

# Daniel Eke and Associates, P.C.

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## Past Performance

DE&A is pleased to provide the following examples of our firm's current and past experiences with projects being performed in the last five years that we consider appropriate to show our experience with auditing and financial management services performed in accordance with the applicable *Government Auditing Standards and Financial Management Standards*:



<b>U.S. Department of Agriculture - NRCS</b>		
<b>Program Title:</b> Audit Remediation Services	<b>Period of Performance:</b> March 2013– Present	<b>Contract Number &amp; Type:</b> AG-3A75-B-13-0003, Fixed Price (3 Task Orders)
<b>Contract Value:</b>	Originally established by Congress in 1935 as the Soil Conservation Service (SCS), NRCS has expanded to become a conservation leader for all natural resources, ensuring private lands are conserved, restored, and more resilient to environmental challenges, like climate change.  Seventy percent of the land in the United States is privately owned, making stewardship by private landowners absolutely critical to the health of our Nation’s environment.  NRCS works with landowners through conservation planning and assistance designed to benefit the soil, water, air, plants, and animals that result in productive lands and healthy ecosystems.	
<b>COTR:</b>		
<p>NRCS engaged Daniel Eke and Associates, PC to assist it in remediating audit deficiencies for Undelivered Orders and Accruals; Unfilled Customer Orders; and IT A-123 Security Program.</p> <p><b>The engagement can be summarized into the following areas of focus:</b></p> <p><b>Undelivered Orders and Accruals</b>  Team DE&amp;A is supporting NRCS in the quarterly testing of undelivered orders, accruals, subsequent disbursements, advances and Prompt Payment Act compliance, and related business processes. The development of test plans, and conducting testing and/or performing observations are part of our work in developing corrective action plans (CAPs), and in developing and updating policies and procedures. The result of our testing is used to assess progress toward auditability and evaluate the ability to sustain improvements. Conducting testing is a useful tool to monitor performance in implementing corrective actions and the level of conformance to the standard policies and procedures</p> <p>The SOW requirements also include:</p> <ul style="list-style-type: none"> <li>• Quarterly ROOT testing;</li> <li>• Quarterly De-obligation Follow Up;</li> <li>• Quarterly ROOT Scorecard;</li> <li>• Review of Un-liquidated;</li> <li>• Quarterly Accrual Testing;</li> <li>• Subsequent Disbursement Testing;</li> <li>• Quarterly Advance Testing;</li> <li>• Quarterly Advance Scorecard;</li> <li>• Evaluations of Corporate Accrual Approach; and</li> <li>• Training.</li> </ul> <p><b>Unfilled Customer Orders</b>  The SOW requirements include:</p> <ul style="list-style-type: none"> <li>• Reviewing and updating the existing NRCS test plan and checklist;</li> <li>• Quarterly testing for completeness;</li> <li>• Quarterly testing for accuracy;</li> <li>• Developing and preparing a performance scorecard;</li> <li>• Validation of post FMMI conversion reconciliation and corrections;</li> </ul>		

- Audit sample review for completeness and conformance with independent auditors' checklist;

### **A-123 IT Security Program**

The SOW requires the following:

- A. Assist NRCS in the implementation of its A-123 IT General Computing Controls (GCC). This requires us to
  1. Create and upload POAMS (Plan of Action and Milestones) into ADTS
  2. Create Summary of Aggregated Deficiencies (SADS)
- B. Assist NRCS in remediating financial audit findings related to deficiencies in user access controls and user access administration. We will be required to perform procedures geared toward remediating deficiencies in
  - Password Parameters
  - Password Limits
  - Role – Based Access Controls
  - Quarterly Access Control Testing

We are required to create Scorecard of Metrics by state and region once testing of access control results have been finalized. We are also required to 1) validate VPN Access, 2) identify all of NRCS's financially significant systems and determine and create access management procedures, and 3) assist with audit coordination with external auditors.

