



Overview of Consulting Services, Credentials and Current and Past Performances

Executive Summary 2020

EMY Consulting LLC

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PSS GSA Schedule #47QRAA18D00G1 for Federal Supply Schedule 00CORP
GSA Schedule SINS 520 7, 520 17, 520 21 – 541611 Primary NAICS
Secret Facility Clearance and Secret Cleared Personnel
Third Party Certified WOSB (WBENC)
Third Party Certified WBE (WBENC)
Virginia Small, Woman & Minority-Owned Small Business (SWaM)
Maryland Small Business Reserve Certification

DUNS Number: 096909515

CAGE Code: 7GV44

Active registration in SAM

Contact:

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CEO and Founder
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EMY Consulting Company Information	
Vendor's Name	EMY Consulting, LLC
Address	601 New Jersey Avenue, NW, Suite 400 Washington, DC 20001
Primary Point of Contact	Elena Yearly, CEO Office: (202) 407-8301 Mobile: (703) 943-8129 Fax: (509) 984-8943
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Website	http://emyconsulting.biz
DUNS	096909515
Tax Identification Number (TIN)	46-4375947
Cage Code	7GV44
Vendor's Current Business Designation Size Status	<ul style="list-style-type: none"> ▪ Third Party Certified Woman-Owned Small Business (WOSB) ▪ Secret Facility Clearance ▪ NASBE CPE Sponsor ▪ \$20.5 million size standard – NAICS 541211 ▪ \$20.5 million size standard – NAICS 541219 ▪ \$15 million size standard – NAICS 541611
Corporation Type	<ul style="list-style-type: none"> ▪ Limited Liability Corporation
Contracting Vehicle	GSA Schedule – PSS 00CORP #47QRAA18D00G1 <ul style="list-style-type: none"> ▪ SIN 520 7 (Financial & Performance Audits) ▪ SIN 520 17 (Risk Assessment and Mitigation Services) ▪ SIN 520 21 (Program Management Services)
GSA Schedule Awards	<ul style="list-style-type: none"> ▪ 6 contracts awarded since inception of GSA Schedule in September 2018 ▪ Includes \$100 million BPA awarded to EMY Consulting (CTA Team Member) and Cotton & Company (CTA Lead)
Training Credentials	<ul style="list-style-type: none"> ▪ NASBA Approved Sponsor– CPE Credits) ▪ CPD Formula Approved Trainer – Offering Virtual Training in Canada and Australia ▪ Geniecast LLC Approved Trainer (Offering Virtual Training Worldwide)

EMY Company Description

EMY Consulting LLC is a professional services management consulting firm with offices in Northern Virginia and Washington D.C. EMY is third-party certified by WBENC as a Women's Business Enterprise (WBE) and Woman-Owned Small Business (WOSB). EMY offers expert specialists in three primary swim lanes: financial management (auditing and compliance, risk management), operations process improvement and training. We have worked with federal and local agencies as hands on Senior Audit Managers and Subject Matter Experts (SME) to support successful execution of performance audits, compliance and target reviews, testing plans, data evaluations, risk assessments and process improvement recommendations. Our clients come away with current state assessments, identification of findings and gaps, corrective action implementation roadmaps and impactful future state solutions on how to best mitigate identified risks. We have managed audits throughout the standard audit cycle from planning the audits, conducting fieldwork and issuance of the final reports. Some of the key federal agencies we have served include the: Veterans Administration/Veterans Benefit Administration, Department of the Interior, Department of Homeland Security, Centers for Medicare & Medicaid Services (CMS)/CMMI, Department of Defense, Department of the Army, Department of the Navy, American Battlefields Monuments Commission (ABMC), DoD Joint Group on Depot Maintenance; Defense Logistics Agency (DLA); the General Services Administration (GSA); U.S. Department of Housing and Urban Development (HUD), Library of Congress and the Universal Service Administrative Company (USAC). EMY leadership brings more than 30 years of U.S. Government and private sector experience providing consulting services globally.

