

GENERAL SERVICES ADMINISTRATION

Federal Supply Service

Authorized Federal Supply
Schedule Price List

Financial and Business Solutions (FABS)

FSC GROUP 520

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 of *GSA Advantage!* is: GSA Advantage.gov.

Brown & Company CPAs, PLLC
9200 Basil Court, Suite 400
Largo, MD 20774
(240) 492-1400 Voice
(301) 636-6013 Fax

www.brownco-cpas.com

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For more information on ordering from the Federal Supply Schedules click on the FSS Schedules button at fss.gsa.gov.
Prices Shown Herein are Net (discount deducted).

Small Business

GSA Contract Number GS-23F-8156H
Contract period
January 1, 2008 - December 31, 2012
Supplement No. 3

Reduced Labor Category
rates are shown on
schedule for the
applicable SINS

Terms and Conditions Applicable to Financial and Business Solutions (FABS) Services

1. Order:

Agencies may use written orders, Blanket Purchase Agreements (BPAs), individual purchase orders, task orders, or when available EDI orders for ordering services under this contract. BPAs may not extend beyond the end of the contract period.

2. Invoice and Payment:

Invoices for FABS services will be submitted by the contractor on a monthly basis. Payments under blanket purchase orders are to be made monthly. Invoices will be submitted separately to each Government office ordering services under the contract.

3. Travel:

Any travel made to comply with requirements of an ordering agency, in the performance of FABS under this contract, will be reimbursed by the ordering agency. Contractor travel will be in accordance with the Federal Travel Regulations or Joint Travel Regulations, as applicable. Established Federal Government per diem rates and DCAA-approved G&A will apply to Contractor travel. G&A and fee will apply to Open Market Items (OMIs).

4. Non-Schedule Items:

The purchase of non-schedule, incidental item(s) being acquired in the same procurement as schedule item(s) is allowable if the costs of the non-schedule item(s) are small/insignificant compared to the total cost of the procurement. This provision is based on two rulings by the GAO. The terms "small" and "insignificant" are not defined by either GAO or GSA. The utilization of this provision is left to the discretion of each user.

5. Contract Type:

Task orders under the FABS contract are generally to be awarded on a Firm Fixed Price basis. However, the ordering agency may issue task orders placed on a Labor Hour or Time and Materials basis if that contract type is determined to be appropriate for the effort in accordance with Federal Acquisition Regulation (FAR) 16.601.

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GSA Schedule Contract GS-23F-8156H

Customer Information

1a. Special Item Numbers (See pages 5, 7, and 10 for item descriptions):

SIN 520-5	Loan Servicing and Asset Management Services
SIN 520-7	Financial and Performance Audits
SIN 520-8	Complementary Audit Services
SIN 520-11	Accounting
SIN 520-12	Budgeting
SIN 520-13	Complementary Financial Management Services

1b. Pricing: Pricing is based upon an hourly rate. See pages 6, 8 and 11 for pricing information

1c. Employee Position Descriptions: See pages 6, 9 and 11 for employee job titles, experience and functional responsibilities

2. Maximum Order: \$1,000,000

3. Minimum Order: \$300

4. Geographic Coverage: World wide

5. Point of Production: Brown & Company CPAs, PLLC
9200 Basil Court, Suite 400
Largo, MD 20774

6. Discount from List Prices: Negotiated at the task level

7. Quantity Discounts: Not applicable

8. Prompt Payment Terms: Net 30 days

9a. Government Purchase Cards Are Accepted at the Micro Purchase Level

9b. Government Purchase Cards Are NOT Accepted above the Micro Purchase Level

10. Foreign Items: Not applicable

Customer Information (Continued)

