

**General Services Administration
Federal Supply Services**

Authorized Federal Supply Schedule Price List

Financial and Business Solutions Services

FSC Group: 520
Contract No.: GS-23F-0016T
Contract Period: January 9, 2007 to January 8, 2012
Business Size: Small Business
SBA Certified 8(a) Firm
SBA Certified Small Disadvantaged Business

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>

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CUSTOMER INFORMATION

To send RFQ or obtain additional information, please contact:

- Lani Eko; (703) 647-7444, direct (703) 299-9834; FAX: 1-866-211-7964; leko@laniekopas.com
- Tameka Gatewood; (703) 647-7444, direct (703) 299-9838; FAX (703) 299-9360; tgatewood@laniekopas.com

Ordering Address: Lani Eko & Co., CPAs, PLLC, 100 N. Pitt Street, Suite 320, Alexandria VA 22314

Web Address: www.laniekopas.com

1.a) Special Item Numbers:

- SIN 520-7 Financial and Compliance Audits
- SIN 520-11 Accounting
- SIN 520-13 Complementary Financial Management Services

1.b) N/A

1.c) For prices see below.

2) Maximum Order: \$1,000,000 per SIN.

3) Minimum Order: \$300 per SIN.

4) Geographic Coverage: Nation-wide.

5) Point (s) of Production: 100 N. Pitt Street, Suite 320, Alexandria, VA 22314

6) Discount from List Prices or Statement of Net Price: Prices stated at Net Price.

7) Quantity Discount: Negotiable.

8) Prompt Payment Term: To be negotiated with ordering agency.

9) Government Purchase Card (below micro-purchase level): Yes.

9.b) Government Purchase Card (above micro-purchase level): No.

10) Foreign Items: None

11.a) Time of Delivery: To be negotiated with ordering agency.

11.b) Expedited: To be negotiated with ordering agency.

11.c) Overnight and 2-Day Delivery: To be negotiated with ordering agency.

11.d) Urgent Requirements: To be negotiated with ordering agency.

12. F.O.B. Point(s): Destination.

13.a) Ordering Address: Lani Eko & Company, CPAs, PLLC, 100 N. Pitt Street, Suite 320, Alexandria, VA 22314
Attn: Lani Eko

<p>13.b) Ordering Procedures: The ordering procedures information on Blanket Purchase Agreements (BPA) and a sample BPA can be found at GSA/FSS Schedule home page (www.fss.gsa.gov/schedules).</p>	<p>14) Payment Address: 100 N. Pitt Street. Suite 22314, Alexandria, Virginia 22314</p>
<p>15) Warranty Provision: Lani Eko & Company, CPAs, PLLC will exercise due professional care and competence in the performance of the services being provided hereunder.</p>	<p>16) Export Packing Charges: N/A.</p>
<p>17) Terms and Conditions of Government Credit Card Acceptance: Government credit cards are not accepted for purchases above micro-purchase level.</p>	<p>18) Terms and Condition of Rental, Maintenance, and Repair: N/A.</p>
<p>19) Terms and Conditions of Installation: N/A.</p>	<p>20) Terms and Conditions of Repairs Parts Including Dates, Price and Discount: N/A.</p>
<p>20.a) Terms and Conditions of Any Other Service: To be negotiated with ordering agency.</p>	<p>21) List of Service and Distribution Points: N/A.</p>
<p>22) List of Participating Dealers: N/A</p>	<p>23) Preventive Maintenance: N/A.</p>
<p>24.a) Special Attributes such as Environmental Attributes: N/A.</p>	<p>24.a) Section 508 Compliance Information: N/A.</p>
<p>25) Data Universal Number System (DUNS) Number: 199331781.</p>	<p>26) Central Contractor Registration: Yes.</p>

About Lani Eko & Company, CPAs, PLLC

After over 20 years of providing auditing and accounting services to federal agencies, including six years as a Senior Manager with the Public Sector Group of Ernst & Young, Mr. Eko founded Lani Eko & Company, CPAs, PLLC (LEC). LEC is a professional and technical services company specializing in auditing and accounting, financial analysis, and management and information technology consulting. Our blend of financial and accounting, management consulting, computer science and general management expertise enables LEC to meet the most challenging and complex client requirements.