EMY Founder

Elena Yearly is the Founder and CEO of EMY. She has over 30 years of operations, auditing, risk management, compliance, and financial management consulting experience to government, not-for-profit, and private industries. She has directed and managed audit and advisory engagements on process improvement, risk management, auditing, training and compliance in accordance with internal and external operations and regulatory standards espoused by the Office of Management and Budget (OMB), the General Accountability Office (GAO) and Generally Accepted Government Accounting Standards (GAGAS). Prior to commencing her consulting career, Ms. Yearly spent several years in senior level positions within the not-for-profit, financial services and healthcare sectors. She graduated summa cum laude with a Master Degree in Business Administration and holds certifications in internal controls (CICA and CCSA), risk management (CRMA) and government auditing and accounting (CGAP). She is a current member of Women Impacting Public Policy and is a volunteer for the Women's Center of Northern Virginia. She is also a global trainer and speaker in areas of her specialization in strategy development, process improvements, auditing and risk management.

Financial Management and Audit Support

- Performance, Compliance, Agreed-Upon Procedures Audits
- Fraud/Forensics/Improper Payment Audits
- Information Technology Audits
- Office of Inspector General (OIG) Audit Support
- Internal Controls Over Financial Reporting Support
- Internal Controls Assessments and Evaluations
- Grants Management Evaluation and Support
- Budget Support
- Financial Statement Audit Readiness Evaluations
- Peer Reviews
- Corrective Action Plan Evaluation and Support
- Financial Management Operations Assessments
- Audit Staff Augmentation

Risk Management and Compliance

- Enterprise Risk, Program and Operations Risk Management Support
- "Current State" Risk Evaluations
- Risk Management Subject Matter Expert Support
- Risk Facilitation Sessions
- Compliance Assessments
- Compliance Program Management
- Risk Management Staff Augmentation

Operations Continuous Process Improvement and Transformation

- Strategic Planning/Balanced Scorecard Support
- Lean Six Sigma Support (Green Belt certified staffing)
- Policies and Procedures Evaluation/Creation
- Operations Assessments
- "As Is"/Current to Future State Operations Assessments
- Gaps Analyses
- Business Process Evaluations (including **logistics management from audit perspective**)
- Operations Administrative Support and Staff Augmentation
- Program Management
- Project Management (PMP certified staffing)

Training Offerings

- Strategic Planning for the Private and Public Sector
- Audit Readiness
- Enterprise, Operations and Program Risk Management
- Compliance Best Practices
- Financial Management in the Federal Government
- Balanced Scorecard Practices and Application
- Lean Six Sigma Practices and Application

