



DLG

ACCOUNTING • ADVISORY SERVICES

www.dlgcpa.com



March 30, 2020

The City of Albuquerque
Selection Committee
External Force Investigative Team
Albuquerque, NM

C/O – Theresa Gonzales
DFAS Purchasing
Senior Administrative Assistant

Via Email: tagonzales@cabq.gov

Dear Selection Committee:

On behalf of DLG, LLC Accounting and Advisory Services (“DLG, LLC”), I am pleased to submit this proposal in response to your Request for Letters of Interest (“RFLI”) for the Administrator of the External Force Investigative Team (“EFIT”).

This proposal is designed to provide The City of Albuquerque with the information you need to select myself representing DLG, LLC for Administrator of the EFIT, based on my vast governmental and administrative experience.

I have twenty years of experience with a New Jersey Prosecutor’s Office and seventeen years as the principal in charge of forensic accounting/litigation services group at a top 200 accounting firm administering complex engagements. During my time in the private sector, governmental experiences include (detailed in the pages to follow),the monitoring of the University of Medicine and Dentistry (Deferred Prosecution Agreement) the construction of 1 World Trade Center, law enforcement monitoring serving as the Deputy Independent Investigator in Maricopa County Arizona; and conducting a complex internal investigation for the North Carolina Department of Transportation.

We have reviewed this RFLI (exhibits/documents), Stipulated Order signed by the Honorable James O. Browning, United States District Judge, for the District of New Mexico Case 1:14-cv-01025-JB-SMV (Doc. 720) Filed on February 26, 2021, various other Court documents, Monitor reports, along with the Albuquerque Police Department (“APD”) Use of Force Procedural Orders (2-52 through 2-58) and the APD Use of Force Annual Report 2016-2019. After our review of the documentation and, with the cooperation of all parties, we can meet all the deliverable requirements set forth.

Should the need arise, I will be available to answer any questions.

Very Truly Yours,

Darryl S. Neier

Darryl S. Neier MS, CFE, CECE

Table of Contents

Introduction 1

I. Experience Providing Governmental Monitoring and Oversight and Personnel Qualifications.... 2

II. Select Governmental Experience 3

III. External Force Investigative Team Executives..... 5

William L. Hurlock, Esq.4

Robert C. Cowan..... 6

Peter G. Pierangeli 6

IV. Project Deliverables and Approach6

V. Cost Proposal..... 8

EFIT Line Item Budget- May 2021 to May 2022..... 9

VI. Proposed Contract Amendments 9

Introduction

Debra Lynn Gallant, CPA, LLC D/B/A DLG, LLC (“DLG, LLC”) www.dlgcpa.com was formed as a single member Limited Liability Company with the State of Florida effective January 25, 2019, and is located at 7073 Edison Place, Palm Beach Gardens, FL 33418. Prior to 2019, Debra Lynn Gallant, CPA, LLC was registered in the State of New Jersey.

DLG, LLC is an accounting and consulting firm, in August 2019, DLG, LLC became certified as a Women Owned Business (“WOB”) in the State of Florida. In April 2020, DLG, LLC was certified as a Women Owned Small Business by the United States Small Business Administration (CAGE Code 8KJ22) and in May 2020, DLG, LLC was certified by the Women’s Business Enterprise National Council as a Women Business Enterprise (Certification Number WBE2001341) and has recently completed its 2021 recertification process.

As a WOB, it is the practice at DLG, LLC to have a diverse group of employees. DLG, LLC is an equal opportunity employer and is committed to having a diverse EFIT team.

The firm is licensed and authorized to practice public accounting and advisory services by the State of Florida and New Jersey Board of Accountancy and may practice in the State of New Mexico under the Mobility Practice Privilege.

Specific to this Request for Letters of Interest “RFLI” for External Force Investigative Team (“EFIT”), Darryl S. Neier, (“Mr. Neier”) the Managing Director of DLG, LLC has considerable experience offering governmental monitoring and oversight. Working domestically and internationally Mr. Neier has worked side-by-side with elected officials of municipalities, counties and states, governmental agencies, law enforcement, attorneys, business owners, executive management; and is duly qualified for the role of Administrator of the EFIT.

