

GENERAL SERVICES ADMINISTRATION

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 for GSA *Advantage!* is: GSAAdvantage.gov.

Schedule Title: Financial and Business Solutions

FSC Group: 520

Contract Number: GS-23F-0030J

For more information on ordering from Federal Supply Schedules click on the FSS Schedules at fss.gsa.gov.

Contract Period: December 30, 1998 to December 31, 2012

Contractor Name: Martin & Wall P.C.

Address: 1633 Q Street, NW
Suite 230
Washington, DC 20009

Phone Number: (202) 332-3566

Fax Number: (202) 332-3672

Web site: <http://www.martinwallcpa.com>

Contact for contract administration:

Dana Barooshian, MBA, CFE, Partner
E-mail: dbarooshian@martinwallcpa.com

Business size: Small

Prices Shown Herein are Net (discount deducted)

Supplement Number: 4

Date: April 30, 2008

CUSTOMER INFORMATION PAGE

1a. Table of Awarded Special Item Numbers (SINs)

SIN	DESCRIPTION
520-7	Financial and Performance Audits
520-8	Complementary Audit Services
520-11	Accounting
520-13	Complementary Financial Management Services

Martin & Wall, P.C. is a public accounting and financial services firm that provides a wide range of professional services to a diverse clientele of government, non-profit, and private sector organizations. Martin & Wall has assisted its clients in:

- Conducting audits of financial statements.
- Conducting forensic audits, compliance audits, and due diligence reviews.
- Evaluating internal control systems and recommending improvements.
- Designing and implementing accounting systems, including accounting policy and procedure definition, chart of accounts definition, financial report design, and recommendations to improve the efficiency and accuracy of accounting operations.
- Forensic accounting, fraud examination, and financial reconstruction services.
- Training for financial staff.

Martin & Wall's senior professionals include Certified Public Accountants, Certified Fraud Examiners, and individuals with Series 7 and 66 securities licenses. These individuals also have extensive experience providing tax, investment and financial advisor services to individuals, including government employees.

Martin & Wall also has small business, woman-owned, and SDB teaming partners who we can utilize to provide end-to-end financial and business solutions.

1b. Pricing:

Authorized Federal Supply Schedule Price List for Martin & Wall, P.C.

Contract GS-23F-0030J

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

Labor Category	Hourly Rates				
	1/1/2008 – 12/31/2008	1/1/2009 – 12/31/2009	1/1/2010 – 12/31/2010	1/1/2011 – 12/31/2011	1/1/2012 – 12/31/2012
Senior Partner	\$247.20	\$254.62	\$262.25	\$270.12	\$278.23
Partner	175.10	180.35	185.76	191.34	197.08
Senior Manager	144.20	148.53	152.98	157.57	162.30
Manager	120.51	124.13	127.85	131.68	135.64
Senior Auditor	99.91	102.91	105.99	109.17	112.45
Staff Accountant	80.34	82.75	85.23	87.79	90.42
Junior Professional	33.99	35.01	36.06	37.14	38.26

Authorized Federal Supply Schedule Price List for Martin & Wall, P.C.

Contract GS-23F-0030J

SIN 520-11 Accounting, SIN 520-13 Complementary Financial Management Services

Labor Category	Hourly Rates				
	1/1/2008 – 12/31/2008	1/1/2009 – 12/31/2009	1/1/2010 – 12/31/2010	1/1/2011 – 12/31/2011	1/1/2012 – 12/31/2012
Senior Partner	\$247.20	\$254.20	\$262.25	\$270.12	\$278.23
Partner	175.10	180.35	185.76	191.34	197.08
Senior Manager	144.20	148.53	152.98	157.57	162.30
Manager	120.51	124.13	127.85	131.68	135.64
Senior Consultant	99.91	102.91	105.99	109.17	112.45
Consultant	80.34	82.75	85.23	87.79	90.42
Junior Professional	33.99	35.01	36.06	37.14	38.26

Method of pricing is commercial, no catalog. Non-commercial and commercial non-catalog offers escalation factor per year is 3.0% per year, rounded to the nearest cent.

Years are based on Federal Government fiscal years.

Labor categories are defined on subsequent pages.

- 1c. **Labor Categories:** Descriptions of minimum requirements for each labor category listed in the authorized federal supply schedule price list are presented below.

Senior Partner: A CPA in good standing, who is an owner of the firm and has at least 15 years professional experience. A Senior Partner's responsibilities include the preparation of bids, negotiation with the client, assignment of key personnel to projects, review of work plans, review of deliverables and general oversight of all work performed and affairs of the firm.