<b>Department of Health and Human Services – Substance Abuse and Mental Health Services - SAMHSA</b>		
<b>Program Title:</b> Grant Management Support Services	<b>Period of Performance:</b> May 2012 to January 2013	<b>Contract Number &amp; Type:</b> HHSP233201200371G, Fixed Price
<b>Contract Value:</b>	The Substance Abuse and Mental Health Services Administration’s (SAMHSA) Division of Grants Management (DGM) provides excellence in stewardship of the federal funding awarded by SAMHSA and is responsible for business, financial, and administrative assistance across the continuum of awards from pre-award through closeout. The Division of Grants Management (DGM) is responsible for the business, financial and administrative review of all recommended grants, most cooperative agreements and other assistance awards and assuring that they are consistent with applicable policies, regulations, directives and fund certifications. DGM is also responsible for issuing all amendments and certain approvals under these awards, for monitoring awardees' compliance with terms and conditions, and for the administration and closeout of these awards.	
<b>COTR:</b>		
<b>VA Contact:</b>  <b>Contracting Officer:</b>		
<p>Daniel Eke and Associates, PC is currently providing grant management support services to SAMHSA’s discretionary and mandatory grant programs.</p> <p style="text-align: center;"><b>The engagement can be summarized into the following areas of focus:</b></p> <ul style="list-style-type: none"> <li>✓ Review grant documents including subcontract arrangements for compliance with grant policies, procedures and regulations</li> <li>✓ Prepare Notices of Award (NOA) for continuation of existing and new grant programs</li> <li>✓ Review post award requests</li> <li>✓ Provide support to government technical and management-level personnel.</li> <li>✓ Assist in the resolution of complex, technical and administrative problems that involve proposals and other management issues.</li> <li>✓ Perform a variety of administrative functions as needed to include monitoring incoming and outgoing mail, and special projects.</li> <li>✓ Close out expired grants to prevent budget overruns and funding deficits.</li> <li>✓ Collect valid and accurate closeout information for audit trail and grant information tracking.</li> <li>✓ Manage and monitor grants management and closeout data for better grant management decisions.</li> <li>✓ Facilitate coordination across organizations regarding resolution of grant issues related to closeout grants.</li> </ul>		

<b>Department of Veterans Affairs - Health Administration Center</b>		
<b>Program Title:</b> Coding Billing Audit	<b>Period of Performance:</b> September 2012 to September 2017	<b>Contract Number &amp; Type:</b> VA741-12-F-0315, Fixed Price
<b>Contract Value:</b> \$1,136,562.37	VA requires this coding Billing Audit to be conducted at fifteen (15) VHA Medical Facilities during the contract term; using “Collected/Closed” 3 <sup>rd</sup> party claims from the previous fiscal year for the data, beginning October 1.	
<b>COTR:</b> <b>VA Contact:</b>		
<b>Contracting Officer:</b>		
<p>Daniel Eke and Associates, PC is currently providing Coding Billing Audit at fifteen (15) VHA Medical Facilities:</p> <p>This engagement requires us to provide all labor, materials, transportation, and supervision necessary to perform: Coding validation reviews for inpatient, observation, diagnostic tests, ambulatory surgery/medicine procedures and outpatient (clinic) data collection, evaluating the completeness and accuracy of coding diagnoses and procedures in accordance with official coding guidelines (Coding Clinics, CPT Assistant, HFCA/AMA, Ambulatory Patient Classifications [APC]) in a simulated Medicare payment environment.</p> <p>We are also required to conduct the reviews utilizing electronic auditing of the computerized health record system (CPRS), whenever possible. The reviews are conducted by remote data view and remote image view. Should the information not be contained in CPRS or VistA, the facility provides the documentation to us via secured mail service. QuadraMed software is required to access the data.</p> <p><b>The Deliverables are as follows:</b></p> <ul style="list-style-type: none"> <li>• Develop a medical records collection tool with VA assistance</li> <li>• Hold meeting with Chief, HIMS, COR, management and any other designated facility personnel to review and discuss findings.</li> <li>• Provide documentation of records reviewed for each audit.</li> <li>• Provide written summary of identified weaknesses in billing, coding and medical record documentation.</li> </ul>		

