



January 19, 2012

Representative Ann Rivers
469 John L O'Brien Building
PO Box 40600
Olympia, WA 98504-0600

Dear Representative Rivers:

Re: *Columbia River Crossing*

Thank you for the opportunity to communicate to you and your colleagues the results of my findings as they relate to my forensic accounting analysis of the Columbia River Crossing (CRC) project.

While my work is funded by a private citizen, the results of my findings are not a private matter. My client wishes for any findings to be shared with the citizens of Washington and Oregon, their elected officials, and other interested parties who need the information to make informed decisions.

Executive Summary

As a Certified Public Accountant and Certified Fraud Examiner it is my professional opinion - based upon the information I have reviewed, and measured against the continued difficulties I've experienced with Columbia River Crossing (CRC) project office members – that the accounting and contracting practices for the CRC project are characterized by irregularities and planning missteps on many fronts. The magnitude of these irregularities, in terms of quantity, amount, and qualitative aspects of the project, are more than adequate to indicate that this project is suffering from a severe lack of accountability, transparency, and oversight. It is my further opinion that these irregularities are of a sufficient depth to warrant an intervention on the project, and perhaps a termination or delay until procedures are in place that provide for centralized accounting and financial decision making, and compliance with federal and state contracting standards. Whether there is sufficiency to elevate these irregularities to a definition that would warrant the assertion of civil or criminal practices is not the subject of my comments today. Such definition could not be ascribed without further scrutiny and investigation. That responsibility from here forward falls to you – the elected officials who run these states – in your representation of your constituents, the citizens of Washington (and Oregon).

Findings will be presented as part of the following categories:

- Sources and Uses of Funds
- Lack of Appropriate Project Reporting
- Questionable Contracting Practices
 - David Evans and Associates Contract History
 - Lack of Competitive Bid Process
 - Significant Cost Increases
 - Unauthorized Payments to Contractor
- Task Order Discrepancies
 - Ongoing pattern of over-time and over-budget tasks
 - Questionable Task Order descriptions
 - Discrepancies between CRC “Briefing Paper” and actual Task Order language
- Non Compliance with Public Records Requests
- Significant Factors Requiring Further Investigation

The details of my work to-date are presented below. I reserve the right to amend these findings if new or additional information becomes available.

Background

I was hired in April 2011, when my client, a private citizen, received 724 electronic “.PDF” files after submitting a public records request to the Columbia River Crossing office requesting documentation that provided support for CRC project expenditures. These files contained thousands of documents each, were not indexed or organized in any meaningful way, and were so large that they often caused computers to stop functioning (or “crash”).

My initial response to my client was that he must have asked for the wrong documents in his public records request. I indicated that the CRC project was most likely receiving federal funds and as such, would be required to have basic financial reporting. He indicated that he had scheduled a meeting with the CRC project office and requested that I accompany him to make the request in person.

My client and I met with CRC and Washington State Department of Transportation (WSDOT) staff on April 14, 2011 at the CRC project offices located at 700 Washington Street in Vancouver, Washington. There were at least 5 CRC/WSDOT representatives on hand to meet with us in person (including CRC director, Doug Ficco; WSDOT Records manager, Cathy Downs; and WSDOT Administrative Services Director, Rick Phillips); as well as at least 3 additional WSDOT staff members who had dialed in via teleconference from Olympia.

It seemed unusual to have so many CRC/WSDOT representatives attending what was supposed to be a two hour “public records review” meeting. It appeared that these representatives wanted to provide us with even more detailed data right away, since they started the meeting with a presentation of a Microsoft Excel spreadsheet purporting to be a “data dump” from the WSDOT accounting software. This spreadsheet contained tens of thousands of lines of data.

In an attempt to stop the deluge of detail and to start where most accountants do, I asked whether I could first review basic financial statements (i.e., a balance sheet and income statement). The goal was to quickly understand the financial “picture” of the CRC project. I was told that there were no financial statements. Being a former governmental auditor, and understanding that balance sheets and income statements are private industry financial statement terminology; I asked for the same thing using government agency terminology: a statement of net assets and a statement of revenues, expenditures, and changes in fund balance. I was informed that because the CRC was a “project office and not an agency” they were not required to keep basic financial statements. I then asked for a “job cost report”; basically, a high level report that would show the expenditures, by type of cost (e.g. engineering, administrative, etc.) for the project. I was told that no “job cost” reports existed.

I asked how Mr. Ficco, the project manager, made decisions about approving expenditures and how he determined whether or not expenditures were within budget. He indicated that because the CRC project was a multi-state project, reporting was “quite difficult.” I learned at the meeting that the majority of expenditures were paid by WSDOT and that Oregon Department of Transportation (ODOT) reimbursed WSDOT. I learned that some expenditures were also paid directly by ODOT. However, there was no apparent standard reporting system in place to track budgets and costs for the project as a whole.

The meeting ended with a demonstration of the Excel spreadsheet that purportedly contained WSDOT payments of CRC expenditures. This data was provided to us on disc; and we were also provided with a 636 page WSDOT “Chart of Accounts” reference manual that would reportedly give us an additional “road map” to understanding the data in the spreadsheet.

My client retained me to make sense of the accounting “data dump” and to determine whether the documents in the 724 PDF files supported the data provided during this meeting.

Findings and Observations

Sources and Uses of Funds

As of May 2011 (the most recent information provided), the CRC Project had **\$152.7 million** in available funding from various sources (see Exhibit A). In summary, this report indicates that \$15M has come from the Federal Highway Administration, \$62.2M from the State of Oregon, and \$75.5M from the State of Washington. To-date it appears that Washington State has funded \$13.3M more towards the project than Oregon (i.e., the states do not appear to be “equally sharing” project costs¹).

According to the WSDOT accounting data provided; a total of \$125.3M has been spent by WSDOT for CRC related expenditures from project inception in May 2005 through June 2011 (most recent information provided). A summary of these expenditures, summarized by total amount paid to individual vendors, can be found at Exhibit B. This analysis has uncovered the following:

- \$88.5M (or 70.63%) has been paid to a single vendor, David Evans and Associates
- \$18.4M (or 14.71%) is related to journal vouchers

¹ As per the January 2006 Interstate Funding Agreement, Section 1 -1.2

- A journal voucher is essentially a payment made from another fund and later transferred into the CRC “fund.” The nature of these transactions has had the effect of losing essential “audit trail” information related to dates, payees, and purpose of these expenditures.
- Vendor names have been entered into the WSDOT system more than once, creating doubts about the veracity of the accounting system.
 - Standard accounting practices call for vendors being entered into an accounting system once.
 - Allows for proper tracking of costs by vendor
 - Allows for accurate tax (e.g. 1099) and other regulatory reporting

According to ODOT source data, a total of **\$5.7M** has been spent by that agency during the same period (see Exhibit C).

By adding the \$125.3M paid by WSDOT and the \$5.7M paid by ODOT, it appears that CRC expenditures occurring from inception through June 30, 2011 totaled **\$131 Million**.

Lack of Appropriate Project Reporting

The Governmental Accounting Standards Board (GASB) is the recognized independent organization that establishes accounting and reporting standards for governmental units². GASB Concept Statement No.1 *Objectives of Financial Reporting* provides the framework for governmental unit financial reporting. This Statement indicates, among other things:

- The primary users of governmental financial reports are the citizenry, legislative and oversight bodies, and investors and creditors.
- Financial reports are used primarily to compare actual financial results with adopted budgets; to assess financial condition and results of operations; to assist in determining compliance with finance-related laws, rules, and regulations; and to assist in evaluating efficiency and effectiveness.
- All governmental activities, whether performed through separate, legally constituted entities or as departments of government, are nevertheless a part of government and are publicly accountable.
- Financial reports should possess these basic characteristics: understandability, reliability, relevance, timeliness, consistency, and comparability.

The CRC lacks consolidated reporting. Expenditures are knowingly paid from two separate agencies (WSDOT and ODOT), yet no reconciliation or oversight over these expenditures is apparent.

² www.gasb.org

In the months since our initial meeting with CRC officials, we have been provided with “Expenditure Summary” and “Cost Report Sorted by Consultant and Agency” reports. Unfortunately, neither of these reports reconcile to the purported source data provided via the above-mentioned “data dumps”.

As an example:

- WSDOT expenditure data through June 30, 2011 indicates that at least \$2,071,035 in rent payments has been paid to vendor “Vancouvercenter” (see Exhibit B). However, the June 30, 2011 “Cost Report Sorted by Consultant and Agency” does not list “Vancouvercenter” as a vendor (see Exhibit D).

To date we have not been provided, nor have seen published on the CRC website (www.columbiarivercrossing.com) any meaningful financial reporting, such as budget to actual reports, job cost reports, or reconciliations of discrepancies between the WSDOT and ODOT accounting systems and the CRC “reports”.

It is important to note that we requested in person meetings with the CRC project office (on October 13, 2011 and again on October 18, 2011) to try and understand some of these reporting related discrepancies, to which the project office replied on October 24, “Finally, as to your request for a meeting, we are uncertain whether a meeting at this time would be necessary or productive in lending additional clarity to the question you raised.”³

Questionable Contracting Practices

David Evans and Associates Contract

To date, the CRC project expenditures have been directed towards preliminary engineering and design work as well as preparation of federally mandated environmental impact statements (EIS). This work is apparently performed by or overseen by the project’s major contractor, David Evans and Associates (the firm was paid \$88.5M or 70.63% of total project expenditures through June 30, 2011).

Before providing the process by which the contract between WSDOT and David Evans and Associates was initiated; it is important to note the relationship between WSDOT and this contractor with respect to the CRC. David Evans and Associates participated in or led the following Portland/Vancouver I-5 “studies” prior to the 2005 formation of the CRC project office:

- January 27, 2000: Portland/Vancouver I-5 Trade Corridor Freight Feasibility and Needs Assessment
- March 20, 2001: Portland/Vancouver I-5 Transportation and Trade Partnership Draft Corridor Improvement Option Packages
- June 2002: Portland/Vancouver I-5 Transportation and Trade Partnership Final Strategic Plan
- April 2003: Regional Economic effects of the I-5 Corridor/Columbia River Crossing Transportation Choke Points

³ Email from CRC Public Records (Michael A. Williams, PE) to Tiffany Couch 10/24/2011 9:21AM

- 2004/2005: I-5 Columbia River Crossing Partnership: Traffic and Tolling Analysis

Lack of Competitive Bid Process

In February 2005, an initial “Call for Consultants” was published asking for bids to provide environmental and design services for the CRC Project. Anticipated costs were to be “in excess of \$20M, with an initial agreement to be in excess of \$6M” (see Exhibit E). Consultants were required to submit “Statements of Qualifications (SOQ)” no later than February 23, 2005.

Based on conversations with project office staff, we understand that only a single potential contractor, David Evans and Associates submitted an SOQ.

Significant Cost Increases

On May 16, 2005 a Professional Services Consultant Agreement between the CRC project office and David Evans and Associates was executed with a “Maximum Amount Payable” of **\$50 million** (see Exhibit F). It is unclear why the contract price was valued at \$50M, as it does not appear to match the \$20M in anticipated costs (or the \$6M in present funding) published in the February 2005 “Call for Consultants.”

It was noted that David Evans and Associates’ billing rate schedule allowed for each billable labor hour to be marked up by a 172.82% Overhead Rate and a 31.0% Fee (Profit). The total markup on each billable labor hour was negotiated to be a factor of 204.32% (for example, a state rate for a Bridge Engineer of \$40 per hour would actually cost the CRC \$121.73 per hour). The billing rate schedule for this contractor can be found at Exhibit G.

I was provided with documentation that indicates the David Evans and Associates contract was increased by \$45M (90%) in June 2008 (see Exhibit H). Documentation included with this 3-page “Supplemental Agreement” indicates that the “Services we included in the terms of the original contract, but the funding wasn’t.” Essentially, it appears that \$45M in supplemental funding was provided to this contractor without a change in scope of work.

I also noted an additional “Supplemental Agreement” dated May 9, 2011 that provided for an additional \$10M in funding (again, with no apparent change in scope of work) for this contractor (see Exhibit I).

To date, the David Evans and Associates contract is now estimated to cost \$105 million; 120% more than the originally executed price.

Unauthorized Payments to Contractor

I was provided with a WSDOT Internal Audit report, dated January 26, 2010 wherein the WSDOT auditor reviewed Architectural and Engineering agreements to “determine if WSDOT is adequately managing these agreements”. The auditor’s report identifies various issues and provides for recommendations. The auditor clearly indicates that the CRC project office was included in his scope of work.

On page 6 of the report, the auditor indicated that during the selection of 68 consultant agreements, they found that the agreements and task orders did not include language regarding the 4% markup on subconsultant costs.

Continuing on page 7, the auditor recommends that the “current master agreements be supplemented to include the cost in the payment terms, if management intends to pay the 4% markup.”

I reviewed David Evans and Associates’ contract and discovered that the Master Agreement did not have any language regarding an allowance to bill the CRC 4% on all subconsultant costs. However, starting with Task Order AC (January 2007), David Evans and Associates began charging the CRC Project the 4% markup (for example, if a subconsultant billed David Evans and Associates \$100,000, David Evans and Associates increased that bill to \$104,000).

Through June 2011, David Evans and Associates billed the CRC **\$1,455,421** in markups on subconsultant costs (see Exhibit J).

On page 6 of his report, the auditor indicates that “on August 12, 2009 the Department discontinued the policy allowing mark up on subconsultant costs.” We found that **\$384,366** in subconsultant markup charges was billed to WSDOT by David Evans and Associates after August 2009; including markup charges on new and amended task orders (see Exhibit K).

We do not understand why the auditor’s recommendation was to “supplement” current master agreements, instead of “clawing back” unauthorized payments.

Task Order Discrepancies

Work performed by CRC contractors are dictated by “task orders” – basically a summary document that references a contract number, a start and end date to the work, the cost of the work and any percentage being funded by federal aid, as well as a description of the work.

