

BrookWeiner, L.L.C.

**Financial and Business Solutions
Schedule
FABS 520**



Schedule
Contract GS-23F-0066X

**General Services Administration (GSA)
Federal Supply Service
Authorized Federal Supply Schedule
Price List**

**Contract Number: GS-23F-0066X
April 29, 2011 – April 28, 2016**

(312) 629-0900 (Voice)
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gsa@brookweiner.com
www.brookweiner.com

General Services Administration (GSA)**Federal Supply Services****Authorized Federal Supply Schedule Price List**

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

Financial and Business Services (FABS)

FSC Group: 520

NAICS: 541211, 541213, 541219, 541380, 541611,

Contract Number: GS-23F-0066X

For more information on ordering from Federal Supply Schedules click on [the FSS Schedules](#) button at fss.gsa.gov

Contract Period: April 29, 2011 – April 28, 2016
(Base period)

Contractor: BrookWeiner L.L.C.
125 South Wacker Drive
Suite 1000
Chicago, Illinois 60606-4497
Phone: 312-629-0900
Fax: 312-629-0901

Website: <http://www.brookweiner.com>
E-mail: gsa@brookweiner.com

Contract Administrator: Sherwin A. Brook, Member & Senior Partner
(same address/phone number)

Business Size: Small Business

Prices Shown Herein are Net (discount deducted)

Date: May 16, 2011

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Financial And Business Solutions (FABS)

Customer Information

1. Special Item Numbers (SINs)

1a. Special Item Numbers (SINs) Awarded:

- 520 07 --- Financial & Performance Audits
- 520 08 --- Complementary Audit Services
- 520 09 --- Recovery Audits
- 520 11 --- Accounting
- 520 12 --- Budgeting
- 520 13 --- Complementary Financial Management Services

1b. Schedule Pricing

See [Appendix 1, Schedule Rates](#) for a complete listing of labor categories and associated rates.

1c. Labor Category Descriptions

See [Appendix 2, Labor Category Descriptions](#) for complete descriptions of each labor category.

2. Maximum Order Threshold

\$1,000,000 is the maximum value for all orders placed under this contract per the schedule. However, orders above \$1,000,000 are possible under certain conditions. See [FAR 8.405-3](#)

3. Minimum Order Threshold

The minimum value for orders placed under this contract is \$100.

4. Geographic Coverage

Domestic Delivery – United States (48 contiguous states, Alaska, Hawaii, and US Territories)

5. Point of Production (city, county, and State or foreign country)

BrookWeiner L.L.C.
125 South Wacker Drive
Suite 1000
Chicago, Illinois 60606-4497
Cook County, Illinois

6. Discounts

All prices shown herein are Net (discount deducted).

7. Quantity Discounts

None

8. Prompt Payment

Payment terms are net 30 days

9. Government Purchase Cards

9a. Government purchase cards are accepted at or below the micro-purchase threshold.

9b. Government purchase cards are accepted above the micro-purchase threshold.

10. Foreign Items

Not applicable

11. Delivery Schedule

11a. Time of Delivery

Shall be specified in Statement of Work by ordering agency

11b. Expedited Delivery

Not applicable

11c. Overnight and 2-day Delivery

Not applicable

11d. Urgent Requirements

When the Federal Supply Schedule contract delivery period does not meet the bona fide urgent delivery requirements of an ordering agency, agencies are encouraged, if time permits, to contact the Contractor for the purpose of obtaining accelerated delivery. The Contractor shall reply to the inquiry within 3 workdays after receipt. (Telephonic replies shall be confirmed by the Contractor in writing). If the Contractor offers an accelerated delivery time acceptable to the ordering agency, any order(s) placed pursuant to the agreed upon accelerated delivery time frame and in accordance with all other terms and conditions of the contract.

