



**Financial and Business Solutions (FABS)
Contract No. GS-23F-0086W
Authorized Federal Supply Schedule Price List**

Schedule Title: Financial and Business Solutions (FABS) Industrial Group 520 7

Contract Number: GS-23F-0086W

Contract Period: August 3, 2010 – August 2, 2015

Contractor: McConnell & Jones, LLP
3040 Post Oak, Suite 1600
Houston, Texas 77065
(713) 968-1600
(713) 968-1601 fax
www.mcconnelljones.com

Contract Administration Contact:

Will Hampton, Contracts Director
(713) 968-1636
(713) 968-1601 fax
whampton@mjlm.com

Authorized Negotiator:

Wayne McConnell, Managing Partner
(713) 968-1600
(713) 968-1601 fax
wmccconnell@mjlm.com

Business Size: Small

Prices shown herein are Net (Discount deducted)

Date: September 15, 2010



WELCOME

McConnell & Jones LLP welcomes this opportunity to present to you our qualifications and price list for the General Services Administration Financial and Business Solutions Schedule.

The unique environment and varied constituency of government agencies present challenges to those who work in the Federal arena. McConnell & Jones LLP has the skills, resources, experience and commitment to assist Federal agencies and governmental entities in meeting the demanding requirements of today's Federal environment.

Providing your organization with outstanding service requires a detailed understanding of your business. We sincerely believe we are the CPA firm best matched to these needs and expectations. We are excited about the opportunity to serve the Federal government and are committed to providing the highest level of service.

As a leading provider of audit services we have much to offer our clients. These factors include:

- We assign experienced personnel to federal engagements. By doing so, we are able to reduce the learning curve and start-up time required to perform the services effectively and efficiently.
- We have an uncompromising commitment to providing you with quality services, while meeting the highest level of ethical standards and performance.
- We bring a wealth of relevant experience having performed numerous financial statement audits and benefit plan audit services for a variety of federal agencies and contractors.
- Our governmental assurance team members are dedicated to serving federal clients and are exceptionally knowledgeable and up-to-date on government auditing standards.
- We bring an innovative approach to serving your needs that we are confident will result in meaningful, cost-effective recommendations that will help strengthen internal controls, improve operational efficiencies, and ensure compliance with applicable requirements.

We look forward to meeting with you and discussing potential opportunities

Truly Yours,

A handwritten signature in blue ink that reads 'McConnell & Jones LLP'.

McConnell & Jones LLP

CUSTOMER INFORMATION

| | |
|--|---|
| 1a. Awarded Special Item Number(s) Descriptions | 520.7 Financial & Performance Audits |
| 1b. Lowest Unit Price | See Page 13 for FSS pricelist |
| 1c. Labor Category Descriptions | See Page 10 for Labor Category Descriptions |
| 2. Maximum Order | \$2,500,000 |
| 3. Minimum Order | \$200 |
| 4. Geographic Coverage | Domestic |
| 5. Point(s) of Production | Houston, Harris County, TX Dallas, Dallas County, TX |
| 6. Net Price | To be negotiated at the task order level. |
| 7. Quantity Discount level. | Discounts to be negotiated at the task order |
| 8. Prompt Payment Terms | Net 30 |
| 9a. Government Credit Card below micro-purchase threshold | Yes |
| 9b. Government Credit Card above micro-purchase threshold | Yes |
| 10. Foreign Items | N/A |
| 11a. Time of Delivery | To be negotiated at the task order level |
| 11b. Expedited Delivery | N/A |
| 11c. Overnight and 2-day delivery | N/A |
| 11d. Urgent Requirements requirements | Speak to the listed contact for urgent |

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| 12. F. O. B. Points | N/A |
| 13a. Ordering Address | McConnell & Jones LLP 3040 Post Oak, Suite 1600 Houston, Texas 77056 |
| 13b. Ordering Procedures | Speak to the listed contact for ordering options |
| 14. Payment Address: | McConnell & Jones LLP 3040 Post Oak, Suite 1600 Houston, Texas 77056 |
| 15. Warranty Provisions | N/A |
| 16. Export packaging charges | N/A |
| 17. Terms and conditions of Government Purchase card Acceptance | N/A |
| 18. Terms and conditions of rental, maintenance, and repair | N/A |
| 19. Terms and conditions of installation | N/A |
| 20. Terms and conditions of repair parts | N/A |
| 20a. Terms and conditions for other services | N/A |
| 21. List of service and distribution points | N/A |
| 22. List of Participating dealers | N/A |
| 23. Preventative maintenance | N/A |
| 24a. Special attributes such as environmental attributes | N/A |
| 24b. Section 508 compliance information available on Electronic and Information | |

Technology (EIT) supplies and services. N/A

25. Data Universal Number System Number: 808559111

26. Central Contractor Registration (CCR) No: 4ZXK2

FIRM OVERVIEW

M&J is a Certified Public Accounting (CPA) firm based in Houston, Texas with additional office locations in Dallas, TX and Washington DC. We offer considerable experience providing assurance and attestation services, including financial statement audits, financial related audits and performance audits, agreed upon procedures, and compilations. As a recipient of the GSA contract, we will deliver the highest quality product in a manner that is consistent with our reputation for responsiveness to our clients.

