



# GREENE

Forensic Accounting Solutions LLP

April 8, 2024

The Office of the Village Clerk  
Village of Poplar Grove  
200 N. Hill Street  
Poplar Grove, Illinois 61065

RE: Forensic Audit of Credit Card Expenditures January 1, 2019, to December 31, 2022

Dear Ms. Anderberg:

On behalf of Greene Forensic Accounting Solutions LLP, it is my pleasure to submit our firm's proposal for conducting a Forensic Audit of the Village's credit card expenditures for the fiscal years 2019 to 2022. Per Mr. Edmonstone's discussions with Mr. Sattler, Greene will provide a quote to expand the scope of the engagement to include a full forensic audit of the Village's General Fund for the same period, if requested by the Village.

Enclosed is our detailed proposal for performing this engagement. We have provided detailed backgrounds about our firm; our team members; list of references; and descriptions of prior engagements that we have performed that illustrate our ability to not only meet but exceed your expectations.

Please read through our proposal and contact me with any questions you may have. I am sure we can address any issues.

Sincerely yours,  
**Greene Forensic Accounting Solutions LLP**

Craig L. Greene, CPA/CFF, CFE, MAFF, MCJ

**Proposal for  
Forensic Audit of Credit Card Expenditures  
for Years 2019 to 2022 for the Village of  
Poplar Grove, Illinois**

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**APRIL 08, 2024**

**SUBMITTED BY**

**CRAIG L. GREENE, CPA/CFF, CFE, MAFF, MCJ**



**GREENE**

Forensic Accounting Solutions LLP

## **Section I: Executive Summary**

Greene Forensic Accounting Solutions LLP (“Greene”) is pleased to offer our proposal for a Forensic Audit of the Village Credit Card Expenditures for the Village of Poplar Grove, Illinois. Founded in 2003, the Firm has provided forensic accounting and fraud examination services to various clientele, including governmental agencies, publicly and privately held business entities, not-for-profit organizations, and tribal organizations.

Greene is a CPA and consulting firm with offices in Chicago, Illinois, and Las Vegas, Nevada. The firm is a limited liability partnership consisting of two partners. Craig L. Greene holds 90% of the partnership interest, and Jonathan Bobb, CPA, holds the remaining 10% of the partnership interest.

Since its founding in 2003, Greene has specialized in fraud examination, risk consulting, forensic accounting, litigation services, evaluation and assessment of internal controls, and internal auditing services. Our firm is highly qualified for this assignment as we have worked extensively with organizations, including numerous government agencies, regarding fraud examinations, their internal control systems, fraud risks, and issues, as well as recommendations for improving related deficiencies.

Greene’s professionals have the experience and training to grasp your needs quickly, and the skill set to work diligently and effectively on your engagement. Unlike many of our competitors, Greene experiences very little turnover in our staff, and thus, you can be assured that the team assigned to this engagement comprises well-versed and experienced consultants working as a unit. Our consultants come from diverse backgrounds.

International corporations, large publicly traded companies, not-for-profit organizations, major law firms, governmental regulatory and law enforcement agencies, and tribal organizations have retained members of our firm to perform hundreds of fraud examinations/financial investigations, special examinations, fraud risk assessments, internal control reviews, due diligence examinations, litigation assignments, training assignments, and audits of financial statements.

Since the firm specializes in forensic accounting and litigation services, we are a project-oriented firm that numerous law firms retain on behalf of their clientele, corporations, and organizations that may require our services occasionally.

Greene’s current public engagements include a major forensic engagement for the Jicarilla Apache Nation and a forensic engagement for the Mohave Arizona Airport Authority. Since its formation, Greene has provided forensic and internal control accounting services to numerous governments and governmental agencies as shown below. We are also performing multiple forensic examinations related to investments in the construction and operation of hotels in Illinois and other states and other forensic engagements for nonpublic entities.

Greene is the tax preparer and consultant to the Office of the Cook County Public Administrator, and we have provided these services for over 18 years.

Greene and its personnel have a deep understanding of and sensitivity to the forensic auditing needs of the County and we are experienced performing forensic examinations for civil and criminal matters.

Greene is not a subsidiary of another entity. Greene has had no dealings with the Village of Poplar Grove and employees; there are no lobbyists.