David Evans and Associates Task Orders

It appears that 11 different Original Task Orders were issued, specifying the work to be performed by David Evans and Associates as it related to the above-mentioned \$50 million (now \$105M) contract. It is important to note that these task orders were often changed by “Task Order Amendments” – basically change orders that describe additional work to be performed, additional time necessary to perform tasks, or changes in responsibility of work between subcontractors.

We have summarized our analysis of the David Evans and Associates Task Orders at Exhibit L.

The following are our observations regarding that analysis:

- **11 original Task Orders totaled \$78,512,676**

It appears that the total of these task orders exceeded the original contract price of \$50M.

- **A total of 63 change orders, totaling \$25,173,913, were approved**

The ending Task Order value for the David Evans contract is now \$103,686,590, 32% over original estimated Task Order costs.

- **Of the 11 Task Orders, only 3 were completed within original budget and on time**

Each of these on-time, on-budget Task Orders was valued at \$150,000 or less.

- **Task Orders AD and AF (dated 2007 and 2008) appear to contradict work described in Task Order AH (dated 2010), adding \$36,094,040 in costs related to EIS activities**

Task Orders AD (start date of March 1, 2007) and AF (start date of September 1, 2008) clearly indicate that David Evans and Associates will “Publish the Draft Environmental Impact Statement (DEIS), Obtain the Locally Preferred Alternative (LPA), Publish the Final Environmental Impact Statement (FEIS), Obtain full grant from FTA, and Obtain a Record of Decision”. These two task orders essentially scope out the project from beginning to end (obtaining the Record of Decision marks the end of the environmental and public process and allows for the project to move forward with construction planning).

The value of these two Task Orders was originally \$45,263,923; with work scheduled to be completed by December 31, 2009. These two Task Orders were amended via 37 change orders, valued at \$11,560,820. These change orders increased the value of the Task Orders AD and AF to \$56,824,743 and pushed the end date out by 17 months, to May 31, 2011.

Task Order AH, dated May 1, 2010 appears to contradict the work allegedly happening under AD and AF. In fact, the wording on Task Order AH is as follows: “Advance the CRC Project through the DEIS and begin the FEIS and Biological Assessment Activities.” The value of Task Order AH was \$15,791,944 and was expected to be completed on May 1, 2011.

It is unclear why Task Order AH purports to be “finishing the DEIS” and “beginning the FEIS” activities; when it was clear that this work was fully scoped and well under way under Task Orders AD and AF.

Further, Task Order AH was amended 7 times, adding \$8,741,276 to the original value. The effect of these Task Order Amendments brought the value of Task Order AH to \$24,533,220 and added extended estimated time to complete by 13 months (to June 30, 2012).

In summary, it is clear that Task Orders AD and AF were meant to advance the CRC project through the Record of Decision. What is unclear is why a new Task Order, apparently duplicating work that was already scoped and budgeted for, was created. It is also unclear why a total of 44 Task Order Amendments were necessary. The effect of these changes added **\$36,094,040 and 30 months** to the originally planned EIS work.

- **CRC “Briefing Paper” dated December 1, 2011 has a different description of Task Order AF**

On December 1, 2011 the CRC issued a “Briefing Paper” to respond to public comments I have allegedly made. On page 3 of that paper (see Exhibit M), the CRC describes the purpose of Task Order AF to be the “Continuation of the NEPA process and project refinement”. It is important to note, however, that the actual Task Order wording states that several key milestones will be realized during Task Order AF, advancing the project from the FEIS through the Record of Decision. I have included Task Order AF Statement of Work documentation (also at Exhibit M) to show the discrepancy between the CRC’s report to you and the actual language in the document.

Public Records Requests

All documents analyzed have been retrieved by following RCW 42.56, Washington States Public Records Act. State agencies are required, as per RCW 42.56.520 to respond to requests for records promptly. In fact, “within five business days of receiving a public record request, an agency (et al) must respond by either (1) providing the record; (2) providing an internet address and link to the specific record; (3) acknowledge the request and provide a reasonable estimate of time the agency will respond or (4) deny the request.

On July 12, 2011 I wrote to Tim Ford, Washington State Assistant Attorney General and Open Government Ombudsman (see Exhibit N). My email pointed out that each of the 7 public records requests I (or my client) had sent to the CRC project office or WSDOT had remained unanswered. Several requests remained completely ignored more than 30 days. These were clearly a violation of state statute.

While many of my requests have eventually been answered, we are concerned about a pending public records request that I sent on July 5, 2011 (197 days ago). On July 5, 2011 I asked the CRC project office for bids, contracts, and invoices for 11 of its top contractors (see Exhibit O, page 2). Bids, contracts, and invoices are specific documents and what would be considered to be documents kept in the normal course of business for a project such as the CRC. To date, the CRC has not been compliant with my request. In fact, they have been compliant with just a single contractor (David Evans and Associates) out of the 11 vendors requested; and, only partially compliant with four other contractors. To date, I’ve received no documentation for payments made to Enviroissues, Parametrix, Tom Markgraf, and others. In contrast, I have received numerous documents (sometimes duplicates of documents, constituting hundreds of pages) that were never requested at all. I have included a summary of the CRC’s responsiveness to our July 5th request at Exhibit O.

Factors Requiring Further Investigation

The Fraud Examiner's Manual, published by the Association of Certified Fraud Examiners, is an industry accepted tool that assists professionals and auditors in understanding typical financial transactions and fraud schemes; determining the likelihood of accounting, reporting, and contract irregularities and errors; and, conducting investigations.

Located at Exhibit P is a table that includes typical patterns of irregularities often seen in public sector and contract-related engagements. These indicators are presented in the left hand column of Exhibit P (and are cited verbatim from the 2011 Fraud Examiner's manual). The middle column makes note of my own determination regarding the presence of each indicator, and the right hand column provides my explanation as to the reason for my answer in the middle column. It is important to note that affirmative answers to these indicators are only indicative of irregularities; they are not conclusive and require further analysis.

It is my professional opinion that the preponderance of affirmative responses, in addition to the in-depth work and inquiries I have made, strongly suggest that additional investigation related to the CRC project is necessary. The number of "undeterminable, potential and unknown" answers in the middle column does not detract from my opinion. A well-managed contract should be expected to answer "NO" to substantially all of these indicators.

Closing Comments

As a forensic accountant and former government-agency auditor, I am gravely concerned about the management and oversight of taxpayer dollars being spent by the CRC. I am not alone in identifying such grave concerns. I encourage you to place my own findings in context with the significant findings of other experts who have extensively studied other areas of the CRC project:

Joe Cortright – Economist

Ted Wheeler – Oregon State Treasurer

Kevin Peterson – Transit and Transportation Architect and Planner

Thomas A. Rubin, CPA – Transportation Finance Expert

John Charles – Transportation Policy Expert

Robert Liberty – Former Metro Councilor; University of Oregon Sustainable Cities Initiative

The substantial evidence that has been published by me and the experts listed above only further suggest the urgent need for you to intervene, terminate or delay further spending, and further investigate the CRC Project. Currently, the actual construction project is slated to cost taxpayers \$3.2 billion (**before** accounting for any construction cost overruns, financing and interest costs, and operation and maintenance of the light rail).

I would welcome the opportunity to provide additional documentation or answer any questions you may have as it relates to my analysis of the Columbia River Crossing.

If you have any questions or comments, please don't hesitate to call me at 360.573.5158.

Sincerely,

A handwritten signature in blue ink that reads "Tiffany R. Couch". The signature is written in a cursive, flowing style.

Tiffany R. Couch, CPA/CFF, CFE

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EXHIBIT A

CRC Summary Funding By Type

Funding By Source and State

Description	Net Award
FY 2007 Interstate Maintenance Discretionary (IMD) Awards	15,000,000
Federal Hwy Administration	15,000,000
ODOT - Federal Revenue (April 2007)	4,600,000
SAFETEA-LU 2005 - 2009 ODOT 337 (OR-167)	1,797,878
SAFETEA-LU 2005-2009 ODOT No. 2458 (OR-095)	3,766,759
FY 2006 House Appropriations Bill 3058	792,000
FY 2009 Interstate Maintenance Discretionary (IMD) Awards - ODOT	3,325,000
FY 2010 Interstate Maintenance Discretionary (IMD) Awards - ODOT	1,000,000
FY 2008 Interstate Maintenance Discretionary Funds	679,140
OR 2010 \$10M Redistributed Federal (IM) Funds	9,222,000
Federal Hwy Administration	25,182,777
FY 2003 Consolidated Appropriations	1,307,465
ODOT Transportation Bill Project Account Bill 2001	30,000,000
OR 2010 \$10M Redistributed Federal (IM) Funds State Matching	778,000
ODOT OTIA Funds	5,000,000
State	37,085,465
SAFETEA-LU 2005-2009 WSDOT No. 1423	6,299,300
SAFETEA-LU 2005-2009 WSDOT No. 5114	899,899
WSDOT - 2004 Federal Earmark	3,000,000
FY 2009 Interstate Maintenance Discretionary (IMD) Awards - WSDOT	1,330,000
2005 Federal Earmark - WSDOT	1,967,856
FY 2010 Interstate Maintenance Discretionary (IMD) Awards - WSDOT	1,948,000
L24E - STP Flexible Funds (SAFETEA-LU Ext. - P.L. 111-068)	10,000,000
Federal Hwy Administration	25,445,055
2005 - 2007 Transportation Partnership Funds	10,060,000
2007 - 2009 Transportation Partnership Funds	19,940,000
2009 - 2011 Transportation Partnership Funds	20,000,000
WSDOT State Non Participating Funds	72,377
State	50,072,377
Grand Totals:	\$ 152,785,674

EXHIBIT B

**COLUMBIA RIVER CROSSING
EXPENDITURES THROUGH JUNE 30, 2011
SOURCE: WSDOT ACCOUNTING SYSTEM DATA**

Row Labels	Sum of Expend Amount	
David Evans & Associates Inc	88,578,937.39	
DW Not Required	9,239,811.93	} "Journal Vouchers" - Expenditures occurring in other funds, transferred to the CRC fund.
(blank)	9,194,151.46	
Metro	1,631,862.41	
Tri County Metropolitan	1,110,937.09	
Ws Transportation, Dept Of	1,008,004.43	
Vancouvercenter	935,464.04	a
Tri Met	927,801.58	
City Of Vancouver	870,648.21	\$ 2,071,034.69 Sum (a) - Total Rent
American Construction Co Inc	828,508.26	\$ 1,189,458.28 Sum (b) - Total HDR Engineering
C-Tran	675,771.84	\$ 34,933.49 Sum (c) - Confederated Tribes
Hdr Engineering Inc	649,237.26	b
Chase Manhattan Bank DbA	630,403.92	
Shannon & Wilson Inc	599,307.37	
Crux Subsurface Inc	587,167.23	
Vancouvercenter Development	587,078.16	a
H D R Engineering Inc	540,221.02	b
Utility Mapping Services Inc	533,793.50	
Southwest Wa Reg Trans Council	490,570.61	
City Of Portland	484,403.22	
H N T B Corporation	477,867.54	
Boart Longyear Co	459,800.79	
Ws Doc Correctional Industries	344,938.32	
National Park Service Fort	333,323.46	
Vancouvercenter N Tower	297,477.36	a
Vancouvercenter N Tower 6730	251,015.13	a
Claude T Sakr Consulting	234,204.53	
Tom Wame & Associates Llc	184,745.20	
Applied Archaeological	163,398.60	
Public Knowledge Llc	140,766.40	
John Reilly Associates	111,484.21	
Nossaman Guthner Knox & Elliot	110,376.47	
Pegasus Global Holdings Inc	99,439.44	
Ch2m Hill Inc	98,154.57	
Right Systems Inc	86,758.82	
Brown, Rod	85,825.52	
Parsons Transportation Group	80,794.91	
E R F	79,711.36	
Ws Dis Computer/Telcom Svcs	79,140.36	

**COLUMBIA RIVER CROSSING
EXPENDITURES THROUGH JUNE 30, 2011
SOURCE: WSDOT ACCOUNTING SYSTEM DATA**

Row Labels	Sum of Expend Amount
Jacobs Engineering	78,208.10
Ralls, Mary Lou	71,535.49
Telesmart Networks Inc	70,492.90
Aecom Technical Services Inc	68,547.57
Golder Associates Inc	61,659.15
T Y Lin International	58,367.04
Wongdoody Inc	50,119.74
Clark County Title Company	49,768.75
Global Geophysics	45,219.69
National Constructors Group	44,974.15
Northwest Netcom	42,457.04
Ficco, Douglas P	41,769.20
Ws Ga Real Estate Services	37,633.52
Matrix Communications Corp	33,718.87
Chicago Title Insurance Co	31,188.65
Regents Of The Univ Of Ca	29,083.27
Ws Dot-Motor_Vehicle_Acc (108)	28,731.65
Meridian Project Systems Inc	26,818.26
Xerox Corp	24,305.63
Confederated Tribes Of	23,318.36 c
Xiotech	20,876.97
Integra Telecom	19,955.59
Strickler, Kristopher W	19,189.93
Cascade Title Company	19,108.12
Pci Group Llc	18,624.00
Meyer, Michael D	16,983.50
Ac Power Technology Inc	16,843.33
Electric Lightwave Inc	16,526.70
The Underhill Company Llc	16,484.63
Western Hydro Corp	16,067.57
Network Guys Inc	15,408.95
Verizon Wireless	14,299.51
Cort Furniture Rental	13,986.30
Ott, William P	13,350.65
Boyd, Nancy D	13,344.52
Confederated Tribes Of The	11,615.13 c
Dor Excise Tax	11,271.11
Xerox Corporation	11,078.05
Ws Revenue, Dept Of	10,628.59
N & N Drilling Supply	10,066.57

