U.S. General Services Administration (GSA)
Federal Supply Service
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 GSA Advantage!® is: GSAAdvantage.gov.

Multiple Award Schedule

Federal Supply Group: Professional Services
Contract Number: GS-23F-0073Y
FSC Service Code: R704
Contract period: September 5, 2017 through September 4, 2022
Price List Current as of Mod PS-0032 & 0033 Effective June 15, 2021

CONTRACTOR: CMA GROUP, LLC
10551 BARKLEY STREET, SUITE 101
OVERLAND PARK, KS 66212-1813

Contract Administrator: Tefera Chewaka
Phone #: (913) 871-6880 or (913) 432-6004
Facsimile: (913) 432-6656
Email: tchewaka@cmagroupcpa.com
Website: https://cmagroupcpa.com
Business size: Small
SBA 8(a) Certified

For more information on ordering from Federal Supply Schedules go to the GSA Schedules page at GSA.gov.
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CUSTOMER INFORMATION

1a. Table of special item number(s) with appropriate cross reference to item descriptions and awarded price(s):

<table>
<thead>
<tr>
<th>SIN</th>
<th>Recovery</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>541211</td>
<td>541211RC</td>
<td>Auditing Services</td>
</tr>
<tr>
<td>541219</td>
<td>541219RC</td>
<td>Budget and Financial Management</td>
</tr>
<tr>
<td>OLM</td>
<td>OLMRC</td>
<td>Order-Level Materials (OLMs)</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. This price is the Government price based on a unit of one, exclusive of any quantity/dollar volume, prompt payment, or any other concession affecting price. Those contracts that have unit prices based on the geographic location of the customer, should show the range of the lowest price, and cite the areas to which the prices apply. N/A – Contractor is not offering products.

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. If hourly rates are not applicable, indicate “Not applicable” for this item. Labor Category Descriptions begin on Page 6.

2. Maximum order per SIN:

<table>
<thead>
<tr>
<th>SIN</th>
<th>Maximum Order</th>
</tr>
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<tbody>
<tr>
<td>541211</td>
<td>$1,000,000.00</td>
</tr>
<tr>
<td>541219</td>
<td>$1,000,000.00</td>
</tr>
<tr>
<td>OLM</td>
<td>$250,000.00</td>
</tr>
</tbody>
</table>

3. Minimum order: $100.00

4. Geographic Coverage: Worldwide

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

6. Discount from List Price: Prices shown herein are net prices inclusive of GSA discounts and the IFF

7. Quantity Discounts: None

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

9. Foreign Items: Not Applicable

10a. Time of Delivery: To be determined Days From date of award to date of completion (services only)
10b. Expedited Delivery: To be determined at Task Level Order

10c. Overnight and 2-Day Delivery: To be determined at Task Level Order

10d. Urgent requirements: To be determined at Task Level Order

11. F.O.B. points: Destination

12a. Ordering Addresses: Fax:913-432-6656 or email tchewaka@cmagroupcpa.com, 10551 Barkley St. Ste 101 Overland Park, KS 66212

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. Payment Addresses:
   CMA Group
   Attn: Tefera Chewaka
   10551 Barkley Street, Suite 101
   Overland Park, KS 66212
   USA
   Ph:913-871-6880 tchewaka@cmagroupcpa.com

14. Warranty Provision: N/A, contractor is offering only services

15. Export Packing Charges: N/A

16. Terms and conditions of rental, maintenance, and repair: N/A

17. Terms and conditions of installation: N/A

18a. Terms and conditions of repair parts indicating date of parts price lists and any discounts from list prices (if applicable): N/A

18b. Terms and conditions for any other services (if applicable): N/A

19. List of service and distribution points: N/A

20. List of participating dealers: N/A

21. Preventative maintenance: N/A

22a. Special attributes such as environmental attributes (e.g., recycled content, energy efficiency, and/or reduced pollutants): N/A

22b. Section 508 compliance information: N/A

23. Unique Entity Identifier (UEI) number: 965971521
24. Notification regarding registration in System for Award Management (SAM) database:
Contractor registered and active in SAM.

CONTRACTOR OVERVIEW

The contractor shall provide all resources including personnel, management, supplies, services, materials, equipment, facilities and transportation necessary to provide a wide range of professional services as specified in each task order. Services specified in a task order may be performed at the contractor’s facilities or the ordering agencies’ facilities. The government will determine the contractor’s compensation at the task order level (i.e., a firm-fixed price for services with or without incentives, labor hours or time-and-material).

Services under SIN 541211

The Contractor shall provide financial auditing services, giving an attestation of whether the financial statements of an audited entity present fairly the financial position, results of operations, and cash flows in conformity with generally accepted accounting principles. Services may include but are not limited to the following:

Financial statement audits
The Contractor shall perform audit in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Bulletin No. 15-02, Audit Requirements for Federal Financial Statements, and the statement of work for the Government agency under audit.

Attestation engagements, including agreed-upon procedures.
The contractor shall conduct an examination in accordance with attestation standards established by the American Institute of Certified Public Accountants and Generally Accepted Government Auditing Standards (GAGAS). In addition, perform agreed-upon procedures engagements. The examinations and agreed-upon procedures engagements shall be conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards.

Segments of financial statements
Audit financial information, like 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.