Internal Controls, Improper Payments and Audit Support

- ***Veterans Benefit Administration – Insurance Division – EMY Consulting, Co-Prime (On GSA Schedule Contract Teaming Arrangement) for Internal Controls and Improper Payments Audit.*** This is a recently completed contract in which EMY served as a prime contractor for a performance and compliance audit in conjunction with IPERA (improper payments) requirements and directives. Among several activities performed for this current state to future state assessment under the auspices of an internal audit, the EMY team evaluated and provided an assessment of over 130 policies and procedures to determine alignment with current insurance division operations and where deficiencies were noted.
- ***Department of Compliance Management – Office of Surface Mining Reclamation and Enforcement (OSMRE) – Department of Interior (DOI) – EMY Consulting, Prime Contractor for Peer Review.*** EMY conducted a GAO-required three-year peer review for the Division of Compliance Management. This represents the firm’s second GSA Schedule award for a DOI bureau/sub-agency. The intention of this work is to assess auditor compliance in conjunction with GAO peer review requirements and determine areas for management consideration of improvements to the overall internal audit process.
- ***Department of Homeland Security (DHS) - EMY Consulting, Subcontractor to Cotton & Company for OIG Early Warning Audit Support.*** Performed end to end performance and compliance audits known as Early Warning Audits of county compliance with FEMA audit requirements and in response to disaster recovery funding and reimbursement. This includes project management, senior audit supervisory support throughout the audit cycles (from planning through reporting). Structured the audit fieldwork/testing and looking at all business functions of the auditee including procurement, financial management, usage of funds, key internal controls, risk and determining where funding has not been used properly.
- ***Library of Congress (LOC) - EMY Consulting, Subcontractor to Cotton & Company for OIG Internal Audit Support.*** Performed and end to end internal audit support of key operational functions within the LOC. Currently performing an enterprise risk management audit. This includes overall project management support, structuring the internal audit, working through all the audit cycles (from planning through reporting). Developed and senior manage the audit fieldwork/testing and evaluating all business functions of the auditee including financial management systems, controls and risks. Performed an end to end evaluation of logistics management (collection and storage) for the Library.
- ***Department of Defense (DOD) – EMY Consulting, Subcontractor to LMI for Policy Review and Guidance Support for the Department of Defense, Joint Group on Depot Maintenance.*** Worked with the Joint Group to perform an assessment of an outdated Cost Comparability Handbook. Developed roadmap to completely revise the handbook and led the effort to rewrite and produce a new handbook to be deployed and used by all the defense components and service representatives regarding cost assessments protocols for private and public sector contractors.
- ***Freddie Mac – Elena Yearly, Personal Past Performance. Sarbanes-Oxley Compliance, Internal Controls, and Internal Audit Support:*** Led SOX efforts to assess and document internal controls and develop appropriate testing for non-performing loans portfolio for the entire GSE. This stemmed from strong background in banking, securitization and mortgage

lending. Evaluated internal audit professional practices functions and made recommendations for improving processes and functions.

- ***Fannie Mae – Elena Yearly, Personal Past Performance, Director Internal Audit Professional Practice.*** Re-engineered the Professional Practice function to best-in-class status for internal audit services. Led all aspects of development and deployment of a consistent methodology, enhancing quality assurance services and establishing a cutting-edge professional development training program and plan. Worked collaboratively with senior leadership and staff within internal audit to improve overall internal audit organizational performance. Supervised IA staff and office. Led corporate audits. Managed subcontractor relationships for quality assurance support. Served in a leadership capacity in Fannie’s Center of Excellence and Advisory Group.

Audit Readiness Support:

- ***Centers for Medicare and Medicaid Services (CMS), Center for Medicare and Medicaid Services (CMMI) – EMY Consulting, Subcontractor to LMI and ARTIM Consulting for Compliance Consulting.*** Provided compliance, monitoring, oversight support as well as thought leadership for CMS’ affordable care models formed under the auspices of the Affordable Care Act. Consulting efforts included: audit readiness for one of the model programs; audits and focused reviews of selected accountable care organizations (ACOs); evaluating ACO compliance submission materials quarterly; developing compliance guides and training materials. The audit readiness effort involved an end-to-end evaluation of CMMI model operations and systems, interviews with key management, assessment of internal controls, a streamlined risk assessment and a gaps evaluation detailing area needing improvement in advance of either an internal or external audit. In addition to the audit readiness results report, we also created an audit readiness guide and checklist that was tailored to the model division to help with implementation recommendations and the actions they should take when notified of a pending audit.
- ***Department of Defense (DOD) – EMY Consulting, Subcontractor to Logistics Management Institute (LMI) for Audit Readiness.*** Performed an “as is” assessment of the audit readiness process for departments within the US Army. Interviewed team members and mapped out the current process for testing, training, discovery, and corrective action plans and data collection. Determined a “to be” state. Worked with the Army to review and develop/update improved policies and procedures to align with federal financial accounting standards, regulations and other standards/requirements impacting divisions within the Army. Presented revised template to serve as the policy creation format for approximately 25 new policy chapters and 12 related appendices.
- ***Defense Logistics Agency (DLA) – Elena Yearly, Personal Past Performance, Internal Audit and Audit Readiness.*** Conducted an evaluation of the internal audit function and led efforts to enhance this function within DLA. The efforts consisted of developing an internal audit strategy that aligned with the overall DLA balanced scorecard components, establishing the guidance for an enterprise risk management function, evaluating and enhancing existing policies and procedures, and developing and delivering training to the headquarters and field staff on proper work paper documentation and audit reporting techniques. Led audit readiness process. Evaluated the current state for major financial, accounting and information technology functions at DLA headquarters and develop a future state audit readiness strategy. Developed written audit readiness guidance and