Greene personnel are members of numerous professional organizations which are noted on each of their CVs. Our personnel are CPA's and/or CFE's with deep and varied experience, allowing us to be able to quickly assess and analyze any potential case. Greene has no exceptions to the terms and conditions outlined in the request for proposal and we do not assert any claim of confidentiality.

## **Section II: Detailed Response to RFP**

(Greene's responses are in **Bold**)

### **RFP Statement of Objectives**

The successful firm will provide a forensic audit and analysis of all Village of Poplar Grove General Fund records for fiscal years 2019,2020, 2021, and 2022. The Village will be providing payment for the subject services, and all direction and guidance on the auditing process will be solely provided by the Village Board of Trustees so as to ensure the accuracy of results.

An exit conference is required to be held with the Village Board of Trustees prior to the issuance of the final audit reports. After issuance, a representative of the audit firm must be available to present the reports to the Village Treasurer, and to the Village Board of Trustees at the next public meeting of the Village Board of Trustees following the issuance of the final audit reports.

**As per our discussion with the Village President, this proposal is limited to performing a Forensic Audit of the Village's Corporate Credit Card Expenditures for the years 2019 through 2022 (Phase I). If it is later determined by the Village to expand the scope of the engagement to a Forensic Audit of the Village's General Fund for 2019 to 2022, Greene will provide proposal for the expanded scope (Phase II).**

**As shown in our summary of current and recent projects below, Greene has extensive experience in all of the requirements noted above. Mr. Greene has extensive experience testifying as an expert witness at trial. Certain of our investigations are in the public domain and we can provide these upon request. During the course of an engagement, we meet regularly with the client either in person or via ZOOM/Teams and review the status of the engagement. These meetings may include outside parties including law enforcement, legal counsel, or specialized consultants. We are currently performing a similar engagement for an airport authority.**

**Our detailed response provides a detailed overview of Greene’s capabilities, engagement approach, current and previous governmental engagement and the qualifications of the professionals who will be assigned to this engagement.**

**Proposal Requirements.**

The firm must have, and present for verification, an active license or registration with the Illinois Department of Financial and Professional Regulation (IDFPR).

**Greene’s Current IDFPR Registration.**

04/05/24 18:36:31

**CPAVerify Firm Report Results**

NAME: GREENE FORENSIC ACCOUNTING SOLUTIONS LLP  
STATE OF LICENSE: IL  
LAST UPDATED: 2024-04-05

**Address:**

**Business**

GREENE FORENSIC ACCOUNTING SOLUTIONS LLP  
120 N LA SALLE ST STE 2000  
CHICAGO, IL, 60602-2452  
066.003974

**License/Permit/Certificate Number:**

**Registration Number:**

**License/Permit/Certificate Status:**

ACTIVE

**License/Certificate Status Details:**

License is not encumbered in any way and licensee can practice in the profession, license was issued according to law.

**License Type:**

CPA

**Basis for License:**

**Issue Date:**

2003-12-02

**Expiration Date:**

2024-11-30

**Enforcement, Non-Compliance or Disciplinary Actions:**

None Reported To This Site By The Board

**Other Information:**

Prior to 2006, the Illinois Board of Examiners issued certificates for passing the Uniform CPA Examination. Certificate holders were allowed to use the CPA title, but were restricted from performing attest services without obtaining a public accounting license from the Illinois Department of Professional Regulation. The records for these individuals who did not register with the IDPR after 2006, are not included in CPAverify.org. Those records can be searched at the Illinois Board of Examiners website: [www.ilboa.org](http://www.ilboa.org)

Contact the Board for official verification of information.

**State Board Contact Information:**

ILLINOIS DEPARTMENT OF PROFESSIONAL REGULATION  
320 WEST WASHINGTON STREET  
SPRINGFIELD, IL 62786

Phone: 1 (888) 473-4858

Fax: 217-782-7645

Email: Null

Website: <https://idfpr.illinois.gov/>

Licensee Lookup: <https://idfpr.illinois.gov/>

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**Details of Enforcement, Non-Compliance or Disciplinary Actions:**

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAverify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by [participating states](#). Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAverify website. Please refer to the [Participating States](#) tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the ["Contact Boards"](#) tab where a link to every Boards' website and therefore individual license lookup tool is available.