M&J has established a strong practice as a certified public accounting and has acquired more than 20 years of diverse experience in performing audits and providing related services to clients in the governmental sector. More than forty-percent of M&J's clientele is in the governmental sector, and many of them have large accounting systems, multiple locations and programs. Each year our auditors spend thousands of hours providing assurance services to governmental entities.

M&J has successfully completed numerous projects similar in nature to the services covered under Special Item Number (SIN) 520-7, Financial and Performance Audits, and are keenly aware of the compliance requirements, generally accepted auditing standards, and generally accepted accounting principles that must be conformed to for federal assurance engagements. As such, our team of experienced professionals will work together to deliver high-quality services to GSA and its end-user agencies.

DESCRIPTION OF SERVICES

SIN 520-7 | Financial and Performance Audits

M&J provides 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; Segments of financial statements; internal controls, Compliance with laws and regulations, Economy and efficiency audits, Program results and program fraud audits.

Financial Audits. M&J is highly-experienced in advising and assisting agencies in the preparation of annual performance audits and audits of annual financial statements. We have assisted agency personnel in analyzing and compiling data for use in preparing financial statements and related disclosures in accordance with the CFO Act of 1990, Government Auditing Standards, Government Performance and Results Act of 1993 (GPRA), Government Management Reform Act of 1994 (GMRA), Federal Manager's Financial Integrity Act of 1982 (FMFIA), Federal Financial Management Improvement Act of 1996 and various OMB Circulars and Bulletins.

Financial Related Audits. Financial related audits require the performance of procedures used to determine whether presentation of specific financial information complies with stated criteria; whether specific financial compliance requirements are being adhered to; or whether the organization's internal control structure is suitably designed and functioning so as to achieve stated control objectives. M&J performs a wide range of such engagements, audits of specified elements of an organization's or accounts financial statements; tests of grants procedures; tests of grant expenditures in accordance with the terms of the grant and other applicable guidelines such as FAR; evaluation of internal controls over financial reporting.

Our specific services under SIN 520-7 include the following:

Audit Services

- Financial Statement Audits
 - US Generally Accepted Auditing Standards
 - Governmental Auditing Standards (Yellow Book)
 - Single Audits in Accordance with OMB A- 133 and the Single Audit Act
- Program Audits
- Financial Reviews and Monthly, Quarterly, and Annual Financial Compilations

Employee Benefit Plan Audit Services

- Defined benefit plans (cash balance, retirement)
- Defined contribution plans (401(k), 403(b))
- Health and welfare plans
- Preparation of Form 11-K to satisfy SEC reporting requirements

Attestation Examinations

- Agreed-upon Procedures
- Compliance Examinations

REPRESENTATIVE CLIENT LIST

M&J's governmental assurance specialists who are dedicated to providing auditing and other related services to federal, state and municipal organizations. Many of our governmental clients have a large capitalized asset base, significant construction in progress activities, long-term and short-term investments, outstanding bond liabilities and other debt obligations, defeased bonds, government grants, property tax revenues, and operating and non-operating revenues and expenses.

M&J's representative clients who have received services listed under SIN 520-7 include:

- U. S. Dept. of Health & Human Services, Centers for Medicare and Medicaid Services
- Department of Defense, Military Retirement Fund
- Department of Defense, Defense Information System Agency
- Los Alamos National Laboratory – OMB A-133 Compliance Testing
- B&W Technical Services - Audit of Internal Control
- Mental Health and Mental Retardation Authority of Harris County, Texas
- Texas Prepaid Higher Education Tuition Board
- Texas Lottery Commission
- Mental Health and Mental Retardation Authority of Tri County, Texas
- Lone Star College System
- Austin Community College District
- University of Houston
- Texas Southern University
- Houston Community College System
- Dallas County Community College District
- University of Texas System

LABOR CATEGORY DESCRIPTIONS

| Labor Category | Years Experience | Description |
|----------------|--|--|
| Partner | 20+ major in Accounting or related discipline CPA Certification | Serves as client liaison. The partner is responsible for ensuring that services are provided in an efficient and timely manner, and that all administrative matters are handled appropriately and expeditiously. Manages significant program/technical support operations and is responsible for execution of all engagement activities. Responsible for contract negotiations, adherence to accounting standards, and ensuring the quality of all work product. |
| Principal | 15+ major in Accounting or related discipline CPA Certification | The Partner provides primary interface with client management personnel regarding strategic issues. He or she directs the completion of projects within estimated time frames and budget constraints, coordinates parties' efforts on tasks, and reviews work products for completeness and adherence to applicable regulations and customer requirements. The Partner also delivers, presents, and leads strategic level client meetings. |
| Audit Director | 12+ major in Accounting or related discipline CPA Certification | Audit Director is responsible for directing the day-to-day accomplishment of the audit engagement using tailored audit programs. The audit director sets priorities, ensures daily coordination among the audit team, and monitors progress against schedules, budgets, and status reporting. Confers with government management staff regarding specific program/technical activities, issues or conflicts. |

