



2024-PRMP-NNPS-PACSS-002

Business Proposal



Cover Letter

November 4, 2024

Dinorah Collazo Ortiz, Esq.
Director
Medicaid Program
Puerto Rico Department of Health

Dear Ms. Collazo,

On behalf of SAB Consulting, we are pleased to submit our proposal to provide Consulting and Technical Assistance Services for the Puerto Rico Medicaid Program (PRMP) RFP # 2024-PRMP-NNPS-PACSS-002. As a Puerto Rican, women-owned consulting firm with over 65 years of combined expertise in accounting, auditing, consulting, and federal fund management, we are well-positioned to meet the PRMP's needs.

Since 2021, we have successfully partnered with the PRMP, the Department of Health, and other healthcare institutions, delivering measurable results, such as maximizing federal funding, reducing questioned costs, and streamlining financial processes. Our deep understanding of the PRMP's accounting systems and regulatory framework ensures a seamless transition and immediate impact.

SAB Consulting is committed to providing technical assistance, reconciliation, reporting, and training services outlined in the RFP. We will empower PRMP staff through knowledge transfer and ensure the long-term sustainability of improvements.

SAB Consulting certifies that our company, principals, and/or subcontractors are not suspended or debarred by the federal or state government.

We welcome the opportunity to further discuss our proposal. Please feel free to contact us for any additional information or to schedule a meeting.

Sincerely,



Sheila Alvarez Barreto
Managing Director
SAB Consulting LLC

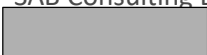


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Executive Summary

On October 4, 2024, the Puerto Rico Medicaid Program (PRMP) published the Notification of Need of Professional Services 2024-PRMP-NNPS- PACSS-002- Professional Accounting and Consulting Support Services for January to September 2025. SAB Consulting LLC is pleased to submit our proposal for the services requested.

The Puerto Rico Department of Health (PRDoH) is the State Medicaid Agency (SMA) of the Commonwealth of Puerto Rico. Within PRDoH, the Puerto Rico Medicaid Program is responsible for the management of the Medicaid and Puerto Rico Medicaid Enterprise System (PMES), both of which are multi-vendor, multi-agency environments. The Puerto Rico Health Insurance Administration (PRHIA) created the Puerto Rico Health Insurance Administration (ASES), which has a Memorandum of Understanding (MOU) with PRMP and is responsible for contracting with and monitoring services provided by the Managed Care Organizations (MCOs) and other carriers.

PRMP seeks to fulfill general accounting needs regarding the above three billion federal funds for which the PRMP is responsible. The services requested are the following:

- 1. Aid with the reconciliation of subsidies regarding Medicaid Assistance Payment (MAP), Children's Health Insurance Program (CHIP), Medicaid Management Information System (MMIS), Eligibility & Enrollment (E&E), and other federal subsidies received during the period of January through September 2025 with the option for two (2) extensions of one (1) year each.*
- 2. Technical assistance and consulting in the analysis, revision, and validation of data reported in Forms CMS-64 and CMS-37 for the federal trimesters of the applicable fiscal period and changes required to previous periods.*
- 3. Formulate analysis and give assistance and recommendations for the implementation of processes that streamline assignments and reports related to the fiscal department of the program.*
- 4. Provide technical support in the analysis, reconciliation, preparation, and compilation of data related to budgets for federal subsidies and state matching allocations administered by the program.*
- 5. Assist and provide technical support in budget analysis, projections, and reports required by the agency.*
- 6. Provide technical support in creating the responses and conformity reports required by the Financial Oversight and Management Board (FOMB), as well as other state and federal government entities.*

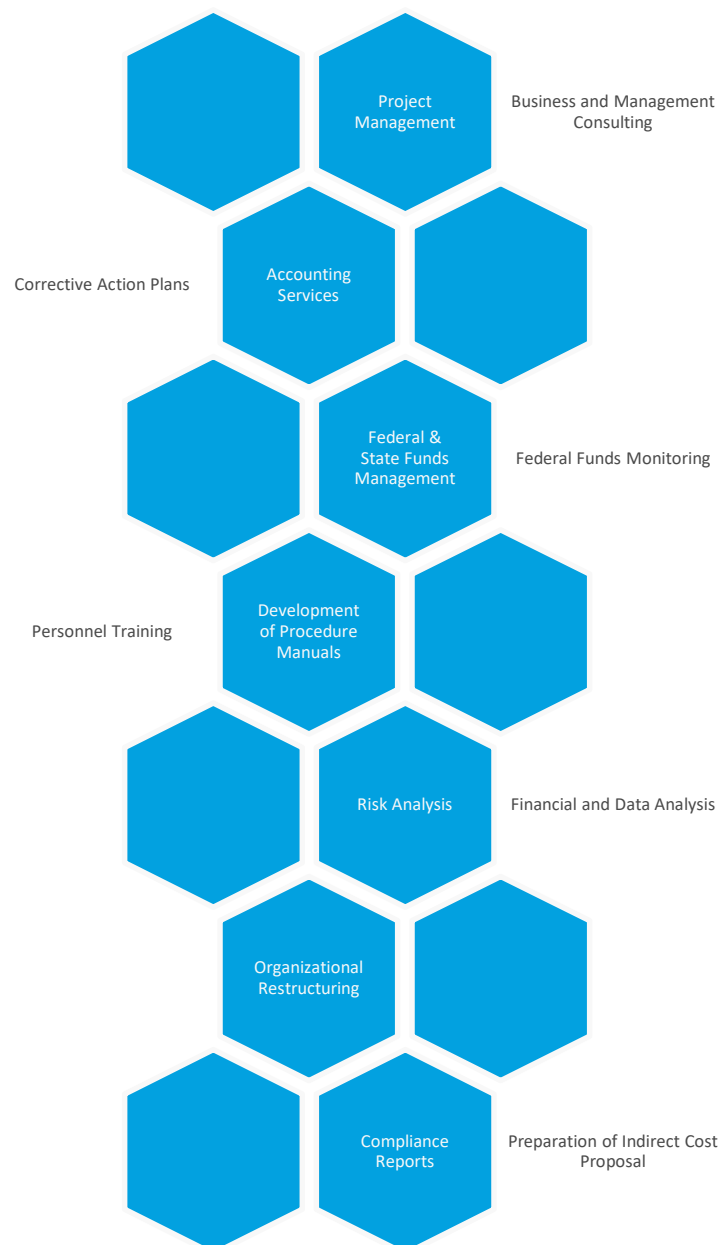
7. *Provide technical assistance with the required analysis, creation, and changes for the accounting of federal subsidies administered by the program.*
8. *Provide technical training to the fiscal personnel in the utilization of tools that streamline and enhance the quality of their work.*
9. *Support the program with the accounting closing of federal subsidies and the corresponding state matching.*
10. *Create visualizations of data and dashboards and other continuous reports to better understanding, management, and decision-making regarding the utilization of program funds.*
11. *Create metrics for execution that allow management to measure performance and efficiency in the realized fiscal tasks.*
12. *Assist in the coordination and support of reporting offices within the PRDoH.*
13. *Support and assistance in the revision, analysis, and recommendations for auditing hearings and other processes received in the program.*
14. *Assist in the analysis and interrelation of the financial and accounting systems to streamline fund accounting.*
15. *Perform any other task in relation to those aforementioned as solicited or agreed upon by the parties.*

SAB Consulting, a women-owned consulting firm, boasts over 65 years of combined experience. We excel in providing the requested services and have a proven record of accomplishment of delivering impactful results for various governmental agencies, including PRMP and PRDoH. Our unwavering commitment to driving changes and earning the trust of our clients and regulatory agencies sets us apart. We are fully confident in our ability to continue to deliver exceptional value to PRMP and fulfill their specific needs.

Our philosophy is: “Where you always find added value.” We are dedicated to our collaboration with PRMP and committed to providing exceptional service to our clients. We believe that we can achieve new milestones for the benefit of the citizens of Puerto Rico.

About SAB Consulting

We are a Puerto Rican, women-owned consulting firm with over 65 years of combined expertise in accounting, auditing, consulting, technology project management, and legal matters. We offer comprehensive solutions to public and private sector clients, with a proven ability to manage federal and state funds effectively. Our diverse capabilities encompass a wide array of services, including but not limited to:



Our core values are deeply embedded in every SAB Consulting employee, setting us apart and distinguishing the services we provide:

<p>Exceclence</p> <p>Delivering outstanding results that exceed client expectations.</p>	<p>Integrity</p> <p>Acting with honesty and transparency in every engagement.</p>	<p>Client - Centered Approach</p> <p>Focusing on tailored solutions to meet each client's unique needs.</p>	<p>Innovation</p> <p>Continuously seeking creative and forward-thinking strategies.</p>	<p>Accountability</p> <p>Taking full ownership of outcomes and delivering on promises.</p>
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Also, we are pleased to inform PRMP that in our firm we have the following certifications that support our capacity and knowledge:

<p>Certified Public Accountant (CPA)</p>	
<p>Certified Grants Management Specialist (CGMS)</p>	
<p>Certified Internal Control Auditor (CICA)</p>	
<p>Certified Fraud Examiner (CFE)</p>	
<p>PowerBI</p>	
<p>Attorney with Certifications in Compliance (COC) granted by the School of Law from Loyola University in Chicago</p>	

Why SAB Consulting?

Since 2021, SAB Consulting has provided key services to PRMP. Our deep understanding of the accounting systems and regulatory requirements reduces the learning curve and ensures a smooth, efficient service transition. Moreover, our proven ability to optimize federal funding and implement corrective actions aligns with PRMP's strategic priorities.

Beyond PRMP, we have provided transformative services across various government agencies, demonstrating our ability to maximize budgets, defend critical funding, and reduce questioned costs. This cross-agency expertise significantly strengthens our ability to meet PRMP's objectives.