- 11a. Time of Delivery:** Per task order
- 11b. Expedited Delivery:** Items available for expedited delivery are noted in this price list
- 11c. Overnight and 2-day Delivery:** Not applicable
- 11d. Urgent Requirements:** Per task order
- 12. F.O.B. Points:** Destination
- 13a. Ordering Address:** Brown & Company CPAs, PLLC
9200 Basil Court, Suite 400
Largo, MD 20774
(240) 492-1400 - Telephone
(301) 636-6013 - Facsimile
mail@brownco-cpas.com
- 13b. Ordering Procedures:** 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 home page (fss.gsa.gov/schedules).
- 14. Payment Address:** Brown & Company CPAs, PLLC
9200 Basil Court, Suite 400
Largo, MD 20774
- 15. Warranty Provision:** Not applicable
- 16. Export Packing Charges:** Not applicable
- 17. Terms and Conditions of Government Purchase Card Acceptance:** Not applicable
- 18. Terms and Conditions of Rental, Maintenance and Repair:** Not applicable

Customer Information (Continued)

- 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:** Not applicable
- 21. **List of Service and Distribution Points:** Not applicable
- 22. **List of Participating Dealers:** Not applicable
- 23. **Preventive Maintenance:** Not applicable
- 24a. **Special Attributes:** Not applicable
- 24b. **Section 508 Compliance Information:** Not applicable
- 25. **Data Universal Number System (DUNS) Number:** 183720515
- 26. **Notification regarding Registration in Central Contractor Registration (CCR) Database:** Brown & Company is registered in CCR

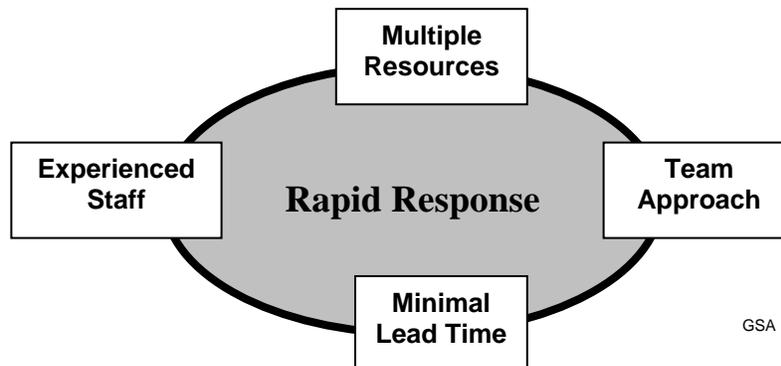
About Brown & Company

Founded in 1983, Brown & Company has assembled an exceptional team of experienced and dedicated professionals. Its blend of financial and accounting, management consulting, information technology and general management expertise enables the firm to meet the most challenging and complex client requirements.

Brown & Company uses a team approach to corporate management. The firm's professional staff is organized into five business segments. Each segment is led by a senior professional who is knowledgeable and experienced in the respective area of business for which he or she is responsible. The purpose of this structure is to ensure that all of the firm's clients received close and continuing attention from a responsible company official throughout the performance of each project undertaken by the firm.

Historically, Brown & Company has consistently responded rapidly to client requirements. We have provided multiple team resources on numerous assignments to accomplish multiple tasks simultaneously. Because multiple team staff loading is an integral part of our work history, providing new services for ordering agencies will not require a change to our business practices. While we recognize that some attrition may occur from time to time, we have, or can recruit from resource lists, ample staff who are experienced at providing auditing and financial management services. Accordingly, in the event of the loss of an assigned individual, we will assign another individual of similar experience and quality.

Our firm's ability to staff projects adequately is significantly enhanced by our corporate management approach. This concept engenders teamwork and team spirit. A successful project is a firm-wide success. This teamwork approach has enabled us to develop our company and project management capability with functions that purposely overlap. Typically, because of our project team approach to total company management, company personnel from other divisions who have the requisite experience could step in and respond to our need to fill a vacancy, or to add management should unforeseen requirements of the project so dictate.



GSA Schedule Contract GS-23F-8156H



GSA Schedule - Financial and Business Solutions (FABS)

Description of Schedule Services

Through FABS, Brown & Company can provide a wide range of auditing, accounting, financial management and asset management assistance to ordering agencies. We offer the following services.