**COLUMBIA RIVER CROSSING
EXPENDITURES THROUGH JUNE 30, 2011
SOURCE: WSDOT ACCOUNTING SYSTEM DATA**

Row Labels	Sum of Expend Amount
U S Postmaster	9,953.00
Southwest Regional	9,659.75
Cascade Computer Maintenance	9,282.12
Bentley Systems Inc	9,217.55
Beeby, Megan	8,914.53
Printing Dept Of	8,572.54
Cambridge Systematics Inc	8,065.11
En Pointe	7,906.72
Meridian Systems	7,333.51
Meridain Project Systems Inc	7,333.50
Office Of Contract&Grant Admin	6,798.73
In-Situ Inc	6,310.58
Uw Grant & Contract Accounting	6,240.00
Wong, Rex	6,206.25
Ehl, Larry	6,087.65
Homewood Suites By Hilton	6,043.97
Rainsberry, Sharon	5,787.20
C D W Government Inc	5,786.77
Rust, Lynn K	5,719.81
Trafficware Corp	5,362.15
Synnex Information Tech. Inc	4,681.27
Green, Franklin	4,662.85
Park N Go	4,392.00
J2 Blue Print Supply Co	4,344.20
Sunbelt Rentals	3,932.71
Hilton Vancouver	3,802.80
Oregonian Publishing Co Llc	3,657.22
Solutions At Work	3,450.00
Primavera Systems Inc	3,415.00
Transoft Solutions Inc	3,195.00
Dept Of Ecology	2,960.00
En Pointe Technologies Sales	2,948.27
Corporate Express	2,723.39
Echols, Amy	2,705.71
Graybar Electric Company Inc	2,698.97
City Of Seattle Public Util	2,667.00
Wagner, Donald R	2,566.28
Environmental Systems Research	2,374.40
Coeur Products Ltd Inc	2,240.00
Lsi Marketing & Design	2,200.00

**COLUMBIA RIVER CROSSING
EXPENDITURES THROUGH JUNE 30, 2011
SOURCE: WSDOT ACCOUNTING SYSTEM DATA**

Row Labels	Sum of Expend Amount
Liles, Casey	2,044.15
National Park Srvc Mt Rainier	2,000.00
Cowlitz Indian Tribe	1,977.79
Citrix Online Llc	1,951.11
Clark County Historical Museum	1,866.23
Clark Public Utilities	1,860.23
Ivy, Don	1,817.78
Robert Miner Dynamic Testing	1,800.00
Secure Computing Corp	1,685.18
Qwest Communications Inc	1,684.98
Beaver, Jesse L	1,670.94
Granite Northwest Inc	1,566.73
Cotton, Megan	1,529.36
Nez Perce Tribe	1,504.39
Avaya Inc	1,437.59
J-2 Blue Print Supply Co	1,328.25
Barker, Cecil	1,279.10
Mudrick Underground Inc	1,263.69
Nextel Sprint	1,255.85
Puget Sound Regional Council	1,253.94
North Central Texas Council	1,228.39
Pb Americas Inc	1,225.68
Williams, Michael A	1,170.85
Qwest	1,133.93
Rider & Associates Inc	1,117.20
Nichols, Michael R	1,098.97
Mead & Hunt Inc	1,038.47
Purchase Power	1,018.99
Atlanta Regional Commission	1,007.74
Central Puget Sound	1,004.00
Gaston, Jeanette	977.50
Esri	976.50
California Transportation Foun	974.70
Northwest Helicopters Inc	972.80
Reserve Account	970.09
Paradis, David Lee	964.01
Driver & Motor Vehicle Service	950.56
Landsberg, Karin J	937.02
Fraford, Allen E	895.13
Reck, Devin	892.29

COLUMBIA RIVER CROSSING
EXPENDITURES THROUGH JUNE 30, 2011
SOURCE: WSDOT ACCOUNTING SYSTEM DATA

Row Labels	Sum of Expend Amount
Cousin'S Country Inn Motel	839.30
Ws Ga Central Stores	833.09
Sacramento Areas	818.34
Pci Group Northwest Llc	800.00
Ws Transportation Dept Of	765.89
Peterson, Laura	709.40
Beimbom, Edward	686.96
Dell Marketing Lp	684.68
Burns, Carol	650.26
Ecology Dept Of	640.00
Long, Blane H	638.88
Cort Furniture Rental	636.42
Seattle Daily Journal	623.41
Comcast Cable	621.44
Parametrix	595.00
Central Puget Sound Regional	559.65
Mclaughlin, Kay A	556.45
Halton Co The	548.84
Dunlap, Kelly	530.62
Clark County	514.60
Ws Licensing Dept Of	511.00
Commercial Card Solutions	506.80
Enterprise Rent A Car	487.82
U R S Electronics Inc	485.37
Teran, Daniel	480.00
Francis, Carley	478.03
L H Morris Electric Inc	432.63
Office Depot	428.43
Heathman Lodge The Llc	422.71
At & T Mobility	416.98
Perkins, Anthony Q	415.03
Ikon Office Solutions	396.07
Morris, John M	393.19
Pitney Bowes	368.68
Conf Tribes Of Umatilla Res	368.52
Dot Fund 410 (Interfund)	353.87
Carl, Ashlee E	351.50
Wsp Highway Account (081)	340.07
Pioneer Printing & Stationery	337.21
Yakama Nation	325.84

**COLUMBIA RIVER CROSSING
EXPENDITURES THROUGH JUNE 30, 2011
SOURCE: WSDOT ACCOUNTING SYSTEM DATA**

Row Labels	Sum of Expend Amount
American Concrete Pavement	325.00
Contractor'S Sign Supply	324.13
Moore, Timothy M	321.98
Capital Awards	313.01
Seattle Public Utilities	300.00
Kentta, Robert	297.71
Sexton, Timothy	295.40
Ds Waters Of America	280.37
Society For American	274.00
Shilbayeh, Samih S	265.34
Sise, Fatou	263.42
Ramirez, Juanita	262.80
Abrahamson, Randy	250.66
Lakeside Industries	248.86
Holborn Safety	245.00
Stenstrom Group Inc	244.72
Mohamedali, Mustafa H	243.00
Daly, Keith	231.32
Ameritel Inn - Olympia	220.24
Gabel, Mark	218.00
Writing Services	217.30
Teach Reporting Inc	215.55
Structured Solutions-Based	214.30
Harjo, David L	208.44
Comcast	204.95
Best Western Vancouver	204.03
The Reflector	201.60
Clark County Public Works	199.00
Holiday Inn Express & Suites	190.75
Wa St School For The Blind	189.08
Heep	185.00
Brickey, Geraldene	168.87
Hilton, Ryan T	167.57
Johnson, Tony A	165.95
Bruchi'S	164.78
Ced	162.74
Hotel Murano	158.88
Coast Wenatchee Center Hotel	158.80
Oxford Suites - Yakima	157.18
Quality Inn & Suites	135.98

COLUMBIA RIVER CROSSING
EXPENDITURES THROUGH JUNE 30, 2011
SOURCE: WSDOT ACCOUNTING SYSTEM DATA

Row Labels	Sum of Expend Amount
Oregon Dot	131.31
Wts Portland Chapter	120.00
Ws Dop Training 415	110.00
Schwab, Leslie	110.00
Iyall, Mike	109.61
Fedex Corp	106.64
La Residence Suite Hotel	106.02
Shufelt, Sarah J	101.20
Archuleta, Greg	100.00
Edmo, Ed	100.00
Governor Hotel	98.35
Doc Correctional Industries	95.71
Associated General Contractors	95.00
Washington State Patrol	85.06
Phillips Hagedorn, Melissa	81.00
Ws Printing, Dept Of	76.49
Cronin Co	73.04
Builders Exchange Of Wa Inc	72.00
Signs & More	70.76
Arnold, Farrell L	70.00
Clark County Auditor	70.00
Sledge, William	70.00
Wa Asphalt Pavement Assoc	65.00
Johnson, Rachel J	57.06
Cardoni, Maria J	55.20
Industry Portals	49.95
Pitney Bowes Global Financial	38.60
Valdez, Claire A	38.57
Combs, Ernest Walter	36.57
Fouts, Mary A	29.33
Linco Micro-Image Systems Inc	26.06
Community Choices	25.00
Super 8 Motel - Long Beach	22.16
Pierce, Tim E	19.00
Wirtanen, Andrew J	17.00
Kinderman, Paul D	14.50
Hr Hemdon Recognition	10.02
Nelson, David A	8.93
Stricker, Michael W	8.00
Pitney Bowes Credit Corp	7.03

**COLUMBIA RIVER CROSSING
EXPENDITURES THROUGH JUNE 30, 2011
SOURCE: WSDOT ACCOUNTING SYSTEM DATA**

Row Labels	Sum of Expend Amount
Williams, Scott	4.75
Holstine, Craig E	4.37
American Segmental Bridge Inst	-
Ws Ecology Dept Of	-
Ws Atg Legal Services (405)	(0.00)
Misc Vendors	(358.57)
Grand Total	\$ 125,345,340.70

EXHIBIT C

Audit Trail Inquiry - Summary

Biennium: 2009

ODOT MAJOR PROJECTS
 DETAIL OF COLUMBIA RIVER OVERCROSSING EXPENDITURES
 INCEPTION TO JUNE 2, 2011

Vendor No/Sfx	Vendor Name	Invoice No	Doc No	Chrg Unit	EA/Subjob	Activity	Obj Detl	Trans Amt	Trans Qty	SF	Eff Date
CV20015694/00	NOSSAMAN GUTHNER KNOX & ELLIOT LLP	206932	RW	0608	C4385201/001	P10	229	\$ 5,175.00	0.00		01/31/2007
OR01558290/00	DEGRAFF, ROBERT A		06640777	0140	C4385201/001	P10	072	\$ 1.35	0.00		08/31/2004
/			TRANSFER	0140	C4385201/010	P10	072	\$ 1.35	0.00		07/01/2006
/			TRANSFER	1000	C4385201/010	P10	450	\$ 3,658.13	0.00		07/01/2006
/			TRANSFER	0259	C4385201/010	P10	252	\$ 407.78	0.00		12/06/2006
/			TRANSFER	1620	C4385201/010	P10	250	\$ 350.00	0.00		01/25/2007
/			TRANSFER	0608	C4385201/010	P10	229	\$ 5,175.00	0.00		01/31/2007
CV20012415/10	WASHINGTON DEPT OF TRANSPORTATION		TRANSFER	0606	C4385201/010	P10	222	\$ 1,500,000.00	0.00		07/01/2006
CV20012415/10	WASHINGTON DEPT OF TRANSPORTATION		TRANSFER	0606	C4385201/010	P10	222	\$ (561,297.80)	0.00		09/30/2006
CV20012415/10	WASHINGTON DEPT OF TRANSPORTATION		TRANSFER	0606	C4385201/010	P10	222	\$ 981,333.15	0.00		09/30/2006
CV20012415/10	WASHINGTON DEPT OF TRANSPORTATION		TRANSFER	0606	C4385201/010	P10	222	\$ 1,301,500.00	0.00		12/31/2006

TOTAL C4385201 EXPENDITURES \$ 7,001,769.55 36,280.92

TOTAL WASHDOT C4385201 EXPENDITURES \$ 4,500,980.00 0.00

NET ODOT C4385201 EXPENDITURES \$ 2,500,789.55

GRAND TOTAL ODOT EXPENDITURES \$ 5,747,608.40

GRAND TOTAL WASHDOT REIMBURSEMENTS \$ 46,522,827.05

GRAND TOTAL TO DATE \$ 52,270,435.45

Note from Acuity Group:

This is the last page of a 43-page printout from ODOT's accounting system.
 Acuity Group did not format, summarize, or otherwise provide any analysis
 related to the totals represented here.

EXHIBIT D

Cost Report Sorted By Consultant and Agency

Phase 1 - Environmental Impact Statement (EIS)

Columbia River Crossing Project

Description	Cost To Date 2004 to July 2011
AECOM Technical Services Inc	68,548
Air Sciences	47,087
American Construction	828,508
Applied Archaeological Research	163,399
Atlanta Regional Commission	1,008
California Department of Transportation	975
Cambridge Systematics	104,835
Cascadia Law Group	85,724
CH2M Hill, Inc.	2,423,929
Chinook Tribe	166
City of Portland	315,710
City of Vancouver	776,445
Claude Sakr	234,205
Confederated Tribes of the Umatilla Reservation	11,984
Confederated Tribes of Warm Springs	23,318
Conkling Fiskum	9,515
Cooper Zietz and Engineers, Inc.	143,078
Cowlitz Indian Tribe	1,978
C-TRAN	623,775
David Evans Associates, Inc.	31,800,382
David Grey	9,268
Davis Langdon	25,113
Davis, Hibbitts, Midghall, Inc.	73,494
Don Ivy	1,818
EnviroIssues	5,211,877
ERF, LLC (Bob Ferguson)	79,711
Foundaton Engineering, Inc.	507,153
Global Geophysics	32,030

Description	Cost To Date
Grand Ronde Tribe	100
HDR Engineering, Inc.	5,847,162
HDR-HLB Decision Economics	269,708
Heffron Transportation	91,070
Heritage Research, Inc.	2,210,208
HNTB	477,868
Howell Consulting, LLC	76,959
Illumination Arts, LLC	36,264
IRP Rent and Furnishings	6,000
Jacobs Engineering, Inc.	62,342
JD White	101,942
Jeanne Lawson Associates Inc.	27,343
John Clark	223,406
John Parker Consulting LLC	51,951
John Reilly Associates International, LTD.	111,484
KBA, Inc.	2,924
Kitchin Assoicates	355,589
LTK	332,952
Luna Jimenez Seminars	267,420
Mark J. Greenfield	35,450
McCaig Communications	199,575
Mead & Hunt, Inc.	1,038
METRO	1,601,862
Michael D Meyer	16,984
Michael Minor & Associates	258,435
National Constructors Group	29,831
National Parks Service	335,323
Nez Perce Tribe	1,504
North Central Texas Council of Governments	1,228
Nossaman Guthner Know Elliot, LLP	131,645
Oregon Department of Transportation	5,812,896