12. F.O.B. Points

Destination

13. Contractor's Ordering Address

13a. Ordering Address

BrookWeiner L.L.C.
125 South Wacker Drive
Suite 1000
Chicago, Illinois 60606-4497
312-629-0900 (Voice)
312-629-0901 (Fax)
Attn: Sherwin A. Brook, Member & Senior Partner

13b. Ordering Procedures for Blanket Purchase Agreements (BPA)

For supplies and services, the ordering procedures, information on Blanket Purchase Agreements (BPA's) and a sample BPA can be found at the GSA/FSS Schedule homepage (<http://www.gsa.gov/schedules>)

The Federal Acquisition Regulation (FAR) 13.303-1(a) defines Blanket Purchase Agreements (BPAs) as "... a simplified method of filling anticipated repetitive needs for supplies and services by establishing charge accounts with qualified sources of supply." The use of BPAs under the Federal Supply Schedule Program is authorized in accordance with FAR 13.303-2(c), which states, in part, that "BPAs may be established with GSA Federal Supply Schedule contractors..." In addition FAR 8.405-3 states that ordering activities may establish BPAs under any Schedule contract to fill recurring needs.

BPA contract vehicles enable schedule users to maximize their administrative and purchasing savings. This feature permits Federal Supply Schedule users to set up “accounts” with Schedule Contractors to fill recurring requirements.

These accounts establish a period for the BPA and generally address issues such as the frequency of ordering and invoicing, authorized users, discounts, delivery locations and times. Agencies may be able to secure a discount higher than that available in the contract based on the aggregate volume of business possible under a BPA.

14. Payment Address

BrookWeiner L.L.C.
125 South Wacker Drive
Suite 1000
Chicago, Illinois 60606-4497

15. Warranty Provision

Not applicable

16. Export Charges

Not applicable

17. Government purchase card payments in excess of the micro-purchase level

Prior agreement will be required and terms and conditions will then be determined.

18. Terms and conditions of rental maintenance and repair

Not applicable

19. Terms and conditions of installation

Not applicable

20. Terms and conditions of repair parts

Not applicable

20a. Terms and conditions for any other services

All terms and conditions will be agreed upon at the time of contracting.

21. List of service and distribution points

Not applicable

22. List of participating dealers

Not applicable

23. Preventative maintenance

Not applicable

24. Special Attributes

24a. Environmental attributes

Not applicable

24b. Section 508 Compliance information on Electronic and Information technology

Not applicable

25. Data Universal Numbering System (DUNS) Number

093-159-374

26. Registration in Central Contractor Registration (CCR) Database

Active in CCR; Registration valid through 8/31/2011.

BROOKWEINER, L.L.C.

BrookWeiner Overview, Qualifications and Past Experience

Overview

BrookWeiner, L.L.C. is a Chicago based firm of Certified Public Accountants (CPA) with a history of focused client service of over fifty years. We provide services in the areas of auditing, accounting, tax, internal control review, estate planning, financial planning, business consulting, valuation services, risk assessment, litigation services and more. We have a great depth of experience working closely with governmental agencies, businesses, banks, financial institutions, not-for-profit organizations, and individuals.

In addition to Certified Public Accountants, our professional staff includes Certified Financial Planners, Certified Fraud Examiners, and Certified Valuation Analysts. We are members of the American Institute of Certified Public Accountants (AICPA) and the Illinois CPA Society (ICPAS). Our firm has successfully completed quality performance reviews conducted by our peers in accordance with guidelines established by the AICPA.

Qualifications and Past Experience

BrookWeiner's professional services history includes over 30 years of experience in performing the following types of engagements:

1. financial audits and reviews,
2. compliance auditing
3. internal control design and reviews
4. Forensic and litigation support functions
5. Sarbanes Oxley risk assessment audit
6. Accounting and internal audit support
7. Accounting system design, review and support

Our extensive client list includes governmental entities and agencies, banks, financial institutions private and public companies in various industries, and not-for-profit entities.

We are members of the Public Company Accounting Oversight Board (PCAOB) which oversees the auditing of companies to protect investors and The International Accounting Group (TIAG) a global alliance of high-quality, independent accounting firms. We have attained the highest approval levels for both organizations. In addition we are a member firm of the Financial Industry Regulatory Authority (FINRA) the largest independent regulator for all securities firms doing business in the United States. Our members also serve on the Peer Review Board of the AICPA.