<b>Department of Veterans Affairs Health Care for Homeless Veterans (HCHV)</b>		
<b>Program Title:</b> Review of VA Homeless per Diem Grants	<b>Period of Performance:</b> September 2010 to September 2013	<b>Contract Number &amp; Type:</b> VA101-C05406, Fixed Price
<b>Contract Value:</b>	The VA's Homeless Providers Grant and per Diem Program funds community agencies providing services to homeless veterans. The purpose is to promote the development and provision of supportive housing and/or services with the goal of helping homeless Veterans achieve residential stability, increase their skill levels and/or income, and obtain greater self-determination.	
<b>COTR:</b> <b>VA Contact:</b>		
<p>Daniel Eke and Associates, PC is currently providing incurred cost and indirect rate reviews of 548 grantees of the Veterans Administration's Homeless per Diem Grant Program:</p> <p><b>The engagement can be summarized into the following areas of focus:</b></p> <ul style="list-style-type: none"> <li>• Review incurred cost on per diem grant rates on the most recent closeout year of operation.</li> <li>• Review funds expended on capital, special needs, and technical assistance grants to determine compliance with applicable laws and regulations.</li> <li>• Determine appropriateness of current per diem rates based on budget estimates and results of prior year incurred cost review.</li> <li>• Perform financial management and system capability reviews on the most recent closed-out year of operation to determine the appropriateness of control procedures in place and the existence and adequacy of financial management and cost accounting system.</li> <li>• Perform other reviews deemed appropriate by the VHA CFO's Office.</li> </ul> <p><b>The Deliverables are as follows:</b></p> <ol style="list-style-type: none"> <li>1. Review reports on incurred cost for each grantee.</li> <li>2. Review reports on the reasonableness of the grantee's Per Diem or indirect rate.</li> <li>3. Review report on the financial capability and adequacy of the grantee's cost accounting system.</li> </ol>		

<b>General Service Administration – Public Building Service</b>		
<b>Program Title:</b> Financial and Pricing related assessment and evaluation services	<b>Period of Performance:</b> September 2010 to September 2015	<b>Contract Number &amp; Type:</b> GS-P-02-10-DT-0019, Fixed Price
<b>Contract Value:</b>	The Public Building Service (PBS) within the Northeast and Caribbean Region (Region 2) satisfies the real estate needs of government agencies located in New York, Northern New Jersey, Puerto Rico and the U.S. Virgin Islands. The Design and Construction Division within PBS provides capital project planning, design, construction and delivery. They offer wide range of planning, technical design, and construction related acquisition services. The requirements described within are in support of the Design and Construction Division’s Acquisition Services Branch.	
<b>COTR:</b> <b>GSA Contact:</b>		
<p>Daniel Eke and Associates, PC is currently providing financial and pricing related assessment and evaluation services to GSA’s Design and Construction Division.</p> <p><b>The engagement can be summarized into the following areas of focus:</b></p> <ul style="list-style-type: none"> <li>• Provide assessments of cost and price estimates.</li> <li>• Evaluate costs or overhead pool structures, proposed overhead rates, direct and indirect costs and other financial information submitted with proposals.</li> <li>• Perform claim and settlement assistance by reviewing and assessing the financial aspects of the contractor’s claim.</li> <li>• Review contractor invoices for completeness and accuracy.</li> <li>• Assist with contract close out to prevent overpayments, duplicate payments and under payments.</li> </ul>		