Description	Cost To Date
Pacific Rim Geotechnical, Inc	60,477
Parametrix, Inc.	12,428,387
Parisi Associates	1,446,187
Parsons Transportation Group	61,867
PB	16,894,566
PB Consult, Inc.	1,421,092
Pergasus Global Holdings. Inc	99,439
PMT Pro, LLC	90,246
Public Knowledge, LLC	140,766
Puget Sound Regional Council	1,254
Ralls Newman, LLC	71,535
Regional Transportation Council	496,684
Resource Systems	215,049
Sacramento Area Council of Governments	818
Shannon & Wilson	4,129,377
Siegel Consulting	1,025,788
Siletz Tribe	298
Skiles & Associates, Inc.	445,253
Solutions@Work	3,450
Sorin Garber Consulting	26,044
Sounds Transit	1,564
Spokane Tribe	263
T.Y. Lin International	58,367
The Underhill Company, LLC	16,485
Tom Markgraf & Associates	1,030,452
Tom Warne & Associates LLC	184,745
Touchstone Architecture & Consulting, PA	355,034
Tribal Individual - Specific Unknown	629
TriMet	1,985,627
TW Environmental, Inc.	118,376
University of California	35,882

University of Washington	6,240
Utility Mapping Services, Inc.	533,793
Vollmer / Stantec	895,502
Walker Parking	48,846
Washington State Department of Transportation	22,336,187
Wayne Kober	22,506
William P. Ott	13,351
Wongdoody Communciations LLC	50,120
Yakima Nation	326
Zimmer Gunsul	1,285,878

EXHIBIT E

Washington State
Department of Transportation[News](#)[Search](#)[Contact WSDOT](#)[WSDOT Home](#)[TRAFFIC & ROADS](#)[PROJECTS](#)[BUSINESS](#)[ENVIRONMENTAL](#)[MAPS & DATA](#)**CONSULTANT SERVICES****MOST REQUESTED**

- » [Request for Qualifications](#)
- » [Criteria Definitions](#)
- » [Submittals Received](#)
- » [Interview Date](#)
- » [Interview Shortlist](#)
- » [Selection](#)
- » [Submittal Information Form - Prime](#)
- » [Submittal Information Form - Sub](#)
- » [Performance Evaluation Completed by a Reference Form](#)

*States of Oregon and Washington
Departments of Transportation
Notice to Consultants*

*Columbia River Crossing Project - Environmental Impact
Statement*

The Washington State Department of Transportation (WSDOT) solicits interest from consulting firms who would like to be evaluated for providing environmental and design services to work collaboratively with the WSDOT and Oregon Department of Transportation (ODOT) Project Team to deliver the environmental phase of the Columbia River Crossing Project. This project is expected to enter the EIS phase (or other required environmental documentation, if an EIS is not required) by Spring/Summer 2005. One (1) agreement will be awarded. The WSDOT/ODOT Project Team anticipates the total cost of the environmental phase to be in excess of \$20 million, with an initial agreement to be in excess of \$6 million, but the total dollar figure will vary upon project requirements and funding. The agreement will be for the duration of the I-5 Columbia River Crossing Project. An effective WSDOT/ODOT and consultant project team will be crucial to successful, on-time, and on-budget project delivery.

To access the RFQ/RFP and information on the Project Description; Submittal Information, Evaluation Criteria; etc., please look to your left under the "Most Requested" column. Click on RFQ/RFP to open the Request for Qualifications / Request for Proposal. Also, in the "Most Requested" column are the links to all of the required forms, etc. in pdf format. If you are unable to open a pdf document, please make sure that you are utilizing the most current version of Adobe Acrobat Reader. If you continue to have problems, please call (360) 705-7104 and provide the following information: Your Name, Firm Name, Phone Number, Fax Number, E-mail address, and title of the RFP/RFQ you are interested in. We will send you a hard copy by either fax or e-mail.

Dates of publication in the Seattle Daily Journal of Commerce: Wednesday, February 16, 2005, and Wednesday, February 23, 2005.

Submittal Due Date: Wednesday, March 23, 2005.

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EXHIBIT F

2004
Professional Services Consultant Agreement
Task Order Negotiated Hourly Rate
Agreement Number Y 9245

Firm Name and Address: DAVID EVANS and ASSOCIATES Inc. 2100 SW River Parkway Portland, OR 97201	
Federal Employer Identification Number: 93 0661195	Unified Business Identifier (UBI) Number: 600 227 608
Completion Date: June 30, 2010	Execution Date:
Federal Aid Number: DEMO-0051(260)	1099 Form Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Project title and description of work: Columbia River Crossing Project (CRCP)	
D/M/WBE Goals will <u>not</u> be set on Task Order (On-Call) Agreements.	Total Amount Authorized \$50,000,000.00 Management Reserve Fund \$0.00 Maximum Amount Payable \$50,000,000.00

Index of Exhibits

Exhibit "A" - Scope of Work
Exhibit "B" - D/M/WBE Participation
Exhibit "C" - Electronic Exchange of Engineering and Other Data
Exhibit "D" - Prime Consultant Cost Computations
Exhibit "E" - Sub-consultant Cost Computations
Exhibit "F" - Title VI Assurances
Exhibit "G" - Certification Documents

RECEIVED

JUL 25 2005

Columbia River Crossing

THIS AGREEMENT, made and entered into as shown in the "Execution Date" box on page one (1) of this AGREEMENT, between the State of Washington, acting through the Washington State Department of Transportation and the Secretary of Transportation, hereinafter called the

Agreement Number Y 9245

Page 1

In witness whereof, the parties hereto have executed this AGREEMENT as of the day and year shown in the "Execution Date" box on page one (1) of this AGREEMENT.

DAVID EVANS and ASSOCIATES Inc.

William W. Madron *Jay Lynne*, Sr. Vice President *May 16, 2005*
Signature SR VP & CFO Date

WASHINGTON STATE DEPARTMENT OF TRANSPORTATION

M. Lee *May 16, 2005*
Signature Date

Any modification, change, or reformation of this AGREEMENT shall require approval as to form by the Office of the Attorney General.

EXHIBIT G

EXHIBIT D
FOR FIXED PRICE AND TIME AND MATERIALS ESTIMATES
DAVID EVANS AND ASSOCIATES, INC.
BILLING RATE SCHEDULE
MAY 1, 2005 THROUGH APRIL 30, 2006

Classification	Direct Salary Rate (DSR)		Overhead Range 172.82% (OH)		Fee (31.0% x DSR)		F.C.C.M. ¹ (0.50% x DSR)		Total Billing Rate Range (DSR+OH+Fee+FCCM)	
	Lower	Upper	Lower	Upper	Lower	Upper	Lower	Upper	Lower	Upper
Principal-in-Charge	\$ 65.00	- \$ 80.00	\$112.33	- \$138.26	\$ 20.15	- \$ 24.80	\$ 0.33	- \$ 0.40	\$ 197.81	- \$ 243.46
Sr. Project Manager	\$ 60.00	- \$ 75.00	\$103.69	- \$129.62	\$ 18.60	- \$ 23.25	\$ 0.30	- \$ 0.38	\$ 182.59	- \$ 228.24
Deputy Project Manager	\$ 55.00	- \$ 70.00	\$ 95.05	- \$120.97	\$ 17.05	- \$ 21.70	\$ 0.28	- \$ 0.35	\$ 167.38	- \$ 213.02
Quality Manager	\$ 45.00	- \$ 55.00	\$ 77.77	- \$ 95.05	\$ 13.95	- \$ 17.05	\$ 0.23	- \$ 0.28	\$ 136.94	- \$ 167.38
Sr. Task Order Manager	\$ 45.00	- \$ 55.00	\$ 77.77	- \$ 95.05	\$ 13.95	- \$ 17.05	\$ 0.23	- \$ 0.28	\$ 136.94	- \$ 167.38
Sr. Environmental Specialist	\$ 35.00	- \$ 60.00	\$ 60.49	- \$103.69	\$ 10.85	- \$ 18.60	\$ 0.18	- \$ 0.30	\$ 106.51	- \$ 182.59
Environmental Specialist	\$ 25.00	- \$ 40.00	\$ 43.21	- \$ 69.13	\$ 7.75	- \$ 12.40	\$ 0.13	- \$ 0.20	\$ 76.08	- \$ 121.73
Senior Bridge Engineer	\$ 45.00	- \$ 75.00	\$ 77.77	- \$129.62	\$ 13.95	- \$ 23.25	\$ 0.23	- \$ 0.38	\$ 136.94	- \$ 228.24
Bridge Engineer	\$ 40.00	- \$ 50.00	\$ 69.13	- \$ 86.41	\$ 12.40	- \$ 15.50	\$ 0.20	- \$ 0.25	\$ 121.73	- \$ 152.16
Sr. Hydraulic Engineer	\$ 35.00	- \$ 45.00	\$ 60.49	- \$ 77.77	\$ 10.85	- \$ 13.95	\$ 0.18	- \$ 0.23	\$ 106.51	- \$ 136.94
Hydraulic Engineer	\$ 30.00	- \$ 40.00	\$ 51.85	- \$ 69.13	\$ 9.30	- \$ 12.40	\$ 0.15	- \$ 0.20	\$ 91.30	- \$ 121.73
Sr. Design Engineer	\$ 35.00	- \$ 55.00	\$ 60.49	- \$ 95.05	\$ 10.85	- \$ 17.05	\$ 0.18	- \$ 0.28	\$ 106.51	- \$ 167.38
Engineer	\$ 25.00	- \$ 35.00	\$ 43.21	- \$ 60.49	\$ 7.75	- \$ 10.85	\$ 0.13	- \$ 0.18	\$ 76.08	- \$ 106.51
Sr. Traffic Engineer	\$ 35.00	- \$ 50.00	\$ 60.49	- \$ 86.41	\$ 10.85	- \$ 15.50	\$ 0.18	- \$ 0.25	\$ 106.51	- \$ 152.16
Traffic Engineer	\$ 30.00	- \$ 40.00	\$ 51.85	- \$ 69.13	\$ 9.30	- \$ 12.40	\$ 0.15	- \$ 0.20	\$ 91.30	- \$ 121.73
Highway Designer	\$ 25.00	- \$ 38.00	\$ 43.21	- \$ 65.67	\$ 7.75	- \$ 11.78	\$ 0.13	- \$ 0.19	\$ 76.08	- \$ 115.64
Engineer in Training	\$ 22.00	- \$ 28.00	\$ 38.02	- \$ 48.39	\$ 6.82	- \$ 8.68	\$ 0.11	- \$ 0.14	\$ 66.95	- \$ 85.21
Sr. Transit Analyst	\$ 45.00	- \$ 60.00	\$ 77.77	- \$103.69	\$ 13.95	- \$ 18.60	\$ 0.23	- \$ 0.30	\$ 136.94	- \$ 182.59
Sr. Planner/Sr. Scientist	\$ 30.00	- \$ 50.00	\$ 51.85	- \$ 86.41	\$ 9.30	- \$ 15.50	\$ 0.15	- \$ 0.25	\$ 91.30	- \$ 152.16
Planner/Scientist	\$ 22.00	- \$ 35.00	\$ 38.02	- \$ 60.49	\$ 6.82	- \$ 10.85	\$ 0.11	- \$ 0.18	\$ 66.95	- \$ 106.51
Sr. Landscape Architect	\$ 30.00	- \$ 40.00	\$ 51.85	- \$ 69.13	\$ 9.30	- \$ 12.40	\$ 0.15	- \$ 0.20	\$ 91.30	- \$ 121.73
Landscape Architect	\$ 22.00	- \$ 32.00	\$ 38.02	- \$ 55.30	\$ 6.82	- \$ 9.92	\$ 0.11	- \$ 0.16	\$ 66.95	- \$ 97.38
Landscape Designer	\$ 18.00	- \$ 26.00	\$ 31.11	- \$ 44.93	\$ 5.58	- \$ 8.06	\$ 0.09	- \$ 0.13	\$ 54.78	- \$ 79.12
Right of Way Specialist	\$ 26.00	- \$ 45.00	\$ 44.93	- \$ 77.77	\$ 8.06	- \$ 13.95	\$ 0.13	- \$ 0.23	\$ 79.12	- \$ 136.94
Sr. CADD Technician	\$ 20.00	- \$ 30.00	\$ 34.56	- \$ 51.85	\$ 6.20	- \$ 9.30	\$ 0.10	- \$ 0.15	\$ 60.86	- \$ 91.30
CADD Technician	\$ 16.00	- \$ 25.00	\$ 27.65	- \$ 43.21	\$ 4.96	- \$ 7.75	\$ 0.08	- \$ 0.13	\$ 48.69	- \$ 76.08
Project Surveyor	\$ 30.00	- \$ 35.00	\$ 51.85	- \$ 60.49	\$ 9.30	- \$ 10.85	\$ 0.15	- \$ 0.18	\$ 91.30	- \$ 106.51
Survey Technician	\$ 20.00	- \$ 30.00	\$ 34.56	- \$ 51.85	\$ 6.20	- \$ 9.30	\$ 0.10	- \$ 0.15	\$ 60.86	- \$ 91.30
Survey Crew (3 person)	\$ 50.00	- \$ 66.00	\$ 86.41	- \$114.06	\$ 15.50	- \$ 20.46	\$ 0.25	- \$ 0.33	\$ 152.16	- \$ 200.85
Survey Crew (2 person)	\$ 35.00	- \$ 48.00	\$ 60.49	- \$ 82.95	\$ 10.85	- \$ 14.88	\$ 0.18	- \$ 0.24	\$ 106.51	- \$ 146.07
Technical Editor	\$ 18.00	- \$ 26.00	\$ 31.11	- \$ 44.93	\$ 5.58	- \$ 8.06	\$ 0.09	- \$ 0.13	\$ 54.78	- \$ 79.12
Graphics Specialist	\$ 20.00	- \$ 28.00	\$ 34.56	- \$ 48.39	\$ 6.20	- \$ 8.68	\$ 0.10	- \$ 0.14	\$ 60.86	- \$ 85.21
Office/Project Assistant	\$ 16.00	- \$ 24.00	\$ 27.65	- \$ 41.48	\$ 4.96	- \$ 7.44	\$ 0.08	- \$ 0.12	\$ 48.69	- \$ 73.04
Clerical	\$ 12.00	- \$ 16.00	\$ 20.74	- \$ 27.65	\$ 3.72	- \$ 4.96	\$ 0.06	- \$ 0.08	\$ 36.52	- \$ 48.69

David Evans and Associates, Inc. will use actual direct salary rates for individuals assigned to the project when calculating billing rates and invoicing WSDOT. The billing rates will be within the ranges stated for that classification.