provided training to DLA staff on the financial auditing process. Led efforts to develop the agency's Management Discussion and Analysis and served as deputy accounting lead.

Risk Management Support and Compliance Support:

- ***U.S. Selection Service System (SSS) - EMY Consulting, Prime Contractor for Enterprise Risk Management Support.*** This is a current prime contract in which EMY was engaged in to establish the SSS ERM function and successfully helped put the ERM program in place within a four-month period. This aligned with the SSS Director's expectations and mitigated auditor concerns. EMY works directly with senior leadership and has helped in the establishment of an internal risk management committee. EMY is facilitating risk assessment sessions that are currently underway. In the context of the evaluation needed in order to help SSS structure its ERM program, EMY performed an internal controls assessment, conducted interviews with SSS Directorate leadership and key staff and has completed a current state operational assessment. Additionally, EMY is using the Risk and Insurance Management Society (RIMS) approach towards measuring ERM maturity of the SSS program. To date, the maturity level of the program has gone from non-existent to ad hoc to initial within a six- month period. The agency goal is to reach a repeatable level of ERM program maturity by 9/30/20. A benchmarking and best practices study is underway to help SSS determine lessons learned from comparable sized federal agencies.
- ***Department of Interior, Bureau of Safety and Environmental Enforcement, - EMY Consulting, Prime Contractor for Enterprise Risk Management Facilitation Support.*** This is a contract in which EMY served in a SME capacity to support bureau risk management efforts. The intention of this work was to work with the BSEE Risk Management and Internal Controls lead to identify strategic risks for the bureau throughout the U.S. EMY Consulting managed a fixed price contract with BSEE in 2019 to evaluate its overall strategic initiatives and refresh its risk management strategy for the overall bureau. Of ultimate concern to the BSEE stakeholders and personnel is the impact of the Deepwater Horizon (DWH) Rig explosion. EMY performed a current state risk assessment and studied the oil spill impact on internal BSEE operations as well as the external environment. EMY evaluated risks and controls both prior to the Deepwater Horizon disaster as well as post-disaster. EMY evaluated the original risks to the Bureau and overall Interior operations were considered in preparation for a strategic risk retreat that involved key senior level personnel. EMY staff supported the overall risk identification and assessment process and assisted with facilitating the risk discussions. Key deliverables from this engagement included: strategic risk analysis and recommendations for fault tree and realignment of strategic, operational and program risks, cross-cutting risks, identification of ongoing risk treatments and any related current adjustments needed, and heatmap and risk ranking changes. A final recap report complemented by an updated risk assessment were part of the deliverables package to BSEE.
- ***Ginnie Mae's Office of Enterprise Risk, Operational Risk Management Division – EMY Consulting, Subcontractor to Summit & Company for Risk Management Model Division Support.*** This is a current contract in which EMY serves as a subcontractor to Summit Consulting LLC for Risk Management Support. The firm performs an annual risk identification and gap analysis for Ginnie Mae's modeling division, its processes and functions. The intention of the analysis is to complement internal and external efforts that are underway regarding risks identification and the controls that mitigate said risks. Risk

policy and procedure evaluations, risk charter assessments, creating a model-specific risk and control matrix, developing a revised self-assessment risk management tool are key deliverables for the support being provided.