<b>DoD – TRICARE Management Activity</b>		
<b>Program Title:</b> Examination Attestation for Military Health Initiatives	<b>Period of Performance:</b> September 2008 – September 2009	<b>Contract Number &amp; Type:</b> W81XWH-08-F-1062, Fixed Price Contract
<b>Contract Value:</b>	The TRICARE Management Activity, Office of the Chief Financial Officer (TMA-OCFO), has the primary responsibility for planning, programming, budget development, and budget program execution for Department of Defense (DoD) health policies, programs, and activities. This includes private sector healthcare, Defense Health Program (DHP) Central IM/IT programs, and other TMA central operations. Annual resources associated with this responsibility total more than \$20+ billion provided from the DHP appropriation and the DoD Medicare-Eligible Retiree Health Care Fund (MERHCF). TMA-OCFO is also responsible for Annual Statements of Assurance reported to DoD, which in part identify material weaknesses and corrective actions taken.	
<b>COTR:</b>	A significant effort is needed to be made by the Military Health Service (MHS) to identify the operational and functional requirements, develop and execute the funding, and report progress and execution of the programs to senior DoD leadership and Congress.	
<p>Daniel Eke and Associates, PC (DE&amp;A) was engaged to conduct an examination attestation to ensure Traumatic Brain Injury/Psychological Health (TBI/PH) initiatives were fairly presented to comply with the intent of Public Law 110-28, US Troop Readiness, Veterans' Care, Katrina Recovery and Iraq Accountability Appropriations Act 2007. The attestation examination was performed in accordance with the Government Accountability Office and President's Council on Integrity and Efficiency, <i>GAO\PCIE Financial Audit Manual</i> (FAM). It was also conducted in accordance with <i>Government Auditing Standards (The Yellow Book)</i>.</p> <p>DE&amp;A performed an Agreed Upon Procedure attestation to determine whether the TBI/PH initiatives were fairly presented to comply with the intent of Public Law 110-28, US Troop Readiness, Veterans' Care, Katrina Recovery and Iraq Accountability Appropriations Act 2007. The Public Law provided \$600 million in two year operation and maintenance (O&amp;M) and \$300 million in research and development (R&amp;D) funds. In addition, DE&amp;A also reviewed the TBI/PH's internal controls and compliance with the intent of the initiative. Specifically, each Service headquarters office and Medical Treatment Facility (MTF) receiving TBI/PH initiative were required to:</p> <ul style="list-style-type: none"> <li>a. Establish a separate accounting code for each of the following six initiatives: <ul style="list-style-type: none"> <li>1. Access to Care</li> <li>2. Resilience Promotion</li> <li>3. Transition and Coordination of Care</li> <li>4. Surveillance, Screening, and Studies</li> <li>5. Quality of Care</li> <li>6. Leadership, Joint Support and Cross-cutting Functional Areas</li> </ul> </li> <li>b. Provide monthly reports to TMA/OCFO on the status of funding on each initiative.</li> <li>c. Service Medical Departments is required to execute their prescribed spending plan, as defined by the joint Service Resource Management Steering Committee (RMSC). Service's prescribed spending plan has been delivered to DE&amp;A for review and analysis.</li> </ul>		



<b>DoD – Defense Contract Management Agency (DCMA)</b>		
<b>Program Title:</b> Audit of DCMA’s Time and Attendance (T&A) reporting processes and accuracy	<b>Period of Performance:</b> September 2007 to September 2008	<b>Contract Number &amp; Type:</b> S5105A-07-F-0064, Time and Materials
<b>Contract Value:</b>	<p>The Defense Contract Management Agency (DCMA) is assigned the responsibility for worldwide contract management. DCMA is under the authority, direction and control of the Under Secretary of Defense (Acquisition, Technology and Logistics). This engagement requires us to perform an audit of DCMA’s Time and Attendance (T&amp;A) Reporting, Processes, and Accuracy. In so doing, DCMA will attain a comprehensive, structured approach for creating an effective and efficient control and compliance program over Time and Attendance operations for better stewardship. This audit specifically evaluates if DCMA has a well-defined organizational structure and flow of T&amp;A information with clearly written and communicated policies and procedures. This is in setting forth the responsibilities of employees, timekeepers, certifiers, supervisors, managers and others in recording, examining, approving, and reporting of T&amp;A information</p>	
<b>COTR:</b>		
<p>Daniel Eke and Associates, PC provided the independent operational audit of the time keeping system in accordance with the GAO GAGAS; and GAO’s ancillary criteria such as GAO audit standards supplements, and GAO working paper methodologies. The following tasks summarize the engagement requirements:</p> <ul style="list-style-type: none"> <li>• <u>T&amp;A Audit Criteria:</u> Determine whether DCMA is Complying with Federal and DOD regulatory guidance for Time and Attendance (T&amp;A).</li> <li>• <u>DCMA T&amp;A Guidance and Instructions:</u> Identify all DCMA T&amp;A guidance and instructions. Determine if this guidance and these instructions are “adequate” (i.e. current, complete, accurate, conspicuous, and easily accessible). Also determine whether DCMA (civilian and military) employees, supervisors, and managers are complying with guidance and instructions.</li> <li>• <u>DCMA T&amp;A Formal Training:</u> Determine if DCMA (civilians and military) employees are adequately trained in T&amp;A procedures. Also determine if DCMA Timekeepers, Certification officials, Supervisors and Managers are adequately trained in T&amp;A roles, responsibilities and procedures.</li> <li>• <u>ATAAPS Data Accuracy:</u> Determine if DCMA is accurately reporting T&amp;A data. Also determine if DCMA’s T&amp;A policies are current, complete, and accurate. Further determine if DCMA is using adequate methods, processes, and/or procedures to record and report T&amp;A.</li> <li>• <u>Internal Controls:</u> Regarding all of the above determinations, evaluate DCMA’s T&amp;A internal controls in accordance with OMB Circular A-123.</li> </ul>		