Ideally, the firm's lead auditor shall be certified by either the National Association of Certified Fraud Examiners (ASFE) as a Certified Fraud Examiner or the American Institute of Certified Public Accountants (AICPA) as Certified in Financial Forensics (CFF). The firm must have the qualifications necessary to conduct the forensic audit in accordance with auditing standards generally accepted in the United States of America, including, but not limited to, the standards for financial audits set forth in the General Accounting Office's (GAO) *Government Auditing Standards* (as amended), the provisions of the federal Single Audit Act Amendments of 1996 (as amended) and U.S. Office of Management and Budget (OMB) Circular A- 133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Details of the standards to be utilized should be provided with responses.

**The professionals on this engagement are CPAs and/or CFEs as well as a CFF.**

**Our approach and methodology will be consistent and conducted in accordance with the Institute of Internal Auditors International Professional Practices Framework (The Red Book) and in accordance with American Institute of Certified Public Accountants' Statement on Standards for Forensic and Valuation Services No. 1. Our team will partner with the designated representatives to provide real-time interaction, identifying issues and recommending solutions as issues surface.**

The firm shall have a minimum of 3 years of experience in forensic audits.

**Greene has been conducting forensic investigations since 2003 and its partners since 1987.**

The firm shall have experience providing professional services (audit, consulting, etc.) to local governments with a population of at least 20,000 persons. The firm must have trained staff who are experienced in working with governmental entities. It is strongly preferred that the firm has experience working with municipal finances in general. Please provide a listing of the applicable continuing professional education provided by your firm to assure adequate training in the areas referred to above.

**Greene has performed internal audits and forensic investigations for numerous governmental entities including a large municipality in the Southwest, the Navajo Nation; the Jicarilla Apache Nation; Waukesha County, Wisconsin; Seward, Alaska; and Piqua, Ohio. Greene provided professional consulting services for the Ohio Consumers Counsel and for the past three years has been the Guardian Auditors for the Maryland Judicial System.**

**Greene professionals participate in a variety of in-person and remote training programs annually and all professionals exceed their required continuing professional education requirements.**

The firm's audit team should be of sufficient size to conduct the audit in a timely and efficient manner and complete the engagement prior to the deadline specified within the RFP.

**The audit will be staffed appropriately by CPAs and CFEs. The CVs of the proposed professionals are included in this proposal.**

Describe your firm's quality control procedures that ensure compliance with

professional standards and federal and state auditing requirements.

**Each phase of the audit process is reviewed by the firm’s managing partner and project director. All reports are reviewed by the firm’s managing partner, prior to submission to the client. The managing partner attends client meetings as required. The firm’s managing partner and the project director are both licensed CPAs and CFE’s. They have worked together on major engagements for over 20 years.**

The firm must provide a description of its approach to the unique management as described herein.

**The objective of this engagement is for Greene to perform a forensic audit of the Village’s Credit Card Expenditures for fiscal years 2019, 2020, 2021, and 2022. In the performance of this audit, GFAS will include the following:**

- **An opening conference with the Village to review the audit scope. After the opening conference Greene will provide the Village with an initial document request and provide a Dropbox for the Village’s response.**
- **Greene will conduct interviews of appropriate individuals during the initial phase of the engagement. The interviews will be scheduled as to not be overly burdensome to the Village or its employees. We request that the Village appoint a “point of contact person” to facilitate scheduling interviews and information requests.**
- **We recommend weekly meetings to discuss the engagement progress and identify any issues that may have been identified. If we identified any major issues that required management attention.**
- **Our process includes immersing the audit team in the project effort and implies that the team will be familiar with all aspects of the project. Our proposed audit team has considerable experience in this area.**

**Our project will follow the following four major steps:**



**At the conclusion of the audit, we will provide a draft report to the Village. Once Greene has presented the Draft Report, the Village may provide comments, critiques, and further discussion points. Greene will consider these comments prior to issuing our final report. The**



**final report will be produced by Greene in a manner suitable for distribution as specified by the Village.**

**Greene will meet with the Village to present its Findings, Observations, and Recommendations.**

A listing of governmental clients of similar size and complexity for whom forensic auditing services have been performed within the last three years shall be included with the proposal. In addition, please provide sample audit(s) and financial report(s) from any of these entities which are the most similar to the Village of Poplar Grove.

**Greene has had extensive experience in working with Governmental Entities. The following is a representative sample of our client experiences, with more recent engagements posted first:**

**Ongoing and Recent Governmental Engagements:**

**Jicarilla Apache Nation** – Greene has been performing a forensic audit of the Apache Nugget Corporation for the past year. The project is now completing its second phase. We report to the law firm, the ANC General Manager and Board of Directors, and periodically to the Nation’s Legislative Council.