The firm you select is only as good as its people. We at LEC pride ourselves in producing solutions that meet and exceed our clients' needs. LEC embraces a tradition of excellence through strong technical and professional competence. As a result of these strengths, LEC is in a highly competitive position to assist our clients in meeting objectives of various federal financial management initiatives. We have assembled an exceptional team of experienced and dedicated professionals that work effectively together, and our clients know that Lani Eko & Company will provide the best service from the most highly qualified professionals. We staff our engagements with professionals who possess significant and relevant experience. Our key professionals are former employees of Big 4 accounting firms and large consulting firms. LEC professionals have extensive experience providing accounting, auditing and consulting services to various Federal entities. Specific tasks performed have included audits of financial statements, evaluations of internal controls, assessment of compliance with laws and regulations, evaluation of consistency between statements, assessments of the relevance and reliability of performance data, and a variety of agreed-upon procedures. Over the last 20 years, LEC's professionals have assisted Federal agencies to overcome disclaimer or qualified opinions on their financial statements due to accounting, budgeting and financial reporting problems. In addition, LEC professionals have provided agencies with documentation of accounting practices and procedures, with recommendations for how they could improve those practices and procedures.

LEC has a proven track record of providing audits, financial management advisory services and information technology services to federal agencies and departments. Our team possesses appropriate skill sets and experience which enables our company to assist our clients with various federal financial management services. By sustaining a strong customer focus, LEC has established and maintained a high level of client trust and confidence through its knowledge of and concern for the clients' business needs. LEC provides client service with proven methodologies, effective communication and appropriate technologies and knowledge. These are critical factors contributing to successful completion of projects within contract terms.

As LEC continues to grow, our goal is to recruit employees of the highest caliber who are committed to excellence and meet the firm's rigid professional standards. This ensures the continuity of a professional team in which we can take great pride and one in which our clients can place their full confidence. Our in-house support staff are dedicated to efficient provision of administrative assistance, providing maximum logistic support

possible to ensure that valuable advisory time is dedicated to attainment of engagements goals.

LEC's success to date is a tribute to the Company's commitment to providing its clients with the highest possible level of service. This commitment is born of the practical conviction that the Company's survival and growth are linked directly to the quality of its work and the extent to which the firm continues to provide its clients with exemplary products and services. Our company approach to management, recruitment, staff development, project performance, and quality control is geared to assuring the delivery of outstanding professional services and products to our clients, on schedule within budget, and in response to the specific technical and administrative requirements of each contract.

LEC's commitment to quality and providing cost-effective services is the cornerstone of our management philosophy. As the basis for our past success, this commitment stands as the foundation for our future growth. Lani Eko & Company is devoted to quality, and we have taken extra steps to assure that we meet and even exceed the professional standards of quality established by Government Auditing Standards and the American Institute of Certified Public Accountants (AICPA). Through dedication and commitment of our management and staff, our firm adheres to the most rigorous criteria of our profession established by Government Accountability Office and by the AICPA.

LEC is a U.S. Small Business Administration certified 8(a) and Small Disadvantaged Business.

Our Services

Lani Eko & Company, CPAs, PLLC diverse and technical expertise includes:

- **Chief Financial Officers' Act and Other Complementary Audits**

We perform CFO Act audits, financial statement audits, financial-related audits and performance audits. An independent assessment of an audited entity's a) financial statements in conformity with generally accepted accounting principles, b) financial information, adherence to financial compliance requirements and internal controls, or c) organization or program performance to identify areas for improvement. We assist agencies in developing questions for use at hearings, develop methods and approaches in evaluating a new or proposed program and forecast potential program outcomes. Also, LEC perform audits to recover funds resulting from overpayments, duplicate payments and underpayments.

- **OMB Circular A-123 Compliance**

The passage of Sarbanes-Oxley Act of 2002 (SOX) has refocused attention of federal agencies and departments to reevaluate current policies relating to internal control over financial reporting and management related responsibilities. To apply the requirements of SOX to federal arena, OMB Circular A-123 was revised through an appendix, Appendix A-Internal Control over Financial Reporting. Appendix-A

emphasizes management responsibilities for establishing and maintaining effective internal control over financial reporting by (i) requiring that documentation be maintained not only of the controls in place but also of the assessment process and the methodology management used to support its assertion as to the effectiveness of the internal control over financial reporting; (ii) requiring that management performed monitoring activities that include direct testing of controls as part of the assessment process; and (iii) requiring separate assurance statement from management on the effectiveness of internal control over financial reporting.

LEC's professionals have gained experience through direct knowledge of providing similar services to federal agencies and departments. Over the years, for major financial processes, including Fund Balance with Treasury, Obligations, Accounts Payable, Appropriations Received, Credit Program Receivables and Liability for Loan Guarantees, we have assisted in assessing risks, planning monitoring and developing testing, developing documentation standards, identifying key controls and compensating controls, and assessing effectiveness of controls. We do not believe in one size fits all approach; therefore, our professionals assist federal agencies and departments in developing Corrective Action Plans that meet their unique needs.