All of our personnel participate regularly in training programs and continuing education courses to improve our technical skills and keep us current in today's ever-changing business environment across a wide range of industries. In addition, our firm is registered as Public Accountant Continuing Professional Education Sponsor with the State of Illinois.

BrookWeiner Service Offerings

BrookWeiner's Financial and Business Solutions (FABS) service offerings are identified according to Special Item Numbers (SINs). These SINs are listed below along with examples of the types of tasks that may be included under each. These are examples ONLY and are NOT meant to exclude or limit additional financial services under this schedule.

SIN 520-7 Financial & Performance Audits

Perform 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.

Task under this SIN may include but are not limited to the following:

- Financial statement audits
- Audit of segments of financial statements
- Internal controls
- Compliance with laws and regulations
- Economy and efficiency audits
- Program results and program fraud audits

SIN 520-8 Complementary Audit Services

Tasks under this SIN may include but are not limited to the following:

- Assist in the development of questions for use at hearings
- Develop methods and approaches to be applied in evaluating a new or a proposed program
- Forecast potential program outcomes under various assumptions
- Perform peer reviews

SIN 520-9 Recovery Audits

The types of tasks that may be included under this SIN include, but are not limited to the following:

- Identify overpayments
- Recover overpayments
- Identify and recover third party liabilities
- Recover disability payments
- Recover health care costs

SIN 520-11 Accounting

The types of tasks that may be included under this SIN include, but are not limited to the following:

- 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

SIN 520-12 Budgeting

The types of tasks that may be included under this SIN include, but are not limited to the following:

- Assess and improve the budget formulation process
- Assess and improve the budget execution process
- Conduct special reviews of budget formulation or execution issues
- Review budgetary controls
- Assist with implementation of corrective actions

SIN 520-13 Complementary Financial Management Services

The types of tasks that may be included under this SIN include, but are not limited to the following:

- Assess and improve financial management systems
- Conduct A-127 system compliance reviews
- Assist with implementation of corrective actions
- Document systems
- Identify system 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 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 actuarial services and/or actuarial data analysis services
- Assist with quality assurance efforts

How to Use this Schedule

Instructions For Placing Orders For Services Based on GSA Schedule Hourly Rates

GSA provides a streamlined, efficient process for ordering the services you need. GSA has already determined that BrookWeiner L.L.C. meets the technical requirements and that our prices offered are fair and reasonable. Agencies may use written orders; facsimile orders, credit card orders, blanket purchase agreement orders or individual purchase orders under this contract.

If it is determined that your agency needs an outside source to provide FABS services, follow these simple steps:

Step 1. Develop a Statement of Work (SOW)

In the SOW, include the following information:

Work to be performed,

Location of work,

Period of performance;

Deliverable schedule, and

Special standards and any special requirements, where applicable.

Step 2. Select Contractor and Place Order

If the order is at or below the micro-purchase threshold, select the contractor best suited for your needs and place the order.

If the order is exceeding but less than the maximum order threshold (MOT), prepare an RFQ;

If the order is in excess of the MOT, prepare an RFQ. Consider expansion of competition and seek price reductions.

Step 3. Prepare a Request for Quote (RFQ)

Include the SOW and evaluation criteria

Request fixed price, ceiling price, or, if not possible, labor hour or time and materials order;

If preferred, request a performance plan from contractors and information on past experience; and include information on the basis of selection