**Navajo Nation** – Greene performed an internal audit of the Nation’s Fleet Management Operations. The audit was performed remotely due to the Nation’s COVID-19 protocols. The audit report is posted on the Navajo Nation Auditor General’s website. This audit was performed 100% remotely due to COVID-19 restrictions imposed by the Nation.

**Waukesha County Wisconsin** – Greene conducted an internal audit of the Register of Deeds Office.

**Mohave County Airport Authority** – Greene is currently conducting a forensic audit for the Airport Authority located in Mohave County, Arizona.

**Seward Alaska** – Greene completed a forensic audit of the utility billing process and systems for the city-owned Water, Sewer, and Electric Utilities. The audit report is posted on the City Council’s website.

**Office of the Ohio Consumers' Counsel** – Greene provided expert advice related to the ongoing bribery criminal proceedings involving an Ohio public utility and the former Speaker of the Ohio House.

**City of Piqua, Ohio** – Greene performed a special audit of the City's Finance Department.

**Older Completed Governmental Engagements:**

**Ho-Chunk Nation** – Greene performed an internal investigation on behalf of the Tribal Attorney General's Office

**Georgia Lottery Corporation** – Greene was retained as the Lottery's forensic accountants for several years reviewing Coin Operated Amusement Machine operators. Prior to that assignment, Greene assisted on an internal investigation into a Lottery Contractor.

**Pokagon Band of Potawatomi Indians Gaming Commission** – Greene provided training services to its internal audit staff including gaming topics as well as training in forensic accounting and fraud procedures in the gaming enterprises.

**Gila River Gaming Enterprises, Inc. – Regulatory Compliance Office** – Greene performed an outside assessment of the Gaming Enterprises' compliance with its Title 31/BSA policies and procedures. The engagement led to numerous changes in the Enterprise's policies and procedures.

**Oneida Tribe of Indians of Wisconsin** – Greene was retained by the internal audit department to assist in an investigation of alleged fraud within one of the governmental offices of this Native American Nation.

**Fort Mojave Indian Tribe** – Greene was retained to write procurement, payment and inventory policies and procedures for the Tribe's service station/convenience stores located near the casinos, which were subsequently implemented.

**San Manuel Band of Mission Indians Gaming Commission** – Greene provided specialized consulting services to the Tribal Gaming Commission on vendor licensing and other issues.

**Taos Mountain Casino Gaming Commission** – Greene provided specialized consulting services to the Tribal Gaming Commission on the rewriting of the Casino’s Minimum Internal Control Standards and other procedural issues.

**Clearwater River and It’s Ye Ye Casinos – Enterprise Funds of the Nez Perce Tribe** - Greene served as the independent auditor of the two casinos in 2009 for both the financial statement audit and reporting on the casinos’ compliance with National Indian Gaming Commission’s (“NIGC”) Minimum Internal Control Standards. In addition, as a part of our audit we reviewed the Casino’s compliance with Title 31 and BSA.

**Fort Hall and Bannock Peak Casinos – Enterprise Funds of the Shoshone-Bannock Tribe** - Greene served from 2006 to 2008 as the independent auditor of the two casinos. The audits performed by Greene were consistently more extensive than a traditional audit, providing thorough and considered recommendations for improvements in their accounting systems and procedures. In 2009 Greene served as the Casinos’ internal auditors. In addition, Greene provided other professional services including an in-depth review of the Casino’s Title 31 compliance; auditing the employee benefits plan; training and developing the Gaming Commission’s Internal Audit Staff; and assessing the Human Resources Departments records and procedures.

**Pueblo of Santa Ana** –Greene was retained to perform an internal investigation of Tribal officials and vendors surrounding allegations of extensive fraudulent conduct including conflicts of interest, embezzlement, mortgage fraud and corruption. The results of our extensive investigation were used as the basis for changes in tribal governance, as well as investigations by civil attorneys and Federal law enforcement.

**Southern Sandoval Investments** – Greene was retained to audit four years of financial statements for this enterprise corporation of the Pueblo of Santa Ana.