¹ Facilities Capital Cost of Money

EXHIBIT H

Agreement Number Y 9245
Supplement Number 2

This SUPPLEMENTAL AGREEMENT, is made and entered into on this
16th day of June, 2008, between the State of
Washington, acting through the Washington State Department of Transportation and the
Secretary of Transportation, hereinafter called the "STATE," and David Evans & Associates
Inc., hereinafter called the "CONSULTANT."

WHEREAS, the parties hereto have previously entered into an agreement for services, said
agreement being Agreement Number Y 9245 dated May 16, 2005; and

WHEREAS, the STATE desires to have the CONSULTANT assist the STATE by providing
additional services; and

WHEREAS, Section XIV, EXTRA WORK of the AGREEMENT provides for payment by
supplemental agreement for additional work; and

WHEREAS, both parties desire to supplement said AGREEMENT by increasing the
maximum amount payable to cover the cost for additional services.

NOW, THEREFORE, in consideration of the promises, covenants, terms, conditions, and
performance contained herein, or attached and incorporated and made a part hereof, the
parties mutually agree as follows:

Each and every provision of the original AGREEMENT as supplemented shall remain in full
force and effect, except as expressly modified in the following sections:

IV

Time for Beginning and Completion

Section IV, "Time for Beginning and Completion," shall be supplemented to extend the
completion date from May 30, 2008, to June 30, 2010.

V

Payment

Section V, "Payment," shall be supplemented to compensate the CONSULTANT for the additional engineering services necessary to complete the project as follows:

C. Maximum Total Amount Payable

The maximum total amount authorized for this SUPPLEMENTAL AGREEMENT is increased by \$45,000,000.00 from \$50,000,000.00 to \$95,000,000.00. The maximum total amount payable for this AGREEMENT is \$95,000,000.00, including the MRF of \$0.00.

1 IN WITNESS WHEREOF, the parties hereto have executed this SUPPLEMENTAL
2 AGREEMENT as the day and year first above written.

3 DAVID EVANS & ASSOCIATES INC.

WASHINGTON STATE DEPARTMENT
OF TRANSPORTATION

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David Evans, Sr. V.P.

Arnold E. Anderson, Sr. VP

Dayle Dickey

Approved as to form on this 6th day of June, 2008.

By:

J. N. Attridge

Assistant Attorney General



**Washington State
Department of Transportation**

Memorandum

DATE: 5/16/2008
TO: Director, Consultant Services
MS-47323
Ph- (360) 705-7103
FROM: Douglas P Ficco *DF*
MS-S 15
Ph-360-737-2726

RECEIVED
MAY 23 2008
DEPT. OF TRANSPORTATION
CONSULTANT SERVICES
OLYMPIA, WASHINGTON

SUBJECT: Request for Consultant Services- Supplement Original Agreement
Agreement Number: Y 9245, Supplement Number: 2
Project Title: Columbia River Crossing Project
Prime Consultants Name: David Evans & Associates, Inc.

1. Project Manager Name, Phone Number, and Org Code.

Name: Douglas P. Ficco

Phone: 360-737-2726 Org Code: 441101

- 2. Identify and fully describe the specific problem, requirement or need which the amendment is intended to address and which makes the services necessary.*
3. In February of 2005 the WSDOT advertised for this project. David Evans and Associates, Inc. was awarded a contract for the project. We are now ready to move to the next phase of work for the project.

The Columbia River Crossing Project is one of a finite list of projects recognized by the Oregon and Washington Departments of Transportation through the I-5 Partnership Strategic Plan as being a solution to improving the existing I-5 Columbia River crossing and significant to the future of the Pacific Northwest. This PROJECT encompasses a five-mile capacity improvement along Interstate 5 from the SR 500 interchange in Clark County to the Columbia Boulevard interchange in Portland. It includes possible improvements to 7 interchanges (4 in Washington and 3 in Oregon); and replacement of or the addition of a supplemental structure to the existing bridge over the Columbia River.

Describe how WSDOT determined that the services are critical or essential to the agency responsibilities or operations and/or whether the services are mandated or authorized by the legislature

The I-5 Corridor is a critical link in the Washington/Oregon transportation system, that is congested many hours of the day resulting in associated economic impacts. It serves as a vital regional travel corridor within the Portland/Vancouver region. As a major route for employees, freight, and goods for many large and small businesses, its importance extends beyond our borders, both nationally and internationally.

The project is a joint effort between the WSDOT, ODOT, Federal Highway Administration, Federal Transit Administration, Metro, Southwest Washington Regional

Transportation Council, C-Tran, TriMet, City of Vancouver, City of Portland, and the communities in the I-5 corridor.

4. *Explain what effort has been taken to conclude that sufficient staffing or expertise is not available within the agency, (not just within the agency division), to perform the service.*

WSDOT does not have sufficient staff or expertise to perform the work on this project.

Explain what effort has been taken to conclude that OTHER GOVERNMENTAL RESOURCES (LOCAL, STATE OR FEDERAL AGENCIES) OUTSIDE OF WSDOT are not available to perform the services more efficiently or more cost effectively.

N/A

5. *Provide an explanation of the consultant's qualifications, abilities, or expertise to meet the agency's specific needs for the services under the amendment.*
6. 2. In February of 2005 the WSDOT advertised for this project. That advertisement included the following.
7. 10. The WSDOT/ODOT project team desires to retain an experienced consultant team to gain the benefit of experience and expertise in major project management as well as to augment WSDOT/ODOT workforce to deliver this project. The consultant will come into this project at a very early preliminary stage to formulate strategies collaboratively with the WSDOT/ODOT project team on how to deliver this massive, challenging project, and then to implement the delivery strategies. The first stage of the agreement is to perform preliminary design and NEPA environmental documentation. At the option of the WSDOT/ODOT project team, additional design work, and one PS&E as well as On-Call services through completion of construction may be added, if necessary.

David Evans and Associates, Inc. was selected for the project.

8. *State the rationale for executing an amendment to an existing contract rather than competitively procuring the services and awarding a new contract. Include how executing the amendment can most effectively achieve the agency's purpose.*

See above.

9. *Are the proposed services within the scope of the original contract? If no, explain:*

Yes.

10. *Explain why the services were not included in the terms of the original contract?*

The services were included. The funding wasn't.

11. *Explain what conditions have changed since the award and other applicable information that clearly justifies the decision to amend the contract.*

We need the additional dollar amount to continue working on the project.

12. *Are the rates the same as that negotiated under the original contract?*

The rates are the same as the existing amended rates.

13. *Provide the funding source of the project, include the Program Identification Number (PIN) and Work Order Number. Also, include the organization code for the work order. Include Federal Aid Number and participation percentage on federally funded projects. Provide assurance that the appropriate Program Management office has reviewed and approved funding.*

PIN Number 400506A

Work Order Number XL 2268

Org Code 441101

The funding source will vary during the duration of the project.

14. *Provide a written State estimate for the costs of the services that will be performed by the consultant on the proposed project. The estimate should include the following:*

- *Direct Salary Costs*
Include number of hours and salary rates for each proposed classification.
- *Overhead Costs*
Based upon a percentage of direct salary costs (normally the range is between 120-200% of direct salary costs).
- *Fixed Fee Costs*
Based upon a percentage of direct salary costs. The fixed fee percentage will normally range from 17-35% of direct salary costs.
- *Reimbursable Expenses*
Usually 5-10% of total costs of the agreement. These costs may include mileage, travel, computer, copies, etc.
- *Sub-consultant Expenses*
Include estimated costs for sub-consultants, this will be an accumulative amount that will include direct salary costs, overhead costs, fixed fee costs and reimbursable expenses.

\$45,000,000.00

15. Identify the start date of the proposed supplement and duration of the supplemental work.

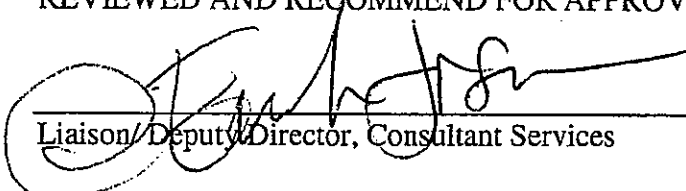
Start June 1, 2008, End date June 30 2010.

16. Area Consultant Liaison Name and Phone Number.

Name: George Humphrey


Phone: 360-816-8864

REVIEWED AND RECOMMEND FOR APPROVAL:


Liaison/Deputy Director, Consultant Services

5/20/08
Date

APPROVED:


Asst. Director, Consultant Services

6/02/08
Date

FOR INTERNAL USE ONLY

Agreement Type: ☐ CPFF ☒ TONHR ☐ TONPR ☐ HR ☐ LS

Attachments

cc:

EXHIBIT I



**Washington State
Department of Transportation**

Y Agreement Information

Return this form and original executed agreement to CSO

Payee Name and Address David Evans & Associates, Inc. 415 - 118th Avenue SE Bellevue, WA 98005		Agreement Number Y-09245	Supplement Number 04
		Agreement Manager Geroge Humphrey	Region Southwest - CRCP
Federal Employer ID Number OR Social Security Number 93-0661195		UBI Number 600-227-608	
Org. Code 441101	Type of Agreement <input checked="" type="checkbox"/> A & E <input type="checkbox"/> Personal Services	Agreement Designation <input checked="" type="checkbox"/> Master Agreement <input checked="" type="checkbox"/> Project Specific <input type="checkbox"/> Sole Source <input checked="" type="checkbox"/> Task Order	
Start Date 5/9/2011			
End Date 12/31/2012			
Project Title MASTER AGREEMENT for I-5, Columbia River Crossing Project			
Project Description Increase in funding by \$10,000,000.00 from \$95,000,000.00 to \$105,000,000.00. Also, Time Extension from December 31, 2011 to December 31, 2012.			
Payable Agreement Work by Others to be PAID by WSDOT			Maximum Amount Payable \$105,000,000.00
Preparer's Signature		Date 5/10/2011	Phone 705-7106

Agreement Number Y-9245
Supplement Number 04

This SUPPLEMENTAL AGREEMENT, is made and entered into on this

9th day of May, 2011, between the State of Washington, acting through the Washington State Department of Transportation and the Secretary of Transportation, hereinafter called the "STATE," and David Evans & Associates, Inc., hereinafter called the "CONSULTANT."

WHEREAS, the parties hereto have previously entered into an agreement for services, said agreement being Agreement Number Y-9245 dated May 16, 2005; and

WHEREAS, the STATE desires to have the CONSULTANT assist the STATE by providing additional services; and

WHEREAS, Section XIV, EXTRA WORK of the AGREEMENT provides for payment by supplemental agreement for additional work; and

WHEREAS, both parties desire to supplement said AGREEMENT by increasing the maximum amount payable to cover the cost for additional services.

NOW, THEREFORE, in consideration of the promises, covenants, terms, conditions, and performance contained herein, or attached and incorporated and made a part hereof, the parties mutually agree as follows:

Each and every provision of the original AGREEMENT as supplemented shall remain in full force and effect, except as expressly modified in the following sections:

II

Scope of Work

Section II, "Scope of Work" shall be supplement as shown in attached Exhibit "A."

IV

Time for Beginning and Completion

Section IV, "Time for Beginning and Completion," shall be supplemented to extend the completion date from December 31, 2011, to December 31, 2012.

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V

Payment

Section V, "Payment," shall be supplemented to compensate the CONSULTANT for the additional engineering services necessary to complete the project as follows:


C. Maximum Total Amount Payable

The maximum total amount authorized for this SUPPLEMENTAL AGREEMENT is increased by \$10,000,000.00 from \$95,000,000.00 to \$105,000,000.00. The maximum total amount payable for this AGREEMENT is \$105,000,000.00, including the MRF of \$0.00.

1 IN WITNESS WHEREOF, the parties hereto have executed this SUPPLEMENTAL
2 AGREEMENT as the day and year first above written.

3 DAVID EVANS & ASSOCIATES, INC.

WASHINGTON STATE DEPARTMENT
OF TRANSPORTATION

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6 Approved as to form on this 29th day of April, 2011.