<b>DoD - Office of Economic Adjustment (OEA)</b>		
<b>Program Title:</b> Assessment of Internal Controls Over Financial Reporting	<b>Period of Performance:</b> September 2007 to August 2008	<b>Contract Number &amp; Type:</b> W74V8H-06-P-0549, Fixed Price
<b>Contract Value:</b>	The Office of Economic Adjustment (OEA) is a Defense Field Activity located in Arlington, Virginia with a regional office in Sacramento, California. OEA is the Department of Defense's primary source for assisting communities that are adversely impacted by Defense changes. The OEA receives an annual appropriation of Operations and Maintenance funds to carry out its mission. These funds support payroll, travel and training, goods and services purchases and OEA's community assistance program.	
<b>COTR:</b> <b>OEA Contact:</b>		

Daniel Eke and Associates, PC provided Assessment of Internal Controls over Financial Reporting for the Office of Economic Adjustment (OEA).

**The engagement can be summarized into eight areas of focus as follows:**

- Review OEA grant management program and purchase card operations and prepare new Standard Operating Procedures (SOPs) and assist in their implementation
- Identify all other processes and procedures within OEA operations that involve a financial transaction and prepare process maps, diagrams, and work and data flow charts and make recommendations for identified weaknesses
- Analyze OEA financial statements, trial balances, and ledger accounts as prepared by DFAS, document the process, and determine the needs and requirements for an in-house proprietary and budgetary accounting program
- Determine the financial line item requirements necessary to prepare an Assertion Package
- Assist OEA in the development of its Financial Improvement Plan
- Perform an internal control review over financial reporting in accordance with OMB Circular A-123, Appendix A, Section III and IV and make recommendations.
- Assist in training OEA staff regarding the SOPs, internal control regulations, and changes in procedure.
- Ensure that OEA is in compliance with recent guidance on FISMA and OMB A-130.

**The following deliverables are required:**

- Written SOP for grant program and purchase card operation.
- Written SOPs for all OEA transaction categories.
- Final work flow, data flow and process diagrams of OEA transaction categories, including DFAS procedures.
- Written report of internal controls in place at OEA.
- Report on compliance deficiencies and suggestions for improvement.
- Report on suggested efficiency improvements.
- OEA Financial Management Improvement Plan.
- Presentation to the OEA Senior Assessment Team regarding findings

<b>Commodity Futures Trading Commission</b>		
<b>Program Title:</b> Internal Control Review – OMB Circular A-123	<b>Period of Performance:</b> Apr 2005 – July 2007	<b>Contract Number and Type:</b> MO-0520048 & 78, Fixed Price
<b>Contract Value:</b>	The Commodity Futures Trading Commission (the Commission or CFTC) is an independent federal agency with the mandate to regulate commodity futures and option markets in the U.S. Under this mandate, its mission is to “...protect market users and the public from fraud, manipulation, and abusive practices related to the sale of commodity futures and options, and to foster open, competitive, and financially sound commodity futures and option markets.”	
<b>COTR:</b>		
<p>To help CFTC address material weaknesses identified in the independent audit report, DE&amp;A is preparing internal control documentation for five business activities: Collection and dissemination/deposit of custodial funds, Financial management, Financial reporting, Procurement, and Human Resources.</p> <p>Required documentation includes an overview, narrative details about the activity supplemented by flow charts and control risk matrices, and recommendations to help strengthen the internal control environment, where applicable</p> <p>The project is currently active.</p>		

<b>Defense Human Resources Activity</b>	
<b>Program Title:</b> Financial Management Assistance	<b>Contract #:</b> W74V8H-05-C-0048
<b>Contact:</b>	<b>Period of Performance:</b> August 2006 to August 2007
<b>Contract Value:</b>	
<p><b>Challenge:</b> The Defense Human Resources Activity's (DHRA) ultimate goal for financial statement reporting is to obtain an unqualified opinion on its General Funds financial statements. In order to achieve this goal, DHRA must overcome many obstacles. Implementation of the Government Management Reform Act of 1994 requires reliance on private sector business techniques, specifically regarding financial accountability. DHRA operations and missions are traditionally conducted and managed from a functional perspective. For the most part, existing financial systems do not interface with this information because they were designed for budget execution and funds control, not to record complete transaction-based accounting information.</p> <p>In the absence of transaction-based accounting information, data for the DHRA financial statements must be derived from the various accounting systems, data calls and feeder systems that are not completely integrated with these accounting systems. In addition, DHRA financial data may also be obtained from DoD or non-DoD sources. In these cases, DHRA may have limited control over the accuracy or completeness of the data.</p> <p><b>Solution:</b> DHRA engaged Daniel Eke and Associates, P.C. to assist in the review of its general fund accrual processes and procedures in order to enable DHRA correct existing errors in the general ledger account balances, and to establish the internal controls necessary for maintaining the accuracy and integrity of those accounts once corrected.</p>	