**Michigan Gaming Control Board** – Members of Greene were retained by the Board to act on their behalf as forensic accountants and financial investigators as part of the licensing review of a proposed Detroit, Michigan casino operator applicant. This extensive high profile international investigation resulted in the voluntary withdrawal of the proposed applicant and the awarding of the license to a Native American Tribal applicant.

**Illinois Department of the Lottery** – Greene was retained by the Illinois Lottery Director as fraud examiners working closely with the Illinois State Police and the FBI in an investigation of a major embezzlement by the Agency’s chief accountant. The investigation gathered the necessary evidence which led to the successful conviction and subsequent incarceration of the accountant in an Illinois State penitentiary. In addition, the team worked on several other smaller investigations involving illicit activities of other Lottery employees and served as external auditors for the Lottery’s televised game show, “Illinois’ Luckiest”.

**Nebraska State Lottery** – Members of Greene are regularly retained by the Lottery’s Deputy Director of Finance to perform due diligence review of the Lottery’s gaming vendors.

The firm must submit three references. References should be governmental with a contact name, title and telephone number.

**Greene References:**

Jicarilla Apache Nugget Corporation  
Ms. Valentina Vigil  
General Manager  
P.O. Box 507 Dulce, NM 87528  
505-486-0726  
[vigilvalentina@yahoo.com](mailto:vigilvalentina@yahoo.com)

Large Southwest Municipality  
C/O Rothstein Donatelli LLP  
Mr. Marc Lowry, Esq.  
500 4th Street NW, Suite 400  
Albuquerque, New Mexico 87102  
505.243.1443 (t)  
[mlowry@rothsteinlaw.com](mailto:mlowry@rothsteinlaw.com)  
[rothsteinlaw.com](http://rothsteinlaw.com)

Beverly M. Yount, CPPB, NIGP-CPP  
Purchasing Analyst  
2022 CO-OPP Buyer of the Year  
City of Piqua  
201 W. Water St.  
Piqua, OH 45356  
937-778-4002  
[byount@piquaoh.org](mailto:byount@piquaoh.org)

Mr. James H. Scheller, C.M.  
Airport Director  
Laughlin/Bullhead International Airport  
2550 Laughlin View Dr. Suite 117  
Bullhead City, AZ 86429  
P: 928 754-2134  
C: 941-323-2178

**Greene is currently performing a forensic credit card audit for the airport.**

An estimated time schedule of fieldwork shall be included in the proposal.

**To be provided upon completion of Greene's assessment (see fee schedule).**

The firm must provide the results of the most recent peer review of your firm.

**Greene's practice is limited to forensic and internal audits, tax, and consulting. It does not perform attestation engagements and accordingly is not required to have peer reviews.**

The firm may not be presently, or previously, engaged in financial and/or auditing functions with the Village of Poplar Grove or County of Boone.

**Greene is not now and has not previously had an engagement with the Village of Poplar Grove or County of Boone.**

The proposer must identify the key personnel that will be committed to this project. All such personnel are required to be committed to the subject forensic audit project and not have conflicting or competing priorities.

**Craig L. Greene CPA/CFF, CFE, MAFF – Managing Partner**

**James Edmonstone CPA, CGMA, CFE, MBA – Project Director**

**Christine Edmonstone CPA, MBA, CGMA – Project Professional**

**James Scordo CFE – Project Professional**

All Responders shall disclose the names and contact information of their lobbyists, agents and representatives who are or will be having contact with the Village, or its employees, in relation to the project and shall update such disclosure with any changes that may occur.

**Craig L. Greene – Managing Partner**

**James Edmonstone – Project Director**

**Christine Edmonstone – Project Professional**

**James Scordo – Project Professional**

Detail (In percentages) the amount of time to be put in on the audit by the following categories:

**Craig Greene - 10%**

**James Edmonstone – 20%**

**Christine Edmonstone - 25%**

**James Scordo - 45%**

### **Staff Qualification**

The following highlights the specialties and background of our proposed team members for this important assignment.

***Craig L. Greene, CPA/CFE, CFE, MAFF***, will be the firm partner in charge of this engagement and will be actively involved with the assignment. He will be responsible for performing some of the procedures discussed above, reviewing the work of the consultants, and editing and/or preparing the Report of Findings. Craig received his bachelor's degree in accounting from Aurora University and his master's degree in criminal justice from Boston University. Over the past 45 years, he has worked on hundreds of engagements providing forensic accounting services and investigating fraud, including all the consulting assignments listed above.