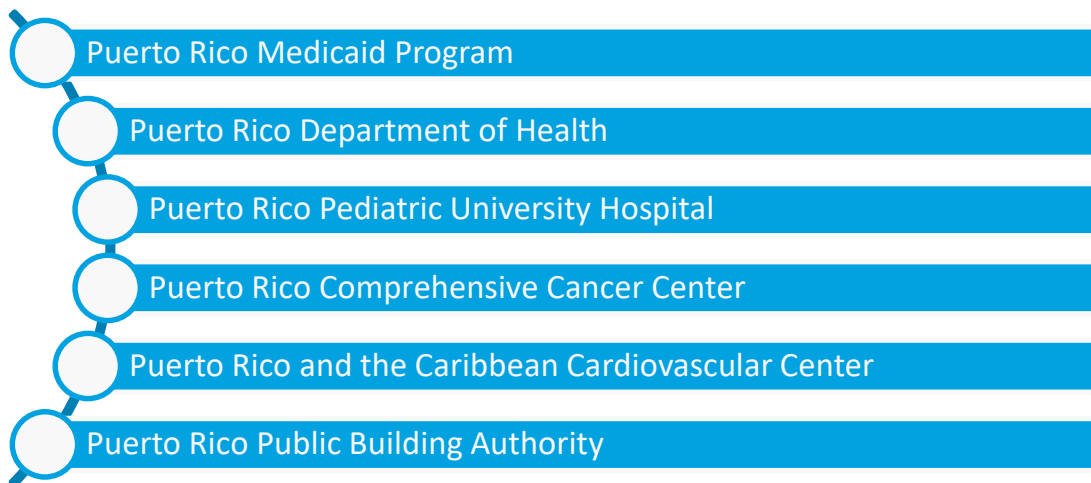
A Proven Record of Excellence

SAB Consulting offers the PRMP a unique combination of local knowledge, federal expertise, and cross-agency success. By selecting us as your consulting partner, you will benefit from:

- A seamless transition with a minimal learning curve.
- Optimized financial processes to increase the efficiency of federal funding requests.
- Proactive management of compliance and regulatory requirements.
- A commitment to continuous improvement, ensuring ongoing alignment with PRMP's strategic goals.

With SAB Consulting, the PRMP will have the expertise, tools, and support necessary to meet its objectives and deliver exceptional healthcare outcomes for the people of Puerto Rico.

We currently provide services in the following Programs and/or Agencies:





We see ourselves as catalysts for change by involving customers in tasks and facilitating knowledge transfer. Once the contracted work is completed, we deliver it to the customer and provide technical support to address any questions or concerns. This approach allows us to focus our services on new client requests, leading to optimized resources and processes.

Below are some of the key accomplishments we have achieved with other governmental agencies, demonstrating our ability to deliver sustainable and impactful solutions.

Accomplishments

Puerto Rico Medicaid Program

1. Reconciled 2023 federal disbursements for Medical Assistance Payments, Children's Health Insurance Program (CHIP), and Medicaid Management Information System (MMIS) grants.
2. Designed and implemented a business intelligence tool to validate billing data and expedite payments.
3. Prepared responses from federal and state regulators to address financial issues.
4. Developed procedure manuals to enhance business continuity.
5. Support in implementing corrective actions and reducing findings in subsequent years.
6. Maximize federal and state funds throughout the funding cycle.
7. Created dashboards to monitor invoice inventories, facilitating timely payments to suppliers.
8. Reengineered financial processes and implemented monthly fiscal closings to streamline federal fund requests.
9. Supported budget requests to the FOMB for administrative and technology infrastructure funds.
10. Secured \$1.4 million in additional funds through analysis and adjustments for the federal Eligibility & Enrollment grant.
11. \$582,120 saved in state funds by maximizing federal fund applications for Federally Qualified Health Centers.
12. Identified disbursements between fiscal years 2022 and 2023, resulting in \$16.8 million in additional federal funding.
13. Improved technical skills of the finance team through advanced Excel training.

Puerto Rico Department of Health

1. Successfully advocated for budget increases with the FOMB since 2021.
2. Defended salary increases for nurses in public hospitals, leading to FOMB approval.
3. Assisted in Single Audit responses (FY 2021 – Present), resulting in reduced questioned costs.
4. Prepared a Solvency Analysis Plan to address undue payments.

5. Developed Business Plans for key projects, such as the Emergency Room in San Lorenzo, securing \$6 million in funding.
6. Created tracking tools to improve payment processes and avoid delays.
7. Avoided a \$29 million payroll budget reduction requested by the FOMB.
8. Secured extensions for CapEx funds for three (3) consecutive years, ensuring continued access to necessary resources.
9. Maximized indirect cost collections by increasing them by \$1 million.
10. Submitted over 150 budget requests to FOMB with a 99% approval rate.
11. Secured \$80 million in capital improvement funds for healthcare services.
12. Supported in justifying the need for funding for Medical Residency Programs and maximizing the use of federal funds to cover operational needs.

Puerto Rico Pediatric University Hospital

1. Developed a strategic plan ensuring the continued availability of funds for the purchase of medicines throughout the fiscal year.
2. We perform exhaustive analyses of costs for services in the supply of medical-surgical materials. From this analysis, it resulted in savings of over \$2 million.
3. After the FOMB denial of funds, we worked with the necessary documentation to justify access to the funds. Our efforts resulted in access to over \$6M in benefits for pediatric patients.
4. Established a Fractional CFO structure in the Hospital finance department, improving the identification of needs, maximizing the budget, and monitoring the use of funds.
5. Maintained updated revenue and expenditure projections to aid decision-making and budget reallocations necessary for efficient operations.

Puerto Rico Comprehensive Cancer Center

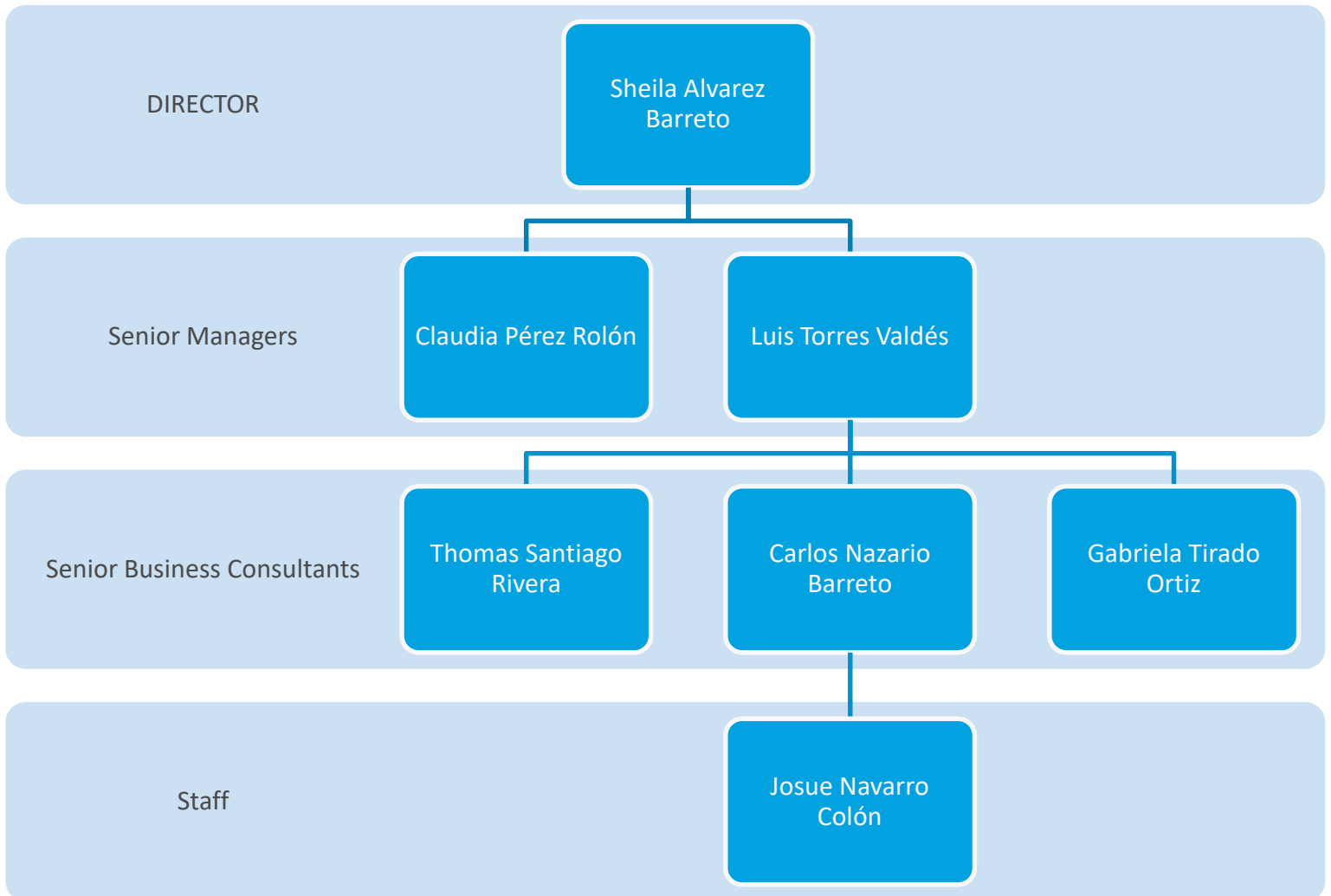
1. Enhanced the budget structure by division, improving financial visibility and decision-making.
2. Secured fund extensions for FY 2023-2024, ensuring service continuity and the improvements in the electronic health records.
3. Facilitated \$1.9 million in equipment upgrades, significantly reducing cyberattack risks.
4. Released \$5.1 million from previous fiscal year funds to cover medical services for 2023-2024.
5. Developed a risk assessment plan to reduce income denials, increase revenues, and ensure the hospital's self-sufficiency.

Puerto Rico Public Building Authority

1. Supported the PBA in presenting justified funding requests to the FOMB, securing resources for permanent improvements and operational needs.
2. Developed the following Business Plan:
 - a. Diesel Distribution
 - b. Generator Maintenance
 - c. Air- conditioner Maintenance
 - d. Public School Improvements

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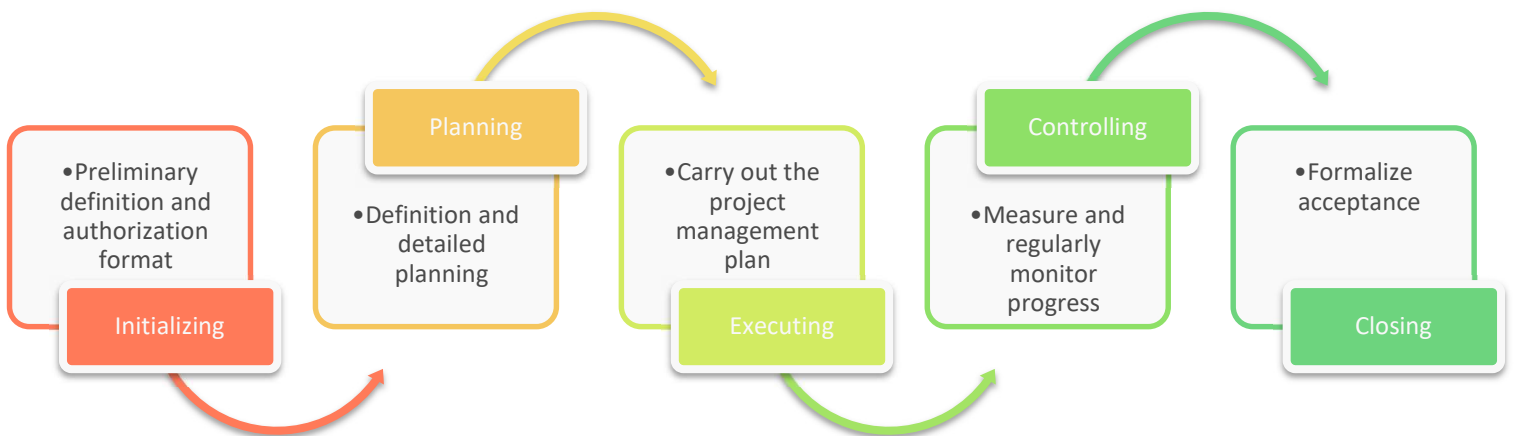
Meet Our Team



