



INSPIRED TO CONNECT YOU WITH THE BEST SOLUTIONS

February 8, 2023

Proposal for Contractual Services | Request for Proposal 114352 03

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Submitted By:

Eide Bailly LLP

Doug Cash, CFE, CFI, CFCI

Fraud & Forensic Advisory Senior Manager

TABLE OF CONTENTS

Executive Summary.....	3
About Us.....	4
CORPORATE OVERVIEW.....	6
a. Bidder identification and Information.....	6
b. Financial Statements.....	7
c. Change of Ownership.....	12
d. Office Location.....	12
e. Relationship with the State.....	13
f. Bidder’s Employee Relations to State.....	13
g. Contract Performance.....	13
h. Summary of Bidder’s Corporate Experience.....	13
i. Summary of Bidder’s Proposed Personnel/Management Approach.....	17
j. Subcontractors.....	18
k. Acknowledgement of Addendum to RFP.....	18
TECHNICAL APPROACH.....	25
Requirements Matrix.....	28
The Right Choice for the State of Nebraska, DHHS.....	34
Appendix A: Team Profiles.....	35
Appendix B: Required Documents.....	47
Appendix C: Sections II Through V.....	49
Appendix D: Sample Report.....	77
Appendix E: Sample Engagement Letter.....	95



EXPERIENCE

Our experienced professionals are committed to the industries we serve. We focus on training, and we like to think of ourselves as thought leaders.

PEOPLE

We’re a team of collaborators and innovators. Our culture is the heart of our firm, and we’re always working together to do things differently and better.

COMMUNICATION

Open, honest, frequent communication ensures that you’re not in for any surprises. We’ll stay in touch throughout the year so you feel understood, connected and confident.

CORPORATE RESPONSIBILITY

We consider ourselves good corporate citizens—caring for our people, giving back to our communities, and taking care of our environment.

Executive Summary

WE WANT TO WORK WITH YOU

Thank you for giving Eide Bailly, a top 25 CPA firm with an office in the State of Nebraska, the opportunity to propose on contractual services to provide investigatory and forensic accounting activities for the State of Nebraska (State) Department of Health and Human Services (DHHS), Division of Children and Family Services (CFS), Adult Protective Services (APS). Our Fraud & Forensic Advisory Team has conducted numerous financial exploitation investigations over the last two decades and offers broad and deep experience working with state and local agencies. The following highlights a few of the reasons we are the best candidate for this contract:

▶▶▶ **Extensive Financial Exploitation Investigative Experience:** We have been providing forensic accounting services to numerous government agencies for financial exploitation investigative purposes for over 20 years. We are actively investigating between 30 to 40 complex financial exploitations matters per month based on previously awarded contracts similar to your contract. We understand how we can add value through leveraging our deep experience in forensic accounting technologies and methodologies to provide immediate impact and value to your investigative needs. Our investigative process is court-proven and our comprehensive reports inclusive of a written narrative and workpapers are clear, concise, and actionable.

▶▶▶ **Refined Processes:** Based on our years of experience in providing financial exploitation investigations, we have developed a refined process in collaboration with organizations like yours that require enhanced processes around communication throughout an investigation, identification and collection of financial records, investigative methodologies, and documenting observations that help you easily understand the facts related to the exploitation allegation.

▶▶▶ **Forensic Accounting Technologies:** We have been utilizing forensic accounting technologies to extract financial transaction data from bank and credit card records for the past 20 years. We are highly skilled in leveraging our technology resources to efficiently and effectively extract the financial data needed to aggregate and summarize financial transactions for the purpose identifying questionable financial activity that may be indicative of financial exploitation.

▶▶▶ **We Want to Work with You:** We've developed the following proposal with DHHS in mind, and we'll provide timely, personalized investigatory and forensic accounting services for you.

The following pages highlight our firm's strengths and solutions we can provide for DHHS. We believe this demonstrates why we merit serious consideration. You will be a highly valued client, and we would be proud to work with DHHS and build a trusting relationship with your team. Please contact me if you would like to discuss any aspect of this proposal.

Sincerely,

DocuSigned by:



10B7B3887E564E2...

Doug Cash, CFE, CFI, CFCI

Fraud & Forensic Advisory Senior Manager

303.586.8504

dcash@eidebailly.com



About Us

WHAT INSPIRES YOU, INSPIRES US

Eide Bailly is a leading provider of forensic accounting services, offering valuable perspectives to our clients. We're advisors who want to help guide the strategy and operations of your organization, and we'll make sure you feel connected and understand the process. Our professionals work closely together so you receive valuable service from people who understand your needs and know your organization.

Your experience will be different than working with other certified public accounting firms because we offer knowledge and skills backed by more than 100 years of service. Our professionals deliver industry and subject matter expertise resourcefully, ensuring we are providing guidance that directly reflects your needs. Our clients benefit from personal service and, at the same time, enjoy access to more than 3,000 professionals with diverse skill sets and experiences.

Navigating a Path to Success Together

By embracing change and focusing on innovative ideas, we've grown along with our clients to become one of the top 25 accounting firms in the nation. Accounting is about numbers, but our business is about investigations.

We'll be there for you every step of the way. Talented, down-to-earth people work at our firm, and we're inspired to deliver outstanding expertise and care. We're driven to help you take on the now and the next with inspired ideas, solutions, and results.

Our work with clients is more than an engagement. It's a relationship, built on values and trust — and results. When working with us, you will:

- Work with forensic accounting professionals who truly care about your investigative needs and will take the time to get to know your personnel and organization.
- Gain insight from our forensic accountants to enhance your investigative processes.
- Make decisions knowing that you are guided by professionals that have extensive forensic accounting financial exploitation experience.
- Appreciate our hands-on service style; we're always looking for new ways to enhance the financial exploitation investigative process.

TAILORED EXPERTISE

Financial Exploitation Investigation and Training Experience

When questionable financial exploitation activity is suspected, our team can help identify, quantify, and summarize the facts in a clear and concise manner. Our professionals have been called upon by various APS investigative units to assist them with financial exploitation investigations. Our services have included providing forensic accounting training, assisting with financial exploitation investigations, preparing comprehensive investigative reports and providing courtroom testimony.

Fraud & Forensic Advisory Experience

Our forensic accountants are experienced in assisting with internal, civil and/or, criminal activity related to allegations of financial exploitation, theft, fraud and internal control/accounting irregularities, fraud risk and internal controls. The forensic methodologies and technology used by our team of professional's help get to the facts of these situations and are court proven. Our depth of experience makes us the ideal provider of choice when it comes to aiding DHHS with forensic accounting for complex financial exploitation cases. We understand the urgency of resolving these types of matters and take pride in delivering a quality work product in an efficient and timely manner.

Our team of dedicated forensic accounting professionals have performed countless financial exploitations. Based on your needs, we have the professionals, experience and access to the forensic accounting technologies needed to complete this contract efficiently and effectively.

Key Personnel

We have over 20 dedicated forensic accounting professionals with the experience and access to forensic accounting technologies to complete each financial exploitation case in a sound and timely matter. Our forensic accounting team hold the following noteworthy education and credentials:

- Certified Public Accountant (CPA)
- Certified in Financial Forensics (CFF)
- Certified Fraud Examiner (CFE)
- Masters in Economic Crime and Fraud Management
- Certified Forensic Interviewer (CFI)
- Certified Financial Crimes Investigator (CFCI)
- Certified Cryptocurrency Expert (CCE)
- Master Analyst in Financial Forensics (MAFF)

In addition to these credentials, the engagement team includes a retired law enforcement officer who served as a detective and investigated numerous criminal fraud matters. Overall, our forensic accounting team is well versed in conducting financial investigations to resolve allegations of financial exploitation.

At a Glance
GOVERNMENT



70+
YEARS EXPERIENCE



1,100+
INDUSTRY CLIENTS



275+
DEDICATED STAFF

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

CORPORATE OVERVIEW

A. BIDDER IDENTIFICATION AND INFORMATION

Full Company Name	Eide Bailly LLP
Headquarters' Address	<p>With offices throughout 15 states, Eide Bailly does not have a traditional 'Headquarters' and our leadership is spread throughout the firm. However, we are domiciled in Minnesota as a limited liability partnership.</p> <p style="text-align: center;">Eide Bailly LLP U.S. Bancorp Center 800 Nicollet Mall, Ste. 1300 Minneapolis, MN 55402-7033</p>
Entity Organization	Limited Liability Partnership
State of Incorporation	Minnesota
First Year of Business	1917
Name Changes	<p>1917: Bishop Brissman & Co, which later changed to J.A. Cull and Company.</p> <p>1944: Cull, Eide & Co.</p> <p>1956: Eide & Helmeke</p> <p>1977: After several name changes, the firm was known as Eide, Helmeke, Boelz & Pasch.</p> <p>1981: Eide Helmeke & Co.</p> <p>1998: Eide Bailly LLP</p>

B. FINANCIAL STATEMENTS.



Consolidated Financial Statements
April 30, 2022 and 2021
Eide Bailly LLP

CONFIDENTIAL

www.eidebailly.com

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Eide Bailly LLP
Consolidated Balance Sheets
April 30, 2022 and 2021

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash in Bank	\$ 85,648,116	\$ 61,841,912
Receivables:		
Billed Receivables (Net of allowance for doubtful accounts of \$2,976,559 in 2022 and \$3,160,557 in 2021)	87,027,509	70,856,961
Unbilled Receivables at Estimated Billable Amounts	32,822,814	29,878,475
Other Receivables	38,037	157,695
Total Receivables	119,888,360	100,893,131
Deposits & Prepaid Expenses	14,592,777	12,792,383
TOTAL CURRENT ASSETS	220,129,253	175,527,426
PROPERTY AND EQUIPMENT		
Fixed Assets	54,124,553	53,092,566
Accumulated Depreciation	(40,847,765)	(37,929,490)
NET PROPERTY AND EQUIPMENT	13,276,788	15,163,076
OTHER ASSETS	33,931,244	32,392,088
TOTAL ASSETS	\$ 267,337,285	\$ 223,082,590
LIABILITIES AND PARTNERS' CAPITAL		
CURRENT LIABILITIES		
Line of Credit - Bank	\$ -	\$ -
Long Term Debt - Current Portion	9,856,458	8,831,951
Partner/Principal Loans	135,730,347	105,553,079
Retired Partner/Principal Loans	256,500	-
Accounts Payable	4,473,226	7,055,227
Accrued Expenses and Taxes	39,198,118	33,683,151
Accrual for Contingencies	6,900,000	4,200,583
Self-Insured Health/Dental Fund	5,500,000	3,100,000
Unearned Income	1,103,766	1,072,097
TOTAL CURRENT LIABILITIES	203,018,415	163,496,088
LONG TERM LIABILITIES		
Long Term Debt (Net of Current Portion)	8,783,581	11,255,039
TOTAL LIABILITIES	211,801,996	174,751,127
PARTNERS' CAPITAL		
Permanent Capital	51,255,717	47,011,000
Restricted Capital	4,279,572	1,320,463
TOTAL PARTNERS' CAPITAL	55,535,289	48,331,463
TOTAL LIABILITIES AND PARTNERS' CAPITAL	\$ 267,337,285	\$ 223,082,590

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Eide Bailly LLP
Consolidated Statements of Operations
Years Ended April 30, 2022 and 2021

	2022	2021
REVENUE		
Net Fees	\$ 522,615,317	\$ 439,920,210
Other Income	14,946,368	15,566,252
TOTAL REVENUE	537,561,685	455,486,462
EXPENSES		
Compensation and Fringe Benefits	433,480,129	379,988,917
Other Operating Expense	80,961,875	73,342,542
Interest	2,316,709	1,623,507
Provision for Doubtful Accounts	802,972	531,496
TOTAL EXPENSES	537,561,685	455,486,462
NET EARNINGS	\$ -	\$ -

Description of Organization

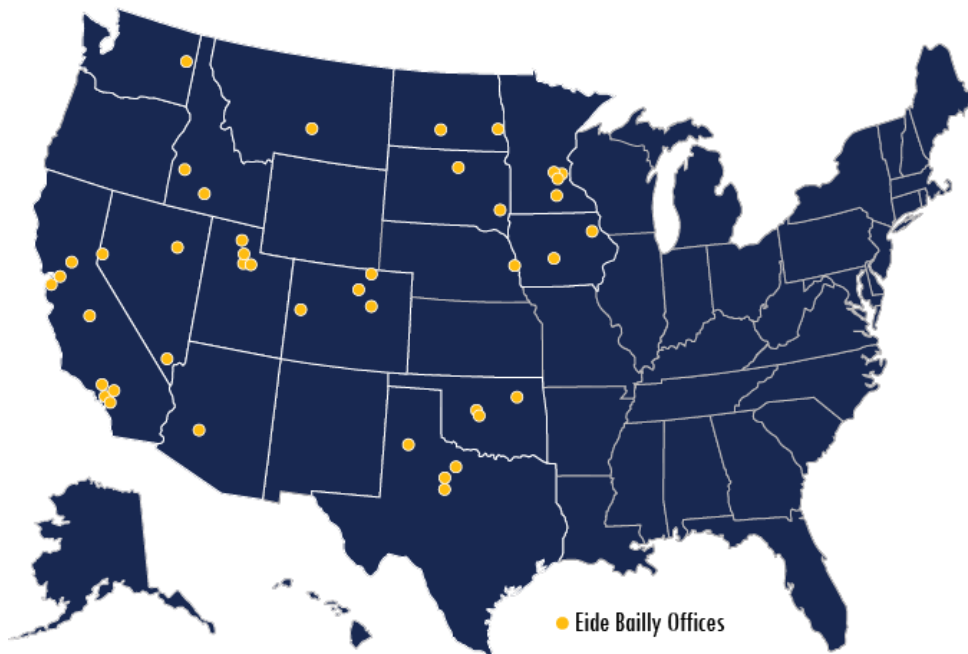
Our History

Eide Bailly's journey began in Fargo, North Dakota., in 1917. The accounting firm Bishop, Brissman & Co. opened an office in Fargo and named John A. Cull as manager. Cull took over sole proprietorship in 1925. Our namesake Oliver Eide started his career there in 1934, and the firm eventually became Eide Helmeke.

Sixteen years later, accountant Charles E. Bailly moved to Fargo in 1950 to open an office for Broeker Hendrickson & Co. of St. Paul, Minnesota. In 1978, a group of partners at Broeker Hendrickson withdrew and created their own firm, with Bailly as their leader. The firm was called Charles Bailly & Company.

By the 1990s, Charles Bailly and Eide Helmeke were the major accounting players in the region and much of the upper Midwest. Both ranked in the top 50 accounting firms in the U.S. and were often competing for the same clients and talent. Talks began between the two firms, and it was unanimous: They'd join to become Eide Bailly LLP.

With more than 100 years of service, offices in 15 states including our most recent addition last year in **Omaha, Nebraska**, and more than 3,000 professional staff, Eide Bailly focuses on what matters most to you. Our certified public accountants and business advisors deliver industry and subject matter expertise resourcefully, ensuring that we're providing clients across the nation with guidance that reflects their needs.