7 By: 

8 Assistant Attorney General

EXHIBIT J

CRC PROJECT
4% MARKUP ON SUBCONSULTANT COSTS
PAID TO DAVID EVANS
JULY 2005 - JUNE 2011

Voucher Date	Voucher Number	Task Type	4% Markup
7/21/2005	XV445021833		-
I/D 7/10/2005			-
9/13/2005	XV447021367		-
I/D 9/10/2005			-
11/3/2005	XV447022660		-
1/4/2006	XV447023771		-
1/19/2006	XV447024211		-
2/17/2006	XV447024785		-
3/20/2006	XV447025471		-
4/17/2006	XV447026017		-
5/15/2006	XV447026536		-
6/14/2006	XV447027055		-
7/14/2006	XV447027611		-
7/31/2006	XV447027799		-
9/13/2006	XV447028505		-
I/D 9/10/2006			-
11/14/2006	XV447029418		-
12/11/2006	XV447029826		-
1/12/2007	XV447030289	AC	6,624.59
2/7/2007	XV447030647	AC	22,940.20
3/9/2007	XV447031114	AC	37,684.02
4/17/2007	XV447031609	AC	36,161.39
4/17/2007	XV447031609	AD	1,270.27
5/14/2007	XV447032039	AC	12,666.01
5/14/2007	XV447032039	AD	20,885.64
6/14/2007	XV447032524	AC	934.89
6/14/2007	XV447032524	AD	28,182.87
7/13/2007	XV449000235	AC	52.95
7/13/2007	XV449000235	AD	32,475.03
7/20/2007	XV449000438	AC	244.38
7/20/2007	XV449000438	AD	34,929.34
10/2/2007	XV449001416	AD	47,068.41
10/23/2007	XV449001768	AD	41,252.59
11/20/2007	XV449002170	AD	43,419.67
12/18/2007	XV449002501	AD	37,074.94
1/18/2008	XV449002909	AD	36,549.80
2/14/2008	XV449003255	AD	33,454.04
3/18/2008	XV449003727	AD	24,615.78
4/28/2008	XV449004341	AD	29,251.36
5/29/2008	XV449004826	AD	36,469.98
6/20/2008	XV449005271	AD	39,761.56

DRAFT
PRIVILEGED AND CONFIDENTIAL

CRC PROJECT
4% MARKUP ON SUBCONSULTANT COSTS
PAID TO DAVID EVANS
JULY 2005 - JUNE 2011

Voucher Date	Voucher Number	Task Type	4% Markup
7/16/2008	XV449005683	AD	32,752.86
7/24/2008	XV449005810	AD	38,481.49
9/11/2008	XV449006480	AD	22,266.07
10/23/2008	XV449007075	AD	26,663.21
12/1/2008	XV449007516	AD	26,374.65
12/1/2008	XV449007516	AF	1,315.48
1/8/2009	XV449007858	AD	1,323.04
1/8/2009	XV449007858	AF	25,800.32
2/23/2009	XV449008400	AD	598.94
2/23/2009	XV449008400	AF	28,992.87
2/26/2009	XV449008450	AF	21,248.22
3/20/2009	XV449008578	AF	29,513.53
4/1/2009	XV449008813	AF	40,514.05
4/30/2009	XV449009112	AF	35,173.28
6/17/2009	XV449009622	AF	46,797.60
7/2/2009	XV449009931	AF	39,110.21
7/24/2009	XV449010150	AF	50,159.34
9/3/2009	XV441000569	AF	26,825.19
10/8/2009	XV441001047	AF	30,524.14
11/9/2009	XV441001431	AF	34,922.63
12/10/2009	XV441001761	AF	35,724.68
1/14/2010	XV441002125	AF	36,271.09
2/16/2010	XV441002412	AF	36,511.52
3/11/2010	XV441002726	AF	41,083.57
4/7/2010	XV441003009	AF	38,211.81
5/12/2010	XV441003422	AF	32,804.61
6/22/2010	XV441003907	AF	41,444.51
7/7/2010	XV441004177	AF	11,025.74
7/27/2010	XV441004403	AF	2,397.46
9/2/2010	XV441004846	AF	2,638.04
10/7/2010	XV441005214	AF	2,906.65
11/16/2010	XV441005573		-
12/16/2010	XV441005864	AF	3,898.83
1/20/2011	XV441006159	AF	2,454.49
2/22/2011	XV441006450	AF	1,636.11
3/21/2011	XV441006692	AF	2,481.03
4/18/2011	XV441006947	AF	604.27
5/11/2011	XV441007157		-
6/27/2011	XV441007677		-
Total Markup Paid			1,455,421.24

EXHIBIT K

**CRC PROJECT
4% MARKUP ON SUBCONSULTANT COSTS
PAID TO DAVID EVANS
AFTER AUGUST 12, 2009**

Voucher Date	Voucher Number	Task Type	4% Markup
9/3/2009	XV441000569	AF	26,825.19
10/8/2009	XV441001047	AF	30,524.14
11/9/2009	XV441001431	AF	34,922.63
12/10/2009	XV441001761	AF	35,724.68
1/14/2010	XV441002125	AF	36,271.09
2/16/2010	XV441002412	AF	36,511.52
3/11/2010	XV441002726	AF	41,083.57
4/7/2010	XV441003009	AF	38,211.81
5/12/2010	XV441003422	AF	32,804.61
6/22/2010	XV441003907	AF	41,444.51
7/7/2010	XV441004177	AF	11,025.74
7/27/2010	XV441004403	AF	2,397.46
9/2/2010	XV441004846	AF	2,638.04
10/7/2010	XV441005214	AF	2,906.65
11/16/2010	XV441005573		-
12/16/2010	XV441005864	AF	3,898.83
1/20/2011	XV441006159	AF	2,454.49
2/22/2011	XV441006450	AF	1,636.11
3/21/2011	XV441006692	AF	2,481.03
4/18/2011	XV441006947	AF	604.27
5/11/2011	XV441007157		-
6/27/2011	XV441007677		-
Total Markup Paid			384,366.37

EXHIBIT L

**COLUMBIA RIVER CROSSING
DAVID EVANS CONTRACT
TASK ORDER ANALYSIS**

Task Order	Description	Start Date	Original End Date	Original Amount	Total Value Task Order Amendments	Ending Task Order Total	Revised End Date	Months Delayed	% Overbudget
AA	Provide MPD Process Scoping for I-5 CRC	5/16/2005	11/30/2005	\$ 250,000.00	\$ 50,000.00	\$ 300,000.00	3/30/2007	16	20.00%
AB	Perform Services to Jump Start CRC Project	5/31/2005	10/31/2005	\$ 100,000.00	\$ 3,510,340.33	\$ 3,610,340.33	1/31/2007	15	3510.34%
AC	Refine Purpose and need, Confirm range of Alternatives for DEIS, Identify and form recommendations on procurement process	11/1/2005	4/1/2007	\$ 16,008,709.20	\$ 343,145.00	\$ 16,351,854.20	4/1/2007	-	2.14%
AD	Publish DEIS, Prepared Draft and Final LPA, Prepare PE Application for New Starts, Identify & Form Recommendations for delivery of final design and construction	3/1/2007	6/30/2008	\$ 23,678,649.00	\$ 280,055.00	\$ 23,958,704.00	12/31/2008	6	1.18%
AE	Provide scoping for the next phase of work for CRC (Task AF)	1/21/2008	7/31/2008	\$ 75,000.00	\$ -	\$ 75,000.00	7/31/2008	-	0.00%
AF	Obtain LPA, Publish FEIS, Obtain full funding grant from FTA, and obtain a Record of Decision	9/1/2008	12/31/2009	\$ 21,585,274.00	\$ 11,280,765.00	\$ 32,866,039.00	5/31/2011	17	52.26%
AG	Scoping for SR 500 Interchange and Victory Braid in anticipation of receiving 2009 ARRA Funds.	10/15/2009	4/30/2010	\$ 100,000.00	\$ -	\$ 100,000.00	4/30/2010	-	0.00%
AH	Advance the CRC Project through the DEIS and begin the FEIS and Biological Assessment activities	5/1/2010	5/1/2011	\$ 15,791,944.00	\$ 8,741,276.00	\$ 24,533,220.00	6/30/2012	13	55.35%
AI	Coordinating, reviewing and presenting information to support the IRP	5/1/2010	9/30/2010	\$ 450,600.00	\$ 161,838.00	\$ 612,438.00	5/15/2012	20	35.92%
AJ	Prepare scope for 100% design for advertising packages for March 30, 2012.	7/1/2010	12/31/2011	\$ 150,000.00	\$ -	\$ 150,000.00	12/31/2011	-	0.00%
AK	Support of implementing a panel of experts to review the constructability of the CRC.	10/1/2010	3/31/2011	\$ 322,500.00	\$ 806,494.00	\$ 1,128,994.00	9/30/2011	6	250.08%
TOTALS				\$ 78,512,676.20	\$ 25,173,913.33	\$ 103,686,589.53			32.06%

Notes

- 1.) Of 11 total task orders, 3 came in on budget and on time (all 3 were valued at \$150,000 or less).
- 2.) Task Orders AD and AF (dated 2007 and 2008) appear to contradict Task Order AH (dated 2010).
- 3.) Through June 2011, David Evans Task Orders were 32% over original Task Order Budgets.

EXHIBIT M

Overview

In public statements, Ms. Tiffany Couch has said the Columbia River Crossing project lacks basic financial statements and accountability, and the selection of a general engineering consultant for the CRC project was not competitive and did not follow basic contracting. CRC project staff members have responded to numerous requests by Ms. Couch and her associates, providing documentation related to budgets, project expenditures and consultant contracts.

WSDOT and ODOT use the systems and policies to deliver the CRC project that are used elsewhere in the two states. WSDOT and ODOT provide financial accounting services and oversight for the CRC project in compliance with applicable state and federal laws, regulations and policies. WSDOT and ODOT also provide procurement services and oversight in compliance with applicable state and federal laws, regulations and policies. Expenditures on the CRC project by ODOT and/or WSDOT are tracked within department accounting systems using unique identifiers which allow for project-specific reporting. Expenditures also are closely tracked at the project office level to ensure payments do not exceed available funding. Internal audits by WSDOT and ODOT are ongoing to further ensure that policies and procedures are being appropriately followed.

Review and oversight efforts to date have shown the CRC project's financial accounting and contracting processes to be consistent with state and federal laws, policies and directives.

Discussion

Ms. Couch has two primary concerns: tracking expenditures and the process to hire and use a general engineering consultant.

Expenditure Tracking

Questions have arisen mostly related to the tracking of some project expenditures and credits through "journal vouchers" in WSDOT's accounting system. Unlike payment vouchers that are used to generate payments to vendors for goods and services, these transactions are used to conduct accounting transactions between different agency accounts. These transactions include organizational charges for CRC staff payroll, laboratory analyses, geotechnical drilling, information technology support and equipment, telephone services, supplies and materials, lodging and travel, data entry corrections, staff training, and facility maintenance. Supporting documentation and tracking for these transactions is handled in detail through separate agency systems. As of Nov. 29, 2011, WSDOT's accounting system includes a total of \$21 million in journal voucher transactions for CRC, compared to total project expenditures of \$138.1 million. Documentation for all expenditures is available upon request.

General Engineering Consultant Contract

In 2004, the project team consisted of limited staff from WSDOT and ODOT coordinating with project sponsor agencies. As the project advanced, additional engineering, planning, alternatives analysis and project oversight support was needed.

Consistent with best practices learned from other large transportation projects, WSDOT issued a competitive Request for Proposals in February 2005 for a general engineering consultant (GEC) to provide expertise and specialized skills that the sponsoring agencies did not have available in house. The procurement process that resulted in selection of a GEC for the CRC project was open and competitive. For a project of this size, it is expected that teams of consultants would submit proposals. In this case, one

team consisting of 27 consulting firms submitted a proposal. Any submittal must meet minimum qualifications to be selected, and the proposing team met all necessary qualifications.

The consultant team led by Portland-based David Evans and Associates (DEA) was selected to provide preliminary engineering design and environmental documentation services to meet the requirements of the National Environmental Policy Act. Staff from the DEA consultant team provides services in roadway engineering, bridge engineering, transit engineering, travel demand modeling and forecasting, and project support and administration. DEA currently has active sub-contracts with 25 different firms to provide specialized work in communications; structural; transit and highway engineering; computer-aided design; environmental planning and analysis; cost-estimating and scheduling; stormwater management planning; and document control.

The contracting process and any increases in contracting limits includes oversight by the project directors, WSDOT and ODOT headquarters and legal counsel. Contract limits with the selected GEC have been increased over time due to a variety of factors:

- WSDOT's initial contracting limit was set at \$50 million to allow the agency to assess the quality of the work being conducted and whether it provides the best value before increasing the contract limit.¹
- Funds cannot be used for a project contract or agreement before they have been allocated at the state level.
- At the beginning of the NEPA phase, when the consultant agreement was initially executed, there were many unknowns – including the number of alternatives to be studied. As a result, the entire scope of the project was unknown which increased the need for contract changes over time.

Working closely with ODOT, WSDOT manages the GEC contract and invoice payment process. A master agreement identifies the broad tasks and timeline for the work to be conducted. Contract task orders identify the specific tasks to be completed by each consultant firm with deadlines and deliverables. Monthly invoices with progress reports are reviewed and approved by ODOT and WSDOT task managers prior to payment. The attached tables summarize the status of master agreements and task orders with DEA.

Summary of Columbia River Crossing/ David Evans and Associates master agreement and task orders

Master Agreement Y9245

Document	Amount	Effective dates	Authorized by
Original master agreement	\$50,000,000	05/2005 - 06/2010	WSDOT Consultant Services Office (CSO) Director
Supplement 1	N/A	N/A	WSDOT CSO HQ Director
Supplement 2	\$45,000,000	Through 6/2010	WSDOT CSO Acting Director
Supplement 3	N/A	6/2010 - 12/2011	WSDOT CSO Manager
Supplement 4	\$10,000,000	12/2011 - 12/2012	WSDOT CSO Manager
Total	\$105,000,000		

¹ This approach is consistent with WSDOT's on-call contract model, whereby a not-to-exceed amount is set on the master contract and amended, as needed, based on estimates for scope and budget through the task order process. WSDOT staff understood from initiation of the contract, based on analyses by FHWA, that projects of this scope and scale may incur costs for environmental review and preliminary engineering up to 10 percent of total project cost estimates. See FHWA's *Evaluating the Performance of Environmental Streamlining: Development of a NEPA baseline for Measuring Continuous Performance*, for discussion (<http://environment.fhwa.dot.gov/streaming/baseline/section2.asp>).