Additionally, Mr. Neier’s work has been cited in various litigation and he provided expert witness testimony in both state and federal courts.

I. Experience Providing Governmental Monitoring and Oversight and Personnel Qualifications

The need for a highly experienced administrator with law enforcement experience, and a proven track record in the private sector for administering large complex projects is extremely important to the selection process of this RFLI. Mr. Neier has over 35 years of experience administering complex domestic and international engagements throughout the United States, Canada, United Kingdom, Puerto Rico, Dominican Republic and India, on time and on budget.

Mr. Neier graduated from Utica College of Syracuse University with a master's degree in Economic Crime Management and holds certifications as a Certified Fraud Examiner ("CFE") and Certified Economic Crime Forensic Examiner ("CECFE").

Mr. Neier brings his unique experience from his law enforcement background to every engagement. He spent 20 years with the Morris County New Jersey Prosecutor's Office, commanding complex white-collar crime, internal affairs, political corruption, insurance fraud and computer crimes. His reputation as an expert in this field is widely recognized.

He is currently an adjunct professor at Seton Hall University, Stillman School of Business.¹ Mr. Neier developed, and is instructing a financial investigations and compliance course (Forensic Accounting BACC 7210) as part of the Master of Science in Accounting.

Additionally, for over 25 years, Mr. Neier has been a certified instructor with the National White Collar Crime Center ("NW3C") assisting in the development of a variety of classes² and is currently teaching Financial Records Examination and Analysis along with Elder Fraud and Abuse to law enforcement and regulatory agencies throughout the United States. He has also instructed classes on various topics for the National District Attorney's Association, National Advocacy Center and is a frequent speaker at national and international conferences.

Mr. Neier is a member of the U.S. Technical Advisory Group to ISO TC 309, Governance of Organizations, working on the establishment of international standards of corporate governance, anti-bribery and whistleblowing co-authoring a number of standards, policies and procedures. Additionally, he was appointed by the New Jersey Supreme Court in August 2017 to serve on the District X Attorney Ethics Committee and is currently an active member of that committee.

¹ Seton Hall University is among the one percent worldwide to earn both business and accounting accreditation from the Association to Advance Collegiate School of Business.

² Authoring a number of chapters in various training manuals.

II. Select Governmental Experience:

- From 2006 – 2008, Mr. Neier was the lead partner retained by Judge Herbert J. Stern, the Federal Monitor appointed by the U.S. Attorney District of New Jersey, under a Deferred Prosecution Agreement with the University of Medicine and Dentistry of New Jersey (the “University”). During the Monitor’s two-year appointment to oversee and revamp operations at the University,

Under the leadership of Mr. Neier, Sobel & Co.’s professionals and *per diem* investigators hired by Mr. Neier to supplement his team, identified and recommended practices to mitigate corruption and misconduct, evaluated internal controls and processes, and governmental grants within the University, and recommended and helped implement changes thereto.

Mr. Neier, administered the team that was charged with investigating allegations of fraud, abuse and misconduct involving employees and affiliates of the University. During this engagement, 78 cases were opened to investigation issues including the misuse of University resources, financial statement fraud, grant irregularities, violations of state “Pay-to-Play” regulations, political corruption, no-show jobs, no-bid contracts, and Medicare and Medicaid billing.

At the conclusion of the federally mandated two year monitorship; the University Board of Directors retained Mr. Neier outside the scope of the Deferred Prosecution Agreement to continue with open investigations.

- From 2007-2014, Mr. Neier was the lead partner on the monitoring related to the construction project of 1WTC, reporting to the Port Authority of NY& NJ Office of Inspector General.

These responsibilities included oversight of the construction manager and more than 40 prime contractors with contracts totaling more than \$3 billion. On a continuous basis, the team evaluated contractors and the internal controls in place to enhance loss prevention and made recommendations for improvements as appropriate.