Note: SAB Consulting maintains a pool of highly qualified professionals available to be deployed as needed

Our Methodology

Our firm follows best practices based on the Project Management Institute (PMI) Methodology and the Fundamentals of Project Management (PMBOK). This Methodology consists of multiple activities within each of the five (5) phases. A summary of these phases is illustrated in the following graphic:



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Methodology and Work Plan

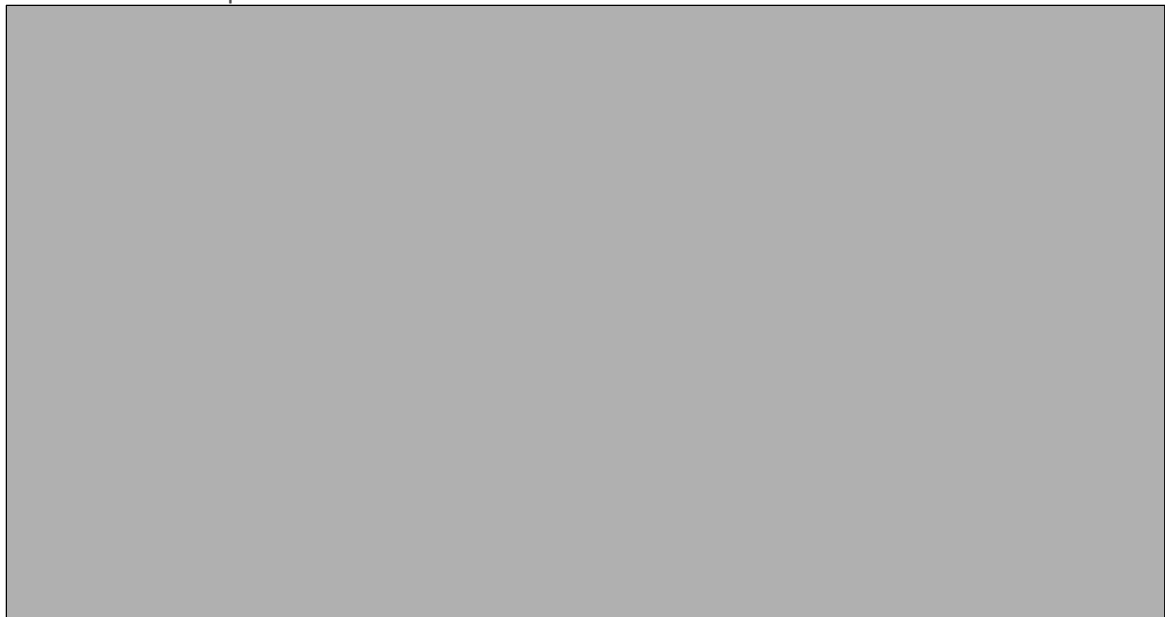
1. *Aid with the reconciliation of subsidies regarding Medicaid Assistance Payment (MAP), Children's Health Insurance Program (CHIP), Medicaid Management Information System (MMIS), Eligibility & Enrollment (E&E), and other federal subsidies received from January through September 2025 with the option for two (2) extensions of one (1) year each.*

Automating the process of reconciling funds allocated to the Medicaid Program

The automated data reconciliation process will allow management to have complete visibility of the flow of disbursements made, as well as the status of transactions at the time of being worked on in each unit through the use of business intelligence tools connecting the different financial systems, as well as the data contained in inventory files, requests, and approval flow.

To work more efficiently and quickly on the reconciliations of federal subversions, work will be conducted in two (2) main groups:

- **First group:** Medical Assistance Payments- This includes federal grants for which the PRMP reimburses the Puerto Rico Health Insurance Administration (ASES) and will consist of the federal grant award of the Medical Assistance Program (MAP), Children's Health Insurance Program (CHIP), EAP, as well as any other subsidies related to medical outlays. For this group of federal grant awards, the following data validation points will be established:



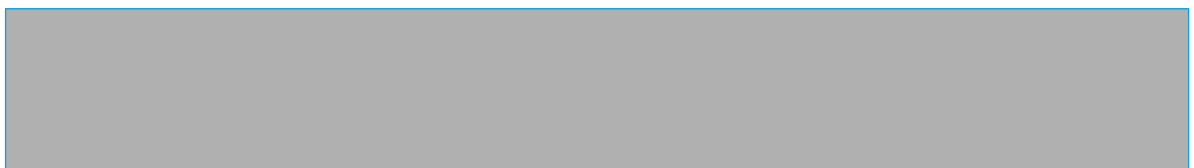


- **Second Group-** State & Local Administration Payments- Federal grants from administrative funds and federal grants tied to any Implementation/Operational Advance Planning Document Update (I/OAPDU) such as MMIS & Eligibility & Enrollment Program (E&E) as well as those grants with validity in the period.



2. *Technical assistance and consulting in the analysis, revision, and validation of data reported in Forms CMS-64 and CMS-37 for the federal trimesters of the applicable fiscal period and changes required to previous periods.*

A. Analysis, review, and validation of the data contained in the CMS-64 report.





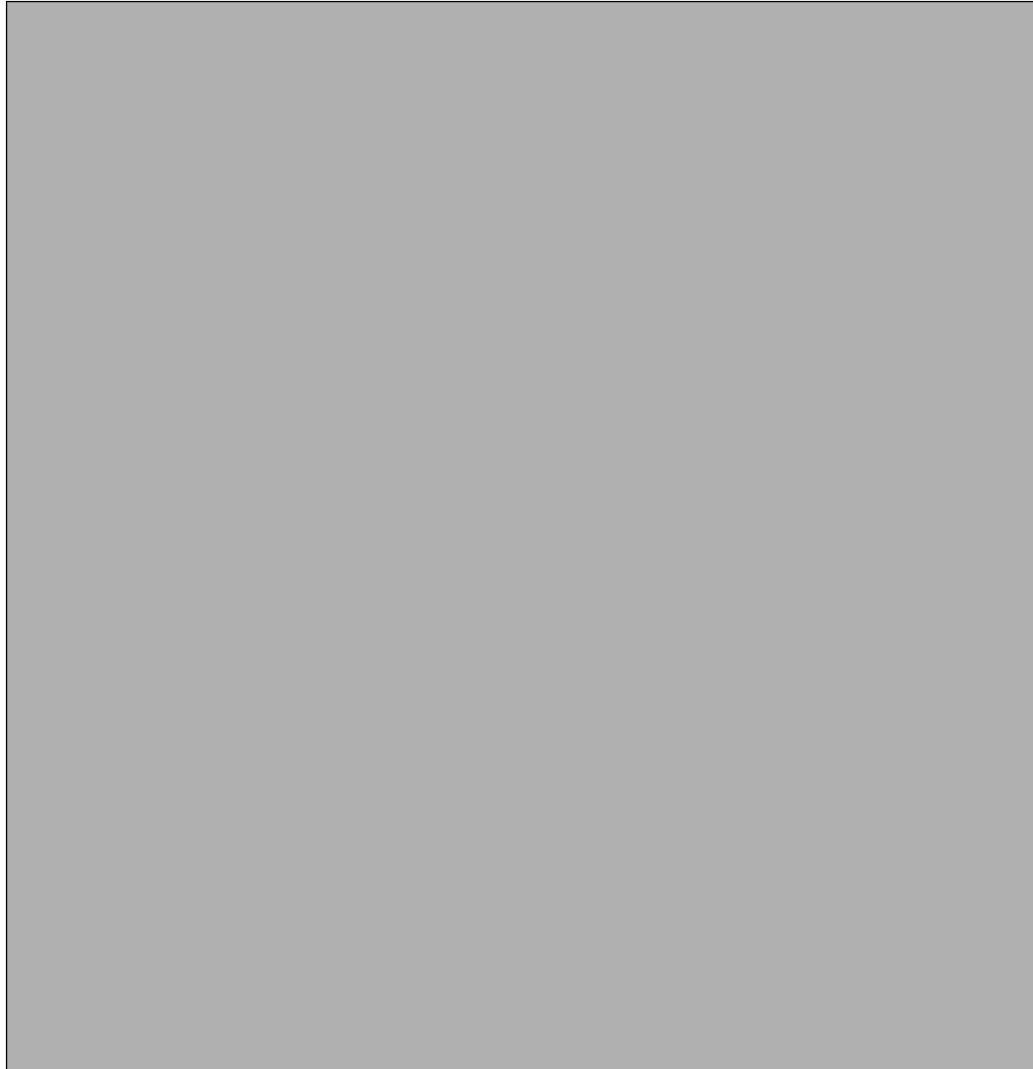
B. Adjustments for Previous Periods and Audit Recoveries

- We will address identified adjustments, including those affecting CMS-established percentages.
- Analysis will include recovery of funds from audits, settlements, and actuarial reports on medication reimbursements.
- Payments to Federally Qualified Health Centers (FQHCs) will also be validated for compliance.