Loan Servicing and Asset Management Services—SIN 520-5

Brown & Company has gained its Asset Servicing/Management expertise by servicing Housing and Urban Development's (HUD) Secretary-Held Single Family Portfolio, participating in HUD's Asset Sales and by processing Multifamily insurance claims. Management of these projects required working in consultation with key personnel in Federal agencies. Our professional staff has an attractive skill set and substantial knowledge and expertise in all aspects of Asset Management and Loan Servicing. Examples of the services we provide include:

- Paying taxes on accounts and maintaining taxing authority database and tax payment history. Researching tax payment histories and updating accounts accordingly.
- Processing payoff requests and reconciling funds due on accounts in preparation of satisfaction of mortgage.
- Providing financial accounting and control support including posting entries to general ledger, performing daily and monthly cash reconciliations and correcting accounts where erroneous information exists.
- Responding to customer complaints and inquiries from mortgagors and senior government officials including members of Congress.
- Researching suspense account items and identifying proper accounts for posting.
- Processing checks and other correspondence received.
- Asset Sale support including reconciliation of funds due asset sale purchasers and processing or Breach Requests for loans repurchased.
- Processing ARMs Balloon Mortgages Subsidy payments, Partial Claim loans and other unique financial instruments.
- Reviewing mortgage insurance claims to ensure that they are accurate and fully supported.

Point of contact: Gail Jenifer, CPA
(240) 492-1403
gjenifer@brownco-cpas.com



**Authorized Schedule Price List
Loan Servicing & Asset Management— SIN 520-5**

Labor Category	YEAR ENDING 12/31				
	2008	2009	2010	2011	2012
Partner/Principal	168.26	173.31	178.51	183.86	189.38
Director/Manager	101.01	104.04	107.16	110.38	113.69
Supervisor	76.91	79.22	81.59	84.04	86.56
Senior	58.54	60.30	62.11	63.97	65.89
Mid-Level	47.71	49.14	50.62	52.13	53.70
Staff	40.55	41.77	43.02	44.31	45.64

Descriptions, Responsibilities and Qualifications of Labor Category

Partner/Principal: Responsible for all aspects of division's contractual and administrative operations. Certification or advanced degree in business administration or other applicable field.

Director/Manager: Plays a significant role in the management of the division - organizing, directing and coordinating the planning and execution of program and support activities. Reviews work output and interacts with client on program and technical issues. At least 7 years of relevant experience. Ability to perform all duties listed for the supervisor plus make formal presentations. A bachelor's degree in accounting, business administration or other appropriate discipline. Superior oral and written communication skills.

Supervisor: Performs all duties of the senior analyst plus make formal presentations before clients. Conducts staff training. At least 5 years relevant experience. A bachelor's degree in accounting, business administration or other appropriate discipline. Outstanding oral and written communication skills.

Senior Analyst: Ability to develop solutions to specific technical problems and directs the effort of staff and mid-level analysts on the engagement. Reviews work products prepared during the engagement. Reviews and analyzes systems, methods, procedures and processes. 3-5 years of relevant experience. A bachelor's degree in accounting, business administration or other appropriate discipline or equivalent experience. Outstanding oral and written communication skills.

Mid-Level Analyst: Performs all duties of the staff analyst plus makes formal presentations to clients. Provides technical direction to staff analysts. Gathers data and documentation to support findings and recommended solutions. At least 3 years of relevant experience. A bachelor's degree in accounting, business administration or other appropriate discipline or equivalent experience. Outstanding oral and written communication skills.

Staff Analyst: Reviews and analyzes systems, methods, procedures and processes. Gathers data and documentation to support findings and recommended solutions. A bachelor's degree in accounting or business administration or other appropriate discipline or equivalent experience. Sound oral and written communication skills.