Mr. Neier’s team of professionals reviewed and assessed the change order process, audited bank accounts to identify irregularities, audited certified payrolls, and examined MWBE firms to verify their validity and compliance with associated requirements. The team also conducted field audits of the prime contractors and multiple tiers of subcontractors that were working on the 1 WTC project (a number of these contractors having headquarters in Canada).

- From August 2012 – January 2013, Mr. Neier was the lead partner to the North Carolina Department of Transportation (“NCDOT”), Office of Inspector General to provide investigative and forensic accounting services to the NC DOT OIG.

The work included the examination of numerous performance and policy violations across the NCDOT. These violations included equal employment opportunities, discrimination, hostile work environment, contracting and procurement regulations, nonperformance of

contracts, identifying no-work employees, conflicts of interest, travel reimbursement abuse and other performance issues.

This engagement led, in part, to the demotion and transfer of a Deputy Secretary, the resignation of a Director, and the suspension of a manager.

- On July 20, 2016, the Honorable G. Murray Snow, United States District Court Judge, for the District of Arizona appointed Daniel Giaquinto, Esq. (“Mr. Giaquinto” or “Independent Investigator”) as an Independent Investigator along with a team of investigators (Case No. CV-07-2513-PHX-GMS). Manuel de Jesus Ortega Melendres et al. and United States of America v. Joseph M. Arpaio in his official capacity as Sheriff of Maricopa County, Arizona et al.

Pursuant to the Second Amended Second Supplemental Permanent Injunction Judgment Order (Doc. 1765) issued by Judge Snow on July 25, 2016, the Independent Investigator team was charged with investigating and assessing the adequacy of the investigations and the discipline imposed and/or the grievance decisions rendered in those investigations completed by the Maricopa County Sheriff’s Office (“MCSO”) and that the Court has deemed to be inadequate.

The Court also Ordered “To the extent that he deems reinvestigation to be appropriate, he shall have the authority to reinvestigate such matters, to make preliminary findings, to prepare a report, and to recommend new discipline to the Independent Disciplinary Authority for final findings and, if appropriate, for the imposition of new or different discipline.”

Mr. Giaquinto formed a team of Associate Investigators and named Mr. Neier to serve as the Deputy Independent Investigator, whose duties included assisting in investigating and supervising matters deemed appropriate under the Second Amended Second Supplemental (to include use of force investigations). These investigations required reviewing the prior findings of MCSO investigations, re-investigating internal affairs cases, review of evidence, interviewing witnesses, Garrity interviews of sworn law enforcement, along with most of the administrative functions related to this appointment. Additionally, Mr. Neier assisted the Independent Investigator by attending most disciplinary hearings and Court appearances before Judge Snow.

Throughout this appointment, the Independent Investigator and Mr. Neier developed a cooperative working relationship with all members of the MCSO Executive Leadership, Professional Standards Bureau (Internal Affairs), the Independent Disciplinary Authority, the Federal Court appointed Monitor team and all parties to the complaint.

III. External Force Investigative Team Executives

While Mr. Neier will assume the role of Administrator of the EFIT, and we welcome input from the United States Department of Justice and the City of Albuquerque on the staffing of the EFIT; we believe it is important to the selection process, that our executive team to be identified.

William L. Hurlock, Esq.

William L. Hurlock (“Mr. Hurlock”) is the co-managing partner of Mueller Law, LLC headquartered in Austin, TX with offices in New Jersey, New York, Chicago, Atlanta and New Orleans. He is also the Deputy Mayor/First Ward Councilor for Montclair Township, New Jersey.

In May 2021, the people of Montclair elected Mr. Hurlock to serve an unprecedented third consecutive, four year term on the Town Council. He serves as the chair of the Board of School Estimate and on the finance and public safety committees (which oversees the Montclair Police and Fire Departments). In 2018, as a member of the Montclair Town Council, Mr. Hurlock served on the committee assisting the Montclair Police Department attain the New Jersey Association of Chiefs of Police accreditation (NJSACOP is an alliance partner with CALEA).