May be posted on GSA's electronic RFQ, e-Buy

Step 4. Provide RFQ to at least Three Firms

Step 5. Evaluate Offers, Select Best Value Firm, and Place Order

Appendix 1-- Schedule Rates

1b. Rates for work under SIN 520-7

| Labor Category | 4/29/2011 to 4/28/2012 | 4/29/2012 to 4/28/2013 | 4/29/2013 to 4/28/2014 | 4/29/2014 to 4/28/2015 | 4/29/2015 to 4/28/2016 |
|---------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Senior Partner | 355.50 | 362.61 | 369.86 | 377.26 | 384.80 |
| Partner | 276.00 | 281.52 | 287.15 | 292.89 | 298.75 |
| Senior Manager (Audit) | 266.33 | 271.66 | 277.09 | 282.63 | 288.28 |
| Audit Manager | 168.15 | 171.51 | 174.94 | 178.44 | 182.01 |
| Senior Auditor | 138.30 | 141.07 | 143.89 | 146.77 | 149.70 |
| Senior Staff Accountant | 109.66 | 111.85 | 114.09 | 116.37 | 118.70 |
| Junior Accountant | 95.81 | 97.73 | 99.68 | 101.67 | 103.71 |
| Accounting Para Professional | 88.48 | 90.25 | 92.05 | 93.90 | 95.77 |

Note: All awarded rates are hourly and inclusive of the 0.75% Industrial Funding Fee. In addition negotiated rates for option years reflect an escalation rate of 2% in accordance with I-FSS-969 (b) (1).

Appendix 1-- Schedule Rates

1b. Rates for work under SIN 520-8

| Labor Category | 4/29/2011 to 4/28/2012 | 4/29/2012 to 4/28/2013 | 4/29/2013 to 4/28/2014 | 4/29/2014 to 4/28/2015 | 4/29/2015 to 4/28/2016 |
|---------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Senior Partner | 355.50 | 362.61 | 369.86 | 377.26 | 384.80 |
| Partner | 276.00 | 281.52 | 287.15 | 292.89 | 298.75 |
| Senior Manager (Audit) | 266.33 | 271.66 | 277.09 | 282.63 | 288.28 |
| Audit Manager | 188.10 | 191.86 | 195.70 | 199.61 | 203.61 |
| Senior Auditor | 138.30 | 141.07 | 143.89 | 146.77 | 149.70 |
| Senior Staff Accountant | 109.66 | 111.85 | 114.09 | 116.37 | 118.70 |
| Junior Accountant | 95.81 | 97.73 | 99.68 | 101.67 | 103.71 |
| Accounting Para Professional | 88.48 | 90.25 | 92.05 | 93.90 | 95.77 |

Note: All awarded rates are hourly and inclusive of the 0.75% Industrial Funding Fee. In addition negotiated rates for option years reflect an escalation rate of 2% in accordance with I-FSS-969 (b) (1).

Appendix 1-- Schedule Rates

1b. Rates for work under SIN 520-9

| Labor Category | 4/29/2011 to 4/28/2012 | 4/29/2012 to 4/28/2013 | 4/29/2013 to 4/28/2014 | 4/29/2014 to 4/28/2015 | 4/29/2015 to 4/28/2016 |
|---------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Senior Partner | 355.50 | 362.61 | 369.86 | 377.26 | 384.80 |
| Partner | 276.00 | 281.52 | 287.15 | 292.89 | 298.75 |
| Senior Manager (Audit) | 266.33 | 271.66 | 277.09 | 282.63 | 288.28 |
| Audit Manager | 188.10 | 191.86 | 195.70 | 199.61 | 203.61 |
| Senior Auditor | 138.30 | 141.07 | 143.89 | 146.77 | 149.70 |
| Senior Staff Accountant | 109.66 | 111.85 | 114.09 | 116.37 | 118.70 |
| Junior Accountant | 95.81 | 97.73 | 99.68 | 101.67 | 103.71 |
| Accounting Para Professional | 88.48 | 90.25 | 92.05 | 93.90 | 95.77 |

Note: All awarded rates are hourly and inclusive of the 0.75% Industrial Funding Fee. In addition negotiated rates for option years reflect an escalation rate of 2% in accordance with I-FSS-969 (b) (1).