- ***Export/Import Bank – EMY Consulting, Subcontractor to Summit & Company for Risk Management Audit Follow-Up Support.*** EMY served as a subcontractor to Summit Consulting LLC for Risk Management Support to EXIM. The firm performed a risk identification and gap analysis for EXIM to determine the status of management’s actions in addressing risk management program findings in an audit conducted over the past three years. EMY evaluated the agency’s ERM processes and functions. The intention of the audit follow up was to conduct a current state assessment, determine internal and external efforts that are underway regarding ERM, risks identification, risk appetite and the controls that mitigate said risks. Documentation reviews and interviews were conducted during the engagement with key risk leadership and employees throughout the agency. Risk policy and procedure evaluations, risk charter assessments, and a risk maturity was conducted. Better practice recommendations for management consideration were provided to the agency at the end of the engagement.
- ***Universal Service Administrative Company (USAC) – EMY Consulting, Subcontractor to Cotton & Company for Compliance and Performance Audit and Risk Management Support.*** The firm lead approximately 45 risk assessments and performance audits of public and private schools nationwide to determine whether these entities are using funds properly in accordance with rules and requirements set by the Federal Communications Commission and the Universal Service Assistance Company (USAC). The risk assessment work consisted of evaluating potential risks that potentially can impact overall compliance with the funding program as well as internal operations within the school systems. Key deliverables included providing individual school-specific risk evaluations for the 30 schools that were audited. This is a recurring contract over the past four years.
- ***General Services Administration (GSA) – EMY Consulting, Subcontractor to LMI.*** The firm performed risk management evaluations for GSA’s Public Building Service (PBS). This work involved analyzing the internal risk assessment and management process and determining areas of improvement applying best practice recommendations for improving the internal evaluations of risk at GSA’s headquarters as well as division offices nationwide. The support included evaluating internal controls that mitigate risks and determining whether the controls were accurately identified and are performed as intended. The risk assessment aspects also involved internal benchmarking to determine where risk assessment practices were being performed that could be emulated throughout the agency. Extensive reviews were also performed to determine whether there was consistency in the determining whether risks were rated by personnel properly and in accordance with established GSA policy guidelines. Key deliverables including developing process flows and providing written assessment of internal control failures and risk practices by division. The firm also developed performance metrics to measure the status of corrective action taken to address compliance, risk and internal controls issues identified during external and/or internal audits. Information technology systems capturing governance, risk and compliance data were also evaluated to determine whether improvements to these systems was warranted and cost effective.

- ***American Battlefields Monuments Commission (ABMC) – EMY Consulting, Subcontractor to LMI.*** The firm provided risk management, internal controls and audit support to the commission. This work involved a combination of risk evaluations for domestic and overseas operations as well as policy and procedure and operations process improvement support. The firm conducted top-down assessments of ABMC’s internal operations including governance, stakeholder tone at the top, and evaluations of risks for the entire agency. Key deliverables included assessment of policies and procedures and development of standard operating procedures and manuals to reflect current operations. The firm also provided training and curriculum development to ensure that training aligned with mission requirements and determined the extent of regulatory impact on operations. Compliance evaluations were also conducted agency wide. This work required extensive project and program management support to monitor progress and determine management’s efforts towards implementation of recommendations for operational improvement in both foreign and domestic commission operations.

Process Improvement Support

- ***Veterans Benefit Administration – Insurance Division – EMY Consulting, Co-Prime (On GSA Schedule Contract Teaming Arrangement) as part of Internal Controls Audit.*** This is a recently completed contract in which EMY served as a prime contractor. In addition to this being an internal audit, it was also a current to future state assessment. Incorporated into the analysis was a best practices evaluation of how to improve processes using balanced scorecard, Kaizen and Lean Six Sigma Green Belt techniques.

Training

- ***Library of Congress – EMY Consulting, Prime Contract.*** The firm developed and provided enterprise risk management training to the Office of Inspector General.
- ***Selective Service System – EMY Consulting, Prime Contract.*** The firm has been engaged to develop tailored training sessions for the entire agency.
- ***KPMG – EMY CEO*** is a former Big Four global trainer.