- **Contracts, Grants, and Cost Proposals Audits and Reviews**

LEC professionals assist agencies to determine propriety of grant charges, the financial capability of the prospective contractors, the adequacy of the offerors' accounting systems, the allocability and allowability of charges, compliance with enabling laws, and the reasonableness of proposed costs. The audits are in accordance with Government Auditing Standards, OMB Bulletins and Circulars, the cost principles set forth in Accounting Guide for Government Contracts, Federal Acquisition Regulations, and Cost Accounting Standard Board Rules and Regulations.

- **Accounting and Reconciliations Assistance**

We assist agencies in reconciling Fund Balance with Treasury and general ledger accounts, reconciling differences between proprietary and budgetary accounts, defining accounting transactions that comply with SFFAS requirements; establishing the necessary internal control for maintaining the accuracy and integrity of general ledger accounts; verifying accounting transactional logic and accuracy of balances; and correcting existing errors in the general ledger account balances, and training staff in the proper implementation of accounting policies and procedures. In addition, we perform transaction analysis, transaction processing, data analysis and summarization, technical assistance in devising new or revised accounting policies and procedures, classifying accounting transactions, and conduct special studies to improve accounting operations.

- **Financial Statements Compilations**

LEC assist agencies in compiling financial statements (Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources

and Statement of Financing) that comply with the Statement of Federal Financial Accounting Standards; other generally accepted accounting principles; and agency policies and procedures, and train agencies staff in compilation of financial statements.

- **Auditability Assessment**

We perform assessment of agencies current financial statements, procedures and ability to produce auditable financial statements; develop audit milestones for each implementation task; assist agencies to “cleanse” system data; find suitable alternative solutions to support general ledger balances that no longer have supporting data; enhance the data collection and retention process; and provide recommendations in order that agencies can meet their goals of issuing financial statements that comply with Statement of Federal Financial Accounting Standards.

- **Credit Reform Accounting**

The Federal Credit Reform Act of 1990 (FCRA), as amended significantly changed the way federal government budget and accounts for its credit programs. Under the FCRA, agencies are required to budget for the direct loans and guarantee loans present value of expected long term subsidy cost to the federal government. LEC professionals assist agencies to assess data quality and key assumptions; test loan models; review backcast and sensitivity analysis; assess proprietary of OMB Subsidy Calculator options selected; compare results of modeling to general ledger entries and review disclosures for consistency with SFFAS Nos. 2 and 18.

- **Budgeting**

We assist agencies in assessment and improvement of the budget formulation and execution processes; conduct special reviews to resolve budget formulation or budget execution issues and provide technical assistance to improve budget preparation or execution processes.

Why Use Lani Eko & Company?

The Best People

LEC is not a manufacturer of goods. We are a service provider. As a result, we recognize since the founding of our firm that our people are our greatest resources. At LEC, we nurture a healthy, creative, respectful, and pleasant environment. The foundation of our success is our people and the spirit of cooperation for the good of the company, its employees and customers. Our team consists of seasoned and dedicated federal financial management professionals, who have been both technical specialists in “Big 4” accounting firms and senior managers within federal agencies and departments. LEC’s staff possess a unique combination of essential skills related to Federal financial statement and audit preparation, accounting and reconciliations, OMB A-123 implementation, credit reform issues, budget preparation and execution policies and practices, training and other related areas derived from years of experience serving

Federal clients. Our staff understand the federal financial management arena, and know how to execute an assignment with maximum efficiency.

We Value Quality

At LEC, we understand our core values and business. The values of LEC are reflected in its motto “Quality Nurtured by Leadership and Integrity”. Our values are built on the concept of customer service, innovation, teamwork and experience. Our primary business is providing assurance and financial advisory services to federal agencies and departments. We do not purport to be everything to everyone. We strive to understand our clients’ business and needs, which is why we recruit candidates who have the best combination of experience, skills and cultural fit. Our senior management fosters these values through a cooperative management style reinforced through project management leadership. LEC has a proven track record of accomplishments at federal agencies; we are committed to the success of these agencies, and to developing relationships that bring strong value proposition to our federal clients.

Outstanding Federal Knowledge

LEC is fundamentally different and better than our competition in that our team has a long track record of accomplishments servicing federal agencies and departments. Our team has broad knowledge and understanding of federal financial management initiatives, federal budgetary accounting and proprietary accounting. Our team has assisted federal agencies and departments in complying with federal financial management initiatives, resolving audit findings and recommending solutions to complex accounting issues. LEC through its combination of people experience and knowledge, and proven service delivery, is uniquely qualified to successfully execute federal assignments.

