>$220.20</td>
<td>$226.87</td>
<td>$231.63</td>
<td>$236.49</td>
</tr>
<tr>
<td>541211, 541219, 541611, 541990RISK, OLM</td>
<td>Manager</td>
<td>BS/BA, CPA</td>
<td>$145.09</td>
<td>$148.14</td>
<td>$151.25</td>
<td>$154.42</td>
<td>$157.67</td>
</tr>
<tr>
<td>541211, 541219, 541611, 541990RISK, OLM</td>
<td>Senior</td>
<td>BS/BA</td>
<td>$112.85</td>
<td>$115.22</td>
<td>$117.64</td>
<td>$120.11</td>
<td>$122.63</td>
</tr>
<tr>
<td>541211, 541219, 541611, 541990RISK, OLM</td>
<td>Senior-IT</td>
<td>BS/BA, CISA</td>
<td>$112.85</td>
<td>$115.22</td>
<td>$117.64</td>
<td>$120.11</td>
<td>$122.63</td>
</tr>
<tr>
<td>541211, 541219, 541611, 541990RISK, OLM</td>
<td>Staff</td>
<td>BS/BA</td>
<td>$72.54</td>
<td>$74.06</td>
<td>$75.62</td>
<td>$77.21</td>
<td>$78.83</td>
</tr>
</tbody>
</table>
## Labor Category Descriptions

<table>
<thead>
<tr>
<th>Category</th>
<th>Years of Experience</th>
<th>Education</th>
<th>Functional Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partner</td>
<td>Minimum 15 years</td>
<td>Bachelor’s Degree and CPA Certification</td>
<td>Ensures engagement services are delivered in an efficient and timely manner. Manages overall relationship with the client.</td>
</tr>
<tr>
<td>IT Partner</td>
<td>Minimum 15 years</td>
<td>Bachelor’s Degree and CISA Certification</td>
<td>Ensures engagement services are delivered in an efficient and timely manner. Manages overall relationship with the client.</td>
</tr>
<tr>
<td>Manager</td>
<td>Minimum 10 years</td>
<td>Bachelor’s Degree and CPA</td>
<td>Directs day-to-day fieldwork activities of the engagement. Consults with client management relative to project activities and issues.</td>
</tr>
<tr>
<td>Senior</td>
<td>Minimum 5 years</td>
<td>Bachelor’s Degree</td>
<td>Conducts test work, supervision of staff and documenting engagement results.</td>
</tr>
<tr>
<td>IT Senior</td>
<td>Minimum 5 years</td>
<td>Bachelor’s Degree and CISA</td>
<td>Conducts test work, supervision of staff and documenting engagement results.</td>
</tr>
<tr>
<td>Staff</td>
<td>Entry level</td>
<td>Bachelor’s Degree</td>
<td>Performs work on specific tasks assigned by senior and/or manager. Supports engagement.</td>
</tr>
</tbody>
</table>
"The Service Contract Labor Standards (SCLS) is applicable to this contract and as it applies to the entire Multiple Award Schedule and all services provided. While no specific labor categories have been identified as being subject to SCLS due to exemptions for professional employees (FAR 22.1101, 22.1102 and 29 CRF 541.300), this contract still maintains the provisions and protections for SCLS eligible labor categories. If and/or when the Contractor adds SCLS labor categories / employees to the contract through the modification process, the Contractor must inform the Contracting Officer and establish a SCLS matrix identifying the GSA labor category titles, the occupational code, SCLS labor category titles and applicable wage determination (WD) number. Failure to do so may result in cancellation of the contract."