<b>Defense Logistics Agency, U.S. Department of Defense</b>		
<b>Program Title:</b> Auditability Assessment	<b>Period of Performance:</b> October 2003 – Present	<b>Contract Number &amp; Type:</b> GS23F-0246L, Time & Material
<b>Contract Value:</b>	<p>The Defense Logistics Agency (DLA) provides worldwide logistics support for the operational missions of the military services. DLA maintains 22 distribution depots managed through three Defense Supply Centers. The Defense Energy Support Center handles \$5.0 billion in fuel distribution annually.</p>	
<b>COTR:</b>		
<p>DLA engaged DE&amp;A as part of a contractor team led by UHY Advisors (formerly Urbach, Kahn, and Werlin) to perform auditability assessments and financial statement audits of the DLA- Defense-Wide Working Capital Fund and DLA-General Fund, under a blanket purchase agreement. The first two task orders are for audit assessment and compilation of financial statements. This work includes assisting DLA identify and resolve deficiencies in its financial management practices and related controls so that DLA may achieve a clean financial audit opinion by the end of fiscal year 2007 and become compliant with the CFO Act of 1990.</p> <p>The auditability assessment includes subjecting DLA to most elements of financial statement audits required under OMB Bulletin 01-02. Our task also includes preparing detailed documentation about accounting procedures and process flows. Our reports include detailed information about impediments to preparing auditable financial statements or control weaknesses. The financial statements being compiled will conform to Generally Accepted Accounting Principles applicable to federal government entities. The period of performance for this BPA is from September 2003 to January 2010.</p> <p>The project is currently active.</p>		

<b>US Department of the Navy</b>		
<b>Navy Sea Systems Command (NAVSEA) and Navy Air Systems Command (NAVAIR)</b>		
<b>Program Title:</b> Review of Unliquidated Obligations	<b>Period of Performance:</b> September 2005 – June 2007	<b>Contract Number &amp; Type:</b> J-9-G-8-0024, Time & Material
<b>Contract Value:</b>	<p>The largest of the Navy's five systems commands, Naval Sea Systems Command (NAVSEA) engineers, builds and supports America's fleet of ships and combat systems. Accounting for nearly one-fifth of the Navy's budget (approximately \$20 billion), NAVSEA manages more than 130 acquisition programs, which are assigned to six affiliated Program Executive Officers (PEOs) and various Headquarters elements.</p> <p>Navy Air Systems Command (NAVAIR) provides cost-wise readiness and dominant maritime combat power to make a great Navy/Marine Corps team better.</p>	
<b>COTR:</b>		
<p>Daniel Eke and Associates, as sub-contractor to Urbach, Kahn, and Werlin, was engaged by the Naval Audit Service to evaluate the funds management process that NAVAIR and NAVSEA use to validate unliquidated obligations (ULO) which exceeded requirements. Major tasks included interviewing Budget Analysts and Financial Analysts from various programs and from the NAVSEA &amp; NAVAIR Comptroller Directorates, gathering background information related to NAVSEA &amp; NAVAIR and the funds management process within NAVSEA &amp; NAVAIR, obtaining and reviewing applicable guidance per the Statement of Work and preparing summary memorandums. We documented our understanding, obtained a download from Navy STARS program of open obligations and reconciled obligated amounts to the DFAS trial balance. We designed a sample for validating ULO balances, and obtained funding documents, document history reports, and the STARS document status inquiries for each sampled item. Prepared a memorandum to document the amount of available funding and its validity.</p> <p>This engagement resulted in the de-obligation and re-programming of millions of dollars worth of NAVSEA and NAVAIR unsupported obligations.</p>		