Since entering private practice, Mr. Hurlock served as a lead attorney in many Government procurement False Claims Act cases that resulted in more than \$700 million in recovered funds on behalf of United States taxpayers. He has worked closely with the United States Department of Justice and many of the United States Attorney’s Offices across the country. In 1999, he was a member of one of three teams in consideration to monitor the New Jersey State Police. He also served as an adjunct professor of law teaching healthcare law and legal research and writing at Seton Hall University School of Law.

Mr. Hurlock is admitted to practice in New Jersey, New York, Pennsylvania, the District of Columbia and Connecticut. He was named as one of New Jersey’s Super Lawyers, a distinction reserved for five percent of practicing attorneys in the state and was selected to the Lawyers of Distinction an honor given to the top ten percent of lawyers involved in civil litigation. He has attained a Martindale Hubbell AV rating (the highest rating attainable in both ethics and ability) from his peers and the judiciary.

From 1996 to 1999 Mr. Hurlock served as a federal prosecutor in Washington, D.C for the Office of Independent Counsel David M. Barrett where he investigated allegations of corruption at the highest levels of the Federal Government, including the United States Secretary of Housing and Urban Development. Additionally, from 1988 to 1989; 1994 to 1995, Mr. Hurlock worked on the staff of two other Offices of Independent Counsel - James C. McKay, investigating allegations involving the United States Attorney General and Donald C. Smaltz investigating allegations concerning the United States Secretary of Agriculture.

Mr. Hurlock’s governmental experience also included working for a United States Congressman in 1986 and in 1987 a Member of Parliament in the British House of Commons, while studying at the University of London.

Mr. Hurlock held numerous non-profit leadership roles, serving on the board of directors of the Montclair YMCA, vice chair for the Newark Presbytery, the board for the Northern New Jersey Red Cross, the board for the Family Service League Rape Crisis Center, the board for the Global Recovery Initiatives Foundation and on the advisory committee for the Federal Enforcement Homeland Security Foundation.

Robert C. Cowan

Robert C. Cowan (“Mr. Cowan”) has more than 35 years of law enforcement experience; 12 of the years in the Santa Fe, NM area. Mr. Cowan is currently employed by the United States Department of the Interior, Bureau of Land Management (“BLM”) as a Senior Special Agent, Office of Professional Responsibility (“OPR”).

The OPR specializes in conducting sensitive, criminal and administrative investigations involving BLM employees, including law enforcement employees, non-law enforcement employees and management.

Special Agents for OPR perform a full range of investigative functions into alleged violations involving fraud against the Government; use of force investigations, to include, officer involved shootings; false claims and statements; bribery; embezzlement; conflicts of interest; collusion; corruption; and fraudulent or other criminal actions affecting Public Land Management programs, contracts, and operations. Mr. Cowan has conducted approximately 100 internal affairs investigations covering a wide variety of criminal offenses and administrative violations. These investigations have resulted in convictions in U.S. District Courts and administrative actions.

Mr. Cowan started his law enforcement career in 1989 as a Detective with the Mercer County Prosecutor’s Office, assigned to various units that would be germane to this engagement; retiring in 2009 to continue his career with the Santa Fe Police Department and then the Attorney General’s Office.

Additionally, Mr. Cowan has served in the United States Navy Reserve (Retired October 2017) and as a United States Army, Criminal Investigation Division, Special Agent (1996-2004).

Mr. Cowan holds a degree in Criminal Justice from Indiana University of Pennsylvania.

Peter G. Pierangeli

Peter G. Pierangeli (“Mr. Pierangeli”) has more than 50 years of law enforcement experience; 40 of the years in the Albuquerque, NM area as a sworn chief polygraph examiner for the 2nd Judicial District Attorney’s Office, and the owner of one of the most respected polygraph companies in the State of New Mexico.

Mr. Pierangeli has conducted thousands of polygraph examinations and investigations within the internal affairs structure, throughout the States of New Jersey and New Mexico. Since retiring from law enforcement, Mr. Pierangeli continues to assist the New Mexico law enforcement community (federal, state and local) with polygraph examinations from pre-employment, criminal to internal affairs. Mr. Pierangeli has not worked for, or has been contracted by, the Albuquerque Police Department.