GSA Schedule Contract GS-23F-8156H



BROWN & COMPANY CPAs, PLLC
CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

SIN 520-7 Financial and Performance Audits and SIN 520-8 Complementary Audit Services

Brown & Company is among the industry leaders in conducting CFO Act audits. Because a significant portion of our recent work has been geared toward assisting Federal agencies in implementing the CFO Act, our staff members have gained extensive institutional knowledge in a variety of subject areas related to implementation of the CFO Act. Brown & Company staff members are well versed in:

Financial Statement and Audit Guidance:

- Codification of Statements on Auditing Standards by American Institute of Certified Public Accountants (AICPA)
- *U.S. Government Auditing Standards/Generally Accepted Government Auditing Standards (GAGAS)*
- Generally Accepted Accounting Principles (GAAP) for Federal governments
- GAO/PCIE *Financial Audit Manual (FAM)*, updated 2007
- U.S. Standard General Ledger (USSGL)
- Statements of Federal Financial Accounting Standards (SFFAS)
- Federal Information System Controls Audit Manual (FISCAM)

Laws and Regulations:

- Federal Managers' Financial Integrity Act (FMFIA) of 1982
- Federal Financial Management Improvement Act of 1996 (FFMIA)
- Chief Financial Officers Act of 1990
- Government Management Reform Act (GMRA) of 1994
- Reports Consolidation Act of 2000
- 1996 Clinger-Cohen Act
- Government Performance and Results Act of 1993
- Government Paperwork Elimination Act of 1998
- Federal Information Security Management Act (FISMA)

OMB Guidance:

- OMB Bulletin No. A-136, *Form and Content of Agency Financial Statements*
- OMB Circular A-134, *Financial Accounting Principles and Standards (May 20, 1993)*
- OMB Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*
- OMB Circular A-123, *Management Accountability and Control*
- OMB Circular A-127, *Financial Management Systems*
- OMB Circular A-130, *Management of Federal Information Resources*

Federal Agencies Regulations:

- Department of Defense Financial Management Regulation

Point of contact: Gail Jenifer, CPA
(240) 492-1403
gjenifer@brownco-cpas.com



**Authorized Schedule Price List
Financial & Performance Audits— SIN 520-7
Complementary Audit Services— SIN 520-8**

Labor Category	YEAR ENDING 12/31				
	2008	2009	2010	2011	2012
Partner/Principal	168.26	173.31	178.51	183.86	189.38
Audit Manager	97.61	100.54	103.55	106.66	109.86
Audit Supervisor	75.48	77.74	80.08	82.48	84.95
Senior Auditor	64.71	66.65	68.65	70.71	72.83
Staff Auditor	38.34	39.49	40.67	41.90	43.15
EDP Manager	89.71	92.40	95.17	98.03	100.97
EDP Senior	64.71	66.65	68.65	70.71	72.83

Descriptions, Responsibilities and Qualifications of Labor Category

Partner/Principal: Responsible for all aspects of division's contractual and administrative operations. Certification or advanced degree in business administration or other applicable field.

Audit Manager: Plays a significant role in the management of the audit division - organizing, directing and coordinating the planning and execution of program and support activities. Plans audit and approves overall audit plan, budget and methodology. Reviews work output and interacts with client on program and technical issues. Certified Public Accountant with at least 7 years of public accounting experience. Ability to perform all duties listed for audit supervisor plus make formal presentations. A bachelor's degree in accounting, business administration or other appropriate discipline. Superior oral and written communication skills.

Audit Supervisor: Performs all of the duties of the senior auditor plus makes formal presentations before clients. Plays a supervisory role in the planning, organizing and coordinating of audit activities. Approves work papers. Conducts staff training. Certified Public Accountant with at least 5 years of public accounting experience. A bachelor's degree in accounting, business administration or other appropriate discipline. Outstanding oral and written communication skills.

Descriptions, Responsibilities and Qualifications of Labor Category (Continued)

Senior Auditor: Plans and directs the efforts of staff auditors on the engagement. Reviews and approves work products prepared during the audit. Reviews and analyzes accounting systems, methods, procedures and processes. At least 3 years of public accounting experience. A bachelor's degree in accounting or business administration with a concentration in accounting or equivalent experience. Ability to conduct audits with little supervision and direct the activities of staff auditors. Sound oral and written communication skills.