AT A GLANCE



TOP 25 CPA FIRM



40+ OFFICES IN U.S. & INDIA



375+ PARTNERS



3,000+ STAFF MEMBERS



FOUNDED IN 1917

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Core Services

Our core services offered include the following:

Audit & Assurance	Tax	Consulting
<ul style="list-style-type: none"> • Audits • Compilations • 401(k) and Employee Benefit Plan Audits • International Financial Reporting Standards • Reviews • Agreed-Upon Procedures • SEC Services • System & Organization Control (SOC) • Single Audits • Internal Audits • Performance Audits 	<ul style="list-style-type: none"> • Cost Segregation Studies • Estate, Trust & Gift Services • International Tax • Low Income Housing Credits • R&D Tax Credits • State & Local Tax • Tax Authority Audit & Correspondence • Tax Planning & Preparation • Tax Research • Unrelated Business Income Analysis • Tax planning for transactions amongst nonprofit and for-profit subsidiaries 	<ul style="list-style-type: none"> • Forensic & Investigatory • Technology Consulting • Enterprise Risk Management • Financial Services • Valuation • HR Consulting • Transaction Services • Wealth Management • Cybersecurity Consulting

We invite you to visit our website and learn more about the many services we offer: www.eidebailly.com.

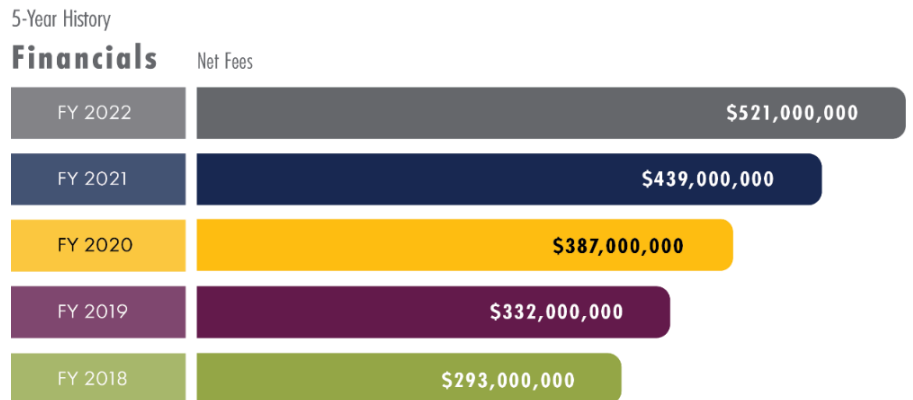
Firm Financial Stability

Eide Bailly is a national firm and is financially stable. Eide Bailly will be able to finance the project as described in the proposal with our current resources. As of November 2022, Eide Bailly LLP has a Dun & Bradstreet rating of 1R4; you can request a current report from Dun & Bradstreet for additional financial information.



We continue to grow substantially including adding locations in California, Minnesota and most recently in Nebraska. We can provide net fees for the last five years, as shown below, which indicates our significant growth:

Over the last five years, Eide Bailly’s net fees have grown to \$521,000,000. We believe this growth is an indicator of the value we have been able to bring to our clients through our industry focused professionals and service.



STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Bank Reference

Eide Bailly uses Bell Bank and below is our contact there:

Bell Bank

3100 13th Avenue South
Fargo, ND 58103

Shelly Kegley, CPA

Senior Vice President / Commercial Banker
Phone 701.298.1526 | Fax 701.298.1509
skegley@bell.bank

Litigation

The firm and its partners, as well as our clients, may periodically be the subject of investigations, formal or informal inquiries, or requests for information from a variety of regulatory agencies. It is the policy of the firm not to discuss these matters, or any client-related matters, outside of the firm. It is the firm's opinion that none of these activities have a material impact to the firm and will not affect the viability or stability of the firm.

No member of the engagement team assigned to DHHS has been the subject of investigation or action by any law enforcement or regulatory agency in the past five years.

C. CHANGE OF OWNERSHIP

There are no anticipated changes in ownership or control of the firm during the 12 months following the proposal due date. We will notify the State of any change of ownership.

D. OFFICE LOCATION

You will work with a specialized service team that will meet your needs, along with providing impactful conversations and forensic accounting best practices for financial exploitation investigations. Our forensic accounting practice operates as one firmwide team as we pool the best professional resources throughout all our offices for providing financial exploitation investigations. This strategy allows us to focus specifically on your needs resulting in greater efficiency and effectiveness during our financial exploitation investigations.

Eide Bailly's local office is at 18081 Burt Street, Ste. 200 in Omaha, Nebraska 68022-4722. Although we anticipate leveraging My Eide Bailly, our secure client portal, to receive and send financial records, this office can be used to physically deliver financial records, if deemed necessary.

Your Engagement Lead, **Doug Cash**, is located in our Denver, Colorado office:

Eide Bailly LLP
7001 E. Belleview Ave., Ste. 700
Denver, CO 80237-2733

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

E. RELATIONSHIP WITH THE STATE

Professionals from our Omaha, Nebraska office have compiled Nebraska Cost Allocation Reports – Cash Basis for the Nebraska Department of Health and Human Services through contract number 95116-04. In addition, our insurance regulatory practice has provided services through multiple contracts with the State of Nebraska’s Department of Insurance over the past several years, but as of January 2023 our regulatory insurance practice, who performed these services, transitioned to the Indianapolis-based insurance regulatory consulting firm, Noble Consulting Services Inc. and is no longer part of Eide Bailly.

F. BIDDER’S EMPLOYEE RELATIONS TO STATE

No such relationships exist between the proposed engagement team and the State. We have the experience and capacity to perform the requested forensic accounting services. We do not plan, nor do we have the need to subcontract any aspects of this contract to other firms.

G. CONTRACT PERFORMANCE

We truly care about our clients; however, all firms experience client turnover as a regular part of their business operations and our firm is no different. The issues that result in the loss of a client vary from the termination and final accounting, mergers or acquisitions, a decision by our firm to discontinue service, or a decision to transition an audit to a different service provider based on the current needs of that client.

Because many of the decisions to discontinue a working relationship with a client are sensitive and confidential in nature, Eide Bailly makes it a policy not to name former clients or disclose reasons that the relationship between our firm and a former client was discontinued. This protects our former client and our firm from disclosing any confidential information. We can say that no member of the proposed engagement team for DHHS has had a contract terminated in the past two years.

H. SUMMARY OF BIDDER’S CORPORATE EXPERIENCE**Similar Projects**

The clients below have similarities to your organization, and we encourage you to contact them to learn about their Eide Bailly and forensic accounting financial exploitation investigation experiences. We served as the prime contractor as we do not have a need to subcontract forensic accounting services.

References

UT Health and Texas Department of Family & Protective Services	Contact	Jason Burnett , PhD, Assistant Professor and Co-Director of the Texas Elder Abuse & Mistreatment Institute (TEAM), UTHealth
	Numbers/Email	Angela Medina , APS Director of Policy and Performance, Texas DFPS 713.500.3845 and jason.burnett@uth.tmc.edu
	Time Period	512.629.6523 and angela.medina@dfps.texas.gov September 2020 to Present
	Scheduled Completion	End of 2023

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

	Actual Completion	Services ongoing; expected to complete on time
	Original Budget	\$270,000
	Actual Budget	Increased to over \$600,000 due to additional requests for forensic accounting services.
	Bidder's Responsibilities	Provide forensic accounting financial exploitation investigations for complex cases, as well as prepare and provide training to APS personnel to enhance investigative skillsets.
	Project Description	Building capacity to improve Texas APS financial exploitation investigations and client services

Hennepin County Human Services and Public Health Department	Contact	Carmen M. Castaneda, MSW, LICSW
	Numbers/Email	612.348.6978 and carmen.castaneda@hennepin.us
	Time Period	Multiple previous contracts; Current contract is from April 1, 2022 through March 31, 2026
	Scheduled Completion	March 31, 2026
	Actual Completion	March 31, 2026
	Original Budget	\$95,000
	Actual Budget	\$0
	Bidder's Responsibilities	Provide forensic accounting financial exploitation investigations for complex cases as well as prepare and provide training to APS personnel to enhance investigative skillsets.
Project Description	Adult protection case review and fraud investigation services.	

North Dakota Department of Health and Human Services	Contact	Michelle Gayette, Assistant Director
	Numbers/Email	701.328.4613 and mgayette@nd.gov
	Time Period	October 2022 to present
	Scheduled Completion	September 30, 2024
	Actual Completion	September 30, 2024
	Original Budget	\$125,000
	Actual Budget	Approximately \$60,000
	Bidder's Responsibilities	Provide forensic accounting financial exploitation investigations for complex cases.
Project Description	Adult Protective Services Financial Exploitation Investigations	

In addition to these client references specific to conducting financial exploitation investigations, we have and/or currently are under contract providing similar services to the following government agencies:

- State of Utah
- State of Nevada
- Washington County, Minnesota
- Dakota County, Minnesota


STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Key Personnel Overview

We know the importance of a strong business relationship, so we keep staffing changes to a minimum year-to-year. We have a high retention rate, allowing us to provide stability. You'll find profiles for each team member in **Appendix A**. The following information will provide an overview of your service team:

Name and Role	Designations	Applicable Experience (in Years) and Specialties
 <p>Brett Johnson Engagement Partner</p> <p><i>Role and Responsibilities for this Project:</i> Quality Control and Resource Engagement Partner</p>	CPA CFF CFE CFI	<ul style="list-style-type: none"> • 17+ years • Financial investigations • Investigative accounting • Civil and criminal litigation consulting and expert witness services • Forensic interviews
 <p>Doug Cash Senior Manager</p> <p><i>Role and Responsibilities for this Project:</i> Primary Contact and Engagement Senior Manager</p>	CFE CFI CFCI	<ul style="list-style-type: none"> • 30+ years • Financial investigations • Investigative accounting • Civil and criminal litigation consulting and expert witness services • Forensic interviews • Former law enforcement
 <p>Eric Hansen Senior Manager</p> <p><i>Role and Responsibilities for this Project:</i> Engagement Senior Manager</p>	CFE CFCI CFI	<ul style="list-style-type: none"> • 15+ years • Financial investigations • Investigative accounting • Civil and criminal litigation consulting and expert witness services • Forensic interviews • Fraud prevention services
 <p>Christopher Baxter Senior Associate</p> <p><i>Role and Responsibilities for this Project:</i> Primary Engagement In-Charge for APS Investigations</p>	CFE	<ul style="list-style-type: none"> • 5+ years • Financial investigations • Investigative accounting • Internal controls • Governmental accounting experience • Works with several Adult Protective Service agencies

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Name and Role	Designations	Applicable Experience (in Years) and Specialties
 <p>Chase Davis Senior Associate</p> <p><i>Role and Responsibilities for this Project:</i> Financial Exploitation Investigator</p>	<p>CFE CCE</p>	<ul style="list-style-type: none"> • 7+ years • Financial investigations • Investigative accounting • Internal controls • Governmental accounting experience • Cryptocurrency tracing
 <p>Noah Lilien Senior Associate</p> <p><i>Role and Responsibilities for this Project:</i> Financial Exploitation Investigator</p>	<p>CPA</p>	<ul style="list-style-type: none"> • 1 year • Financial investigations • Investigative accounting • Civil and criminal litigation consulting

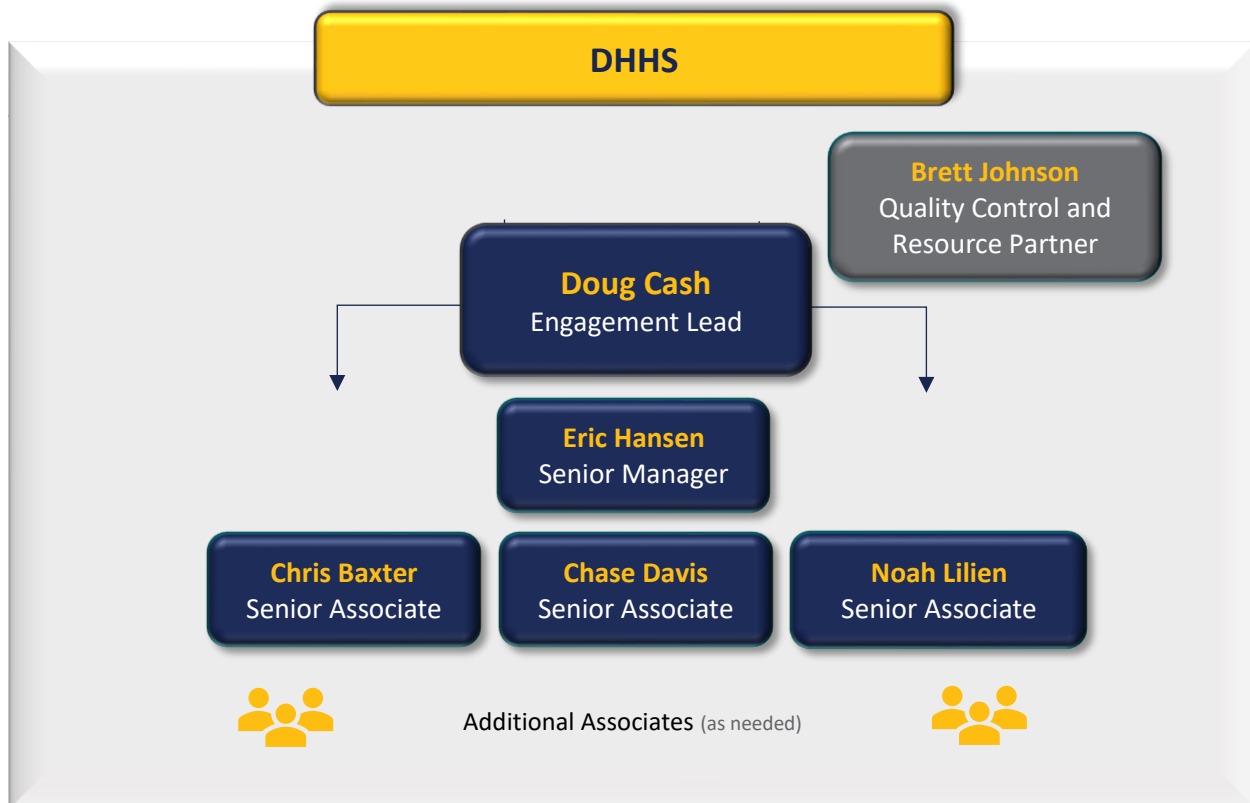
Your service team will be supported by dedicated forensic accounting partners and staff members with experience in conducting financial exploitation investigations.

I. SUMMARY OF BIDDER'S PROPOSED PERSONNEL/MANAGEMENT APPROACH

Proposed Personnel Organization

We are passionate about our work — and your success. We have selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the government industry and with forensic accounting.

Doug Cash will lead the engagement team and serve as the Engagement Senior Manager, with **Brett Johnson** as the Quality Control and Resource Engagement Partner. **Eric Hansen** will assist as deemed necessary; **Chris Baxter** and **Chase Davis** will serve as Senior Associates, all reporting to Doug. These professionals bring strong credentials and a desire to work with DHHS. **Doug Cash** will serve as your primary contact for your day-to-day administrative and contact needs. We have provided their full profiles in [Appendix A](#). Additional dedicated forensic accounting staff resources will support the service team.



STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Primary Work Assignments

Team Member	Primary Work Assignments	CPA/Non-CPA
Brett Johnson Engagement Partner	Ensure adequate resources are available to meet your needs and review of reports, quality control, determinations and provide testimony as needed	CPA
Doug Cash Senior Manager	Primary engagement manager contact, and oversight of staff rendering services	Non-CPA
Eric Hansen Senior Manager	Engagement manager that will assist oversight of staff rendering services	Non-CPA
Chris Baxter Senior Associate	Financial data extraction, analysis, and report writing	Non-CPA
Chase Davis Senior Associate	Financial data extraction, analysis, and report writing	Non-CPA
Noah Lilien Senior Associate	Financial data extraction, analysis, and report writing	Non-CPA
Forensic Accounting Staff	Financial data extraction, analysis, and report writing	Non-CPA

J. SUBCONTRACTORS

We are confident we have the resources and experience needed to fulfill the requested forensic accounting services in a timely fashion without the need to subcontract any portion of the engagement.

K. ACKNOWLEDGEMENT OF ADDENDUM TO RFP

We acknowledge that we have received and reviewed Addendum One Q and A and have included it as part of our proposal on the following pages.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADDENDUM 1, QUESTIONS and ANSWERS

Date: January 27, 2023
 To: All Bidders
 From: Dana Crawford-Smith, Procurement Contracts Officer
 DHHS
 RE: Addendum for Request for Proposal Number 114352 O3
 to be opened February 10, 2023, at 2:00 p.m. Central Time

Questions and Answers

Following are the questions submitted and answers provided for the above mentioned Request for Proposal. The questions and answers are to be considered as part of the Request for Proposal. It is the Bidder's responsibility to check the State Purchasing Bureau website for all addenda or amendments.

<u>Question Number</u>	<u>RFP Section Reference</u>	<u>RFP Page Number</u>	<u>Question</u>	<u>State Response</u>
1.	Section V	28	The Scope of Work states: "This position will assist APS with cases to identify potential financial exploitation and fraud of vulnerable adults." Can the State clarify what is meant by "position"? Does the State anticipate an individual or a team of people to complete the work described in the RFP?	Position: accountant or accounting agency who will conduct the case reviews for possible financial exploitation and/or fraud.
2.	Section V	28	Can the State confirm the scope of work is limited to evaluation of potential financial exploitation and fraud of vulnerable adults and does not include physical abuse or neglect?	Correct, the scope of work only requires that cases be evaluated for financial exploitation and/or fraud. This does not include an evaluation of abuse or neglect.
3.	Section V	29	Does the State expect the contractor to serve as an expert witness, or will the contractor prepare the facts of each case to support an expert witness in testimony?	Yes, the contractor would serve as an expert witness
4.	Cost Proposal	1	Would it be acceptable to provide a range of estimated fees per each Adult Protective Service case analysis (with the exception of court appearances) given the anticipated varying level of complexity for each case?	No
5.	Cost Sheet	28	We understand that you are requesting an hourly/by case rate – but can you provide your estimated maximum budget for each year to include the Administration of Community Living (ACL) and the COVID/ARPA funding provided for this contract?	No, a budget has not yet been assigned to this project.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

6.	Section V	30	Are monthly cases limited to 3-5 per month or can additional cases be completed as needed?	Additional cases can be completed as needed.
7.	Section V	29	Are there any specific forensic software tools that are required?	No
8.	Section D	29	The RFP states "the Contractor shall coordinate with DHHS to secure access to required records within 30 days of case notification and within 30 days, all required formats for reporting and transmittal of reports shall be developed." Are the 30 days business days or calendar days?	Calendar days
9.	Section D	29	Prior to this paragraph there was a statement about securing required records within 30 days of case notification. This paragraph discusses the case should be completed within 30 business days. Are these 30 business days in addition to the 30 days to access required records?	Yes
10.	Cost Sheet	29-30	The Cost Sheet attachment indicates a request for a case-by-case cost estimate as well as an hourly rate for testimony. There is an additional requirement for monthly and quarterly status reports. Will these contract administration requirements be funded separately?	No
11.	Section V	31	<p>The Proposal Instructions state that "Content requirements for the Technical and Cost Proposal are presented separately in the following subdivisions; format and order" and then list Corporate Overview and Technical Approach.</p> <p>The Proposal Requirements state to include:</p> <ol style="list-style-type: none"> 1. Original Request for Proposal for Contractual Services form signed manually in ink or by DocuSign; 2. Clarity and responsiveness of the proposal; 3. Completed Corporate Overview; 4. Completed Sections II through VI; 5. Completed Technical Approach; and 6. Completed State Cost Proposal Template. <p>Since #1, 4, and 6 are not included in the Proposal Instructions, does the State have a preference for the order/format of these sections?</p>	No
12.	I.N.	6	<p>The Proposal Requirements state to include:</p> <ul style="list-style-type: none"> • Original Request for Proposal for Contractual Services form signed manually in or by DocuSign <p>If we plan to submit electronically, is a certified/timestamped digital signature acceptable in lieu of using the DocuSign program?</p>	Yes

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

13.	VI	32-33	<p>Section VI.A.1.i: Summary of Bidder's Proposed Personnel/Management and Requirements Matrix: Req-2 Staff Credentials and Licensure ask for similar information.</p> <p>Is it acceptable to refer to our response in Section VI.A.1.i when responding to Requirement 2? Or would you prefer the information be repeated?</p>	We would prefer the information be repeated.
14.	VI	33	<p>The request for Technical Approach (B. Understanding, C. Approach, and D. Technical Considerations) and Requirements Matrix: Req-1 (#1 Understanding, #2 Strategy, and #3 Management Approach) ask for similar information.</p>	Yes
15.	VI	36-37	<p>If we are allowed to crosswalk between sections, does the State have a preference in which section these requirements are addressed? Or should our responses be repeated for each section?</p>	Responses should be repeated for each section.
16.	Requirements Matrix	36-37	<p>Requirements Matrix: Req-5 refers to "D.5 Scope of Work, Payment."</p> <p>Scope of Work Section D.5 on Page 30 of the RFP however, refers to "DHHS Responsibilities" not "Payment."</p> <p>Can the State clarify what the correct reference/requirement is for Requirement #5?</p>	This should not have referred to a part of the Scope of Work. Please respond to the Requirements Matrix without reference to the Scope.
17.	Requirements Matrix	36-37	<p>Requirements Matrix: Req-5 Payment asks for "Cost of Project as outline in Cost Sheet." Can the State confirm that no cost information is to be included in the Requirements Matrix response, but rather all cost details should be included in the Cost Proposal document (using the Cost Sheet)?</p>	Correct, no cost is to be included in the Requirements Matrix response, but should be limited to the Cost Sheet only.
18.	V	28-30	<p>Has the Department previously used consultants or contractors to assist with the scope of work requested in the RFP, and if so, are there currently any incumbents currently performing this or a similar scope of work for the Department?</p>	No
19.	V	28	<p>The "Project Environment" section states that "The Nebraska Department of Health and Human Services (DHHS) has been awarded federal funding from the Administration of Community Living (ACL), in response to COVID-19 and the need to enhance and improve Adult Protective Services (APS). The purpose of these grants is to provide a funding opportunity in accordance with Section 2042(b) of Subtitle B of Title XX of the Social Security Act, otherwise known as the Elder Justice Act (EJA) as authorized and funded through the CRRSA and ARP of 2021 awards."</p> <p>Is it the Department's intent that the contract from this RFP will be solely funded from the amounts received</p>	The Department's intent is to solely use funds from the federal grants through the Administration of Community Living.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

			through these grants or will other State and/or federal funds also serve as a source of funds for the resulting contract?	
20.	V	28	This RFP mentions that in 2021, there were 557 cases which contained allegations of financial fraud and exploitation. Can the department provide an estimate of the average number of hours spent investigating these aspects of the 557 claims?	Individual APS Specialists do not track the time spent on specific cases. There is no estimate of hours per case available.
21.	V	29, 1 a	The business requirements state that the contractor will "Review APS cases for suspected fraud and financial exploitation." Will the contractor or the Department be responsible for identifying which cases contain allegations of financial fraud and exploitation? Using 2021 as example, would the contractor e expected to review all 4,158 cases to identify the 557 which contained such allegations or will that be performed by the Department?	The Department will be responsible for identifying cases with possible financial exploitation and/or fraud. The Contractor would not be expected to review all 4,158. The Department will establish requirements and processes to determine which cases warrant the evaluation by the Contractor.
22.	V	29, 1 h	This requirement states that the contractor "will have access to all DHHS personnel through email or telephone whose assistance is requested, to complete the financial and fraud investigation." Can the Department provide an estimate of the number of personnel with time dedicated to this activity and/or the expected hours or Department personnel time available to assist the contractor in the performance of the requested scope of work?	The Department employs just under 40 APS case workers and 6 APS Supervisors. It is unknown at this time how many of those staff will dedicate time to this activity, as it is dependent on who is assigned the case and the complexity of the case. Typically, one APS Specialist (case worker) and one Supervisor are assigned to a particular case.
23.	V	29, 1 h iii	This requirement states that the contractor "will gather and review evidence; prepare fact-finding reports; provide expert witness in civil and criminal proceedings." Can the Department provide details on regarding how many of 557 cases in 2021 which contained allegations of financial fraud and exploitation resulted in the need for (1) a fact-finding report and (2) expert witness reports or testimony in civil and criminal proceedings?	No fact-finding reports were produced for any of the cases investigated in 2021 as there were no forensic accountants engaged to assist with APS financial exploitation cases. Likewise, no expert witness reports or testimony was produced in any civil or criminal trials.
24.	V	29, 1 h viii	The requirement states that the contract "shall complete each assigned case within 30 business days, based on the complexity of the referral. Contractor shall provide a written request to extend completion of the case, including rationale and shall obtain written approval from DHHS." Can the Department provide details on average number of days between assignment and completion for the 557 cases in 2021 which contained allegations of financial fraud and exploitation?	Investigations for intakes which include allegations of Financial Exploitation are due within 90 days from the date the report was accepted for investigation. A 15-calendar day extension may be granted by the supervisor, as needed. Extension may be requested for: delays in receiving financial records, requests from law enforcement, and other reasons. The APS Specialist will complete investigation documentation at day 80; this allows the supervisor 10 calendar days to review the case, request any needed revisions, and update the status to "final" by the due date.
25.	V	29, 1 h ix	This requirement states that the contract "shall collect, digitize, and summarize investigations documents into a data collection format. This	Since this is a new process to DHHS-APS, a system or tool has not been formalized. APS will be responsible for tracking and monitoring progress by

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

			information should be sortable and can be queried to extract data as needed. This should include demographic information, and any other data relevant to assigned forensic investigations collected by Contractor." Does the Department currently have a system or tool for tracking and monitoring the progress of the cases evaluated? If so, can the Department provide an overview of the system/tool and its current functionality?	utilizing Excel and/or other tools at its disposal, to determine if there is a need to implement a formalized system/tool. Monitoring will also occur by the DHHS Contract Manager, who will be responsible for reviewing the Contractor's monthly progress reports and quarterly fiscal reports.
26.	V	29, 2 a-d	Does this requirement include all personnel of the contractor who will perform services on the engagement or just the individual/individuals who have ultimate responsibility for the work product, reports or testimony provided? For example, for a CPA firm, if the engagement partner who will be responsible for team oversight, reports and testimony meets all of the required qualifications can the engagement team include additional staff who do not meet these qualifications?	If there are other personnel of the contractor that will be assisting with areas within the scope of work, but are not a licensed CPA, this information will need to be made known in a response proposal and specified what tasks will be completed by the CPA and by the non CPA personnel. Any and all oversight, reviews, determinations and testimony will need to be conducted by the CPA.
27.	V	30, 4 c	This section states that the contractor will perform 3-5 audits per month. The prior information states that the Department had 557 cases in 2021. Is it the Department's intent that the contractor will only perform services on a portion of the relevant cases, and if so, who will be responsible for identifying and determining which cases will be assigned to the contractor?	It is the intent at this time, that the Contractor will only perform the services on a portion of relevant cases, identified by DHHS.
28.	V	30, 4 c	This section states that the contractor will perform 3-5 audits per month. The prior information states that the Department had 557 cases in 2021. Does the Department have existing personnel or contractors who will perform this scope of services for the other cases? If so, are there any expectations for assistance from the contractor on the cases handled by these other resources?	DHHS does not have existing staff who conduct audits on these types of cases. Other cases that may involve financial exploitation but are not referred for the specialized review and audit, will be managed by an APS case manager.
29.			Will firms without a local office in Nebraska be considered?	Yes
30.			Is this a new service being solicited by Nebraska DHHS? If services have been provided in the past by a contractor, can you provide the average number of hours needed to investigate similar cases in the past?	This is a new service offered by DHHS.
31.			The number of hours needed to complete an investigation varies significantly depending on the time period involved, number of individuals involved in the alleged fraud, number of bank accounts and other assets to be investigated, as well as other factors. Would DHHS be open to a fee schedule based on rate per hour per staff level rather than by each case analysis?	No

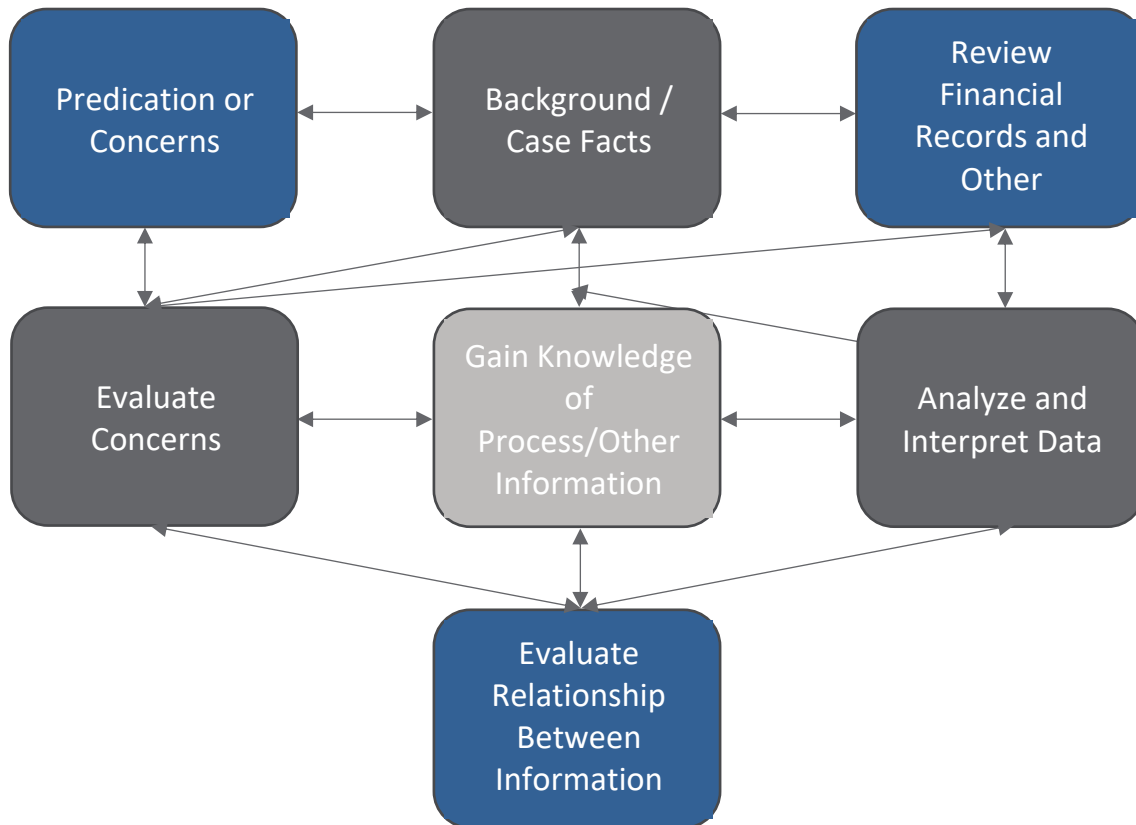
STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

This addendum will become part of the proposal and should be acknowledged with the Request for Proposal.