Unsurpassed Service Delivery

LEC success is intrinsically linked with our clients. By employing and retaining seasoned staff who understands the federal financial management arena, investing in knowledge and technology, operating our firm within the framework of the American Institute of Certified Public Accountants and Government Accountability Office professional standards, and recognizing that we need to be flexible and innovative in offering solutions that will meet the needs of our clients today and tomorrow, we consistently strive to provide unsurpassed service delivery.

SPECIAL ITEM NUMBERS EXPERIENCE

520 7 FINANCIAL & PERFORMANCE AUDITS

Lani Eko & Company, CPAs, PLLC provides financial auditing services in accordance with auditing standards generally accepted in the United States and the standards applicable to audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Bulletin. Services may include but are not limited to the following:

- Financial statement audits
 - audit of financial statements prepared in conformity with standards of accounting issued by Statement of Federal Financial Accounting Standards (SFFAS) and by the American Institute of Certified Public Accountants (AICPA)
- Segments of financial statements
 - audit financial information, e.g. statement of revenue and expenses, statement of cash receipts and disbursements, statement of fixed assets, budget requests, and variances between estimated and actual financial performance
- Internal controls
 - audit for compliance with laws and regulations such as those governing the bidding for, accounting for, and reporting on grants and contracts including proposals, amounts billed, and amounts due on termination claims
 - audit financial reporting and/or safeguarding assets including controls using computer-based systems
- Compliance with laws and regulations
- Economy and efficiency audits
 - assess business practices
 - evaluate acquisition of appropriate type, quality, and amount of resources at an appropriate cost
 - assess duplication of effort by employees and work that serves little or no purpose
 - evaluate the optimum amount of resources (staff, equipment, and facilities) in producing or delivering the appropriate quantity and quality of goods or services in a timely manner
 - evaluate compliance with requirements of laws and regulations that could significantly affect the acquisition, protection, and use of the entity's resources
 - assess management control systems for measuring, reporting, and monitoring a program's economy and efficiency
 - evaluate reported measures of economy and efficiency
- Program results and program fraud audits
 - assess whether the objectives of a new or ongoing program are proper, suitable,

- or relevant
- determine the extent to which a program achieves a desired level of program results
- assess the effectiveness of the program and/or individual program components
- determine whether the program complements, duplicates, overlaps, or conflicts with other related programs.
- assess compliance with laws and regulations applicable to the program.

520 11 ACCOUNTING

Lani Eko & Company, CPAs, PLLC diverse and technical accounting expertise includes:

- Analyze, process, and summarize transactions
- Assist in devising new or revised accounting policies and procedures
- Classify accounting transactions
- Perform special studies to improve accounting operations
- Resolve accounting issues
- Resolve and/or implement audit findings
- Assess or enhance accounting internal controls
- Improve operating efficiency and effectiveness

520 13 COMPLEMENTARY FINANCIAL MANAGEMENT SERVICES

Lani Eko & Company, CPAs, PLLC complementary financial management services include:

- Assess and improve financial management systems
- Conduct A-127 system compliance reviews
- Assist with implementation of corrective actions
- Document systems

- Identify systems requirements
- Plan and develop systems
- Assist in meeting agency financial management system requirements
- Assess and improve financial reporting and analysis
- Develop new reporting formats and pro-forma financial reports
- Assist in improving and streamlining reporting and analysis processes
- Perform cost-benefit or other special financial analyses
- Assist with the requirements of the Government Performance & Results Act
- Assist with devising and implementing performance measures and related processes and systems
- Assist with strategic and operational financial planning
- Resolve audit recommendations
- Assist in managerial cost accounting
- Assist in financial policy formulation and development
- Perform economic and regulatory analyses:
 - Develop methods for analyzing costs, benefits and impacts of regulations and policies.
 - Collect data and prepare Information Collection Requests for approval by OMB.
 - Conduct exposure and risk analyses.
 - Develop, modify or apply risk characterization models to analyze and evaluate policies, programs and regulations.
- Perform actuarial services and/or actuarial data analysis services:
 - Collection, analysis, editing, calibration and data entry of Employee Benefit Plan information.
 - Conduct updates of a full actuarial valuation pension plan database, program major upgrades or significant new modeling capabilities.
 - Perform quantitative analysis of covered pension plans to identify plans that are

potentially noncompliant or underfunded.

- Assist with quality assurance efforts.