In addition to his extensive work as a polygraphist, Mr. Pierangeli serves on the State of New Mexico Regulation License Division Private Investigators Advisory Board, that licenses and oversees private investigators, private investigations managers, private investigation companies, private patrol operators, private patrol operations managers, private security guards and polygraph examiners.

The Board is an advisory Board, which adopts and enforces the rules and regulations necessary to carry out the provisions of the Private Investigations Act, including establishing professional and ethical standards.

Having worked with the New Mexico law enforcement community for over 40 years, Mr. Pierangeli will be an essential part of our group with recruiting and assisting the EFIT team.

IV. Project Deliverables and Approach

The scope, methodology, project deliverables and timelines are very clearly outlined Stipulated Order (Doc.720) establishing the EFIT. As the Administrator, Mr. Neier and his executive team will spend as much time as needed in Albuquerque, NM to insure that all deliverables are met.

We are committed to meeting personally with all stakeholders including, but not limited to, representatives of the United States Department of Justice, the City Albuquerque, Court appointed Monitor and his team, Executives of ADP, ADP Internal Affairs (“ADP IA”), and Albuquerque Police Officers Association on a continual bases.

The goal of disbanding the EFIT at the appropriate time and when ADP IA can resume full investigations of Level 2 and Level 3 use of force, pursuant to the Stipulated Order Paragraph G “Retuning Responsibility for Full Investigations of Level 2 and Level 3 Use of Force to APD” is of the upmost importance. Mr. Neier and his team will insure an orderly transition of the Level 2 and 3 use of force investigations to ADP IA on time and on budget, with the cooperation of ADP, ADPIA and the City of Albuquerque and successful evaluations by the EFIT Administrator.

DLG, LLC will be hiring two categories of EFIT Investigators all having the requisite knowledge and past experience to cooperatively investigate use of force situations or complaints, to ensure compliance with the Stipulated Order.

The first category of EFIT Investigators hired by DLG, LLC will be responding with APD IA on all Level 2 and Level3 use of force incidents and will reside in an appropriate radius to the City of Albuquerque to insure atimely response. It is anticipated that approximately 5 – 7 in state investigators hired for the EFIT, will rotate a 24/7 on-call schedule.

These investigators will be supported by second category of investigators that will be located outside the radius of the City of Albuquerque to makeup the investigative team. It is anticipated that these investigators will be responsible for evidence review, review of documentation supplied by the responding team, case support and conferring with the responding EFIT Investigator. Additionally, the category two EFIT Investigators can respond to the City of Albuquerque after the incident, if needed and/or warranted with the approval of the EFIT Administrator

Having a two tiered approach, allows the category one EFIT Investigators the ability to respond to multiple Level 2 and Level 3 use of force incidents, until these duties can be transitioned back to ADP IA.

While independence is essential to the successful completion of the EFIT, Mr. Neier will except input on the hiring decisions from the parties to the Stipulated Order.

All reports will be reviewed by our supervisors and executive team for quality and accuracy before they are submitted per departmental and monitor guidelines. Additionally, the Administrator and Executive team will provide the City of Albuquerque all necessary reports to include, but not limited to, the required remedial action plan and assist APD IA in the issuance of the required status reports pursuant the Stipulated Order.

Additionally, while it is not the responsibility of the EFIT Administrator and/or EFIT team to provide the APD IA training (Stipulated Order F-33); the EFIT Administrator will review said training, and any use of force policy changes, so that we are consistent in our approach.

V. Cost Proposal

While a flat rate proposal is required by the RFLI, and will be provided, our model will have 5 to 7 investigators within the City of Albuquerque or in close proximity to the City of Albuquerque, rotating a 24/7 on call schedule; these investigators will all be compensated at a flat monthly rate.