TECHNICAL APPROACH

Forensic Accounting Investigative Approach

Our forensic accounting approach “finds the facts” through an iterative and collaborative process with you. The following graph illustrates this approach:



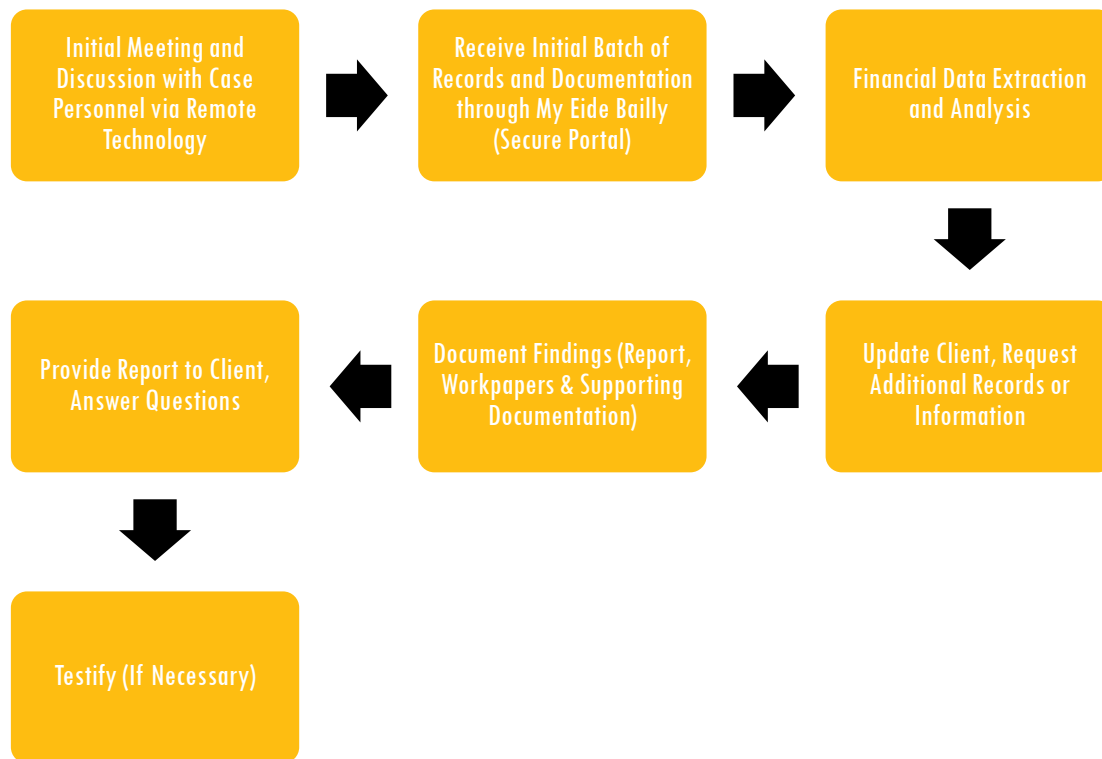
Forensic Accounting Technologies

We work with our clients to obtain data and financial data from various financial records, such as bank and credit card statements, to conduct our analyses. We have tools available to extract financial data so it can be analyzed in a database for the purpose of creating a more efficient and effective forensic financial exploitation investigation. We leverage our forensic accounting data extraction tools to quickly extract relevant financial information for the purpose of identifying, quantifying, and summarizing the facts regarding financial activity.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Customized Forensic Accounting Financial Exploitation Investigation Approach

Our forensic accounting approach is designed to collaborate with DHHS to achieve its financial exploitation investigative objectives with the facts. We can customize our approach to best use our collective resources. The following graph illustrates our typical forensic accounting financial exploitation approach:

**Committed to Meeting Your Deadlines**

We understand DHHS' needs and are committed to meeting your deadlines. Our forensic accounting approach is designed to collaborate with DHHS to achieve its objectives with the facts as it relates to the financial exploitation concerns. We understand the scopes will be defined on a case-by-case basis and we'll work with you to perform the appropriate forensic accounting procedures to complete each case in a timely manner.

We'll work closely with your personnel through the planning stages to clearly define expectations and the items required from your team to enable us to meet your needs.

Following is a sample of our typical work plan for a financial exploitation case assuming all financial records are received and provided to us before we render services.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Phase	Major Task	Duration	Milestones	Estimated Hours
1	Planning - Information Gathering	1 week	Forensic planning and discussions with APS to gain an understanding of financial exploitation concerns.	4-6
2	Analysis & Reporting	2-3 weeks	Procedures completed and findings discussed verbally.	10-14
3	Final Report - Review & Delivery	1 week	Final report completed.	6-8
TOTALS:		4 Weeks		20-28 Hours

Actionable Forensic Accounting Reports

We believe what separates us from other forensic accountants who provide financial exploitation investigations is not only our passionate professionals, but the comprehensiveness of our investigative process which is demonstrated throughout our deliverables. **Appendix D** is a redacted, sample financial exploitation forensic accounting report (excluding workpapers) for your review. This sample report is confidential and should be treated as such and is only being provided to assist with the proposal decision process.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

REQUIREMENTS MATRIX

Requirements Matrix

Request for Proposal Number 114352 03

Bidders are instructed to complete a Requirements Matrix for Children and Family Services Forensic Accountant. Bidders are required to describe in detail how their proposed solution meets the conformance specification outlined within each Business Requirement.

The matrix is used to document and track the requirements from the proposal through testing to verify that the requirement has been completely fulfilled. The contractor will be responsible for maintaining the contract set of Baseline Requirements.

The matrix should indicate how the bidder intends to comply with the requirement and the effort required to achieve that compliance. It is not sufficient for the bidder to simply state that it intends to meet the requirements of the RFP. DHHS will consider any such response to the requirements in this RFP to be non-responsive and the bid may be rejected. The narrative should provide DHHS with sufficient information to differentiate the bidder's business solution from other bidders' solutions.

The bidder must ensure that the original requirement identifier and requirement description are maintained in the requirements matrix as provided by DHHS. Failure to maintain these elements may render the bid non-responsive and result in for rejection of the bidder. How to complete the traceability matrix:

Column Description	Bidder Responsibility
Req #	The unique identifier for the requirement as assigned by DHHS, followed by the specific requirement number. This column is dictated by this RFP and must not be modified by the bidder.
Requirement	The statement of the requirement to which the bidder must respond. This column is dictated by the RFP and must not be modified by the bidder.

Project Requirements

Requirements	
Req #	Requirement
REQ-1	<p>Bidder must meet the requirements in Section D.1 (Scope of Work, Contractor Responsibilities). Describe how your solution will meet these requirements?</p> <ol style="list-style-type: none"> 1. What is your understanding of the outlined Contractor Responsibilities? 2. What is your proposed strategy to carry out the requirements in the referenced section? 3. What will your management plan be to carry out the requirements of this section, and how will it be successfully implemented? 4. Who will be involved in carrying out this project? 5. Are there instances in which you and/or individuals working on the contract resulting from the RFP, has a possible conflict of interest, and if so, the nature of the conflict (Ex. State of Nebraska employee) 6. Are there any issues and/or potential problems related to the work to be completed? 7. What is your experience and use of forensic investigative software?

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Response:

1. Understanding of Contractor Responsibilities: We are to review APS cases, including multiple financial documents, for suspected fraud and financial exploitation, identifying irregularities and improprieties. We will utilize forensic investigative software to convert the financial data for cost effective and efficient financial investigative purposes, including usable reports, spreadsheets, charts and/or graphs. We will use asset tracing for the purpose of reviewing, identifying, and communicating any public/third party financial records needed for financial exploitation investigations.

We will work collaboratively with DHHS personnel to gain an understanding of the background for each matter and will obtain financial records from DHHS personnel through our secure portal, unless DHHS personnel has another preferred secured method for sharing financial records. We will leverage our forensic accounting technologies to extract bank and credit card statement data for the purpose of aggregating the data into a useable database for analysis and summarization purposes.

We will provide DHHS with a comprehensive written report of findings inclusive of a narrative and workpapers. We will provide expert testimony and evidentiary exhibits, if/as needed. Upon receipt of the case financial records, we will complete each assigned case within 30 business days. We will provide consultation to APS personnel as requested and ensure DHHS has the records for retention and audit purposes.

2. Proposed Strategy: We believe collaboration is key to the success of this contract. Upon being awarded the contract, we will setup an engagement planning meeting with the appropriate DHHS personnel to identify key contacts and to gain an understanding of DHHS case intake processes. As part of this planning call, we would identify if DHHS has an individual designated to decide if a case should be provided to us for investigative purposes. We would work closely with this individual to help in this early case assessment process as we believe there are efficiencies in having an early case assessment process in place. We will also want to understand DHHS case intake process and the documentation involved. Case background information is important for our forensic accountants as they help us throughout the investigative process. During engagement planning call, we can discuss the secure transferring of documentation. We have a secure portal, My Eide Bailly, that similar clients use to exchange documentation with us in a secure manner. However, we are open to leveraging other secure transferring systems should DHHS have a preference. Upon receipt of the documentation, we will perform our analysis. As part of this process, it is common for us to identify other financial records that may assist with our investigation. We create a document request list for DHHS personnel and will discuss the importance of these records. When it is determined we have all of the financial records that will be provided to us, we will draft a comprehensive written report inclusive of workpapers. A case exit conference call may be held if the APS investigator has any questions or concerns.

3. Plans for Successful Implementation: We will leverage our experience from working with other government agencies similar to yours to ensure our forensic accounting services are successfully implemented. With that said, we can customize our communications, investigative approach, and administrative reporting to meet your needs. Ongoing communication by our designated team with the assigned DHHS personnel throughout the contract will be adhered to by us and will be the key to the success of the contract.

4. Project Team Members: Doug Cash will lead the engagement team and will be your primary contact. Brett Johnson will serve as the Engagement Partner. Eric Hansen will serve as the Senior Manager for the engagement as deemed necessary. Chris Baxter, Chase Davis and Noah Lilien will serve as Senior Associates. Additional forensic accounting staff members are available to assist with the financial data extraction, analysis, and reporting, if there is a need. We will inform DHHS of any changes to the engagement team prior to them joining the team.

5. Conflict of Interest: None of the team members assigned to DHHS' engagement have a conflict of interest with the State or DHHS.

6. Issues/Potential Problems: We are not aware of any issues or potential problems at this time.

7. Experience with Forensic Software: We have been leveraging forensic accounting technologies for the past 20 years. Our professionals have advanced skillsets in knowing how to best use data extraction software for the purpose of extracting and analyzing financial transactions from various source records such as bank statements, cancelled checks and credit card statements. The Eide Bailly difference is that not only are we advanced forensic accounting technology users, but we are also highly trained and experienced forensic accountants that know leveraging technology is just one aspect of creating a more efficient and effective investigation.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Bidder must meet the requirements in Section D.2 (Scope of Work, Staff Credentials and Licensure). Describe how your solution will meet these requirements?

1. What are the positions and credentials of staff that will be involved in this work?
2. What experience does each staff member that will be assisting, have in forensic accounting?
3. You and/or your organization’s accountants shall maintain active professional licenses and permits, required by law to perform the activities required in this RFP.
4. Certified public accountants in your organization must not have a currently suspended certified public accountant license.

Response:

1. Positions and Credentials of Staff

Name and Role	Designations	Applicable Experience (in Years) and Specialties
 <p>Brett Johnson Engagement Partner</p>	CPA CFF CFE CFI	<ul style="list-style-type: none"> • 17+ years • Financial investigations • Investigative accounting • Civil and criminal litigation consulting and expert witness services • Forensic interviews
 <p>Doug Cash Senior Manager</p>	CFE CFI CFCI	<ul style="list-style-type: none"> • 30+ years • Financial investigations • Investigative accounting • Civil and criminal litigation consulting and expert witness services • Forensic interviews • Former law enforcement
 <p>Eric Hansen Senior Manager</p>	CFE CFCI CFI	<ul style="list-style-type: none"> • 15+years • Financial investigations • Investigative accounting • Civil and criminal litigation consulting and expert witness services • Forensic interviews • Former law enforcement
 <p>Christopher Baxter Senior Associate</p>	CFE	<ul style="list-style-type: none"> • 5+ years • Financial investigations • Investigative accounting • Internal controls • Governmental accounting experience • Works with several Adult Protective Service agencies

REQ-2

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES



Chase Davis
Senior Associate

CFE
CCE

- **7+ years**
- Financial investigations
- Investigative accounting
- Internal controls
- Governmental accounting experience
- Cryptocurrency tracing



Noah Lilien
Senior Associate

CPA

- **1 year**
- Financial investigations
- Investigative accounting
- Civil and criminal litigation consulting

Forensic Accounting Staff
(available if needed)

- Financial Investigations

2. Experience in Forensic Accounting:

Team Member	Qualifications and Experience
<p>Brett Johnson, CPA, CFF, CFE, CFI Engagement Partner</p>	<p>Brett conducts and oversees financial investigations regarding allegations of fraud, or other disputes in a variety of industries including government, financial institutions, healthcare, oil and gas, construction, and cooperatives. He also provides fraud prevention consulting through internal control examinations and fraud risk assessments. He has extensive experience tracing illicit funds through multiple accounts and entities and identifying employee fraud schemes. Brett conducts internal control examinations to help strengthen controls over assets, and he's provided testimony in state, federal and tribal court systems.</p>
<p>Douglas Cash, CFE, CFI, CFCI Senior Manager</p>	<p>Doug oversees forensic accounting engagements. He's a former law enforcement officer who specialized in dealing with white collar crime. He investigates fraud and helps the organizations he works with prevent future problems, while finding justice for past issues. Doug has served as lead investigator in various types of fraud-related investigations, including embezzlement, money laundering, identity theft, Ponzi, and Pyramid schemes, as well as theft.</p>
<p>Eric Hansen, CFE, CFCI, CFI Senior Manager</p>	<p>Eric provides forensic and investigative accounting services on complex financial transactions in order to help clients understand the details of those transactions. He specializes in fraud detection, investigation and prevention consulting services and tailors his services to clients' specific needs. He is a Certified Fraud Examiner, Certified Financial Crimes Investigator, Certified Forensic Interviewer, and former Certified Law Enforcement Officer. Eric's vast experience in working with a variety of organizations and industries combined with his extensive fraud knowledge position him to be an ideal expert witness. He has testified in numerous civil and criminal cases, providing the courts with the financial story, and testifying with credibility.</p>
<p>Chris Baxter, CFE Senior Manager</p>	<p>Chris has several years of experience as a forensic accounting professional and is part of Eide Bailly's Fraud & Forensic Advisory practice. His primary focus is investigating allegations of fraud and financial exploitation of vulnerable adults at the local, state, and national levels. He provides financial investigative</p>