The tasks will be carried out according to the two (2) main areas of the report: Medical Assistance Payments & State & Local Administration as follows:

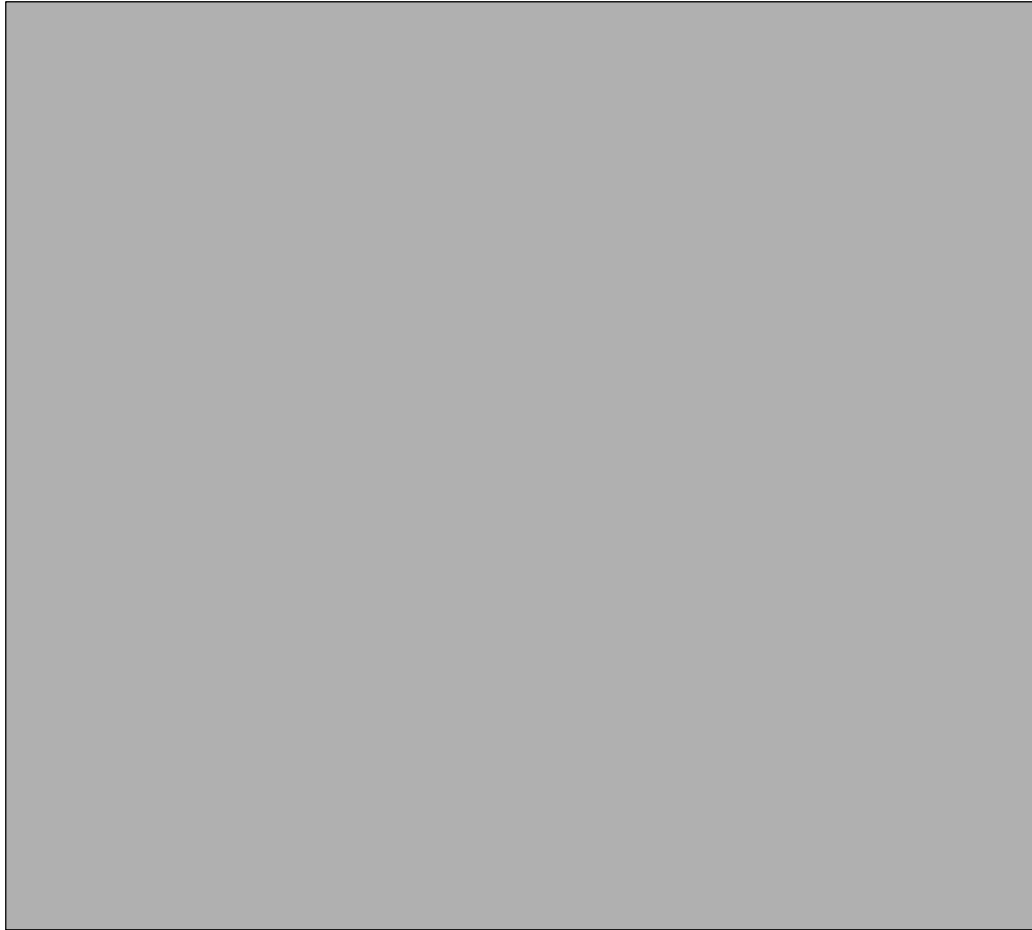
I. Medical Assistance Payments-





II. State & Local Administration-





C. Analysis, review, and validation of the data contained in the CMS-37 Report.



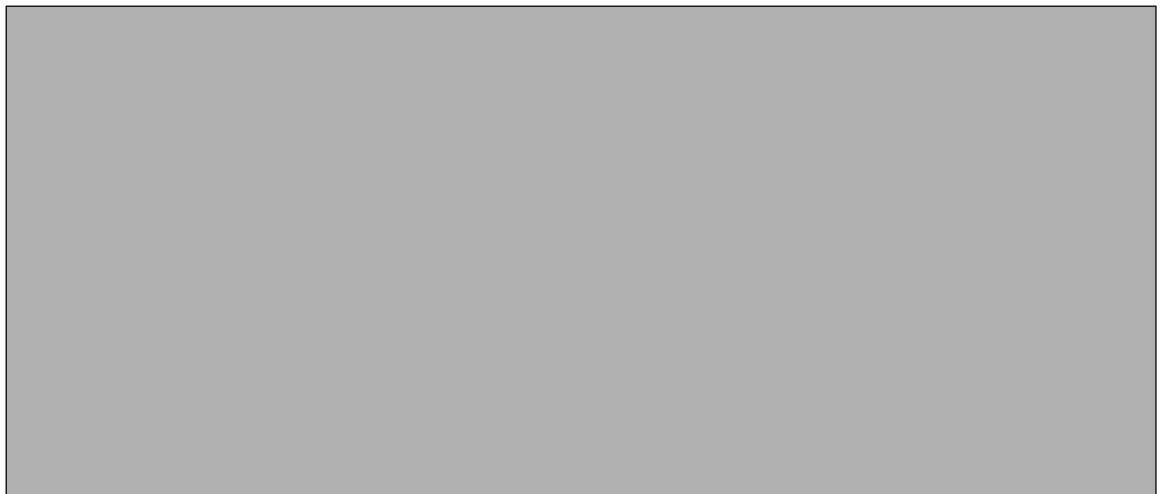


STEP 1

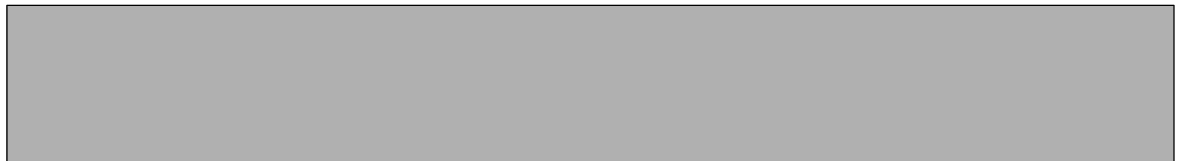
The following tasks will be carried out:



STEP 2



STEP 3



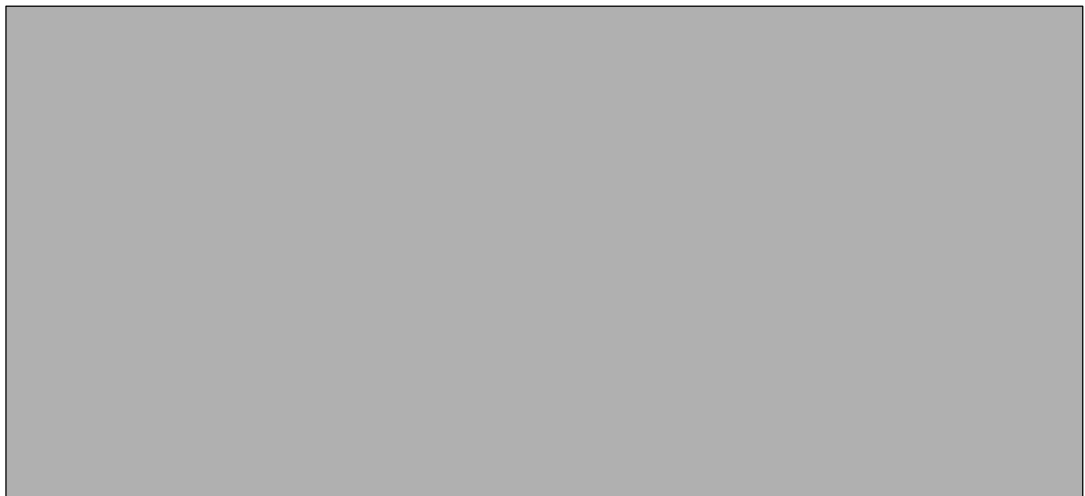
STEP 4



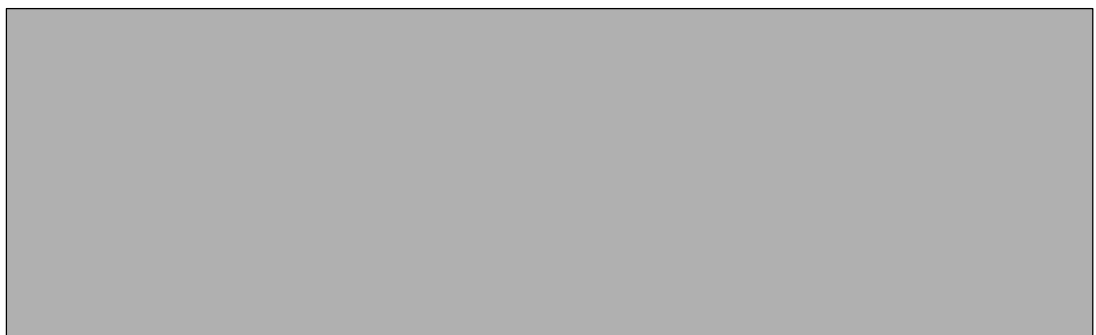
3. *Formulate analysis, give assistance and recommendations for the implementation of processes that streamline assignments and reports related to the fiscal department of the program.*

Part I - We will conduct a thorough assessment of the fiscal areas and perform risk analyses to identify areas with the highest needs. Based on these findings, tailored work plans will be developed, focusing on disbursements with the greatest fiscal impact. Key areas include:

A. Payroll and related costs:



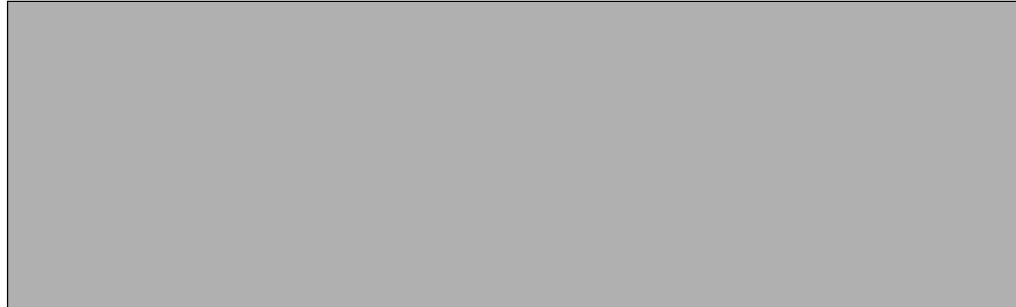
B. Professional Services and Contracts



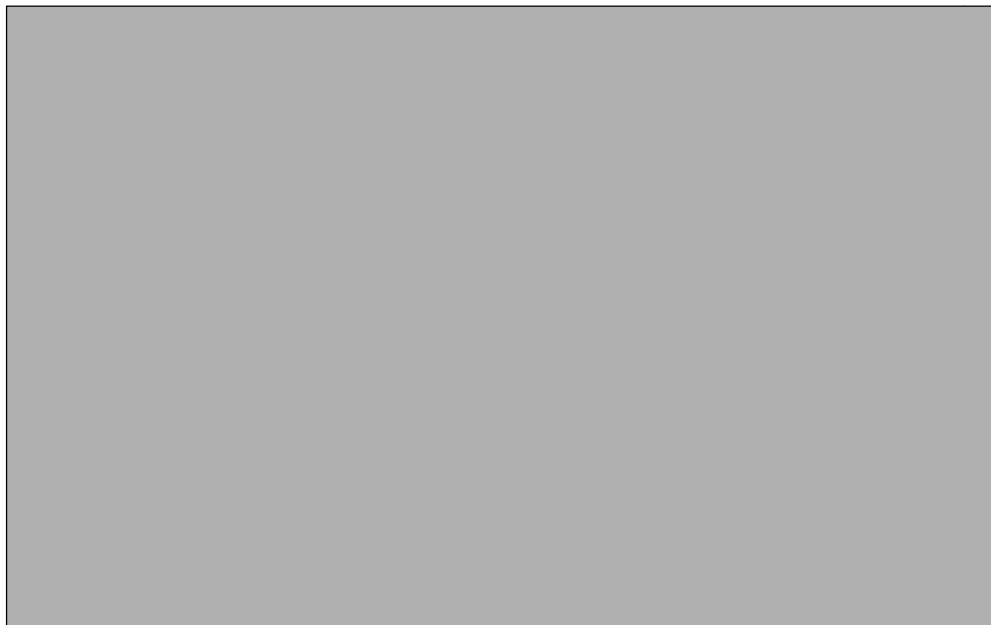
C. Facilities and payments for public services