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| Manager | 8+ major in Accounting or related discipline CPA Certification | Responsible for planning, organizing, task management, technical work, quality assurance, schedule and budget monitoring of engagement. Serves as primary contact with client staff. |
| Supervisor 1 | 6+ Bachelors Degree - major in Accounting or related discipline CPA Certification | Under the supervision of Audit Director or Manager, responsible for planning, organizing and oversight of all task activities to include technical work, quality assurance, schedule and budget monitoring. Supervises senior and staff accountants on task. |
| Supervisor 2 | 6 + Bachelors Degree - major in Accounting or related discipline CPA Certification desired | Under the direction of the manager, the senior accountant is responsible for conducting detailed test work and documenting their results in audit work papers. The senior accountant assists the manager in preparing the work plan and all project deliverables, and performing the more critical test procedures. Provides direct supervision to staff accountants and performs the initial review of staff accountants' work papers. Any problems, concerns, or issues that arise during the performance of test work is communicated immediately to the manager. |
| Senior Auditor 1 | 3 to 5 years Bachelors Degree - major in Accounting or related discipline CPA Certification desired | Assists the manager in preparing the work plan and all project deliverables, and performing the more critical test procedures. Examines accounting documents to verify accuracy and compliance with policies, procedures and acceptable accounting standards. Senior accountant provides direct supervision to staff accountants and performs the initial review of staff accountants' work papers |

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| Senior Auditor 2 | 1 to 3 years Bachelors Degree - major in Accounting or related discipline CPA Certification desired | Assists the senior accountant in performing the more critical test procedures. Examines accounting documents to verify accuracy and compliance with policies, procedures and acceptable accounting standards, and prepares work papers and supporting documentation. |
| Staff Auditor 1 | Auditor: bachelor's degree in accounting or business, 80 hours of continuing professional education and training in the past two years that meets the government CPE requirements. At least 24 of the 80 hours of continuing education and training must be in subjects directly related to the government environment and government auditing. | Major Functions: The responsibilities in this category include performing specific audit steps under the supervision of a Senior Auditor. All activities of the Staff Auditor are supervised. |
| Staff Auditor 2 | Auditor: bachelor's degree in accounting or business, 80 hours of continuing professional education and training in the past two years that meets the government CPE requirements. At least 24 of the 80 hours of continuing education and training must be in subjects directly related to the government environment and government auditing. | Major Functions: The responsibilities in this category include performing specific audit steps under the supervision of a Senior Auditor. All activities of the Staff Auditor are supervised. |

PRICE LIST

M&J is a Certified Professional Accounting (CPA) firm and, as such, our pricing structure is based on hourly rates charged customers for specific labor categories. This pricing structure applies to SIN 520-7 (Financial & Performance Audits).

Pricing by Labor Categories

| Labor Category | 2010 | 2011* | 2012* | 2013* | 2014* |
|------------------|----------|----------|----------|----------|----------|
| Partner | \$247.50 | \$252.45 | \$257.50 | \$262.65 | \$267.90 |
| Principal | \$202.95 | \$207.01 | \$211.15 | \$215.37 | \$219.68 |
| Director | \$158.40 | \$161.57 | \$164.80 | \$168.10 | \$171.46 |
| Manager | \$138.60 | \$141.37 | \$144.20 | \$147.08 | \$150.02 |
| Supervisor 2 | \$123.75 | \$126.23 | \$128.75 | \$131.33 | \$133.96 |
| Supervisor 1 | \$108.90 | \$111.08 | \$113.30 | \$115.57 | \$117.88 |
| Senior Auditor 2 | \$103.95 | \$106.03 | \$108.15 | \$110.31 | \$112.52 |
| Senior Auditor 1 | \$89.10 | \$90.88 | \$92.70 | \$94.55 | \$96.44 |
| Staff Auditor 2 | \$84.15 | \$85.83 | \$87.55 | \$89.30 | \$91.09 |
| Staff Auditor 1 | \$64.35 | \$65.64 | \$66.95 | \$68.29 | \$69.66 |

* The prices for years two through five reflect a percent escalation rate equating to an average of 2.0%.

ORDERING INSTRUCTIONS AND GUIDELINES

GSA Advantage!® is the online shopping and ordering system that provides access to thousands of contractors and millions of supplies and services. For more information visit the GSA website at <http://www.gsa.gov>.

For more information please contact:

Lori Jamail, Marketing Director

(713)968-1600

info@mjlm.com

Will Hampton, Director of Contracts

(713)968-1600

info@mjlm.com