The EFIT administrator and supervisors will determine the need for multiple EFIT investigators if multiple APD officers are involved in Level 2 or Level 3 use of force. In the event of a police officer related shooting resulting in a death or a complex case, the EFIT administrator and supervisor's may also be on scene to coordinate and evaluate.

Additionally, at a minimum each quarter the EFIT administrator and executive team will be in the City of Albuquerque to meet with the EFIT investigators and all parties of the Stipulated Order.

Upon review of the RFLI, Exhibit B, our experience, methodology and project approach; we believe that all Level 2 and Level 3 investigations need to be conducted using the same approach and methodology. This would include reviewing the same types of data and evidence, it is inconsequential if one officer or multiple officers are involved. The variable that comes into play is the complexity of the situation and the number of witnesses, (both law enforcement and civilian), that will need to be interviewed and the length of time associated with each.

We are prepared to provide all EFIT services, as outlined in the Stipulated Order (Doc. 720), to the City of Albuquerque, an all-inclusive flat fee of \$2,495,000. As per the RDLI, all personnel required for the EFIT, will be hired as consultants of DLG, LLC and compensated monthly.

The City of Albuquerque will not be invoiced for investigative staff, until they are hired. Once the transition of the Level 2 and 3 use of force investigations is made to ADP IA, we will reduce the number of investigative staff thus reducing associated fees. All travel related expenses will be compensated in accordance with IRS and Federal *per diem* rates (as appropriate).

A budget³ of our all-inclusive fee structure is shown in the table below:

EFIT – Line Item Budget – May 2021 to May 2022

Title	Yearly
Administrator	250,000
Deputy Administrator	185,000
Supervisor(s)	400,000
In-State Investigator(s)	588,000
Out of State Investigator(s)	672,000
Expenses/Legal/Out of Pocket/Office Staff/Insurance	400,000
	\$2,495,000

VI. Proposed Contract Amendments

If selected as the EFIT Administrator, the City of Albuquerque Draft Agreement (“Draft Agreement”) needs to be addressed by all parties. This is to insure that the EFIT can accomplish its mandated mission as outlined in the signed Stipulated Order (Doc. 720) independently without fear of unwarranted termination and external litigation, while acting in good faith to carry out the scope of the Stipulated Order.

While Mr. Neier can agree to most of the provisions of the City of Albuquerque Draft Agreement he has concerns (as written) to provisions in part or in whole of the proposed Draft Agreement under Section 6 “Indemnify”, Section 7 “Insurance”, Section 23 “Termination for Cause” Section 24 “Termination for Convenience of City” and Section 26 “Enforcement”. If selected, modifications may need to be addressed prior to execution by the EFIT Administrator and the City of Albuquerque.

³ The EFIT Administrator reserves the right to adjust the line item budget, as needed, with the exception of the fees outlined for the administrator and deputy administrator.

For the services identified as a case, the deliverable is a completed case. The steps necessary to complete a case are, in part, described in the Stipulated Order, especially paragraphs 17-26, and include but are not limited to an on-scene response, investigation, interviews, an investigative report, and assessment of the APD force personnel.

Type of Service	Subtype	Flat fee cost
Standard Cases (Includes Misconduct Investigations)	Investigation: Level 2 or 3 - one officer using force	See Cost Proposal
	Investigation: Level 2 or 3 - two to four officers using force	See Cost Proposal
	Investigation: Level 2 or 3 - five or more officers using force	See Cost Proposal
Special Operations Call Out	All call-outs using force	See Cost Proposal
Complex Cases - Emergency Response Team (ERT) Call Out; Officer Involved Shootings (OIS); more than 6 Uses of Force (Includes Misconduct Investigations)	Investigation: Level 2 or 3 - one officer using force	See Cost Proposal
	Investigation: Level 2 or 3 - two to four officers using force	See Cost Proposal
	Investigation: Level 2 or 3 - five or more officers using force	See Cost Proposal
Administrator Monthly Fee	Management and Oversight of Project as provided in the Scope of Services	See Cost Proposal
Other Related Costs including Gross Receipts Tax, When Applicable	Expense Documentation	See Cost Proposal
Total		\$2,495,000