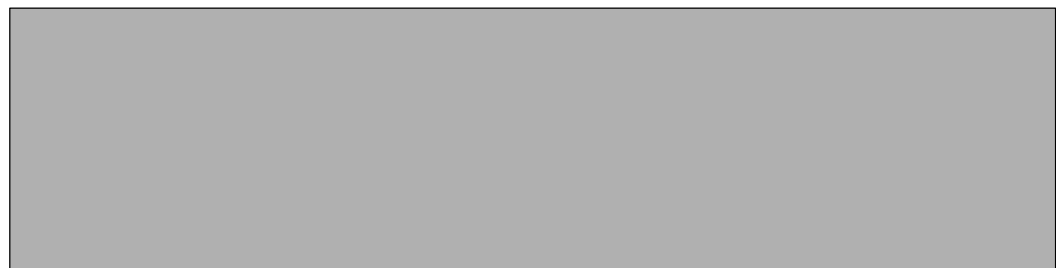
D. Transportation and Living Expenses



E. Purchase Orders (Materials, Equipment, and Services, etc.)



Part II – Support, technical assistance, and analysis will be provided to improve processes related to the systems used by the PRMP; among these are the following:



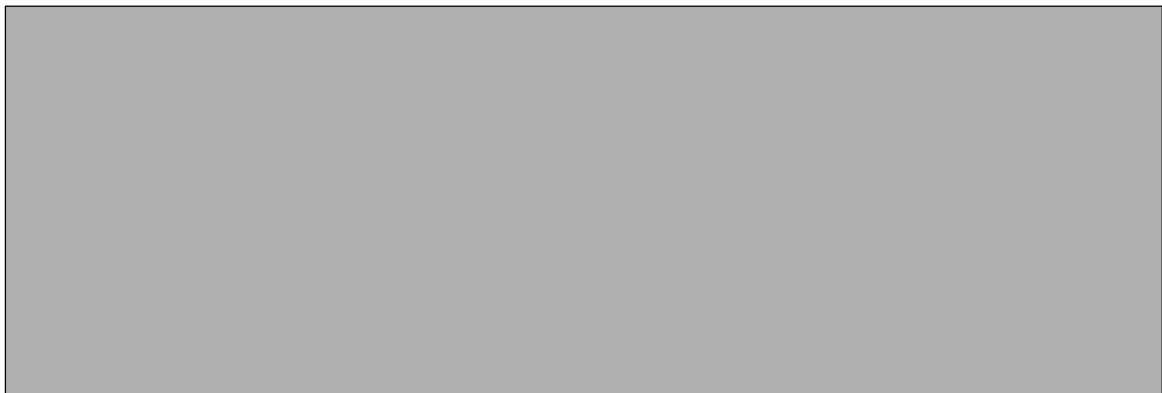


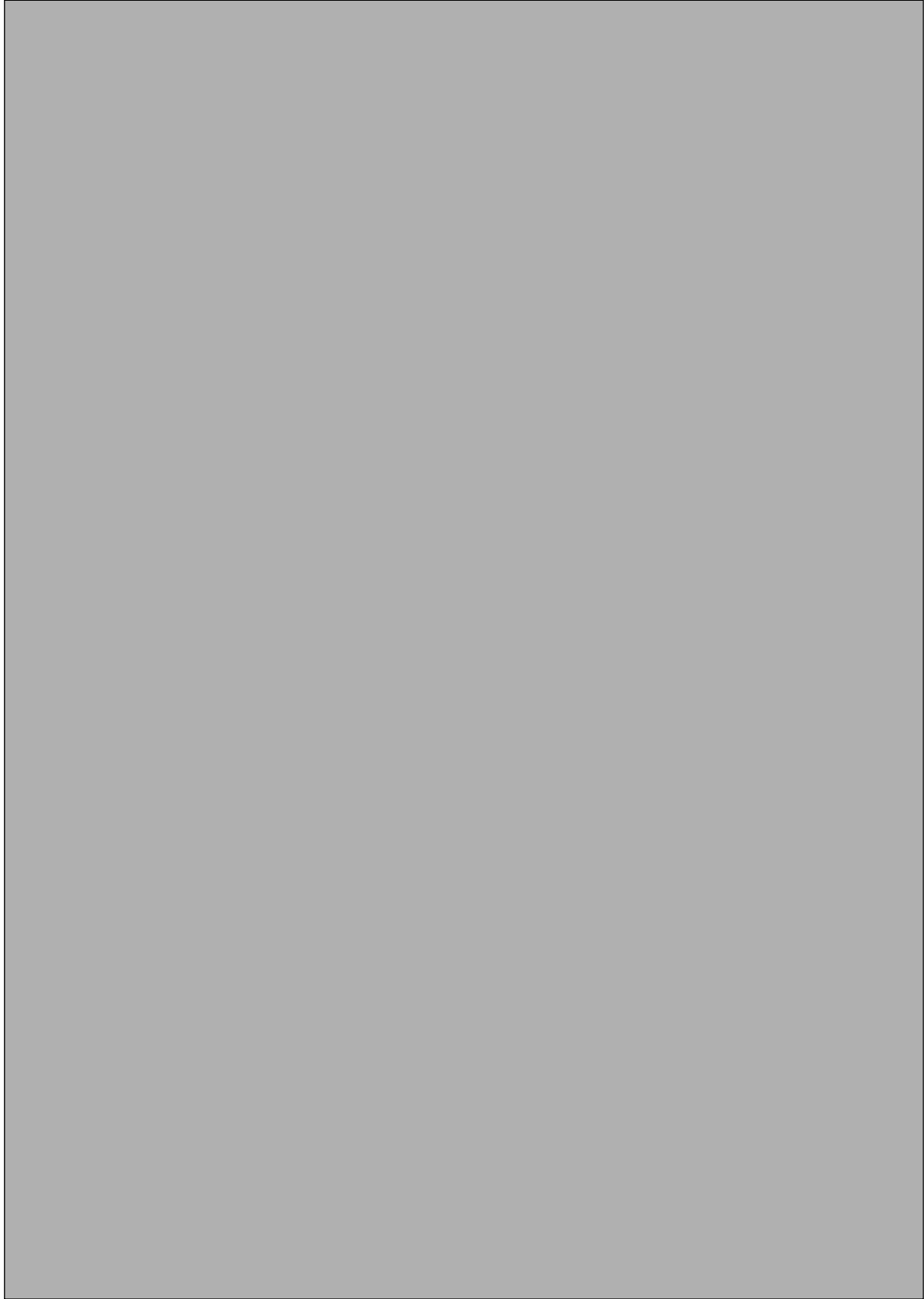
Part III – Reports and Data Visualization

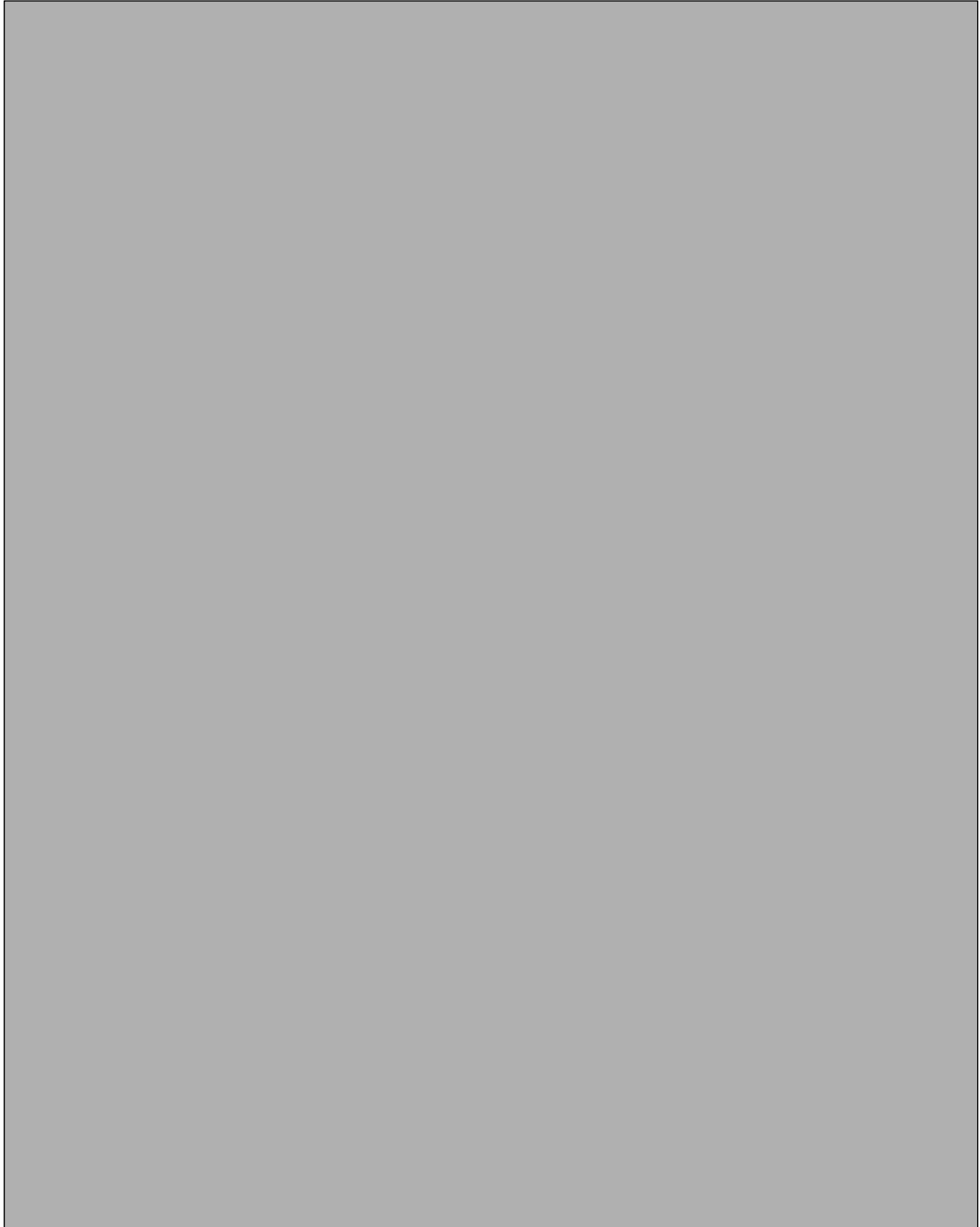


- 4. Provide technical support in the analysis, reconciliation, preparation, and compilation of data related to budgets for federal subsidies and state matching allocations administered by the program.*