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

	<table border="1"> <tr> <td data-bbox="253 189 662 304"></td> <td data-bbox="662 189 1529 304"> <p>services for nonprofits, government entities and private businesses. Chris also provides internal control consulting services focusing on mitigating fraud risks within organizations.</p> </td> </tr> <tr> <td data-bbox="253 304 662 472"> <p>Chase Davis, CFE, CTCE Senior Associate</p> </td> <td data-bbox="662 304 1529 472"> <p>Chase assists our clients with various forensic accounting matters. He examines financial documents and bank activity to identify and trace possible fraudulent or suspicious activity. He is also active in the crypto-asset realm and helps clients with forensic work involving cryptocurrencies. Chase helps clients with a variety of needs and knows that each case is unique.</p> </td> </tr> <tr> <td data-bbox="253 472 662 583"> <p>Noah Lilien, CPA Senior Associate</p> </td> <td data-bbox="662 472 1529 583"> <p>Noah provides forensic accounting services in conjunction with litigation support and investigative financial analyses. He works on a variety of matters including divorces, financial exploitations, economic damages, and asset tracings</p> </td> </tr> <tr> <td data-bbox="253 583 662 682"> <p>Forensic Accounting Staff</p> </td> <td data-bbox="662 583 1529 682"> <p>These team members assist clients with forensic accounting matters including financial data extraction, analysis, and report writing</p> </td> </tr> </table> <p>3. Maintenance of Licenses and Permits: Eide Bailly and the proposed engagement team for DHHS will maintain active professional licenses and permits as required by law to perform the activities as outlined in the Request for Proposal.</p> <p>4. Suspension: None of the Certified Public Accountants (CPA) assigned to DHHS’ engagement team have a currently suspended license.</p>		<p>services for nonprofits, government entities and private businesses. Chris also provides internal control consulting services focusing on mitigating fraud risks within organizations.</p>	<p>Chase Davis, CFE, CTCE Senior Associate</p>	<p>Chase assists our clients with various forensic accounting matters. He examines financial documents and bank activity to identify and trace possible fraudulent or suspicious activity. He is also active in the crypto-asset realm and helps clients with forensic work involving cryptocurrencies. Chase helps clients with a variety of needs and knows that each case is unique.</p>	<p>Noah Lilien, CPA Senior Associate</p>	<p>Noah provides forensic accounting services in conjunction with litigation support and investigative financial analyses. He works on a variety of matters including divorces, financial exploitations, economic damages, and asset tracings</p>	<p>Forensic Accounting Staff</p>	<p>These team members assist clients with forensic accounting matters including financial data extraction, analysis, and report writing</p>
	<p>services for nonprofits, government entities and private businesses. Chris also provides internal control consulting services focusing on mitigating fraud risks within organizations.</p>								
<p>Chase Davis, CFE, CTCE Senior Associate</p>	<p>Chase assists our clients with various forensic accounting matters. He examines financial documents and bank activity to identify and trace possible fraudulent or suspicious activity. He is also active in the crypto-asset realm and helps clients with forensic work involving cryptocurrencies. Chase helps clients with a variety of needs and knows that each case is unique.</p>								
<p>Noah Lilien, CPA Senior Associate</p>	<p>Noah provides forensic accounting services in conjunction with litigation support and investigative financial analyses. He works on a variety of matters including divorces, financial exploitations, economic damages, and asset tracings</p>								
<p>Forensic Accounting Staff</p>	<p>These team members assist clients with forensic accounting matters including financial data extraction, analysis, and report writing</p>								
<p>REQ-3</p>	<p>Bidder must meet the requirements in Section D.3 (Scope of Work, Location of Work) Describe how your solution will meet these requirements?</p> <ol style="list-style-type: none"> Office space must be equipped with required materials, equipment, and software to carry out the requirements of this work. <p>Response:</p> <p>1. Equipment, Materials and Software: Eide Bailly has the office space equipped with the required materials, equipment, and software to meet the requirements of the requested work by DHHS.</p>								
<p>REQ-4</p>	<p>Bidder must meet the requirements in Section D.4 (Scope of Work, Minimum Reporting Requirements). Describe how your solution will meet these requirements?</p> <ol style="list-style-type: none"> Staff capacity, ability, and equipment to provide reports as required under Section D.4. Application of your standard privacy procedures. <p>Response:</p> <p>1. Staff Capacity: Once selected for the engagement, we will meet with DHHS to discuss timing needs and structure our commitment of resources accordingly. We have reviewed our workload and are confident that through the size of our forensic accounting practice and the resources we have across the firm, that we have the capacity to serve DHHS now and in the future. Although we are committed to other projects, we are adept at managing workflow and projects, and are able to be flexible in allocating staff time. We work with several other similar clients and are confident that we have the resources to meet your needs.</p> <p>2. Standard Privacy Procedures: Eide Bailly staff are responsible for complying with the firm’s policies when using the firm’s information resources and/or on the firm’s time. The “Acceptable Use of the Firm’s Information Resources” security policy is updated annually or as needed due to changes to the firm’s organizational and operational needs or when regulatory requirements change. Staff are required to review and sign the updated policy annually.</p> <p>We have an Information Security Program (ISP) that:</p> <ul style="list-style-type: none"> Ensures the confidentiality, integrity, and availability of personal or sensitive information collected by the firm; Protects against any anticipated threats to the confidentiality, integrity, and availability of this information; Protects against unauthorized access to or use of the firm’s maintained personal or sensitive information that could result in harm or inconvenience to any customer or employee; and Develops an ISP that is appropriate to the firm’s size, scope and business, its available resources, and the amount of personal or sensitive information that the firm owns or maintains on behalf of others while recognizing the need to protect both the customer and employee information. 								

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

	Due to the sensitive nature of the forensic accounting matters, we do not disclose specifics of any particular engagement, however we would be happy to discuss any specific questions DHHS may have related to technology or case-specific privacy procedures.
REQ-5	<p>Bidder must meet the requirements in Section D.5(Scope of Work, Payment). Describe how your solution will meet these requirements?</p> <ol style="list-style-type: none"> 1. Cost of project as outlined in Cost Sheet. 2. System established to ensure invoices are rendered timely. 3. Invoice submission process and format. <p>Response:</p> <p>1. Cost of Project: We have provided this separately as instructed in the Request for Proposal in the document named: RFP 114352 O3 Eide Bailly LLP file 2 of 2 Cost Proposal.</p> <p>2. Timely Invoices: Our system presents invoices as the work progresses and we can ensure our submission of invoices will meet DHHS' requirements. Invoices will be sent to DHHS on a monthly basis.</p> <p>3. Invoice Submission and Format: Invoices along with line item descriptions of services rendered by professional, by each case, will be provided on our invoices. This will allow you to understand the services we rendered, and costs associated with each specific case.</p>

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES



The Right Choice for the State of Nebraska, Department of Health and Human Services

BUILDING A SUCCESSFUL RELATIONSHIP

To us, work is not just work; we see it as a chance to help you resolve allegations of financial exploitation affecting those that cannot help themselves. After thoughtfully reviewing your needs, we think we are the best fit for this opportunity based on our extensive forensic accounting financial exploitation investigative experience.

If you have questions or would like additional information, do not hesitate to contact us. We want to make sure you have everything you need to make your decision.



Doug Cash, CFE, CFI, CFCI

Senior Manager

303.586.8504

dcash@eidebailly.com

We Want to Work with You

We are driven to help clients take on the now and the next with inspired ideas, solutions and results. We look forward to working with you.

Appendix A: Team Profiles

CONNECTING YOU WITH THE RIGHT RESOURCES

BRETT A. JOHNSON, CPA/CFF, CFE, CFI

Partner

INSPIRATION: Fraud isn't always black and white. I'm motivated to help our clients uncover the facts in sensitive and challenging situations.

701.239.8673 | bjohnson@eidebailly.com

Brett provides clients with peace of mind by offering fraud detection, investigation, and prevention consulting services. He has extensive experience tracing, documenting, and identifying employee fraud schemes in all industries, and has provided expert testimony in federal, state, and tribal court systems. Brett also serves as an internal control consultant to help strengthen controls over assets. Additionally, he leads our forensic services team in cryptocurrency tracing investigations and blockchain forensics.

Brett works hard to make sure clients understand the process so there are no surprises. Keeping communication open and frequent, he shares information and prioritizes every deadline. Brett ensures his clients feel confident that he's doing everything he can to help them.

Outside of work, Brett enjoys staying active, traveling, and spending time with his wife and two children. Like many Midwesterners, he also appreciates quality time at the lakes.

Client Work

Conducts and oversees financial investigations regarding allegations of fraud, waste, and abuse in a variety of industries including financial institutions, healthcare, government, oil and gas, construction and cooperatives.

Provides fraud prevention consulting to clients in all industries through internal control examination and conducting fraud risk assessments.

Provides expert witness testimony for civil and criminal proceedings.

Conducts tracing of crypto assets and blockchain forensics.



Memberships

North Dakota Society of Certified Public Accountants

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners

International Association of Interviewers

Designation/Licensures

Certified Public Accountant

Certified in Financial Forensics

Certified Fraud Examiner

Certified Forensic Interviewer

Education

Bachelor of Science, Accounting and Fraud Examination – North Dakota State University, Fargo

Community

Junior Achievement, Volunteer

Fargo Moorhead West Fargo Chamber Leadership Program, Graduate

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Process Understanding

I understand the forensic accounting and financial investigative process DHHS is requesting of us. I have the skillset and ability to deliver a quality, fact-driven work product related to a complex financial exploitation case.

Personal and/or Client References

Name & Title	Address	Phone & Email
Michelle Gayette, Assistant Director	North Dakota Health & Human Services 1237 W. Divide Ave., Ste. 6 Bismarck, ND 58501-1208	701.328.4613 and mgayette@nd.gov
Angela Medina, APS Director of Policy and Performance	Texas Department of Family & Protective Services 4900 N. Lamar Blvd Mail Code E561 Austin, TX 78751	512.629.6523 and angela.medina@dfps.texas.gov
Jeremy Bendewald, Principal	Eide Bailly LLP 4310 17th Avenue S. Fargo, ND 58103	701.239.8513 and jbendewald@eidebailly.com

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DOUG CASH, CFE, CFI, CFCI
Senior Manager

INSPIRATION: A very rewarding aspect of working in the forensic and valuation division is helping businesses and individuals protect themselves from being taken advantage of. I assist with preventing fraud and holding people accountable for their improper actions.

303.586.8504 | dcash@eidebailly.com

Doug is a retired law enforcement officer who specializes in dealing with white collar crime. He investigates fraud and helps clients prevent future problems while finding justice for past issues.

When you work with Doug, you can expect a uniquely qualified partner who can help you crack down on white collar crime and find solutions to fraud while preventing more problems in the future. His professional experience and previous role as a retired law enforcement officer means he's ready to work with you, whatever the issue.

When he's not helping clients, you'll probably find Doug out on the golf course, camping or traveling as often as possible. Who can resist all the wonderful big-game hunting and fishing opportunities in Colorado? Doug can't!

Client Work

Provides forensic accounting services for clients, and has specific knowledge of fraudulent and criminal activities.

Served as lead investigator in various types of fraud-related investigations, including embezzlement, money laundering, identity theft, Ponzi and pyramid schemes as well as theft by misrepresentation.

Documented and qualified fraud losses, and assisted with civil and criminal proceedings for clients.

Assisted clients with insurance claims involving fraud losses.

Retired detective with decades of law enforcement experience and an emphasis in white collar crime. Former special agent with Arizona's Department of Insurance Fraud Unit.



Memberships

Association of Certified Fraud Examiners

International Association of Financial Crimes Investigators

National Association of Bunco Investigators

International Association of Interviewers

Designation/Licensures
Certified Fraud Examiner

Certified Forensic Interviewer

Certified Financial Crimes Investigator

Private Investigator, Arizona

Education

Master of Business Administration – University of Phoenix, Ariz.

Master of Science Administration, Justice, and Security – University of Phoenix, Ariz.

Community

Colorado Organized Retail Crime Alliance, Board Member

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Process Understanding

I understand the forensic accounting and financial investigative process DHHS is requesting of us. I have the skillset and ability to deliver a quality, fact-driven work product related to a complex financial exploitation case.

Personal and/or Client References

Name & Title	Address	Phone & Email
Michelle Gayette, Assistant Director	North Dakota Health & Human Services 1237 W. Divide Ave., Ste. 6 Bismarck, ND 58501-1208	701.328.4613 and mgayette@nd.gov
Angela Medina, APS Director of Policy and Performance	Texas Department of Family & Protective Services 4900 N. Lamar Blvd Mail Code E561 Austin, TX 78751	512.629.6523 and angela.medina@dfps.texas.gov
Jeremy Bendewald, Principal	Eide Bailly LLP 4310 17th Avenue S. Fargo, ND 58103	701.239.8513 and jbendewald@eidebailly.com

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

ERIC L. HANSEN, CFE, CFCI, CFI
Senior Manager

INSPIRATION: I really enjoy being able to answer questions from our clients and provide solutions to their unique challenges, especially when they are going through difficult situations that involve litigation, embezzlement/financial discrepancies, or fraud prevention measures.

605.367.6757 | ehansen@eidebailly.com



Eric provides forensic and investigative accounting services on complex financial transactions in order to help clients understand the details of those transactions. He specializes in fraud detection, investigation and prevention consulting services and tailors his services to clients' specific needs. He is a Certified Fraud Examiner, Certified Financial Crimes Investigator, Certified Forensic Interviewer, and former Certified Law Enforcement Officer. Eric's vast experience in working with a variety of organizations and industries combined with his extensive fraud knowledge position him to be an ideal expert witness. He has testified in numerous civil and criminal cases, providing the Courts with the financial story, and testifying with credibility.

Whether it's a small or large engagement, you will be a priority for Eric. He'll answer your questions promptly and work with you to find solutions to your challenges.

Outside of work, Eric enjoys spending time with his special ladies, his wife and two daughters. He also loves getting outside and testing his skills in hunting, camping and all sports.

Client Work

Manages a wide range of forensic accounting engagements, from complex financial cases to fraud prevention consulting.

Investigates client's concerns, from misappropriation of assets to unusual accounting entries, and researches possible solutions for the client.

Provides consulting services to businesses to help them identify their internal controls weaknesses and offers solutions to address these problems.

Utilizes his law enforcement background to serve as a forensic accounting expert witness and testify in civil and criminal proceedings.

Memberships

Association of Certified Fraud Examiners

Heartland Chapter of the Association of Certified Fraud Examiners

International Association of Financial Crimes Investigators

International Association of Interviewers

Designation/Licensures

Certified Fraud Examiner

Certified Financial Crimes Investigator

Certified Forensic Interviewer

Education

Bachelor of Science, Business Administration, Criminal Justice, and Fraud Investigation – North Dakota State University, Fargo

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Process Understanding

I understand the forensic accounting and financial investigative process DHHS is requesting of us. I have the skillset and ability to deliver a quality, fact-driven work product related to a complex financial exploitation case.

Personal and/or Client References

Name & Title	Address	Phone & Email
Matt Althoff, Cabinet Secretary	South Dakota Department of Social Services 700 Governors Drive Pierre, SD 57501	605.280.1305 and matt.althoff@state.sd.us
Jason Olson, Partner	Eide Bailly LLP 800 Nicollet Mall, Ste. 1300 Minneapolis, MN 55402	612.253.6554 and jwolson@eidebailly.com
Jeremy Bendewald, Principal	Eide Bailly LLP 4310 17th Avenue S. Fargo, ND 58103	701.239.8513 and jbendewald@eidebailly.com

CHRISTOPHER J. BAXTER, CFE

Senior Associate

INSPIRATION: As a forensic accountant, we often see our clients after fraud has occurred. The most rewarding aspect of my career is helping our clients uncover the facts and get the answers they are looking for and deserve.