<b>Office of Cyber Security, Department of Veterans Affairs</b>		
<b>Program Title:</b> Accounting Support Services	<b>Period of Performance:</b> August 2004 to August 2007	<b>Contract Number &amp; Type:</b> 101-J37291, Fixed Price
<b>Contract Value:</b>	Office of Cyber and Information Security is responsible for ensuring the integrity of the Veterans Affairs information systems through the establishment of a centralized, department-wide security management and planning team and appointment of an Associate Deputy Assistant Secretary for Cyber and Information Security to lead that team under the auspices of the Department Chief Information Officer (CIO).	
<b>COTR:</b>		
<p>Daniel Eke and Associates currently provides accounting support services for the Office of Cyber Security, Department of Veterans Affairs. Our work includes assisting in administration and accounting related to budget formulation and budget execution. Work performed includes:</p> <ul style="list-style-type: none"> <li>• Transaction analysis, including verification of clerical accuracy, evidence of proper approvals, and adherence to budget guidelines,</li> <li>• Transaction processing,</li> <li>• Data analysis and summarization,</li> <li>• Accounting classification and processing,</li> <li>• Documenting internal controls, and</li> <li>• Preparing and completing documentation and narrative justifications for its budget submissions in accordance with OMB Circular A-11.</li> </ul>		

<b>NATIONAL WEATHER SERVICE</b>		
<b>Program Title:</b> Management Control Review	<b>Period of Performance:</b> JUNE 2007 – AUGUST 2007	<b>Contract Number and Type:</b> DG133W07NC0983
<b>Contract Value:</b>	The National Weather Service (NWS) engaged Daniel Eke and Associates, P.C. to perform a management control review of the National Oceanic and Atmospheric Center (NLSC). NLSC was realigned from NOAA’s Chief Administrative Officer (CAO) to NWS effective January 07, 2007 under NOAA Circular 06-04. Due to the recent organizational realignment, NWS has identified the opportunity to conduct a Management Control Review of NLSC to insure proper and effective controls are in place.	
<b>COTR:</b>		
<p>The following describes specific tasks in which NWS required support:</p> <ul style="list-style-type: none"> <li>• Provide assistance with the determination of the overall approach (scoping and materiality issues) and determining key processes.</li> <li>• Actively assist in identifying and documenting event cycles for review.</li> <li>• Actively assist in reviewing and documenting internal controls which is to include the performance of the following: <ul style="list-style-type: none"> <li>❖ Documenting the event cycles</li> <li>❖ Analyzing the control environment</li> <li>❖ Determining risks within the event cycles</li> <li>❖ Developing control objectives</li> <li>❖ Identifying existing control techniques</li> <li>❖ Evaluating internal controls</li> <li>❖ Identifying problems outside of control of the Assessable Unit Manager</li> </ul> </li> <li>• Provide a report of findings in accordance with the Yellow Book Standards</li> </ul>		



<b>DC CHAMBER OF COMMERCE</b>		
<b>Program Title:</b> AUDIT OF FINANCIAL STATEMENTS	<b>Period of Performance:</b> OCTOBER 2003 to JUNE 2007	<b>Contract Number &amp; Type:</b> N/A, Fixed Price
<b>Contract Value:</b>	DC Chamber of Commerce (“The Chamber”) is a nonprofit organization incorporated in the District of Columbia on June 20, 1938. The Chamber’s principal goals are to promote the economic, commercial, industrial and general civil welfare of the District of Columbia and to mobilize technical and management resources of the organization on all matters pertaining to the civic, social and economic improvement in general, and to provide assistance to small businesses in the District of Columbia.	
<b>COTR:</b>		
<p>Daniel Eke and Associates, PC provided auditing services for the DC Chamber of Commerce. We specifically performed the following:</p> <ul style="list-style-type: none"> <li>• Audited the financial statements in accordance with Generally Accepted Auditing Standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, Audits of Institutions of Higher Education and other Nonprofit Institutions. This included examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. Also, an extensive review of internal controls and compliance with laws and regulations were performed and made a part of our report. Issued an Independent Auditor’s Report on the fair presentation of the organization’s financial statements.</li> <li>• Performed a thorough analysis and testing of direct and indirect cost allocation methodology</li> <li>• Identified costs to be questioned</li> <li>• Audited the reconciliation of costs claimed by major cost elements to grantees job cost subsidiary ledgers or other accounting system ledgers.</li> <li>• Reviewed internal controls and compliance with laws and regulations</li> </ul>		