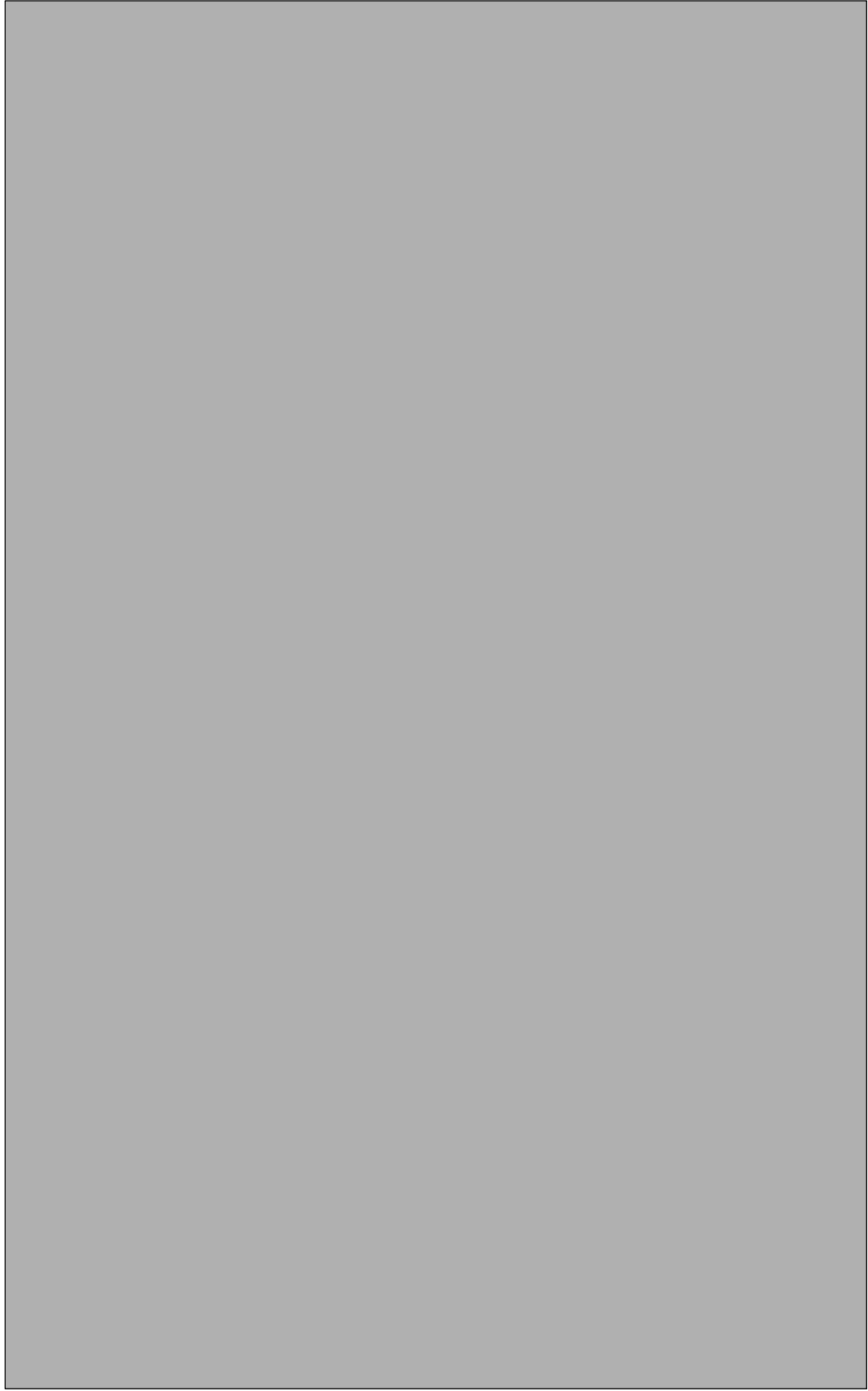
Technical assistance and support will be provided in relation to the creation of budgets managed by the PRMP. For these purposes, we will divide the processes into three (3) principal areas: Administrative Budget, Infrastructure Projects Budget, and Budget for Medical Assistance Reimbursements to ASES.

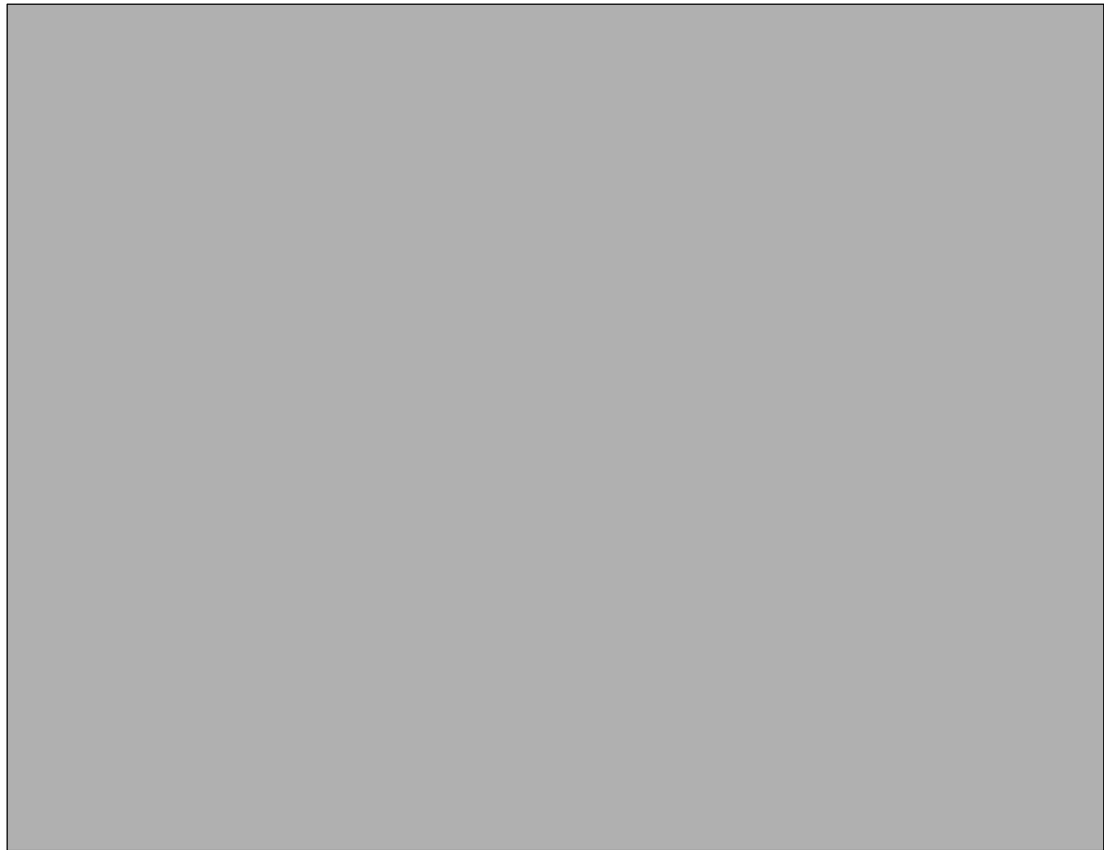






II.





- 5. Assist and provide technical support in budget analysis, projections, and reports required by the agency.*

As previously mentioned, constant account reconciliations will be performed to ensure proper reporting of CMS requirements. Additionally, in the case of payroll that runs privately and publicly on every payroll or invoice received, forecasting will be executed to ensure the budget for each expense account. Additionally, projections will be automated using business intelligence tools to provide management with a clear view of the future and provide support in the decision-making process.

- 6. Provide technical support in creating the responses and conformity reports required by the Financial Oversight and Management Board (FOMB), and other state and federal government entities.*

Our firm will provide technical support in creating responses and compliance reports required by the FOMB and other state and federal government entities. Efforts related to CMS 64 and 37 reports, account reconciliations, and other tasks will be leveraged to ensure full compliance with FOMB requirements. Additionally, all requests and reports

from the FOMB will be addressed promptly to meet deadlines and maintain regulatory adherence.

7. *Provide technical assistance with the required analysis, creation, and changes for the accounting of federal subsidies administered by the program.*

Our firm will provide technical assistance with the analysis, creation, and necessary adjustments to the accounting of federal subsidies administered by the PRMP. In response to ongoing changes in regulations, federal shares, and other factors, the team will remain at the forefront, equipped with the tools, dashboards, reports, and documentation required to support the PRMP. All assistance will align with the tools, efforts, and procedures outlined in Services 1–4, ensuring compliance and operational efficiency.

8. *Provide technical training to the fiscal personnel in the utilization of tools that streamline and enhance the quality of their work.*

As part to ensure that all employees have knowledge of every position in the PRMP fiscal department, different training will be upheld:

- I. **CMS 64 Report:** Prepare all fiscal employees with the knowledge required to accurately complete and submit the CMS-64 report.
 - II. **Microsoft Office 365:** Ensure that finance personnel stay up to date with the latest Microsoft apps (Excel, Word, PowerPoint, and others) to improve productivity and efficiency.
 - III. **Onboarding Process:** Due to the complexity of the PRMP, business intelligence tools, and onboarding processes will be created and implemented to ensure that any new hires on the program will have all the knowledge and tools necessary to ensure they comply with their responsibilities. In this process, the new hire will be presented with recordings of all training sessions provided to their coworkers, as well as being presented with all standards and procedures required by their role. Management will be able to verify if the new hire is keeping up with their onboarding process and if they have any doubts or questions at the end of the process.
9. *Support the program with the accounting closing of federal subsidies and the corresponding state matching.*

Our firm will support the PRMP with the accounting closure of federal subsidies and the corresponding state matching. Monthly reconciliations will be performed to ensure that

all expenditures are accurately accounted for and that federal funds are utilized efficiently. If any MOU changes are received from CMS, a comprehensive analysis will be conducted to determine whether expenditures with lower federal matching can be reallocated to maximize federal funding. Additionally, all efforts outlined in Services 1–3 will be aligned to ensure that all accounts remain balanced.

- 10. Create visualizations of data and dashboards and other continuous reports to better understanding, management, and decision-making regarding the utilization of program funds.*

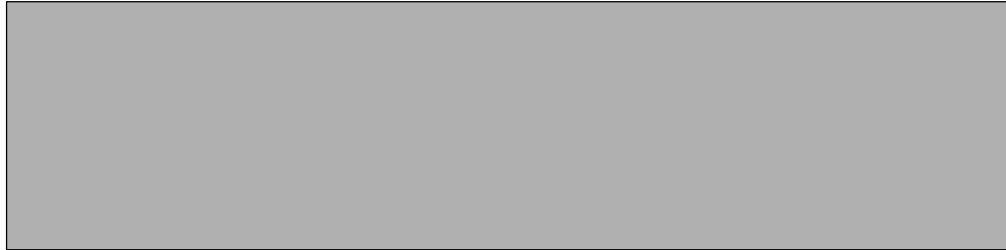
To ensure maximization of data gathering, visualizations, and automation of processes, the efforts will be divided by department:



- 11. Create metrics for execution that allow management to measure performance and efficiency in the realized fiscal tasks.*

Understanding the importance of keeping the performance of the employees, workflow, and more in check, metrics linked to the PRMP accounting systems will be created.