Appendix 1-- Schedule Rates

1b. Rates for work under SIN 520-11

| Labor Category | 4/29/2011 to 4/28/2012 | 4/29/2012 to 4/28/2013 | 4/29/2013 to 4/28/2014 | 4/29/2014 to 4/28/2015 | 4/29/2015 to 4/28/2016 |
|---------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Senior Partner | 355.50 | 362.61 | 369.86 | 377.26 | 384.80 |
| Partner | 276.00 | 281.52 | 287.15 | 292.89 | 298.75 |
| Senior Manager (Audit) | 266.33 | 271.66 | 277.09 | 282.63 | 288.28 |
| Audit Manager | 168.15 | 171.51 | 174.94 | 178.44 | 182.01 |
| Senior Auditor | 138.30 | 141.07 | 143.89 | 146.77 | 149.70 |
| Senior Staff Accountant | 109.66 | 111.85 | 114.09 | 116.37 | 118.70 |
| Junior Accountant | 95.81 | 97.73 | 99.68 | 101.67 | 103.71 |
| Accounting Para Professional | 88.48 | 90.25 | 92.05 | 93.90 | 95.77 |

Note: All awarded rates are hourly and inclusive of the 0.75% Industrial Funding Fee. In addition negotiated rates for option years reflect an escalation rate of 2% in accordance with I-FSS-969 (b) (1).

Appendix 1-- Schedule Rates

1b. Rates for work under SIN 520-12

| Labor Category | 4/29/2011 to 4/28/2012 | 4/29/2012 to 4/28/2013 | 4/29/2013 to 4/28/2014 | 4/29/2014 to 4/28/2015 | 4/29/2015 to 4/28/2016 |
|---------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Senior Partner | 355.50 | 362.61 | 369.86 | 377.26 | 384.80 |
| Partner | 276.00 | 281.52 | 287.15 | 292.89 | 298.75 |
| Senior Manager (Audit) | 266.33 | 271.66 | 277.09 | 282.63 | 288.28 |
| Audit Manager | 168.15 | 171.51 | 174.94 | 178.44 | 182.01 |
| Senior Auditor | 138.30 | 141.07 | 143.89 | 146.77 | 149.70 |
| Senior Staff Accountant | 109.66 | 111.85 | 114.09 | 116.37 | 118.70 |
| Junior Accountant | 95.81 | 97.73 | 99.68 | 101.67 | 103.71 |
| Accounting Para Professional | 88.48 | 90.25 | 92.05 | 93.90 | 95.77 |

Note: All awarded rates are hourly and inclusive of the 0.75% Industrial Funding Fee. In addition negotiated rates for option years reflect an escalation rate of 2% in accordance with I-FSS-969 (b) (1).

Appendix 1-- Schedule Rates

1b. Rates for work under SIN 520-13

| Labor Category | 4/29/2011 to 4/28/2012 | 4/29/2012 to 4/28/2013 | 4/29/2013 to 4/28/2014 | 4/29/2014 to 4/28/2015 | 4/29/2015 to 4/28/2016 |
|---------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Senior Partner | 355.50 | 362.61 | 369.86 | 377.26 | 384.80 |
| Partner | 276.00 | 281.52 | 287.15 | 292.89 | 298.75 |
| Senior Manager (Audit) | 266.33 | 271.66 | 277.09 | 282.63 | 288.28 |
| Audit Manager | 188.10 | 191.86 | 195.70 | 199.61 | 203.61 |
| Senior Auditor | 138.30 | 141.07 | 143.89 | 146.77 | 149.70 |
| Senior Staff Accountant | 109.66 | 111.85 | 114.09 | 116.37 | 118.70 |
| Junior Accountant | 95.81 | 97.73 | 99.68 | 101.67 | 103.71 |
| Accounting Para Professional | 88.48 | 90.25 | 92.05 | 93.90 | 95.77 |

Note: All awarded rates are hourly and inclusive of the 0.75% Industrial Funding Fee. In addition negotiated rates for option years reflect an escalation rate of 2% in accordance with I-FSS-969 (b) (1).