Task orders

TO	Purpose	Authorized	Balance (through Sept. 2011)	Effective dates	Amend- ments
AA	MPD Process Scoping for the I-5 CRC in accordance with Exhibit 'A' of the original agreement	\$292,366	\$0	05/16/05 - 03/30/07	2
AB	Services required to jump-start the CRC project	\$3,296,668	\$0	05/31/05 - 01/31/07	7
AC	Remaining Phase 1 work element initiated under Task AB	\$13,310,188	\$0	11/01/05 - 04/01/07	8
AD	DEIS --initiate Phase 2 work elements as described in the CRC Project Flow Chart. Phase 2 signifies the transition from project scoping and screening to formal evaluation of the selected Range of Alternatives	\$23,147,938	\$0	03/01/07 - 12/31/08	12
AE	Scoping for the next phase of work for the CRC project (Task AF) related to NEPA process	\$65,242	\$0	01/21/08 - 07/31/08	0
AF	Continuation of NEPA process and project refinement	\$30,455,044	\$0	09/01/08 - 05/31/11	27
AG	Scoping for SR500 Interchange and Victory Braid work, scoping for ROD completion, and scoping for completion of preliminary design of the CRC Project	\$93,882	\$0	10/15/09 - 04/30/10	1
AH*	Continuation of work accomplished under Task AD and AF. Covers work required to complete the Biological Assessment, FEIS and achieve a ROD for the LPA Full Build and LPA Phase 1 designs. Additionally, approximately 30% design of LPA Phase 1 will be produced and 60% design of the main river crossing structure will commence.	\$28,367,697	\$9,500,347	05/01/10 - 06/30/12	21
AI	Independent Review Panel	\$612,438	\$296,564	05/01/10 - 05/15/12	2
AJ*	Prepare the scope for 100% design for advertising packages for a number of areas.	\$150,000	\$77,248	07/01/10 - 12/31/11	1
AK	Bridge Review Panel -- Additional work needed from the Consultant in support of implementing a panel of experts to review the constructability of the River Crossing Bridge	\$1,128,994	\$147,774	10/01/10 - 09/30/11	2
Totals		\$100,920,457	\$10,021,933		

*Active task orders subject to additional amendment

A. PROJECT PURPOSE

Work under Task AF will continue Phase 2 work elements as described in the Columbia River Crossing (CRC) Project Flow Chart. Phase 2 work began in Task AD and led to the publication of the Draft Environmental Impact Study (DEIS) and development of a draft Locally Preferred Alternative (LPA). Major work items in the continuation of this phase include obtaining an LPA, preparing and publishing the Final Environmental Impact Study (FEIS), obtaining Full Funding Grant Agreement from the Federal Transit Authority (FTA), obtaining a Record of Decision (ROD), continuing design work to support environmental and right of way efforts, and preparations for obtaining project funding.

Task AF services will cover the portion of Phase 2 work program occurring over a 16-month time period beginning September 1, 2008 and ending December 31, 2009.

Phase 2 work under Task AF will advance the project through the following key milestones:

- Oregon Interchange Access Management Plan (IAMP) adopted
- Interchange Justification Report (IJR) adopted
- Interchange Access Modification Request (IAMR) adopted
- Draft Washington Findings and Order produced
- Draft Oregon and Washington Right of Way plans produced
- Final Type Size and Location (TS&L) completed for the Columbia River Crossing bridge
- Partial Design Acceptance Package produced (Oregon)
- Partial Design Document produced (Washington)
- FEIS published
- ROD received

Key work elements include public involvement, development of funding strategies, transportation analysis, design and traffic engineering, and development of implementation strategies.

B. COORDINATION

This project is being jointly managed by the Oregon Department of Transportation (ODOT) and Washington State Department of Transportation (WSDOT) within the CRC Project Office. In this Statement of Work (SOW), CRC is defined as the Columbia River Crossing project. The STATE and STATES are defined as staff from either or both ODOT and WSDOT. The CONSULTANT is defined as David Evans and Associates, Inc. (DEA) and its subconsultants. Other agencies are described by name. The "CRC design team" or "CONSULTANT team"

EXHIBIT N

Tiffany Couch

From: Tiffany Couch
Sent: Tuesday, July 12, 2011 9:20 PM
To: timf@atg.wa.gov
Cc: rob.mckenna@atg.wa.gov
Subject: CRC - Compliance Issues with RCW 42.56
Attachments: RCW 42.56 - Public Records Requests.pdf; FW: PDR 03/04/2011; FW: PDR 03/04/2011a; Fwd: PIR - 05/28/2011; DOT audit; Total Funding Sources and Total Expenses; Untitled; CRC Public Records Request #2 - 07052011

Importance: High

Mr. Ford,

I have read the entirety of RCW Chapter 42.56 – Public Records Act (see attached).

I am concerned because based on my reading of this it appears to me that the CRC / WSDOT is out of compliance with section **42.56.520 'Prompt Responses Required'**. Basically this provides the agency with 5 days to either comply with the records request, deny the request, or to communicate the reasonable estimate of time that they will comply with the request.

In each and every instance, they have not complied within this 5 day communication window.

Please see below (and attached) for this timeline and proof of communications.

Date of Request	Person Requesting	Nature of Request	Communication from CRC	Data Received	# Business Days	Current Status
3/4/2011	David Madore	Information related to original build and maintenance costs on existing roads and structures in SW WA Area	None	No	95	Followed up with Cathy Downs of WSDOT on 5/27/11 (see attached email) – Still no word
3/4/2011(a)	David Madore	Financing and toll estimates, planned purchases, etc.	None	No	95	Mr. Madore followed up with Cathy Downs of WSDOT on 5/27/2011 (see attached) – Still no word.
5/28/2011	David Madore	Information related to David Evans & Associates;	None	No	30	No word – See attached Email

		costs-to-date for CRC Project since inception				
5/29/2011	David Madore	Request for Internal Audit	Ms. Downs indicated that full report would be "too large".	Partial	19	12 page summary internal audit report (dated January 2010) sent on 6/23/2011 (25 days after initial request)
5/30/2011	Tiffany Couch	Request for Expenditure & Revenue Information	Received voicemail on 6/10/2011 (11 days later) that information would soon be "forthcoming"). No word after leaving several messages precipitated my calling your office (Tim Ford, Atty General) on 6/30/2011.	Yes	29	Information received on July 8 th .
5/30/2011	Tiffany Couch	Requesting Answers to Data Discrepancies	Received voicemail on 6/10/2011 (11 days later) that information would soon be "forthcoming"). No word after leaving several messages precipitated my calling your office (Tim Ford, Atty General) on 6/30/2011.	Yes	29	Information received on July 8 th .
July 5, 2011	Tiffany Couch	Detailed Requests related to specific project contractors (contracts, invoices, etc.)	None	No	6	They are currently 24 hours past the requirement to communicate with us.

I'd also like an interpretation of 'Chapter 42.56.070 - Documents and Indexes to be made public'. They had previously dumped 724 pdf files to Mr. Madore. These files are in total disarray and did not come with any sort of index or "road

map". Many of these files have over 1,000 pages.....making them difficult to even open. Further complicating the matter is that the data in the PDF files don't necessarily relate to each other (e.g. a single vendor payment file or similar dates). As you might imagine, they are very difficult to work with. (They can be found at <http://www.nobridgetolls.com/FOIA/Index4.html>). This problem precipitated my most current request (sent on July 5th – see attached).

My questions for you is simple – **what recourse do we have to compel the CRC to timely comply with our requests?**

Points I'd like to make:

- The information I've requested should not be overly burdensome. I'm asking for simple kinds of data:
 - Expenditure reports (with valid data)
 - Funding reports
 - Vendor contracts
 - Vendor invoice detail
- Their non compliance with the Public Records Request act (and non communication with us) only causes to further draw into question their motives. I always hate to see a party do this....it would be easier if they would simply communicate with us up front and then follow through on their actions. Their inaction further inflames the situation. I am a professional; I consider them to be professionals. I would like to see everyone working together in that spirit.
- We have made every effort during personal meetings and in writings to them to offer our assistance to either come in and review documents, copy documents ourselves, etc. in order to minimize the burden.

I will leave you with RCW 42.56.030 'Construction'.

"The people of this state do not yield their sovereignty to the agencies that serve them. The people, in delegating authority, do not give their public servants the right to decide what is good for the people to know and what is not good for them to know. The people insist on remaining informed so that they may maintain control over the instruments that they have created."

All we are trying to do is to ensure that we are all fully informed so that decisions can be made based on that information.

Thank you for taking the time to read this lengthy communication. I sincerely appreciate it and look forward to hearing back from you.

Best regards,
Tiffany

Tiffany R. Couch, CPA/CFE, CFE
Principal

ACUITY GROUP PLLC
Financial Investigation and Forensic Accounting
P: 360.573.5158
M: 360.601.4151
E: tcouch@acuityforensics.com
www.acuityforensics.com

"Whenever you see a successful business, someone once made a courageous decision." - Peter Drucker

From: Tiffany Couch
Sent: Friday, July 08, 2011 12:17 AM
To: 'Josephine Wentzel'; 'David Madore'

Cc: Tiffany Couch
Subject: Timeline

Josephine,

Here's the timeline I've kept, so far:

- April 14th – Initial meeting with D. Madore and CRC and WSDOT officials. Receipt of Microsoft Excel data representing WSDOT expenditures for the CRC project (\$108M)
- May 9th – Meeting with D. Madore and Nancy Boyd.
 - Share w/ Boyd the problems with data received on April 14th (i.e. missing vendors, missing expense categories).
 - Learn that CRC is in the process of buying land.
 - Boyd promises to look into the problems with the data and get back to us by the end of the week following (May 20th)
 - Madore offers to pay for Tiffany's time to do an audit on behalf of CRC
- May 18th – Boyd declines accounting offer.
 - Does not respond to issues regarding data
- May 27th – D. Madore communication to Cathy Downs
 - Email #1 – follow up to public records request re: vendors list
 - Email #2 – questions regarding set up of CRC (e.g. who is CRC accountable to)
 - Email #3 – follow up to public records request sent on MARCH 4, 2011
- May 28th – D. Madore communication to Cathy Downs
 - Clarifying and numbering requests in order to make it easier for her
- May 29th – D. Madore communication to Cathy Downs
 - Re-request for audit report
- May 30th – T. Couch public records requests:
 - Email #1 – requesting expenditure and revenue information
 - Email #2 – requesting answers to data discrepancies identified during May 9th meeting (and not yet responded to)
- June 10th – Voicemail from CRC saying that information was “forthcoming”
- June 16 – June 29th – T. Couch attempts to call CRC representative
 - Left two voicemails
 - No return calls
 - No information provided
- June 23rd – D. Madore receives internal audit report
- June 30th – T. Couch calls Tim Ford at Washington State Attorney General's office
- July 1st – CRC representative calls T. Couch to inform that
 - “Hopefully” information will arrive by the end of next week (July 8th)
 - Needed to pull information from various sources (ODOT, TRIMET, ETC.) and having “trouble”

Tiffany R. Couch, CPA/CFF, CFE
Principal

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Financial Investigation and Forensic Accounting
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M: 360.601.4151

EXHIBIT O

Columbia River Crossing
Responsiveness to Public Records Request
Date of Request: July 5, 2011

Vendor	DOCUMENTS REQUESTED			
	Bids	Master Agreements	Task Orders	Invoices
David Evans and Associates	X	X	X	X
Enviroissues				
CH2M Hill			X	A
HDR Engineering, Inc.			X	X
Heritage Research, Inc.				
Parametrix				
Parisi Associates				
PB and PB Consult, Inc.			X	
Shannon & Wilson			X	A
Tom Markgraf & Associates				
Zimmer Gunsul				

X = Asked for and received

A = Received but did not ask for



July 5, 2011

Ms. Cathy Downs
Washington State Department of Transportation
P.O. Box 47410
Olympia, WA 98504-7410

VIA EMAIL: downsc@wsdot.wa.gov

Dear Ms. Downs

Re: *Public Records Request #2*

We are conducting a review of documents related to the Columbia River Crossing ("CRC") project. Pursuant to RCW 42.56, we are requesting the following documents from you in order to facilitate our review. Please copy or make available for our review the following documents:

1. Solicitation notice(s) requesting proposal for services related to the CRC project
2. Accepted bids for the following vendors, related to the CRC project:
 - a) David Evans and Associates
 - b) Enviroissues
 - c) CH2M Hill
 - d) HDR Engineering, Inc.
 - e) Heritage Research, Inc.
 - f) Parametrix
 - g) Parisi Associates
 - h) PB and PB Consult, Inc.
 - i) Shannon & Wilson
 - j) Tom Markgraf & Associates
 - k) Zimmer Gunsul

With respect to the bid information we are only asking for the source document that shows the date of bid acceptance, the proposed "deliverable(s)", and the accepted bid amount(s). Please redact any information that could be considered proprietary.

3. Executed contracts or "master agreements" (including any executed change orders or "task orders") for the following vendors related to the CRC project:
 - a) David Evans and Associates
 - b) Enviroissues
 - c) CH2M Hill
 - d) HDR Engineering, Inc.
 - e) Heritage Research, Inc.
 - f) Parametrix
 - g) Parisi Associates
 - h) PB and PB Consult, Inc.
 - i) Shannon & Wilson
 - j) Tom Markgraf & Associates
 - k) Zimmer Gunsul
4. All detailed invoices (in date order) supporting payments to the following vendors for the CRC project:
 - a) David Evans and Associates
 - b) HDR Engineering, Inc.
 - c) Enviroissues
 - d) Parametrix
 - e) Parisi Associates
 - f) PB and PB Consult, Inc.

We realize that some of the documents requested above may be contained within the production of over 716 PDF files provided to David Madore at an earlier date. If the documents requested above are contained within that original production of documents, please provide the corresponding PDF file number and associated page number within that file for our reference.

We understand that your office has five business days to either respond to our request or provide us an estimate of time when our document request will be completed. We look forward to hearing from you on or before July 11, 2011.

It is important to note that we are willing to travel to the offices of the CRC in Vancouver or to your offices in Olympia if it would more quickly facilitate our review of these documents or reduce any burden of time for you and your staff. We sincerely appreciate your assistance. If you have any questions, please don't hesitate to call me at 360.573.5158.