Utilizing business intelligence tools, visualizations will be created and updated daily. On these visualizations, as an example, the following metrics will be presented:



12. Assist in the coordination and support reporting offices within the PRDoH.

Our firm will assist in the coordination and support of reporting offices within the Puerto Rico Department of Health (PRDoH). As outlined in Service 10, databases will be created in SharePoint and regularly updated to ensure the PRMP meets all reporting requirements. These databases will be integrated with a business intelligence tool, such as Power BI, to provide real-time data visualizations and automate the reporting processes efficiently. Additionally, our firm has personnel within the PRDoH available to assist with any requests from PRMP.

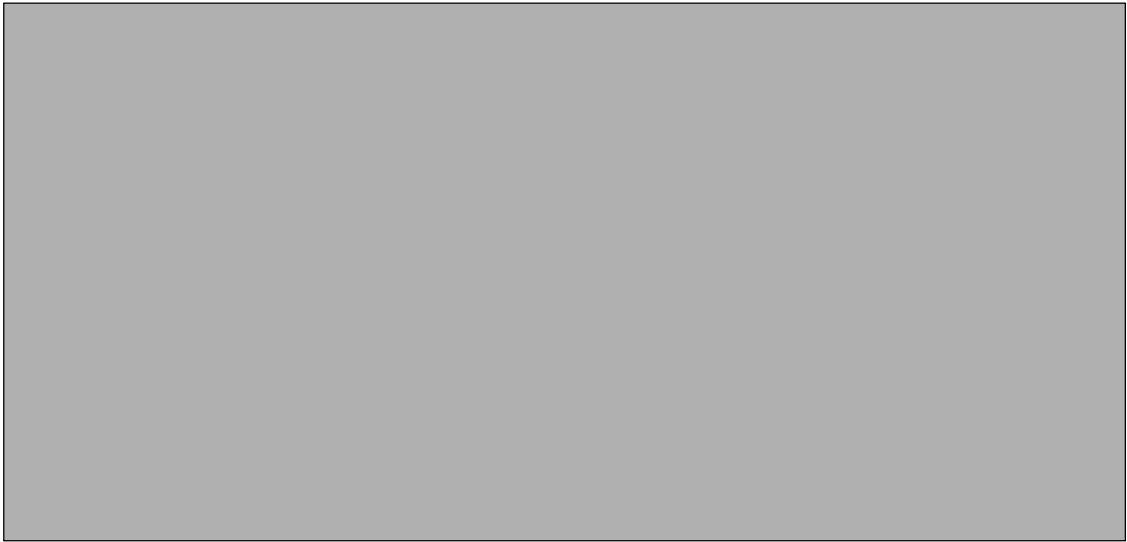
13. Support and assistance in the revision, analysis and recommendations for auditing hearings and other processes received in the program.

Our firm will provide support and assistance to the PRMP in the review, analysis, and recommendations for audit processes and hearings. With extensive auditing experience, the team will collaborate directly with auditors, prepare responses and Corrective Action Plans (CAPs) as needed, and provide assistance during hearings upon request. Timely recommendations will also be provided to address findings and ensure alignment with program requirements, promoting efficient audit management and continuous improvements.

14. Assist in the analysis and interrelation of the financial and accounting systems to streamline fund accounting.

To work more efficiently and quickly on the analysis and interrelations of the financial and accounting systems, the tasks will be divided into two (2) groups:

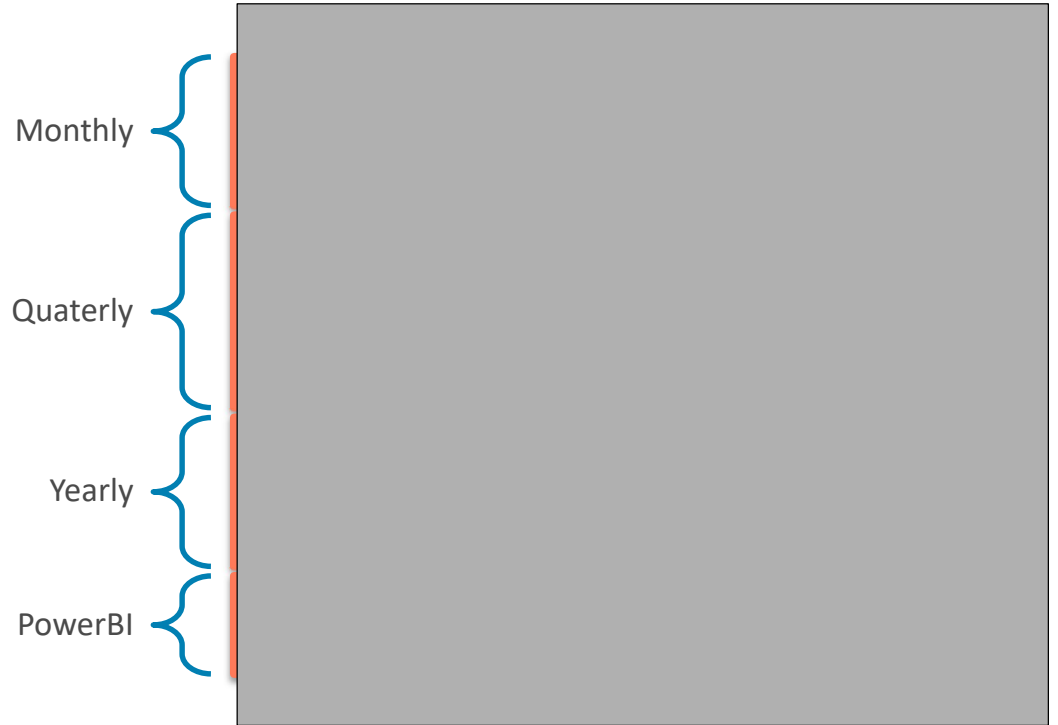




15. *Perform any other task in relation to those as requested or agreed upon by the parties.*

Our firm will perform any additional tasks as requested or agreed upon by the parties. Leveraging expertise in data analysis, auditing, and other areas, the team will identify deficiencies or opportunities for improvement and develop a detailed plan to address them, which will be presented to the PRMP for implementation.

Deliverables



Assumptions

In order to successfully implement this proposal, it is essential to establish clear premises that will guide our approach and ensure the achievement of the desired outcomes.

1. PRMP will provide on-site space and internet access for SAB Consulting personnel.
2. SAB Consulting personnel will receive the necessary access to view the accounting systems, and all other systems required to deliver the requested services.
3. Work may be performed both on-site and remotely, with prior authorization from PRMP.
4. Due to deadlines associated with CMS 64 and CMS-37 submissions, extended hours and additional resources may be necessary.
5. All PRMP information will be treated with strict confidentiality and used exclusively for this project.
6. PRMP will appoint a coordinator responsible for decision-making and coordinating all tasks, including interactions between PRMP personnel and SAB Consulting consultants.
7. PRMP will provide the information required by SAB Consulting personnel in a timely manner to facilitate the completion of tasks.
8. This proposal follows a time-and-materials approach. Any changes to the scope of work or additional tasks identified during project execution will be discussed with the PRMP coordinator to assess their potential impact on time and cost.

Proposed Team

	<p>Luis Torres Valdés, CPA</p> <ul style="list-style-type: none">• Senior Manager
	<p>Gabriela Tirado Ortiz, CFE, CICA</p> <ul style="list-style-type: none">• Senior Associate
	<p>Thomas Santiago Rivera</p> <ul style="list-style-type: none">• Senior Associate

Based on our experience, supplementary resources can be utilized to meet the deadlines and reports required. The resources listed below can offer services to PRMP.

1. Sheila Alvarez Barreto, CGMS, CICA
2. Claudia Pérez Rolón, Esq. COC
3. Camila M. Torres Lugo, CPA
4. Carlos Nazario Barreto
5. Josué Navarro Colón

SENIOR MANAGER

LUIS TORRES VALDÉS

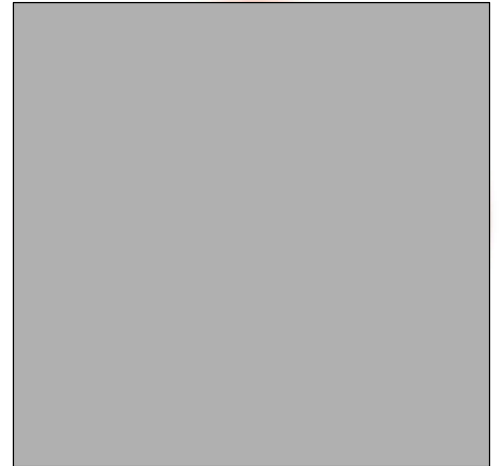
CERTIFICATIONS

- Certified Public Accountant
- BBA – Business Administration with a concentration in accounting, Magna Cum Laude

EXPERIENCE

Over 20 years of experience in Federal and State Fund Consulting. Preparation of Indirect Cost Proposals, Corrective Action Plans, Responses to State and Federal Regulators, Preparation of Procedure Manuals, Monthly Expenditure Reports, Management of Federal Funds, and training related to 2CFR 200 and the Puerto Rico Government Accounting Act. Preparation of state and federal budgets. Project manager for the implementation of technological tools. Fiscal and programmatic preparation of educational proposals and training services, among others. Requests for federal funds, reengineering of budgetary and accounting processes, preparation of documents, and analysis related to financial audits. Create, manage, and direct strategies for effective use of resources—general management in accounting and finance areas. Create work plans and implement and monitor them. Government and private accounting closings. Analysis and plans for risk mitigation. Analysis of internal controls.

Clients Served: Puerto Rico Department of Education, Puerto Rico Department of Health, Puerto Rico Treasury Department, Puerto Rico Police Department, Puerto Rico Medicaid Program, over 100 private individuals, among others.



SENIOR ASSOCIATE

THOMAS SANTIAGO RIVERA

CERTIFICATIONS

- BBA – Business Administration with a concentration in accounting
- Ongoing MBA - Cybersecurity

EXPERIENCE

Over five years of experience in Federal and State Funds Consulting. Preparation of Procedure Manuals, Preparation of State and Federal Budgets, Monthly Expenditure Reports, Management of Federal Funds, and Puerto Rico Government Accounting Act. Project manager for the implementation of technological tools. Requests for federal funds, reengineering of fiscal and accounting processes, preparation of documents, and analysis related to financial audits. Analysis and plans for risk mitigation. Analysis of internal controls.

Clients Served: Puerto Rico Department of Education, Puerto Rico Department of Health, Puerto Rico Treasury Department, Puerto Rico Police Department, Puerto Rico Medicaid Program, LUMA Energy, among others.