Appendix 2 -- Labor Category Descriptions

Position Descriptions for Labor Categories

Senior Partner:

This individual shall be a Certified Public Accountant, licensed by the appropriate state licensing authority, and in good standing with the AICPA and applicable state boards. The minimum education includes a bachelor's degree in accounting or business, and continuing professional experience in the past two years that meets the applicable state CPE requirements. Minimum experience includes having over twenty years' audit and/or accounting experience. The responsibilities in this category include final authority in the conduct of audit engagements and full responsibility for the work performed, including overall project management and final review.

Partner:

This individual shall be a Certified Public Accountant, licensed by the appropriate state licensing authority, and in good standing with the AICPA and applicable state boards. The minimum education includes a bachelor's degree in accounting or business, and continuing professional experience in the past two years that meets the applicable state CPE requirements. Minimum experience includes having over fifteen years' audit and/or accounting experience. The responsibilities in this category include final authority in the conduct of audit engagements and full responsibility for the work performed, including overall project management and final review.

Senior Manager (Audit)

This individual shall be a Certified Public Accountant or Certified Fraud Examiner and be in good standing with the applicable state boards. The minimum education includes a bachelor's degree in accounting or business, and continuing professional experience in the past two years that meets the applicable state CPE requirements. Minimum experience includes ten years' audit and/or accounting experience. The responsibilities in this category include reviewing working papers, financial statements, and reports; conducting discussions with clients about the results of the work performed; directing manager, senior and junior level auditors; reviewing and approving work plans and programs; ensuring that assignments are carried out within the budgeted time and within delivery commitments; reviewing workpapers, financial statements and related reports for accuracy and completeness; following the progress of the engagement; and helping resolve accounting, auditing, and reporting problems as they arise. The Senior Manager (Audit) is regularly assigned on audit engagements in a managerial capacity.

Audit Manager

This individual shall be a Certified Public Accountant or Certified Fraud Examiner and be in good standing with the applicable state boards. The minimum education includes a bachelor's degree in accounting or business, and continuing professional experience in the past two years that meets the applicable state CPE requirements. Minimum experience includes ten years' audit and/or accounting experience. The responsibilities in this category include reviewing working papers, financial statements, and reports; conducting discussions with clients about the results of the work performed; directing senior and junior level auditors; reviewing and approving work plans and programs; ensuring that assignments are carried out within the budgeted time and within delivery commitments; reviewing workpapers, financial statements and related reports for accuracy and completeness; following the progress of the engagement; and helping resolve accounting, auditing, and reporting problems as they arise. The Senior Manager (Audit) is regularly assigned on audit engagements in a managerial capacity.

Senior Auditor

This individual shall be a senior staff accountant within the firm and have at least five years' audit and/or accounting experience. Also required are a bachelor's degree in accounting or business, a CPA certificate or fulfillment of the CPA educational requirements in the state in which he or she is employed, and continuing professional experience in the past two years that meets the applicable state CPE requirements. The responsibilities of the Senior Accountant include independently performing a major segment of an audit, directing and instructing the work of senior and junior accountants and auditors, and reviewing the work done and directing revisions if necessary. The Senior Auditor makes decisions on routine accounting, auditing and reporting matters and is regularly assigned on audit engagement in the capacity of supervisor.

Senior Staff Accountant

This individual shall have at least three years of audit and/or accounting experience. The minimum educational requirements for a senior staff accountant include a bachelor's degree in accounting or business, a CPA certificate or fulfillment of the CPA educational requirements in the state in which he or she is employed and continuing professional experience in the past two years that meets the applicable state CPE requirements. The responsibilities in this category include performing specific audit steps under the supervision of a senior auditor. All activities of Senior Staff Accountants are supervised.

Junior Accountant

This individual shall have at one year of audit and/or accounting experience. The minimum educational requirements for a senior staff accountant include a bachelor's degree in accounting or business. The responsibilities in this category include performing specific audit steps under the supervision of a senior auditor. All activities of Junior Accountants are supervised.

Accounting Para Professional

This individual shall have some college training in accounting or a business curriculum and at least 10 years of accounting experience. The responsibilities in this category include performing specific audit steps under the supervision of a senior auditor. All activities of Accounting Para Professional Staff are supervised.