Before the formation of Greene, Craig was a partner in charge of Forensic Accounting and Litigation Services for a Chicago CPA firm; owner of his own CPA firm; audit manager for a suburban Chicago firm; and staff auditor at Coopers & Lybrand (n/k/a PriceWaterhouseCoopers), where he specialized primarily in audits of large publicly traded companies. He has worked in public and forensic accounting for over 40 years. His first forensic accounting assignment was with Coopers & Lybrand in the spring of 1976. Craig is currently licensed to practice as a CPA in the states of Illinois and Nevada. He is also Certified in Financial Forensics through the American Institute of CPAs ("AICPA"), a Certified Fraud Examiner through the Association of Certified Fraud Examiners ("ACFE"), and a Master Analyst in Financial Forensics through the National Association of Certified Valuators and Analysts ("NACVA").

Since 1987, Craig has provided expert testimony in a wide variety of litigation matters involving commercial disputes, partner/shareholder litigation, and complex financial matters, as well as frauds, insurance claims, white-collar criminal investigative and defense matters, CPA malpractice, high net worth family and other financial disputes.

Mr. Greene has worked with prosecutorial and law enforcement agencies on numerous investigations and prosecutions involving illegal drug sales, money laundering, casino licensing, and other criminal fraud cases. He has also worked with corporations and numerous state and local governments on internal investigations, fraud prevention, remediation, and due diligence matters.

He has worked with local and Federal Public Defender's offices. As a Certified Public Accountant, Mr. Greene has supervised audits of large publicly traded corporations and performed audit, accounting, and tax services for many privately held business enterprises, government agencies, and not-for-profit corporations.

He is a member of numerous professional and trade associations, including the AICPA, ACFE, Illinois Society of CPAs, NACVA, and other organizations.

Craig was a senior instructor of Fraud Examination and Forensic Accounting for the ACFE, teaching courses in fraud examination throughout the world; former Regional Governor of the ACFE; winner of the 2003 Hubbard Award of the ACFE; and founding member and inaugural president of the Chicago Chapter of the ACFE. He is and has been a fraud instructor for the IIA, ISCPA, U.S. Naval Criminal Investigative Service ("NCIS"), U.S. Postal Inspection Service, U.S. Departments of Transportation, Agriculture, and Education, and numerous other organizations. Craig has been a guest lecturer on fraud examinations at University of Illinois – Chicago, University of Texas, University of Notre Dame, Northwestern University and several other small colleges.

**Christine Edmonstone, CPA, MBA, CGMA**, is a Strategic Partner with Greene and an owner of a woman-owned consulting firm. She has over 20 years of senior management and audit experience in public accounting and Fortune 50 corporations. She holds a BBA in Public Accounting from Loyola University and an MBA from Northwestern University's Kellogg School of Management.

Chris is licensed to practice public accountancy in Illinois and is a Chartered Global Management Accountant (CGMA). Chris is a member of the American Institute of Certified Public Accountants, the Illinois CPA Society, and the Project Management Institute.

For the past year Chris has been conducting forensic engagements for an investor of commercial properties and a forensic engagement of a medical facility in the greater Chicago area. She is also a member of the team conducting a complex forensic and criminal investigation on behalf of a tribal nation.

Chris has managed complex financial projects for some of the world's largest corporations. She was the Financial Program Manager for BP's U.S. Fuels Re-Organization and chaired the Governance Committee coordinating the North America reorganization. The committee was comprised of each impacted organization's senior and executive leadership, including the head of U.S. refining, trading, etc. The reorganization included the consolidation of BP and Amoco's accounting and general ledger systems. After merging with BP, Amoco had operated as a separate financial entity for decades.

Additional BP assignments included preparing and reporting BP's U.S. Downstream Financial Margin Forecasts for the eastern half of the U.S. and coordinating the \$5B balance sheet integrity effort for Sarbanes Oxley compliance.

For Sears, Chris was responsible for managing multiple concurrent internal audit engagements focused on Sears' credit operations. Following that assignment, Chris was one of four CPAs who

reported and analyzed the consolidated results for Sears 850 full-line stores with \$21B in revenues. In this capacity, she was also responsible for providing the Sears CEO with personalized analysis and responding to his requests.