507.304.6925 | cbaxter@eidebailly.com



Chris has several years of experience as a forensic accounting professional and is part of Eide Bailly's Fraud & Forensic Advisory practice. His primary focus is investigating allegations of fraud and financial exploitation of vulnerable adults at the local, state, and national levels. He provides financial investigative services for nonprofits, government entities and private businesses. Chris also provides internal control consulting services focusing on mitigating fraud risks within organizations.

Chris works hard to make sure clients understand the process so there are no surprises. Keeping communication open and frequent, he shares information and prioritizes every deadline. Chris ensures his clients feel confident that he's doing everything he can to help them.

Chris retired from the U.S. Army in 2019, after 24 years of service. Outside of work, Chris enjoys staying active, traveling, and spending time with his wife and four children.

Client Work

Works with several Adult Protective Service agencies throughout the United States to assist them with investigating allegations of fraud and financial exploitation of vulnerable adults.

Performs financial investigations and records detailed documentation of the activities for many clients and within numerous industries.

Conducts analyses of financial data and interprets the data to assist the clients with their various needs and concerns.

Records, traces and documents financial or fraudulent activity to quantify losses for legal purposes.

Memberships

Association of Certified Fraud Examiners

Twin Cities Association of Certified Fraud Examiners

Designation/Licensures

Certified Fraud Examiner

Education

Bachelor of Science, Accounting - Minnesota State University, Mankato, Minnesota

Associates of Arts, Liberal Education - Normandale Community College, Minnesota

Community

VFW, member

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Process Understanding

I understand the forensic accounting and financial investigative process DHHS is requesting of us. I have the skillset and ability to deliver a quality, fact-driven work product related to a complex financial exploitation case.

Personal and/or Client References

Name & Title	Address	Phone & Email
Michelle Gayette, Assistant Director	North Dakota Health & Human Services 1237 W. Divide Ave., Ste. 6 Bismarck, ND 58501-1208	701.328.4613 and mgayette@nd.gov
Angela Medina, APS Director of Policy and Performance	Texas Department of Family & Protective Services 4900 N. Lamar Blvd Mail Code E561 Austin, TX 78751	512.629.6523 and angela.medina@dfps.texas.gov
Jeremy Bendewald, Principal	Eide Bailly LLP 4310 17th Avenue S. Fargo, ND 58103	701.239.8513 and jbendewald@eidebailly.com

CHASE J. DAVIS, CFE, CCE
Forensic Accounting Senior Associate

INSPIRATION: I enjoy helping our clients through their accounting, cryptocurrency, and fraud concerns. Whether the situation is simple or complex, I strive to help our clients feel at ease and know that their concerns are in good hands.

701.221.8911 | cdavis@eidebailly.com



Chase assists our clients with various forensic accounting matters. He examines financial documents and bank activity to identify and trace possible fraudulent or suspicious activity. He is also active in the crypto-asset realm and helps clients with forensic work involving cryptocurrencies. Chase helps clients with a variety of needs and knows that each case is unique.

When you work with Chase, you can expect him to work hard and effectively. He strives to not just meet expectations, but to exceed them. Chase will utilize his investigative experience to assist the client with the matters at hand and help put them at ease throughout the engagement.

Outside of work, Chase thoroughly enjoys hiking and traveling. Chase also enjoys spending time outside and cooking extravagant foods.

Client Work

Investigates suspicious or fraudulent activity for clients and records detailed documentation of the activities; has worked on many types of cases and within numerous industries.

Conducts analyses of financial data and interprets the data to assist the clients with their various needs and concerns.

Records, traces and documents financial or fraudulent activity to quantify losses for legal purposes.

Conducts blockchain forensics and tracing of cryptocurrencies to determine the flow of cryptocurrencies and identify key transactions and addresses.

Memberships

Association of Certified Fraud Examiners

Designation/Licensures

Certified Fraud Examiner

Certified Cryptocurrency Expert

Education

Bachelor of Science, Criminal Justice – North Dakota State University

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Process Understanding

I understand the forensic accounting and financial investigative process DHHS is requesting of us. I have the skillset and ability to deliver a quality, fact-driven work product related to a complex financial exploitation case.

Personal and/or Client References

Name & Title	Address	Phone & Email
Michelle Gayette, Assistant Director	North Dakota Health & Human Services 1237 W. Divide Ave., Ste. 6 Bismarck, ND 58501-1208	701.328.4613 and mgayette@nd.gov
Angela Medina, APS Director of Policy and Performance	Texas Department of Family & Protective Services 4900 N. Lamar Blvd Mail Code E561 Austin, TX 78751	512.629.6523 and angela.medina@dfps.texas.gov
Jeremy Bendewald, Principal	Eide Bailly LLP 4310 17th Avenue S. Fargo, ND 58103	701.239.8513 and jbendewald@eidebailly.com

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

NOAH LILIEN

Senior Associate

INSPIRATION: I find satisfaction in assisting clients through their challenges and enabling them to achieve their goals.

909.755.2666 | nlilien@eidebailly.com

Noah provides forensic accounting services in conjunction with litigation support and investigative financial analyses. He works on a variety of matters including divorces, financial exploitations, economic damages, and asset tracings.

When you work with Noah, you can expect him to conduct a thorough analysis and keep you updated along the way. He will leave no stone unturned in helping to reach a resolution.

Outside of work, Noah enjoys playing tennis and pickleball as well as going on adventures with his wife and dog.

Client Work

Provides cash flow analyses, business valuations, and asset tracings for litigation support.

Investigates financial exploitations and fraudulent activities for both individuals and organizations.

Review and analysis of municipal policies and transactions to ensure compliance.

Analysis and critique of opposing expert reports.



Memberships

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Science, Agricultural Business - California Polytechnic State University, San Luis Obispo, CA

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Process Understanding

I understand the forensic accounting and financial investigative process DHHS is requesting of us. I have the skillset and ability to deliver a quality, fact-driven work product related to a complex financial exploitation case.

Personal and/or Client References

Name & Title	Address	Phone & Email
Michelle Gayette, Assistant Director	North Dakota Health & Human Services 1237 W. Divide Ave., Ste. 6 Bismarck, ND 58501-1208	701.328.4613 and mgayette@nd.gov
Angela Medina, APS Director of Policy and Performance	Texas Department of Family & Protective Services 4900 N. Lamar Blvd Mail Code E561 Austin, TX 78751	512.629.6523 and angela.medina@dfps.texas.gov
Jeremy Bendewald, Principal	Eide Bailly LLP 4310 17th Avenue S. Fargo, ND 58103	701.239.8513 and jbendewald@eidebailly.com

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Appendix B: Required Documents

Attachment 1 - Form A
Bidder Proposal Point of Contact
Request for Proposal Number 114352 O3

Form A should be completed and submitted with each response to this solicitation. This is intended to provide the State with information on the Bidder's name and address, and the specific person(s) who are responsible for preparation of the Bidder's response.

Preparation of Response Contact Information	
Bidder Name:	Eide Bailly LLP
Bidder Address:	7001 E. Belleview Ave., Ste. 700 Denver, Colorado 80237-2733
Contact Person & Title:	Doug Cash, Senior Manager
E-mail Address:	dcash@eidebailly.com
Telephone Number (Office):	303.586.8504
Telephone Number (Cellular):	720.413.2632
Fax Number:	877.882.9856

Each Bidder should also designate a specific contact person who will be responsible for responding to the State if any clarifications of the Bidder's response should become necessary. This will also be the person who the State contacts to set up a presentation/demonstration, if required.

Communication with the State Contact Information	
Bidder Name:	Eide Bailly LLP
Bidder Address:	7001 E. Belleview Ave., Ste. 700 Denver, Colorado 80237-2733
Contact Person & Title:	Doug Cash, Senior Manager
E-mail Address:	dcash@eidebailly.com
Telephone Number (Office):	303.586.8504
Telephone Number (Cellular):	720.413.2632
Fax Number:	877.882.9856

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Attachment 2 - Form B: REQUEST FOR PROPOSAL FOR CONTRACTUAL SERVICES FORM

BIDDER MUST COMPLETE THE FOLLOWING

By signing this Request for Proposal for Contractual Services form, the Bidder guarantees compliance with the procedures stated in this Solicitation and agrees to the terms and conditions unless otherwise indicated in writing and certifies that Bidder maintains a drug free workplace.

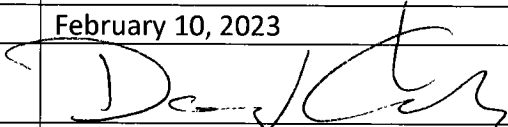
Per Nebraska's Transparency in Government Procurement Act, Neb. Rev Stat § 73-603 DAS is required to collect statistical information regarding the number of contracts awarded to Nebraska Contractors. This information is for statistical purposes only and will not be considered for contract award purposes.

DC NEBRASKA CONTRACTOR AFFIDAVIT: Bidder hereby attests that bidder is a Nebraska Contractor. "Nebraska Contractor" shall mean any bidder who has maintained a bona fide place of business and at least one employee within this state for at least the six (6) months immediately preceding the posting date of this Solicitation.

_____ I hereby certify that I am a Resident disabled veteran or business located in a designated enterprise zone in accordance with Neb. Rev. Stat. § 73-107 and wish to have preference, if applicable, considered in the award of this contract.

_____ I hereby certify that I am a blind person licensed by the Commission for the Blind & Visually Impaired in accordance with Neb. Rev. Stat. §71-8611 and wish to have preference considered in the award of this contract.

FORM MUST BE SIGNED USING AN INDELIBLE METHOD (NOT ELECTRONICALLY)

FIRM:	Eide Bailly LLP
COMPLETE ADDRESS:	7001 E. Belleview Ave., Ste. 700 Denver, Colorado 80237-2733
TELEPHONE NUMBER:	303.586.8504
FAX NUMBER:	877.882.9856
DATE:	February 10, 2023
SIGNATURE:	
TYPED NAME & TITLE OF SIGNER:	Doug Cash, Senior Manager

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Appendix C: Sections II Through V

II. TERMS AND CONDITIONS

Bidders should complete Sections II through VI as part of their proposal. Bidder is expected to read the Terms and Conditions and should initial either accept, reject, or reject and provide alternative language for each clause. The Bidder should also provide an explanation of why the Bidder rejected the clause or rejected the clause and provided alternate language. By signing the solicitation, Bidder is agreeing to be legally bound by all the accepted terms and conditions, and any proposed alternative terms and conditions submitted with the proposal. The State reserves the right to negotiate rejected or proposed alternative language. If the State and Bidder fail to agree on the final Terms and Conditions, the State reserves the right to reject the proposal. The State of Nebraska is soliciting proposals in response to this solicitation. The State of Nebraska reserves the right to reject proposals that attempt to substitute the Bidder’s commercial contracts and/or documents for this solicitation.

The Bidders should submit with their proposal any license, user agreement, service level agreement, or similar documents that the Bidder wants incorporated in the Contract. The State will not consider incorporation of any document not submitted with the Bidder’s proposal as the document will not have been included in the evaluation process. These documents shall be subject to negotiation and will be incorporated as addendums if agreed to by the Parties.

If a conflict or ambiguity arises after the Addendum to Contract Award have been negotiated and agreed to, the Addendum to Contract Award shall be interpreted as follows:

1. If only one Party has a particular clause then that clause shall control;
2. If both Parties have a similar clause, but the clauses do not conflict, the clauses shall be read together;
3. If both Parties have a similar clause, but the clauses conflict, the State’s clause shall control.

A. GENERAL

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

The contract resulting from this solicitation shall incorporate the following documents:

1. Request for Proposal and Addenda;
2. Amendments to the solicitation;
3. Questions and Answers;
4. Bidder’s proposal (Solicitation and properly submitted documents);
5. The executed Contract and Addendum One to Contract, if applicable; and,
6. Amendments/Addendums to the Contract.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

These documents constitute the entirety of the contract.

Unless otherwise specifically stated in a future contract amendment, in case of any conflict between the incorporated documents, the documents shall govern in the following order of preference with number one (1) receiving preference over all other documents and with each lower numbered document having preference over any higher numbered document: 1) Amendment to the executed Contract with the most recent dated amendment having the highest priority, 2) executed Contract and any attached Addenda, 3) Amendments to solicitation and any Questions and Answers, 4) the original solicitation document and any Addenda, and 5) the Bidder’s submitted Proposal.

Any ambiguity or conflict in the contract discovered after its execution, not otherwise addressed herein, shall be resolved in accordance with the rules of contract interpretation as established in the State of Nebraska.

B. NOTIFICATION

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

Contractor and State shall identify the contract manager who shall serve as the point of contact for the executed contract.

Communications regarding the executed contract shall be in writing and shall be deemed to have been given if delivered personally or mailed, by U.S. Mail, postage prepaid, return receipt requested, to the parties at their respective addresses set forth below, or at such other addresses as may be specified in writing by either of the parties. All notices, requests, or communications shall be deemed effective upon personal delivery or five (5) calendar days following deposit in the mail.

Either party may change its address for notification purposes by giving notice of the change, and setting forth the new address and an effective date.

C. NOTICE (POC)

The State reserves the right to appoint a Buyer's Representative to manage [or assist the Buyer in managing] the contract on behalf of the State. The Buyer's Representative will be appointed in writing, and the appointment document will specify the extent of the Buyer's Representative authority and responsibilities. If a Buyer's Representative is appointed, the Contractor will be provided a copy of the appointment document, and is expected to cooperate accordingly with the Buyer's Representative. The Buyer's Representative has no authority to bind the State to a contract, amendment, addendum, or other change or addition to the contract.

D. GOVERNING LAW (Statutory)

Notwithstanding any other provision of this contract, or any amendment or addendum(s) entered into contemporaneously or at a later time, the parties understand and agree that, (1) the State of Nebraska is a sovereign state and its authority to contract is therefore subject to limitation by the State’s Constitution, statutes, common law, and regulation; (2) this contract will be interpreted and enforced under the laws of the State of Nebraska; (3) any action to enforce the provisions of this agreement must be brought in the State of Nebraska per state law; (4) the person signing this contract on behalf of the State of Nebraska does not have the authority to waive the State's sovereign immunity, statutes, common law, or regulations; (5) the

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

indemnity, limitation of liability, remedy, and other similar provisions of the final contract, if any, are entered into subject to the State's Constitution, statutes, common law, regulations, and sovereign immunity; and, (6) all terms and conditions of the final contract, including but not limited to the clauses concerning third party use, licenses, warranties, limitations of liability, governing law and venue, usage verification, indemnity, liability, remedy or other similar provisions of the final contract are entered into specifically subject to the State's Constitution, statutes, common law, regulations, and sovereign immunity.

The Parties must comply with all applicable local, state and federal laws, ordinances, rules, orders, and regulations.

E. BEGINNING OF WORK

The contractor shall not commence any billable work until a valid contract has been fully executed by the State and the successful Contractor. The Contractor will be notified in writing when work may begin.

F. AMENDMENT

This Contract may be amended in writing, within scope, upon the agreement of both parties.