SENIOR ASSOCIATE

GABRIELA V. TIRADO ORTIZ

CERTIFICATIONS

- CFE – Certified Fraud Examiner
- CICA – Certified Internal Control Auditor
- BBA – Business Administration with a concentration in accounting, Magna Cum Laude

EXPERIENCE

Over 7 years of experience providing consulting and auditing services, both in the private and government sectors, and Puerto Rico Government Accounting Act. In the field of government consulting, she has experience in monthly closings of federal grants, implementation of standard operating procedures, as well as compliance with the fiscal requirements of the corresponding federal agencies, among others. On the other hand, in the area of consulting entities, she has extensive knowledge in compliance auditing, quality of earnings reports, risk analysis, evaluation of controls, and evaluation of processes, among others. As senior auditor, she was in charge of various audits, including pension plans, investment fund audits, and other financial audits.

Clients Served: Puerto Rico Department of Health, XLD Investments (Puerto Rico), ASES, LLC; Palmas Hospitality Holdings, LLC; Bold Holdings, LLC; Cemex de Puerto Rico, Inc.; Cooperativa de Seguros Múltiples de Puerto Rico; Connelly Capital; bMedia Group; Dave and Basteros; Cesar Castillo; ConWaste; AZC Metropolitan Distributors, Inc; Deya Group; City View Plaza, among others.

Attachment A- Cost Proposal

The proposed services will be provided on a time and materials basis from January 1, 2024, through September 30, 2024. They can be requested as needed by the PRMP and will only be billed for the time spent. The estimated total hours are 4,888, and the total cost is as follows:

Item	Cost
Personnel Costs	
Luis A Torres Valdés, CPA	\$164,560
Gabriela Ortiz Tirado, CICA, CFE	\$164,560
Thomas Santiago Rivera	\$164,560
Contingency Resources	\$ 44,000
Parking Expense (if necessary)	\$ 8,000
Total Cost per hour	\$110
Total	\$545,680

Notes:

1. Total hours are 1,496 per resource (January 1, 2024- September 30, 2024). The total hours for the contingency resources are four hundred (400) for the period mentioned.
2. Contingency resources refer to hours related to extended working hours or additional resource support needed to meet due dates, reports, or additional services.
3. For subsequent contracts, the hourly rate may adjust between 5% and 10% due to inflation costs.
4. SAB Consulting bills only for the actual hours worked. If we note that the allocated hours will not be fully utilized, we will promptly notify the PRMP. Likewise, if additional hours are necessary to fulfill new requests, we will inform the PRMP immediately to ensure timely compliance with all requirements.

Attachment B – SLAs

PRMP-NNPS-PACSS-002 SLAs

Turnover	Turnover and closeout management plan defines the vendor’s responsibilities related to turnover. Turnover will not be considered complete until the turnover and closeout management plan and its associated deliverables are accepted by PRMP.	PRMP shall assess up to \$150 per calendar day for each day after the due date that an acceptable Turnover and Closeout Management Plan is not submitted. PRMP shall assess up to \$500 per calendar day for each day after thirty (30) calendar days from the date of the turnover of operations that the Turnover Results Report is not submitted.
Turnover Documentation/ Data Handoff	The vendor must provide PRMP or its designee, within seven (7) business days of notice of termination, the following information: <ul style="list-style-type: none"> • Copies of all subcontracts and third-party contracts executed in connection with the services included in this contract. • A list of services provided by subcontractors, including the names and contact information of the subcontractors. • Other documentation as defined by PRMP as evaluation materials, raw data, research information, etc. 	PRMP shall assess up to \$150 for each calendar day beyond the seven (7) business days that all required materials are not delivered by the vendor.
Key Staff	During the entire duration of the contract, key staff commitments made by the vendor must not be changed without a thirty (30) days prior written notice to PRMP unless due to legally required leave of absence, sickness, death, resignation, or mutually agreed-upon termination of employment of any named individual.	Up to a maximum of \$500 per occurrence shall be assessed for each key staff person proposed who is changed without proper notice and approval by PRMP for reasons other than legally required leave of absence, sickness, death, or termination of employment.
Key Staff Replacement	The vendor will replace key staff in a timely fashion. Replacement of key staff will take place within thirty (30) calendar days of removal unless a longer period is approved by PRMP’s authorized representative.	PRMP shall assess up to \$100 per business day for each business day after the initial thirty (30) calendar days allowed in which an acceptable replacement for that key staff position is not provided.
Email Triage and Acknowledgment	The vendor must triage all inquiries received from PRMP. All emails	\$50 per occurrence of an email not being acknowledged within twenty-four (24)

	<p>received must be acknowledged within twenty-four (24) hours of receipt and resolved within three (3) business days unless otherwise approved by PRMP. The vendor must forward to the designated PRMP staff within one (1) calendar day those inquiries that are either:</p> <ol style="list-style-type: none"> 1. Determined to be outside the response scope of the vendor. 2. Should be handled by PRMP staff. <p>Compliance and Calculation:</p> <ul style="list-style-type: none"> • Acknowledge all emails received within twenty-four (24) hours and resolve all emails within three (3) business days. • Forward to PRMP staff within one (1) calendar day emails that are determined to be outside of the vendor's response scope. 	<p>hours.</p> <p>\$50 per occurrence of any email not forwarded for being outside the response scope of the vendor within one (1) calendar day.</p>
CMS-64	Provide consulting services and technical aid in the analysis, revision and validation of the data to be reported in CMS-64	This analysis must be completed ten (10) days before the due date for the report. The vendor shall be fined \$50 for each day the report is not completed.
CMS-37	Provide consulting services and technical aid in the analysis, revision and validation of the data to be reported in CMS-37	This analysis must be completed ten (10) days before the due date for the report. The vendor shall be fined \$50 for each day the report is not completed.
Data Privacy	The vendor should protect the financial data and sensitive information, including taking all necessary security measures to safeguard PRMP data. Vendor must report all security breaches to PRMP. Vendor agrees to comply with the nondisclosure of PRMP financial data unless previously authorized.	<p>Failure to protect PRMPs financial data will incur in the vendor having to pay any fines or damages caused by a security breach.</p> <p>The PRMP shall assess up to \$2,000 for each day that a security breach attributed to the vendor goes unreported to PRMP after its discovery.</p>
Ownership	Ownership of work: PRMP retains ownership of the work products and financial information produced under this contract.	If the vendor illegally and without authorization retains any information or work product, PRMP shall assess a lump sum in damages valued in up to 100% of the final payment.
"Errors and	Vendor must acquire prior to the	If the vendor fails to acquire the policy

<p>Omissions (E&O)” (also known as Professional Liability)</p>	<p>initiation of the contract and maintain through the duration of the same, an “Errors and Omissions (E&O)” (also known as Professional Liability) policy valued in at least \$100,000. Any changes to the policy must be notified within seven (7) calendar days to PRMP and the vendor must not surpass seven (7) calendar days without this policy in case of policy cancellation or policy change.</p>	<p>prior the commencement of the contract or fails to maintain it through the duration of the same, after seven (7) days the vendor shall be fined \$250 for each day that the policy is not in effect.</p>
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Annex 1 – RUP



Gobierno de Puerto Rico
 Administración de Servicios Generales
Registro Único de Proveedores de
Servicios Profesionales

CERTIFICADO ÚNICO DE PROVEEDORES

FECHA DE EXPEDICIÓN	NÚMERO DE CERTIFICACIÓN	FECHA DE VENCIMIENTO
3 de junio de 2024	202443115	3 de junio de 2025

Nombre del Proveedor: SAB Consulting LLC

Número de Proveedor: 4988

Unique Entity ID (SAM.gov): L38DDRGQFCZ

Dirección Postal:

Teléfono: (787) 692-6822

Correo Electrónico: sheila.alvarez@sabconsultingpr.com

PERSONAS AUTORIZADAS A FIRMAR	
NOMBRE Y APELLIDOS	TÍTULO QUE OSTENTA
Sheila Alvarez Barreto	Directora General

Será responsabilidad de cada Agencia Ejecutiva, Corporación Pública o Municipio validar la elegibilidad del proveedor antes de otorgar cualquier contrato. Así como el de garantizar que el proveedor pueda ofrecer los servicios profesionales conforme a las normas que lo regulan.

ADVERTENCIA: Cualquier alteración anula este certificado y podría ser sancionado criminalmente conforme a las disposiciones aplicables del Código Penal de Puerto Rico.



Validación: <https://validacion.pr.gov/>, debe usar el número de certificado como código de validación

Printed Date : 06/03/2024 10:54 AM

RV.20220729

Annex 2 – SAM Unique Entity ID

Last updated by Sheila Alvarez on Mar 19, 2024 at 09:45 AM

SAB CONSULTING LLC



SAB CONSULTING LLC

Unique Entity ID L38DDRGQFCZ3	CAGE / NCAGE 95FD0	Purpose of Registration All Awards
Registration Status Active Registration	Expiration Date Mar 19, 2025	
Physical Address Urb Arboleda 341 Calle Jacaranda Humacao Humacao, Puerto Rico 00791-7001 United States	Mailing Address <div style="background-color: #cccccc; width: 100px; height: 30px;"></div>	

Business Information

Doing Business as (blank)	Division Name Sab Consulting Llc	Division Number SAB Consul
Congressional District Puerto Rico 98	State / Country of Incorporation Puerto Rico / United States	URL (blank)

Registration Dates

Activation Date Mar 21, 2024	Submission Date Mar 19, 2024	Initial Registration Date Sep 7, 2021
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Entity Dates

Entity Start Date Mar 2, 2021	Fiscal Year End Close Date Dec 31
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Immediate Owner

CAGE (blank)	Legal Business Name (blank)
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Highest Level Owner

CAGE (blank)	Legal Business Name (blank)
------------------------	---------------------------------------

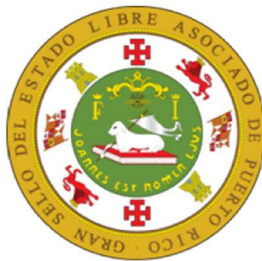
Annex 3 – Certificate of Goodstanding



CERTIFICATE OF GOOD STANDING

I, **Omar J. Marrero Díaz**, Secretary of State of the Government of Puerto Rico,

CERTIFY: That, pursuant to Puerto Rico's General Law of Corporations, **SAB CONSULTING LLC**, register number **460642**, a for profit domestic Limited Liability Company organized under the laws of Puerto Rico on **March 2, 2021**, has complied with the payment of its Annual Fees.



IN WITNESS WHEREOF, the undersigned by virtue of the authority vested by law, hereby issues this certificate and affixes the Great Seal of the Government of Puerto Rico, in the City of San Juan, Puerto Rico, today, **May 13, 2024**.



Omar J. Marrero Díaz
Secretary of State

To validate this certificate go to:

<https://estado.pr.gov/>

This certificate is valid for one (1) year from issue date (Regulation 8688, Art. 26). However, it is subject to faithful compliance with the provisions of Chapter XV and Chapter XXI of Act 164-2009, as applicable.

Certificate Validation Number: **667441-82113926**