Staff Auditor: Reviews and analyzes accounting systems, methods, procedures and processes. Conducts audit testing, substantive testing and compliance testing. Develops routine journal entries and performs general account analysis. A bachelor's degree in accounting or business administration with a concentration in accounting or equivalent experience. Sound oral and written communication skills.

EDP Manager: Delivers technical services in accordance with contractual terms and conditions. Takes the lead in planning and conducting the engagement and oversees staff performance. Provides technical and managerial guidance and serves as lead consultant on cross-functional engagements. CISA or other recognized professional information technology certification. Demonstrated exposure to and experience with addressing and solving a wide range of technical problems. At least 7 years of experience with at least 5 years in consulting and experience in managing technical projects of a significant complexity. A bachelor's degree in management science, computer science, accounting, business or in a technical field. Superior oral and written communication skills.

EDP Senior: Applies systems analysis and design skills to areas in information technology systems life cycle development and system management activities. Designs solutions to information technology problems and oversees their implementation. CISA or other recognized professional information technology certification preferred. At least 3 years of experience. Competence in most phases of system analysis and knowledge of pertinent system software and computer equipment. Recognizes probable interactions of related computer systems and predicts the impact of change in assigned system. A bachelor's degree in management science, computer science, accounting, business or in a technical field. Sound oral and written communication skills.



SIN 520-11 Accounting, SIN 520-12 Budgeting, and SIN 520-13 Complementary Financial Management Services

From its inception, Brown & Company has enjoyed a high degree of respect and credibility among its peers and Federal components. The firm has gained its Federal financial and accounting expertise by participating in major financial management projects, working with key personnel in Federal agencies, and attracting employees with Federal financial management experience. Examples of Brown & Company's experience include:

- Financial systems reviews [OMB Circulars A-127 and A-130 and Federal Managers' Financial Integrity Act (FMFIA) of large financial systems including physical security, electrical power, environmental controls, and computer security, as well as, Chief Financial Officer (CFO) and other analyses and reviews (Social Security Administration (SSA) and Department of Energy (DOE)].
- Accounting Support Services [Partnership for Child Health Care, Patent and Trademark Office (PTO) and Corporation for National Service, (CNS)].
- Budget formulation and execution support to the CFO (DOE).
- Financial management and cost accounting systems (Department of Agriculture and Government of Canada).
- Policy and procedures manual development [Department of Housing and Urban Development (HUD) and U.S. Department of Justice (DOJ)].
- Accounting record reconciliations [National Aeronautics and Space Administration (NASA) and DOJ].
- Contract/grant closeout assistance [Department of Education (DOE) and Department of Commerce (DOC)].
- Financial statement compilations (CNS and PTO).
- Resolution of audit findings (DOE and DOC).
- Development of Statistical Testing Methodology – U.S. Coast Guard Headquarters.
- Review of Financial Management Operations – Department of Housing and Urban Development/Housing Authority for the County of Coles.
- Financial Management Assistance – Department of Housing and Urban Development/Public Housing Authority or Potter County.
- Review of Financial Records – Department of Housing and Urban Development/Mound Bayou Housing Authority and Senatobia Housing Authority.

Point of contact: Milton H. Hatcher
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GSA Schedule Contract GS-23F-8156H



Authorized Schedule Price List
Accounting & Financial Services:
 Accounting— SIN 520-11
 Budgeting— SIN 520-12
Complementary Financial Management Services— SIN 520-13

Labor Category	YEAR ENDING 12/31				
	2008	2009	2010	2011	2012
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Descriptions, Responsibilities and Qualifications of Labor Category (Continued)

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Staff Analyst: Reviews and analyzes systems, methods, procedures and processes. Gathers data and documentation to support findings and recommended solutions. A bachelor's degree in accounting or business administration or other appropriate discipline or equivalent experience. Sound oral and written communication skills.

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 Brown & Company for the purpose of obtaining accelerated delivery.