G. CHANGE ORDERS OR SUBSTITUTIONS

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

The State and the Contractor, upon the written agreement, may make changes to the contract within the general scope of the solicitation. Changes may involve specifications, the quantity of work, or such other items as the State may find necessary or desirable. Corrections of any deliverable, service, or work required pursuant to the contract shall not be deemed a change. The Contractor may not claim forfeiture of the contract by reasons of such changes.

The Contractor shall prepare a written description of the work required due to the change and an itemized cost sheet for the change. Changes in work and the amount of compensation to be paid to the Contractor shall be determined in accordance with applicable unit prices if any, a pro-rated value, or through negotiations. The State shall not incur a price increase for changes that should have been included in the Contractor's proposal, were foreseeable, or result from difficulties with or failure of the Contractor's proposal or performance.

No change shall be implemented by the Contractor until approved by the State, and the Contract is amended to reflect the change and associated costs, if any. If there is a dispute regarding the cost, but both parties agree that immediate implementation is necessary, the change may be implemented, and cost negotiations may continue with both Parties retaining all remedies under the contract and law.

In the event any product is discontinued or replaced upon mutual consent during the contract period or prior to delivery, the State reserves the right to amend the contract or purchase order to include the alternate product at the same price.

*****Contractor will not substitute any item that has been awarded without prior written approval of SPB*****

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

H. VENDOR PERFORMANCE REPORT(S)

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
^{DS} DC			

The State may document any instance(s) of products or services delivered or performed which exceed or fail to meet the terms of the purchase order, contract, and/or solicitation specifications. The State Purchasing Bureau may contact the Vendor regarding any such report. Vendor performance report(s) will become a part of the permanent record of the Vendor.

I. NOTICE OF POTENTIAL CONTRACTOR BREACH

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
^{DS} DC			

If Contractor breaches the contract or anticipates breaching the contract, the Contractor shall immediately give written notice to the State. The notice shall explain the breach or potential breach, a proposed cure, and may include a request for a waiver of the breach if so desired. The State may, in its discretion, temporarily or permanently waive the breach. By granting a waiver, the State does not forfeit any rights or remedies to which the State is entitled by law or equity, or pursuant to the provisions of the contract. Failure to give immediate notice, however, may be grounds for denial of any request for a waiver of a breach.

J. BREACH

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
^{DS} DC			

Either Party may terminate the contract, in whole or in part, if the other Party breaches its duty to perform its obligations under the contract in a timely and proper manner. Termination requires written notice of default and a thirty (30) calendar day (or longer at the non-breaching Party's discretion considering the gravity and nature of the default) cure period. Said notice shall be delivered by Certified Mail, Return Receipt Requested, or in person with proof of delivery. Allowing time to cure a failure or breach of contract does not waive the right to immediately terminate the contract for the same or different contract breach which may occur at a different time. In case of default of the Contractor, the State may contract the service from other sources and hold the Contractor responsible for any excess cost occasioned thereby. OR In case of breach by the Contractor, the State may, without unreasonable delay, make a good faith effort to make a reasonable purchase or contract to purchased goods in substitution of those due from the contractor. The State may recover from the Contractor as damages the difference between the costs of covering the breach. Notwithstanding any clause to the contrary, the State may also recover the contract price together with any

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

incidental or consequential damages defined in UCC Section 2-715, but less expenses saved in consequence of Contractor's breach.

The State's failure to make payment shall not be a breach, and the Contractor shall retain all available statutory remedies and protections.

K. NON-WAIVER OF BREACH

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
^{DS} DC			

The acceptance of late performance with or without objection or reservation by a Party shall not waive any rights of the Party nor constitute a waiver of the requirement of timely performance of any obligations remaining to be performed.

L. SEVERABILITY

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
^{DS} DC			

If any term or condition of the contract is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and conditions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the contract did not contain the provision held to be invalid or illegal.

M. INDEMNIFICATION

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
	^{DS} DC	The Contractor agrees to defend , indemnify, and hold harmless the State and its employees, volunteers, agents, and its elected and appointed officials ("the indemnified parties") from and against any and all third party claims, liens, demands, damages, liability, actions, causes of	<p>The firm cannot agree to defend a client in claims sounding in professional liability. The firm's professional liability insurance policies provide a defense to the firm; they do not provide a defense to the firm's clients as this places coverage at risk for the firm and the client and puts the firm in a position where any defense obligation is borne solely by the firm and its partners.</p> <p>If the firm is negligent or violated professional standards, fee shifting provision elsewhere in the paragraph/contract puts client in the same place as if the firm had defended the client.</p>

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

		<p>action, losses, judgments, costs, and expenses of every nature, including investigation costs and expenses, settlement costs, and attorney fees and expenses (“the claims”), sustained or asserted against the State for personal injury, death, or property loss or damage, arising out of, resulting from, or attributable to the willful misconduct, negligence, error, or omission of the Contractor, its employees</p>	
--	--	--	--

1. GENERAL

The Contractor agrees to defend, indemnify, and hold harmless the State and its employees, volunteers, agents, and its elected and appointed officials (“the indemnified parties”) from and against any and all third party claims, liens, demands, damages, liability, actions, causes of action, losses, judgments, costs, and expenses of every nature, including investigation costs and expenses, settlement costs, and attorney fees and expenses (“the claims”), sustained or asserted against the State for personal injury, death, or property loss or damage, arising out of, resulting from, or attributable to the willful misconduct, negligence, error, or omission of the Contractor, its employees, Subcontractors, consultants, representatives, and agents, resulting from this contract, except to the extent such Contractor liability is attenuated by any action of the State which directly and proximately contributed to the claims.

2. INTELLECTUAL PROPERTY (Optional)

The Contractor agrees it will, at its sole cost and expense, defend, indemnify, and hold harmless the indemnified parties from and against any and all claims, to the extent such claims arise out of, result from, or are attributable to, the actual or alleged infringement or misappropriation of any patent, copyright, trade secret, trademark, or confidential information of any third party by the Contractor or its employees, Subcontractors, consultants, representatives, and agents; provided, however, the State gives the Contractor prompt notice in writing of the claim. The Contractor may not settle any infringement claim that will affect the State’s use of the Licensed Software without the State’s prior written consent, which consent may be withheld for any reason.

If a judgment or settlement is obtained or reasonably anticipated against the State’s use of any intellectual property for which the Contractor has indemnified the State, the Contractor shall, at the Contractor’s sole cost and expense, promptly modify the item or items which were determined to be infringing, acquire a license or licenses on the State’s behalf to provide the necessary rights to the State to eliminate the infringement, or provide the State with a non-infringing substitute that provides the State the same functionality. At the State’s election, the actual or anticipated judgment may be treated as a breach of warranty by the Contractor, and the State may receive the remedies provided under this solicitation.

3. PERSONNEL

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

The Contractor shall, at its expense, indemnify and hold harmless the indemnified parties from and against any claim with respect to withholding taxes, worker’s compensation, employee benefits, or any other claim, demand, liability, damage, or loss of any nature relating to any of the personnel, including subcontractor’s and their employees, provided by the Contractor.

4. SELF-INSURANCE

The State of Nebraska is self-insured for any loss and purchases excess insurance coverage pursuant to Neb. Rev. Stat. § 81-8,239.01 (Reissue 2008). If there is a presumed loss under the provisions of this agreement, Contractor may file a claim with the Office of Risk Management pursuant to Neb. Rev. Stat. §§ 81-8,829 – 81-8,306 for review by the State Claims Board. The State retains all rights and immunities under the State Miscellaneous (Section 81-8,294), Tort (Section 81-8,209), and Contract Claim Acts (Section 81-8,302), as outlined in Neb. Rev. Stat. § 81-8,209 et seq. and under any other provisions of law and accepts liability under this agreement to the extent provided by law.

5. ALL REMEDIES AT LAW

Nothing in this agreement shall be construed as an indemnification by one Party of the other for liabilities of a Party or third parties for property loss or damage or death or personal injury arising out of and during the performance of this contract. Any liabilities or claims for property loss or damages or for death or personal injury by a Party or its agents, employees, contractors or assigns or by third persons, shall be determined according to applicable law.

6. The Parties acknowledge that Attorney General for the State of Nebraska is required by statute to represent the legal interests of the State, and that any provision of this indemnity clause is subject to the statutory authority of the Attorney General.

N. ATTORNEY’S FEES

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

In the event of any litigation, appeal, or other legal action to enforce any provision of the contract, the Parties agree to pay all expenses of such action, as permitted by law and if ordered by the court, including attorney's fees and costs, if the other Party prevails.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

O. ASSIGNMENT, SALE, OR MERGER

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
^{DS} DC			

Either Party may assign the contract upon mutual written agreement of the other Party. Such agreement shall not be unreasonably withheld.

The Contractor retains the right to enter into a sale, merger, acquisition, internal reorganization, or similar transaction involving Contractor's business. Contractor agrees to cooperate with the State in executing amendments to the contract to allow for the transaction. If a third party or entity is involved in the transaction, the Contractor will remain responsible for performance of the contract until such time as the person or entity involved in the transaction agrees in writing to be contractually bound by this contract and perform all obligations of the contract.

P. CONTRACTING WITH OTHER NEBRASKA POLITICAL SUB-DIVISIONS OF THE STATE OR ANOTHER STATE

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
^{DS} DC			

The Contractor may, but shall not be required to, allow agencies, as defined in Neb. Rev. Stat. §81-145, to use this contract. The terms and conditions, including price, of the contract may not be amended. The State shall not be contractually obligated or liable for any contract entered into pursuant to this clause. A listing of Nebraska political subdivisions may be found at the website of the Nebraska Auditor of Public Accounts.

The Contractor may, but shall not be required to, allow other states, agencies or divisions of other states, or political subdivisions of other states to use this contract. The terms and conditions, including price, of this contract shall apply to any such contract, but may be amended upon mutual consent of the Parties. The State of Nebraska shall not be contractually or otherwise obligated or liable under any contract entered into pursuant to this clause. The State shall be notified if a contract is executed based upon this contract.

Q. FORCE MAJEURE

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
^{DS} DC			

Neither Party shall be liable for any costs or damages, or for default resulting from its inability to perform any of its obligations under the contract due to a natural or manmade event outside the control and not the fault of the affected Party ("Force Majeure Event"). The Party so affected shall immediately make a written request

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

for relief to the other Party, and shall have the burden of proof to justify the request. The other Party may grant the relief requested; relief may not be unreasonably withheld. Labor disputes with the impacted Party's own employees will not be considered a Force Majeure Event.

R. CONFIDENTIALITY

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
DC			

All materials and information provided by the Parties or acquired by a Party on behalf of the other Party shall be regarded as confidential information. All materials and information provided or acquired shall be handled in accordance with federal and state law, and ethical standards. Should said confidentiality be breached by a Party, the Party shall notify the other Party immediately of said breach and take immediate corrective action.

It is incumbent upon the Parties to inform their officers and employees of the penalties for improper disclosure imposed by the Privacy Act of 1974, 5 U.S.C. 552a. Specifically, 5 U.S.C. 552a (i)(1), which is made applicable by 5 U.S.C. 552a (m)(1), provides that any officer or employee, who by virtue of his/her employment or official position has possession of or access to agency records which contain individually identifiable information, the disclosure of which is prohibited by the Privacy Act or regulations established thereunder, and who knowing that disclosure of the specific material is prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

S. OFFICE OF PUBLIC COUNSEL (Statutory)

If it provides, under the terms of this contract and on behalf of the State of Nebraska, health and human services to individuals; service delivery; service coordination; or case management, Contractor shall submit to the jurisdiction of the Office of Public Counsel, pursuant to Neb. Rev. Stat. §§ 81-8,240 et seq. This section shall survive the termination of this contract.

T. LONG-TERM CARE OMBUDSMAN (Statutory)

Contractor must comply with the Long-Term Care Ombudsman Act, per Neb. Rev. Stat. §§ 81-2237 et seq. This section shall survive the termination of this contract.

U. EARLY TERMINATION

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
DC			

The contract may be terminated as follows:

1. The State and the Contractor, by mutual written agreement, may terminate the contract at any time.
2. The State, in its sole discretion, may terminate the contract for any reason upon thirty (30) calendar day's written notice to the Contractor. Such termination shall not relieve the Contractor of warranty or other

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

service obligations incurred under the terms of the contract. In the event of termination the Contractor shall be entitled to payment, determined on a pro rata basis, for products or services satisfactorily performed or provided.

3. The State may terminate the contract immediately for the following reasons:
 - a. if directed to do so by statute;
 - b. Contractor has made an assignment for the benefit of creditors, has admitted in writing its inability to pay debts as they mature, or has ceased operating in the normal course of business;
 - c. a trustee or receiver of the Contractor or of any substantial part of the Contractor’s assets has been appointed by a court;
 - d. fraud, misappropriation, embezzlement, malfeasance, misfeasance, or illegal conduct pertaining to performance under the contract by its Contractor, its employees, officers, directors, or shareholders;
 - e. an involuntary proceeding has been commenced by any Party against the Contractor under any one of the chapters of Title 11 of the United States Code and (i) the proceeding has been pending for at least sixty (60) calendar days; or (ii) the Contractor has consented, either expressly or by operation of law, to the entry of an order for relief; or (iii) the Contractor has been decreed or adjudged a debtor;
 - f. a voluntary petition has been filed by the Contractor under any of the chapters of Title 11 of the United States Code;
 - g. Contractor intentionally discloses confidential information;
 - h. Contractor has or announces it will discontinue support of the deliverable; and,
 - i. In the event funding is no longer available.

V. CONTRACT CLOSEOUT

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

Upon contract closeout for any reason the Contractor shall within 30 days, unless stated otherwise herein:

1. Transfer all completed or partially completed deliverables to the State;
2. Transfer ownership and title to all completed or partially completed deliverables to the State;
3. Return to the State all information and data, unless the Contractor is permitted to keep the information or data by contract or rule of law. Contractor may retain one copy of any information or data as required to comply with applicable work product documentation standards or as are automatically retained in the course of Contractor’s routine back up procedures;
4. Cooperate with any successor Contractor, person or entity in the assumption of any or all of the obligations of this contract;
5. Cooperate with any successor Contractor, person or entity with the transfer of information or data related to this contract;
6. Return or vacate any state owned real or personal property; and,
7. Return all data in a mutually acceptable format and manner.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Nothing in this Section should be construed to require the Contractor to surrender intellectual property, real or personal property, or information or data owned by the Contractor for which the State has no legal claim.

III. CONTRACTOR DUTIES

A. INDEPENDENT CONTRACTOR / OBLIGATIONS

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
DS DC			

It is agreed that the Contractor is an independent contractor and that nothing contained herein is intended or should be construed as creating or establishing a relationship of employment, agency, or a partnership.

The Contractor is solely responsible for fulfilling the contract. The Contractor or the Contractor's representative shall be the sole point of contact regarding all contractual matters.

The Contractor shall secure, at its own expense, all personnel required to perform the services under the contract. The personnel the Contractor uses to fulfill the contract shall have no contractual or other legal relationship with the State; they shall not be considered employees of the State and shall not be entitled to any compensation, rights or benefits from the State, including but not limited to, tenure rights, medical and hospital care, sick and vacation leave, severance pay, or retirement benefits.

By-name personnel commitments made in the Contractor's proposal shall not be changed without the prior written approval of the State. Replacement of these personnel, if approved by the State, shall be with personnel of equal or greater ability and qualifications.