FABS RATES

- SIN 520-7 Financial and Performance Audits
- SIN 520-11 Accounting
- SIN 520-13 Complementary Financial Management Services

Labor Category	1/9/2007 Through 1/8/2008	1/9/2008 Through 1/8/2009	1/9/2009 Through 1/8/2010	1/9/2010 Through 1/8/2011	1/9/2011 Through 1/8/2012
Partner/Principal/Heavy Senior Manager	\$140.00	\$144.20	\$148.53	\$152.98	\$157.57
Senior Manager	\$110.00	\$113.30	\$116.70	\$120.20	\$123.81
Manager	\$ 88.00	\$ 90.64	\$ 93.36	\$ 96.16	\$ 90.04
Supervisor	\$ 74.25	\$ 76.48	\$ 78.77	\$ 81.13	\$ 83.57
Senior Auditor/Accountant	\$ 62.00	\$ 63.86	\$ 65.78	\$ 67.75	\$ 69.78
Staff Auditor/Accountant	\$ 49.50	\$ 50.99	\$ 52.51	\$ 54.09	\$ 55.71

LABOR CATEGORIES

Partner/Principal/Heavy Senior Manager

Education: Bachelor's degree in accounting or other technical field from an accredited college or university with at least 24 semester hours in accounting.

Experience: Minimum of 10 years.

Certification: CPA or CGFM.

Areas of Specialization/Concentration: Audit and financial accounting assistance services.

Special Skills, Knowledge: Proficient knowledge of GAAP, GAAS, federal regulations,

guidelines, standards and concepts, or other relevant industry practices pertaining to the engagement.

Responsibilities: Responsible for scope, direction and completion as well as the commitment of the Firm's resources to the engagement plan. Monitors the status of the engagement, and responsible for communications with the client, overall project management, quality control and presentation of final work product.

Senior Manager

Education: Bachelor's degree in accounting or other technical field from an accredited college or university.

Experience: Minimum of 7 years.

Certification: CPA or CGFM (8 years of audit or audit-related experience may be substituted for CPA/CGFM certification based on partner approval).

Areas of Specialization/Concentration: Audit and financial accounting assistance services.

Special Skills, Knowledge: Proficient knowledge of GAAP; GAAS; federal regulations, guidelines, standards, and concepts; or other relevant industry practices pertaining to the engagement.

Responsibilities: Manage and supervise project teams, provide on-site quality control, monitor engagement budget, plan and assign tasks to project team, advise and consult partners of all significant developments, review workpapers, oversees drafting of reports, provide technical assistance to federal agencies and project staff.

Manager

Education: Bachelor's degree in accounting or other technical field from an accredited college or university.

Experience: Minimum of 5 years.

Certification: CPA or CGFM (6 years of audit or audit-related experience may be substituted for CPA/CGFM certification based on partner approval).

Areas of Specialization/Concentration: Audit and financial accounting services.

Special Skills, Knowledge: Proficient knowledge of GAAP, GAAS, federal regulations, guidelines, standards and concepts, or other relevant industry practices pertaining to the engagement.

Responsibilities: Manage and supervise project teams, provide onsite quality control, monitor engagement budget, plan and assign tasks to project team, act as liaison between project senior and project partner/principal, review workpapers, provide technical assistance to federal agencies and project staff.

Supervisory Senior

Education: Bachelor's degree in accounting or other technical field from an accredited college or university with at least 24 semester hours in accounting.

Experience: Minimum of 4 years.

Certification: CPA or CPA candidate.

Areas of Specialization/Concentration: Audit and financial accounting assistance services.

Special Skills, Knowledge: Proficient knowledge of GAAP, GAAS, federal regulations, guidelines, standards and concepts, or other relevant industry practices pertaining to the engagement.

Responsibilities: Supervise senior and staff auditors, provide technical guidance on work assignments, independently perform major segments of engagement, act as liaison between project staff and project manager, and perform assigned tasks related to the engagement.

Senior Auditor

Education: Bachelor's degree in accounting or other technical field from an accredited college or university.

Experience: Minimum of 2 years

Certification: CPA or CPA candidate.

Areas of Specialization/Concentration: Audit and financial accounting assistance services.

Special Skills, Knowledge: Proficient knowledge of GAAP, GAAS, federal regulations, guidelines, standards and concepts, or other relevant industry practices pertaining to the engagement.

Responsibilities: Performs field work, and supervises and review staff accountants' work.

Staff Auditor

Education: Bachelor's degree from an accredited college or university.

Experience: None required.

Certification: None required; CPA candidate preferred.

Areas of Specialization/Concentration: Audit and financial accounting assistance services.

Special Skills: Ability to work with minimal direct supervision.

Responsibilities: Performs specifically assigned tasks in accordance with directions provided by senior, manager, senior manager and partner.