Audits of contractor/recipient incurred costs and overhead rates
Contractor shall perform an audit of third-party contractors and grant recipients’ claimed costs on unsettled flexibly priced contracts to ensure compliance, in all material respects, with contract terms pertaining to accumulating and billing incurred costs. Contractor shall also perform audit of indirect cost allocation bases and cost pools to verify the accuracy of the overhead rates at different levels.

Audits of internal control over financial reporting
Contractor shall perform an audit of internal control over financial reporting in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in
**Government Auditing Standards**, issued by the Comptroller General of the United States; and OMB Bulletin No. 17-03, *Audit Requirements for Federal Financial Statements*, as amended, and the statement of work for the Government agency under audit. This audit requires the engagement team to assess, document, and report on the internal controls over financial reporting.

**Compliance Audit**
- 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**
- Evaluate reported measures of economy and efficiency.
- Evaluate acquisition of appropriate type, quality, and number of resources at an appropriate cost
- Assess business practices.
- Assess duplication of effort by employees and work that serves little or no purpose.
- Evaluate the optimum number 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.

**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.

**Services under SIN 541219**

The Contractor shall provide budget and financial management services including accounting, budgeting, and complementary financial services. This may include but is not limited to the following:
- Analyze, process, classify and summarize transactions.
- Perform special studies to improve accounting operations.
- Resolve accounting issues.
- Assist in devising new or revised accounting policies and procedures.
- Technical assistance in devising new or revised accounting policies and procedures.
- Assessment and improvement of budget formulation and execution processes.
- Special reviews to resolve budget formulation or budget execution issues.
- Technical assistance to improve budget preparation or execution processes.
- Resolve and/or implement audit findings.
- Assess or enhance accounting internal controls.
- Improve operating efficiency and effectiveness.
LABOR CATEGORY DESCRIPTION

Partner

- Responsibilities - Overall management and direction of the engagement, ability to provide strategic direction for projects, quality assurance and customer satisfaction in accordance with CMA quality assurance policies, performance management, ensuring Continuing Education and training for professionals assigned to projects, conducting high level meetings and conferences, contract negotiations and coordination of project with contracting officers.
- Experience - minimum 12 years of audit and/or accounting experience, including three years of government.
- Education - Bachelor’s degree in accounting or business and a licensed CPA.

Senior Manager

- Responsibilities - Responsible for managing all aspects of a project, provide guidance and direction for specific task or sub-tasks, implement and manage task orders, interface with client daily or weekly basis depending on the nature of the project, direct completion of tasks within the estimated timeframes and budget constraints, supervise and review the work products and interim deliverables under the engagement, ensure completeness and adherence to the quality assurance policies and procedures of CMA, coordinate and address customer requirements, deliver presentations and lead committee meetings, responsible for implementing CMA’s organizational policies and objectives.
- Experience - minimum ten years of audit and/or accounting experience, including two years of government.
- Education - Bachelor’s degree in accounting or business and a licensed CPA.

Senior Staff Auditor

- Responsibilities - Augments or directs teams in organizing and executing individual task in the field, troubleshooting if problems occur during task order execution, interface with the fieldwork manager and partner as necessary during the progress of each engagement, prepares and submits project status report and variance analysis for the management review, review work papers of the junior staff and provide assistance and guidance in correcting the errors, ensures that the work papers are adequately referenced and cross referenced, prepares findings, recommendations and questionable matters that came across during the course of the engagement, appraising the manager about the matters that requires urgent attention.
- Experience - minimum three years of general business consulting and/or accounting experience, including one year of government.
- Education - Bachelor’s degree in accounting or business.

Associate Staff

- Responsibilities - Provide assistance in performing subtasks along with junior accountants, populating the spreadsheets with data for analysis, documentation of business processes, flowcharting and other assignments from superiors.
- Experience – zero to one year of experience.
- Education - Bachelor’s degree in accounting or business.
### PRICING

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<tbody>
<tr>
<td>Partner</td>
<td>$145.88</td>
<td>$148.95</td>
<td>$152.08</td>
<td>$155.27</td>
<td>$158.53</td>
</tr>
<tr>
<td>Senior Manager</td>
<td>$116.71</td>
<td>$119.16</td>
<td>$121.66</td>
<td>$124.22</td>
<td>$126.82</td>
</tr>
<tr>
<td>Senior Staff Auditor</td>
<td>$90.55</td>
<td>$92.45</td>
<td>$94.39</td>
<td>$96.37</td>
<td>$98.40</td>
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<tr>
<td>Associate Staff</td>
<td>$60.37</td>
<td>$61.63</td>
<td>$62.93</td>
<td>$64.25</td>
<td>$65.60</td>
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</tbody>
</table>

A yearly escalation factor of 2.1% applies to the above rates.

**Service Contract Labor Standards:** The Service Contract Labor Standards (SCLS), formerly known as the Service Contract Act (SCA), is applicable to this contract as it applies to the entire Multiple Award Schedule (MAS) and all services provided. While no specific labor categories have been identified as being subject to SCLS/SCA 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/SCA eligible labor categories. If and/or when the contractor adds SCLS/SCA labor categories to the contract through the modification process, the contractor must inform the Contracting Officer and establish a SCLS/SCA matrix identifying the GSA labor category titles, the occupational code, SCLS/SCA labor category titles and the applicable WD number. Failure to do so may result in cancellation of the contract.