Partner: A CPA in good standing, who is an owner of the firm and has at least ten years professional experience. A Partner's responsibilities include the preparation of bids, negotiation with the client, assignment of key personnel to projects, review of work plans, review of deliverables and general oversight of all work performed and affairs of the firm.

Senior Manager: A professional, usually a CPA in good standing, with at least 10 years of professional experience. A Senior Manager generally possesses an advanced degree in a related field and/or a professional license or certification. The Senior Manager prepares work plans, supervises staff, oversees fieldwork and works closely with the client.

Manager: A professional, usually a CPA in good standing, with at least seven years of professional experience. A manager generally possesses an advanced degree in a related field and/or a professional license. The manager prepares work plans, supervises staff, oversees fieldwork and works closely with the client.

Senior Auditor: A professional who is a CPA in good standing with at least three years of professional experience. The senior auditor supervises staff, conducts fieldwork independently and works with clients.

Senior Consultant: A professional, usually a CPA in good standing, with at least three years of professional experience. A senior consultant generally possesses an advanced degree in a related field and/or a professional license. The senior consultant supervises staff, conducts fieldwork independently and works with clients.

Staff Accountant: A professional who is a CPA in good standing or CPA candidate with one to three years of professional experience. The staff accountant is supervised in the field by senior personnel and performs tasks such as tests of transactions and preparation of work papers.

Consultant: A professional with one to three years of professional experience. A consultant generally possesses an advanced degree in a related field and/or a professional license. The consultant is supervised by senior personnel, performs work independently and works with clients.

Junior Professional: A professional with one year of experience and a bachelor's degree. Junior professionals assist senior personnel in the preparation of presentations, reports, spreadsheets, database files and workpapers.

2. **Maximum order:** \$1,000,000 for SINs 520-7, 520-8, 520-11 and 520-13
3. **Minimum order:** \$300.00
4. **Geographic coverage (delivery area):** Domestic coverage.
5. **Point(s) of production (city, county, and state or foreign country):** Washington, DC metropolitan area.
6. **Discount from list prices or statement of net price:** None
7. **Quantity discounts:** Two percent (2.0%) for task orders over \$100,000. Four percent (4.0%) for task orders over \$300,000.
8. **Prompt payment terms:** Net 30 days.
- 9a. **Notification that Government purchase cards are accepted at or below the micro-purchase threshold.** Yes.
- 9b. **Notification whether Government purchase cards are accepted or not accepted above the micro-purchase threshold.** Yes.
10. **Foreign items:** Not applicable.
- 11a. **Time of delivery:** Specific to each task order requirement.
- 11b. **Expedited delivery:** Items available for expedited delivery are noted in this price list.
- 11c. **Overnight and 2-day delivery:** Specific to each task order requirement. At customer's expense.
- 11d. **Urgent requirements:** See contract clause I-FSS-14-B. Agencies can contact the contact for contract administration to obtain faster delivery.
12. **F.O.B. point(s):** Destination.

13a. Ordering address(es):

Martin & Wall, P.C., Attn. Dana Barooshian, 1633 Q Street, NW, Suite 230, Washington, DC 20009.

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 homepage (fss.gsa.gov/schedules).

14. Payment address:

Martin & Wall, P.C., Attn. Andrew B. Martin, 1633 Q Street, NW, Suite 230, Washington, DC 20009.

15. Warranty provision: Not applicable

16. Export packing charges: Not applicable.

17. Terms and conditions of Government purchase card acceptance (any thresholds above the micro-purchase level). The Government purchase card will be accepted for all task orders and a 2.5% discount will be in effect for its use.

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 – Not applicable.

21. List of service and distribution points – Not applicable

22. List of participating dealers – Not applicable

23. Preventative maintenance – Not applicable.

24a. Special attributes such as environmental attributes: Not applicable.

24b. If applicable, indicate that Section 508 compliance information is available on Electronic and Information technology (EIT) supplies and services and show where full details can be found (e.g. contractor's website or other location.) The EIT standards can be found at www.Section508.gov/. Not applicable.

25. Data Universal Number System (DUNS) number: 17-663-3386

26. **Notification regarding registration in Central Contractor Registration (CCR) database:** Registered, Registration valid to 01/30/09. Our Cage Code is 1BXT3.

The following pages contain a description of the special item numbers awarded.

Description of Special Item Numbers (SINS)

520-7 FINANCIAL & PERFORMANCE AUDITS

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

520-8 COMPLEMENTARY AUDIT SERVICES

The Contractor shall provide services related to the complementary activities of an audit organization. This may include but is not limited to the following:

- Assist in 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

520-11 ACCOUNTING

The Contractor shall provide accounting services. This may include but is 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

520-13 COMPLEMENTARY FINANCIAL MANAGEMENT SERVICES

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