Sincerely,



Tiffany R. Couch, CPA/CFF, CFE

EXHIBIT P

COLUMBIA RIVER CROSSING
TYPICAL PATTERNS OF PUBLIC SECTOR AND CONTRACT RELATED IRREGULARITIES

Red Flags of Public Sector Irregularities ¹		CRC?	Comments
1	Failure to Produce documents in a timely manner	Yes	All Public Records requests have been delayed. Currently, basic documents (e.g. invoices, contracts, bid documents, etc.) have not been turned over.
2	Failure to Respond to inquiries in a timely manner	Yes	Many Public Records requests were completely ignored, not responded to as required by State statutes, etc.
3	Inadequacies in reporting requirements (e.g. untimely reports, incomplete reports, and others)	Yes	CRC project does not have a consolidated method for paying expenditures. Project reporting either does not exist, or does not reconcile to actual documents or source data.
4	Failure to have an adequate information gathering and retrieval system	Yes	See Comments Above
5	Altered or missing documents	Indeterminable	Incomplete data does not allow for determination
6	Photocopied or duplicate documents	Indeterminable	We are provided with photocopies - do not know if originals are present at CRC office
7	Failure to have adequate supporting documentation for reports and summary data	Indeterminable	Incomplete data does not allow for determination

Red Flags of Contract Irregularities ¹		CRC?	Notes
Contract Specification Phase			
1	Providing contractor with information or advice on a preferential basis	Potential	David Evans conducted and/or managed a significant portion of pre-CRC studies (1999-2005)
2	Using statements of work, specification, or sole source justifications developed by, or in consultation with the contractor permitted to bid	Yes	David Evans scoped the project
3	Permitting consultants who assisted in preparing statements of work, specification, or design to perform on the contracts as subcontractors or consultants	Yes	David Evans scoped the project
4	Splitting costs into separate categories to avoid review	Unknown	
5	Poorly written or vague specifications/statements of work	Yes	For example, "Jump start CRC work" (this Task Order was budgeted at \$100,000 but ended up costing \$3.5M)
6	Writing specifications not consistent with past similar procurement	Unknown	

¹ Source: 2011 Fraud Examiners Manual

COLUMBIA RIVER CROSSING
TYPICAL PATTERNS OF PUBLIC SECTOR AND CONTRACT RELATED IRREGULARITIES

Red Flags of Contract Irregularities ¹		CRC?	Notes
Bid Submission Phase			
7	Acceptance of late bid	No	The Engineering Bid process is based on "Statements of Qualifications" - according to the CRC, only one team of qualified experts submitted bids.
8	Falsifications of documents or receipts to get a late bid accepted	No	
9	Change in bid after other bidders prices are known	No	
10	Change in bid dates	No	
11	Receipt of late bids	No	
12	Last bid usually receives the bid	No	
Bid-Rigging Schemes			
13	Qualified bidders who later become subcontractors	Yes	HDR and Parson Brinckerhoff appear to be firms who could be primary bidders on the CRC project.
14	Wide disparity in bid prices	No	N/A - Only one bidder
15	Same contractors who bid on all projects with rotating low bidders	Potential	Common to see HDR, Parsons Brinckerhoff, and DEA sharing pieces of WSDOT and ODOT projects
16	Qualified bidders who fail to submit bids	Yes	It is unknown why apparent qualified firms did not submit Statements of Qualifications.
17	Bid protests from losing, qualified bidders	Unknown	
18	Splitting up requirements so contractors can each get a "fair share" and can rotate bids	See note	Common to see HDR, Parsons Brinckerhoff, and DEA sharing pieces of WSDOT and ODOT projects
19	Rotational pattern to winning bidders	Unknown	
20	Geographical pattern to winning bidders	Unknown	
21	Joint venture bids by firms who could have bid individually	Yes	HDR and Parson Brinckerhoff were part of the "David Evans Team"

Other Red Flags		CRC?	Notes
1	Government employee becoming employees of prime contractor	Yes	Numerous WSDOT employees have become employees of prime contractors
2	Charging unallowable costs to buyer	Yes	4% Markup paid to David Evans & Associates
3	Reclassification of employees from indirect to direct charges	Yes	Potential administrative employees charged directly to job
4	Material change orders	Yes	DEA contract alone has been increased by more than 100% (or \$55 Million)
5	Vendor listed more than once, with different vendor numbers	Yes	Several contractors are listed with different spellings, etc. - lack of audit trail

¹ Source: 2011 Fraud Examiners Manual

EXHIBIT Q



Tiffany R. Couch, CPA/CFF, CFE
Principal

Ms. Couch has more than 14 years of experience in the field of accounting. Her expertise is in matters involving fraud investigation, forensic accounting, contract and regulatory compliance, internal control risk assessment, and complex litigation. Professional background and experience includes audit, tax, and business consulting services for government entities and privately held business entities in a range of industries including aerospace, agriculture, automotive, banking, biotechnology, broadcasting, computer technology, construction, health care, insurance, manufacturing, newspaper, professional service providers, retail, timber, and transportation.

Ms. Couch is an honoree of the 2007 Accomplished & Under 40. Community businesses and agencies recognize their "rising stars" in this event, which is hosted by the Vancouver Business Journal.

Acuity Group is a three-time winner of the Vancouver Business Journal's annual Business Growth Awards. Acuity was awarded the 2007 Start-Up Business of the Year; and the 2008 and 2009 Fastest Growing Business in the 1-5 year category. This event recognizes fiscal year growth of Southwest Washington's top companies.

Employment History

Before forming Acuity Group PLLC, Ms. Couch was a manager with RGL Forensic Accountants and Consultants. Prior to that, she was a manager of Litigation, Forensic Accounting, and Investigative Services, for Moss Adams LLP in Portland, Oregon. Previously Ms. Couch was a manager at M. Green and Company, LLP Certified Public Accountants in Visalia, California; a member of the litigation support group at Knight, Vale, and Gregory in Tacoma, Washington; an accounting manager with Johnson International Company in Seattle, Washington; and a business analyst for Boeing Company in Renton, Washington.

Education

Bachelor of Science, Accounting, Central Washington University, *cum laude*, 1997

Professional Designations and Affiliations

- Certified Public Accountant licensed in California and Washington, with practice privileges in Oregon
- Certified in Financial Forensics
- Certified Fraud Examiner
- Washington State Society of CPAs (WSCPA)
 - WSCPA Southwest Chapter Board of Directors, 2006-Current
- Member of the Association of Certified Fraud Examiners (ACFE)
 - Faculty Member
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the AICPA Forensic and Valuation Services Section

Expert Witness Testimony

Arbitration, State of Maryland – September 2011

Amir Bamdad v. Design International Incorporated and Ann Maria Baldine

Arbitration, State of Washington – July 2011 and August 2011

Christopher Arroyo v. Urology Clinic of Southwest Washington, P.S.

Arbitration, State of Oregon – July 2011

Gratreack v. Canyon Property Management LLC

Arbitration, State of Oregon – December 2010

Johnson v. Austin Mutual Insurance Company

Superior Court of the State of Washington, County of Clark – October 2010

Bloemke v. Bloemke

Superior Court of the State of Arizona, County of Maricopa – April 2010

Gun Bo, LLC vs. John Cork, et al

Superior Court of the State of Washington, County of Cowlitz – February 2010 and March 2010

LaChance v. LaChance

Superior Court of the State of Washington, County of Douglas – January 2010

Shou Shia Wang v. Ta Chi, Inc. v. Jong Seng Cold Storage LLC, et al.

Superior Court of the State of Washington, County of Yakima – August 2009

Ken Wilcox and Kim Wilcox, husband and wife, dba KW Farms vs. Clasen Fruit and Cold Storage Company, et al.

Expert Witness Testimony (cont.)

Superior Court of the State of Washington, County of Kittitas – May 2009 and March 2010

Bhisham Saini and Neena Saini, husband and wife (Plaintiff), PNS Properties, Inc. (Derivative Plaintiff) vs. PNS Properties, Inc., Parminder Singh Gillon, and Bhupinder Gillon

United States District Court, Eastern District of Washington – August 2008

St. Paul Cathedral School v. United States of America

State of Oregon Circuit Court, County of Multnomah – May 2007

William T. Brisson vs. Farmers Insurance Company of Oregon, et al

Representative Project Experience

- For an agricultural conglomerate, performed a fraud examination that culminated in a report documenting 325 instances of falsified check activity resulting in substantial loss to the corporation. Provided ongoing services that included an internal controls review and financial statement reconstruction. Findings were instrumental in the client's recovery of funds on an employee dishonesty claim. Findings also resulted in the conviction of the client's former accounts payable clerk.
- Analyzed tens of thousands of documents and drafted a key report for a client's damages claim involving wrongdoing by their former manager. Analysis uncovered claims that were unknown to client and counsel at the beginning of the case. Provided expert witness testimony and litigation support assistance to counsel during the majority of an 8-day trial.
- In the matter of an estate dispute, analyzed multiple bank statements and canceled checks to establish the unauthorized use of estate funds and the extent of misuse. The findings were instrumental in prompting the parties in the dispute to agree to a settlement.
- Provided expert witness testimony for a long-standing community private school in their attempt to recover penalties and interest paid to the Internal Revenue Service after it was discovered their payroll taxes has been delinquent for 18 months. Investigation revealed ongoing fraudulent schemes that nearly closed the school.

Project Experience (cont.)

- Conducted a fraud investigation for two leading Washington State fruit growers and warehouses after it was discovered their former joint controller had admitted to taking a significant sum of money. Investigation revealed the sum was much larger; findings were instrumental in the recovery of over \$1M in insurance proceeds and the conviction of the former controller.
- For an automobile accident claim, analyzed detailed payroll records, deposition testimony, and opposing expert reports to determine whether the actual hours worked and gross wages paid to the claimant supported his claim. Analyzed documents dated before and after the date of loss, prepared detailed schedules and trial exhibits for legal counsel and provided expert witness testimony at trial.
- For an archdiocese, performed onsite interviews and reviewed the books and records of various parishes in response to parishioner allegations insinuating misappropriation of church funds.
- As a result of a loss of funding, a startup company risked closure just as their product was to be released. In an attempt to manage cash flow, management and several key employees chose to defer their pay for a period of several years. Reviewed and analyzed payroll records and state unemployment records for several years to verify the amount of deferred pay due to these employees. Findings were used to repay key employees once the company became solvent.
- For an international manufacturer of automobile accessories, audited executive management expense reports for a period of several years to identify questionable claims based on criteria specified by the client. Documented potential patterns of abuse and trended the findings.
- For a national media company in a joint-venture dispute that threatened to close one of its publication holdings, assisted in reviewing case documents that numbered more than 1 million pages and analyzed audit work papers that spanned a 5-year period. Identified core case issues, including questionable accruals and expense adjustments in key years.

Tiffany R. Couch, CPA/CFF, CFE (cont.)

Lectures & Seminars

- Author and Instructor, *"Financial Statement Fraud, Not Just Wall Street's Problem"*, 8 Hour CPE Course, Washington Society of CPAs, August 2011
- Instructor, *"Principals of Fraud Examination"*, Association of Certified Fraud Examiners, July and December 2011
- Instructor, *"CFE Exam Review Course"*, Association of Certified Fraud Examiners, November 2010 and October 2011
- Guest Lecturer, *"Considering Fraud in a Financial Statement Audit"*, Auditing (Acct 433), Washington State University, Vancouver (Dr. Claire Latham), March 2009, March 2010, March 2011, June 2011
- Guest Lecturer, *"Using Data Analysis in Fraud Examinations"*, Fraud and Forensic Accounting (Acctg 438), University of Maryland, University College (Prof. David P. Weber), March 2009
- Guest Lecturer, *"Using Data Analysis in Fraud Examinations"*, Forensic Studies and Law (FSLAW 662), Stevenson University (Prof. David P. Weber), March 2009

Presentations

- *Three Big Frauds, One Small Town*, 22nd Annual ACFE Fraud Conference, June 2011
- *Fraud Risk – The CPA's Responsibility in Educating Clients*, ASWA Northwest Conference, June 2010
- *Assess Your Company's Vulnerability to Fraud*, WSCPA Business and Industry Conference, May 2010
- *Fraud Risk – The Financial Professional's Responsibility in Educating Clients*, NW AFP Annual Conference, May 2010
- *So, You Want to Be a Fraud Examiner*, ACFE Canadian Conference, May 2010
- *Understanding Accountant-Speak*, CLE Series for Schwabe, Williamson and Wyatt, Spring 2010
- *So, You Want to Be a Fraud Examiner*, ACFE Webinar, February 2010
- *Cooking the Books with QuickBooks*, WSCPA Fraud Conference, Co-Presenter, December 2009
- *Assess Your Company's Vulnerability to Fraud*, Institute of Management Accountants, Portland Chapter, October 2009
- *An Ounce of Prevention is worth a Pound of Cure*, Portland ACFE Chapter Regional Conference, Co-Presenter, May 2009
- *Recession, a Recipe for Fraud?*, American Society of Women Accountants' Regional Conference, May 2009
- *Recession, a Recipe for Fraud?*, WSCPA Southwest Chapter Meeting, May 2009
- *Recession, a Recipe for Fraud?*, Entrepreneurs Organization, Portland, Oregon Chapter, March 2009

Tiffany R. Couch, CPA/CFF, CFE (cont.)

Presentations (cont.)

- *Cooking the Books with QuickBooks*, WSCPA Litigation/Valuation Meeting, Co-Presenter, February 2009
- *Assess Your Company's Vulnerability to Fraud*, NW Summit for Financial Professionals, May 2008
- *Assess Your Company's Vulnerability to Fraud*, SW Medical Practice Administrators, April 2008
- *Assess Your Company's Vulnerability to Fraud*, American Society of Women Accountants, September 2007
- *Get a Grip on your SCRIP, Internal controls for SCRIP fundraising*, Seattle Archdiocese, April 2007
- *Fraud and Risk Management in the Age of Check 21*, WSCPA Southwest Chapter, co-presenter with Wells Fargo Bank, December 2006
- *Back to Basics, Fraud 101*, Moss Adams Litigation Support Conference, May 2006
- *Back to Basics, Fraud 101*, Seattle Archdiocese, March 2006

Publications

- Couch, Tiffany (2011, Feb 18), Financial statement fraud, not just Wall Street's Problem. *Vancouver Business Journal*, 18,8.
- Couch, Tiffany (2010, May 28). Opening a bank account, gaining a friend. *Vancouver Business Journal*, 17, 23.
- Rumble, Newt & Couch, Tiffany (2009, September 18). Give a lot, get a lot in return. *Vancouver Business Journal*, 16, 20.
- Couch, Tiffany (2009, November/December). Fraud Risk – The CPA's role in Educating Clients. *Washington CPA Magazine*, 52, 3.
- Couch, Tiffany (2009, July 24). Faltering economy leads to increase in corporate fraud. *Portland Business Journal*, 26, 20.

Community Involvement

- Friends of Hospice Southwest, Co-Treasurer, June 2006-Present
- YWCA Clark County, Finance Council, September 2008-July 2009
- Rotary Club of Downtown Vancouver
 - Treasurer, Festival of Trees 2010 - Present