On another assignment, Chris functioned as the assistant controller for Sears Home Services, \$2.5B Sears Warranty Protection Agreements, and Appliance Repair Business. She was responsible for driving cost reduction/savings initiatives through comprehensive SG&A analysis and productivity improvement recommendations.

In addition to her audit work at Sears, Chris has also led audit engagements and performed financial analysis for IBM, Citicorp, a regional public accounting firm, and has represented the government in an unannounced closing of a distressed financial institution and its subsequent reopening as a new entity the following day.

**James Edmonstone. CPA, CGMA, CFE, MBA** is a Strategic Partner with Greene. Jim has directed financial, insurance, and audit organizations in Fortune 50 Corporations and has worked with closely held companies, nonprofits, and governmental entities. Jim received his bachelor's degree in accounting from Bob Jones University and his master's degree in business administration from the University of Alabama, Birmingham, and he completed the Negotiation, Advanced Negotiation, and Mediation programs at Harvard Law School.

He is a member of numerous professional and trade associations, including the AICPA, ACFE, Texas Society of CPAs, Houston Chapter of CPAs, and other organizations.

Jim has worked with Greene and its staff on many forensic accounting and fraud examination assignments, including several major municipalities, County Offices, and Tribal governments. He has settled numerous complex federal, state, and local tax matters; identified and recovered funds resulting from diversions of client assets, including the theft of tangible and intellectual property; and has valued and negotiated settlements with distressed insurers and reinsurers. He has negotiated settlements between parties in pre-trial disputes and numerous construction claims. Jim has also assisted governments with debt compliance matters. Currently, in addition to other engagements, he is directing a forensic investigation and assisting the Special Prosecutor for the Jicarilla Apache Tribal Nation.

Jim's industry experience includes Heavy Industrial Construction; Commercial Construction; Nuclear, Fossil, and Alternative Energy Power Generation; Power Transmission; Public Utility; Public Utility Holding Company; Pulp and Paper; Petrochemical; Property and Casualty Insurance; Health Care; M&A, and Multi-National Retailers. He has worked with corporations such as Ahold, Bechtel, Budget, Danaher, Emerson, Exxon, Fluor, H&R Block, Huffy, Kimberly-Clark, Miracle-Ear, Monsanto, NextEra Energy, Quaker, Sears, Shell, South Carolina Electric and Gas, Target, and Walgreens.

For Colonial Penn Insurance Jim was responsible for the run-off of its commercial insurance lines. For Sears, he identified Sears' manufacturing production lines being used to create a competing line for a direct competitor and directed the multi-year effort to recover the assets and damages. The case was featured in numerous publications.



Jim's practice has included compliance and fraud audits of health care providers, asset evaluation projects; corporate, nonprofit, and personal tax matters, nonprofit accounting and startups, business consulting, elder care, corporate bankruptcy matters, profit recovery and profit enhancement; and corporate workout and restructuring matters.

***James Scordo, CFE***, is the Manager of Fraud Examination Services for Greene. Jim has over 20 years of experience working on a variety of projects. Jim has a B.S. in Applied Mathematics and a Minor in Computer Science from the University of Illinois Urbana-Champaign. He has completed Graduate Work in accounting at the University of Chicago and Northwestern University.

Since 2001, he has performed forensic accounting analysis for a wide variety of litigation matters involving governmental entities, commercial disputes, partner/shareholder litigation, complex financial issues, as well as a wide variety of frauds, insurance claims, white-collar criminal investigative and defense matters, CPA malpractice, embezzlement, high net worth family and other financial dispute.

**EXHIBIT A**  
**FEE SCHEDULE**

Date of Proposal April 8, 2024

Contact Name James Edmonstone

Contact Phone # 847-274-0823

Firm Name Greene Forensic Accounting Solutions, LLP

Address 120 N LaSalle St., Suite 2000  
Chicago, IL 60602

Authorized Signature & Title  Managing Partner

<b>Forensic Audit by Fiscal Year</b>	<b>Fee</b>
<b>FY2019</b>	Per Fee Schedule
<b>FY2020</b>	Per Fee Schedule
<b>FY2021</b>	Per Fee Schedule
<b>FY2022</b>	Per Fee Schedule

**Fee Schedule:**

Managing Partner: \$400/hr  
Project Director: \$250/hr  
Project Professionals: \$200/hr

**Greene will provide an estimated not-to-exceed fee limit once we have assessed the records. We estimate that this will take two days on-site for two individuals. Travel is included in our rates.**