All personnel assigned by the Contractor to the contract shall be employees of the Contractor or a subcontractor, and shall be fully qualified to perform the work required herein. Personnel employed by the Contractor or a subcontractor to fulfill the terms of the contract shall remain under the sole direction and control of the Contractor or the subcontractor respectively.

With respect to its employees, the Contractor agrees to be solely responsible for the following:

1. Any and all pay, benefits, and employment taxes and/or other payroll withholding;
2. Any and all vehicles used by the Contractor's employees, including all insurance required by state law;
3. Damages incurred by Contractor's employees within the scope of their duties under the contract;
4. Maintaining Workers' Compensation and health insurance that complies with state and federal law and submitting any reports on such insurance to the extent required by governing law;

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

5. Determining the hours to be worked and the duties to be performed by the Contractor’s employees; and,
6. All claims on behalf of any person arising out of employment or alleged employment (including without limit claims of discrimination alleged against the Contractor, its officers, agents, or subcontractors or subcontractor’s employees)

If the Contractor intends to utilize any subcontractor, the subcontractor's level of effort, tasks, and time allocation should be clearly defined in the contractor’s proposal. The Contractor shall agree that it will not utilize any subcontractors not specifically included in its proposal in the performance of the contract without the prior written authorization of the State.

The State reserves the right to require the Contractor to reassign or remove from the project any Contractor or subcontractor employee.

Contractor shall insure that the terms and conditions contained in any contract with a subcontractor does not conflict with the terms and conditions of this contract.

The Contractor shall include a similar provision, for the protection of the State, in the contract with any Subcontractor engaged to perform work on this contract.

B. EMPLOYEE WORK ELIGIBILITY STATUS

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
DS DC			

The Contractor is required and hereby agrees to use a federal immigration verification system to determine the work eligibility status of employees physically performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. 1324a, known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of an employee.

If the Contractor is an individual or sole proprietorship, the following applies:

1. The Contractor must complete the United States Citizenship Attestation Form, available on the Department of Administrative Services website at <https://das.nebraska.gov/materiel/docs/pdf/Individual%20or%20Sole%20Proprietor%20United%20States%20Attestation%20Form%20English%20and%20Spanish.pdf>
2. The completed United States Attestation Form should be submitted with the solicitation response.
3. If the Contractor indicates on such attestation form that he or she is a qualified alien, the Contractor agrees to provide the US Citizenship and Immigration Services documentation required to verify the Contractor’s lawful presence in the United States using the Systematic Alien Verification for Entitlements (SAVE) Program.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

4. The Contractor understands and agrees that lawful presence in the United States is required and the Contractor may be disqualified or the contract terminated if such lawful presence cannot be verified as required by Neb. Rev. Stat. §4-108.

C. COMPLIANCE WITH CIVIL RIGHTS LAWS AND EQUAL OPPORTUNITY EMPLOYMENT / NONDISCRIMINATION (Statutory)

The Contractor shall comply with all applicable local, state, and federal statutes and regulations regarding civil rights laws and equal opportunity employment. The Nebraska Fair Employment Practice Act prohibits Contractors of the State of Nebraska, and their Subcontractors, from discriminating against any employee or applicant for employment, with respect to hire, tenure, terms, conditions, compensation, or privileges of employment because of race, color, religion, sex, disability, marital status, or national origin (Neb. Rev. Stat. §48-1101 to 48-1125). The Contractor guarantees compliance with the Nebraska Fair Employment Practice Act, and breach of this provision shall be regarded as a material breach of contract. The Contractor shall insert a similar provision in all Subcontracts for goods and services to be covered by any contract resulting from this solicitation.

D. COOPERATION WITH OTHER CONTRACTORS

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
DC			

Contractor may be required to work with or in close proximity to other contractors or individuals that may be working on same or different projects. The Contractor shall agree to cooperate with such other contractors or individuals, and shall not commit or permit any act which may interfere with the performance of work by any other contractor or individual. Contractor is not required to compromise Contractor's intellectual property or proprietary information unless expressly required to do so by this contract.

E. DISCOUNTS

Prices quoted shall be inclusive of ALL trade discounts. Cash discount terms of less than thirty (30) days will not be considered as part of the proposal. Cash discount periods will be computed from the date of receipt of a properly executed claim voucher or the date of completion of delivery of all items in a satisfactory condition, whichever is later.

F. PRICES

Prices quoted shall be net, including transportation and delivery charges fully prepaid by the contractor, F.O.B. destination named in the solicitation. No additional charges will be allowed for packing, packages, or partial delivery costs. When an arithmetic error has been made in the extended total, the unit price will govern.

All prices, costs, and terms and conditions submitted in the proposal shall remain fixed and valid commencing on the opening date of the proposal until an award is made or the solicitation is cancelled.

The State reserves the right to deny any requested price increase. No price increases are to be billed to any State Agencies prior to written amendment of the contract by the parties.

The State will be given full proportionate benefit of any decreases for the term of the contract.

G. COST CLARIFICATION

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

The State reserves the right to review all aspects of cost for reasonableness and to request clarification of any proposal where the cost component shows significant and unsupported deviation from industry standards or in areas where detailed pricing is required.

H. PERMITS, REGULATIONS, LAWS

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
DC ^{DS}			

The contract price shall include the cost of all royalties, licenses, permits, and approvals, whether arising from patents, trademarks, copyrights or otherwise, that are in any way involved in the contract. The Contractor shall obtain and pay for all royalties, licenses, and permits, and approvals necessary for the execution of the contract. The Contractor must guarantee that it has the full legal right to the materials, supplies, equipment, software, and other items used to execute this contract.

I. OWNERSHIP OF INFORMATION AND DATA / DELIVERABLES

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
	DC ^{DS}	The State shall own and hold exclusive title to any deliverable developed as a result of this contract. Contractor shall have no ownership interest or title, and shall not patent, license, or copyright, duplicate, transfer, sell, or exchange, the design, specifications, concept, or deliverable.	In lieu of a complete transfer of all ownership rights associated with all the work performed under the agreement, the firm is glad to transfer ownership rights in contract deliverables. The firm is a provider of professional services and must retain the ability to perform similar services for future clients.

The State shall have the unlimited right to publish, duplicate, use, and disclose all information and data developed or obtained by the Contractor on behalf of the State pursuant to this contract.

The State shall own and hold exclusive title to any deliverable developed as a result of this contract. Contractor shall have no ownership interest or title, and shall not patent, license, or copyright, duplicate, transfer, sell, or exchange, the design, specifications, concept, or deliverable.

J. INSURANCE REQUIREMENTS

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

			Eide Bailly does not own any automobiles; therefore, our certificate of insurance will only indicate Hired & Non-Owned Automobiles.
---	--	--	--

The Contractor shall throughout the term of the contract maintain insurance as specified herein and provide the State a current Certificate of Insurance/Agreement Form (COI) verifying the coverage. The Contractor shall not commence work on the contract until the insurance is in place. If Contractor subcontracts any portion of the Contract the Contractor must, throughout the term of the contract, either:

1. Provide equivalent insurance for each subcontractor and provide a COI verifying the coverage for the subcontractor;
2. Require each subcontractor to have equivalent insurance and provide written notice to the State that the Contractor has verified that each subcontractor has the required coverage; or,
3. Provide the State with copies of each subcontractor's Certificate of Insurance evidencing the required coverage.

The Contractor shall not allow any Subcontractor to commence work until the Subcontractor has equivalent insurance. The failure of the State to require a COI, or the failure of the Contractor to provide a COI or require subcontractor insurance shall not limit, relieve, or decrease the liability of the Contractor hereunder.

In the event that any policy written on a claims-made basis terminates or is canceled during the term of the contract or within 1 (one) year of termination or expiration of the contract, the contractor shall obtain an extended discovery or reporting period, or a new insurance policy, providing coverage required by this contract for the term of the contract and 1 (one) year following termination or expiration of the contract.

If by the terms of any insurance a mandatory deductible is required, or if the Contractor elects to increase the mandatory deductible amount, the Contractor shall be responsible for payment of the amount of the deductible in the event of a paid claim.

Notwithstanding any other clause in this Contract, the State may recover up to the liability limits of the insurance policies required herein.

1. WORKERS' COMPENSATION INSURANCE

The Contractor shall take out and maintain during the life of this contract the statutory Workers' Compensation and Employer's Liability Insurance for all of the contractors' employees to be engaged in work on the project under this contract and, in case any such work is sublet, the Contractor shall require the Subcontractor similarly to provide Worker's Compensation and Employer's Liability Insurance for all of the Subcontractor's employees to be engaged in such work. This policy shall be written to meet the statutory requirements for the state in which the work is to be performed, including Occupational Disease. **The policy shall include a waiver of subrogation in favor of the State. The COI shall contain the mandatory COI subrogation waiver language found hereinafter.** The amounts of such insurance shall not be less than the limits stated hereinafter. For employees working in the State of Nebraska, the policy must be written by an entity authorized by the State of Nebraska Department of Insurance to write Workers' Compensation and Employer's Liability Insurance for Nebraska employees.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

2. COMMERCIAL GENERAL LIABILITY INSURANCE AND COMMERCIAL AUTOMOBILE LIABILITY INSURANCE

The Contractor shall take out and maintain during the life of this contract such Commercial General Liability Insurance and Commercial Automobile Liability Insurance as shall protect Contractor and any Subcontractor performing work covered by this contract from claims for damages for bodily injury, including death, as well as from claims for property damage, which may arise from operations under this contract, whether such operation be by the Contractor or by any Subcontractor or by anyone directly or indirectly employed by either of them, and the amounts of such insurance shall not be less than limits stated hereinafter.

The Commercial General Liability Insurance shall be written on an occurrence basis, and provide Premises/Operations, Products/Completed Operations, Independent Contractors, Personal Injury, and Contractual Liability coverage. The policy shall include the State, and others as required by the contract documents, as Additional Insured(s). This policy shall be primary, and any insurance or self-insurance carried by the State shall be considered secondary and non-contributory. The COI shall contain the mandatory COI liability waiver language found hereinafter. The Commercial Automobile Liability Insurance shall be written to cover all Owned, Non-owned, and Hired vehicles.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

REQUIRED INSURANCE COVERAGE	
COMMERCIAL GENERAL LIABILITY	
General Aggregate	\$2,000,000
Products/Completed Operations Aggregate	\$2,000,000
Personal/Advertising Injury	\$1,000,000 per occurrence
Bodily Injury/Property Damage	\$1,000,000 per occurrence
Medical Payments	\$10,000 any one person
Damage to Rented Premises (Fire)	\$300,000 each occurrence
Contractual	Included
XCU Liability (Explosion, Collapse, and Underground Damage)	Included
Independent Contractors	Included
<i>If higher limits are required, the Umbrella/Excess Liability limits are allowed to satisfy the higher limit.</i>	
WORKER'S COMPENSATION	
Employers Liability Limits	\$500K/\$500K/\$500K
Statutory Limits- All States	Statutory - State of Nebraska
USL&H Endorsement	Statutory
Voluntary Compensation	Statutory
COMMERCIAL AUTOMOBILE LIABILITY	
Bodily Injury/Property Damage	\$1,000,000 combined single limit
Include All Owned, Hired & Non-Owned Automobile liability	Included
Motor Carrier Act Endorsement	Where Applicable
UMBRELLA/EXCESS LIABILITY	
Over Primary Insurance	\$5,000,000 per occurrence
PROFESSIONAL LIABILITY	
All Other Professional Liability (Errors & Omissions)	\$1,000,000 Per Claim / Aggregate
COMMERCIAL CRIME	
Crime/Employee Dishonesty Including 3rd Party Fidelity	\$1,000,000
CYBER LIABILITY	
Breach of Privacy, Security Breach, Denial of Service, Remediation, Fines and Penalties	\$5,000,000
MANDATORY COI SUBROGATION WAIVER LANGUAGE	
"Workers' Compensation policy shall include a waiver of subrogation in favor of the State of Nebraska."	
MANDATORY COI LIABILITY WAIVER LANGUAGE	
"Commercial General Liability & Commercial Automobile Liability policies shall name the State of Nebraska as an Additional Insured and the policies shall be primary and any insurance or self-insurance carried by the State shall be considered secondary and non-contributory as additionally insured."	

3. EVIDENCE OF COVERAGE

The Contractor shall furnish the Contract Manager, with a certificate of insurance coverage complying with the above requirements prior to beginning work at:

Department of Health and Human Services
 DHHS Office of Procurement and Grants
 301 Centennial Mall S
 Lincoln, NE 68509

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

These certificates or the cover sheet shall reference the RFP number, and the certificates shall include the name of the company, policy numbers, effective dates, dates of expiration, and amounts and types of coverage afforded. If the State is damaged by the failure of the Contractor to maintain such insurance, then the Contractor shall be responsible for all reasonable costs properly attributable thereto.

Reasonable notice of cancellation of any required insurance policy must be submitted to the contract manager as listed above when issued and a new coverage binder shall be submitted immediately to ensure no break in coverage.

4. DEVIATIONS

The insurance requirements are subject to limited negotiation. Negotiation typically includes, but is not necessarily limited to, the correct type of coverage, necessity for Workers' Compensation, and the type of automobile coverage carried by the Contractor.

K. NOTICE OF POTENTIAL CONTRACTOR BREACH

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

If Contractor breaches the contract or anticipates breaching the contract the Contractor shall immediately give written notice to the State. The notice shall explain the breach, or potential breach, and may include a request for a waiver of the breach if so desired. The State may, at its discretion, temporarily or permanently waive the breach. By granting a temporary waiver, the State does not forfeit any rights or remedies to which the State is entitled by law or equity, or pursuant to the provisions of the contract. Failure to give immediate notice, however, may be grounds for denial of any request for a waiver of a breach.

L. ANTITRUST

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

The Contractor hereby assigns to the State any and all claims for overcharges as to goods and/or services provided in connection with this contract resulting from antitrust violations which arise under antitrust laws of the United States and the antitrust laws of the State.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

M. CONFLICT OF INTEREST

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

By submitting a proposal, bidder certifies that no relationship exists between the bidder and any person or entity which either is, or gives the appearance of, a conflict of interest related to this Request for Proposal or project.

Bidder further certifies that bidder will not employ any individual known by bidder to have a conflict of interest nor shall bidder take any action or acquire any interest, either directly or indirectly, which will conflict in any manner or degree with the performance of its contractual obligations hereunder or which creates an actual or appearance of conflict of interest.

If there is an actual or perceived conflict of interest, bidder shall provide with its proposal a full disclosure of the facts describing such actual or perceived conflict of interest and a proposed mitigation plan for consideration. The State will then consider such disclosure and proposed mitigation plan and either approve or reject as part of the overall bid evaluation.

N. ADVERTISING

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

The Contractor agrees not to refer to the contract award in advertising in such a manner as to state or imply that the company or its goods or services are endorsed or preferred by the State. Any publicity releases pertaining to the project shall not be issued without prior written approval from the State.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

O. DISASTER RECOVERY/BACK UP PLAN

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
	^{DS} DC	The Contractor shall have a disaster recovery and back-up plan, of which a copy should be provided upon request to the State, which includes, but is not limited to equipment, personnel, facilities, and transportation, in order to continue delivery of goods and services as specified under the specifications in the contract in the event of a disaster.	The firm respectfully declines to expose its confidential information — specifically the particulars of its disaster recovery plan — to a public entity subject to open records laws.

The Contractor shall have a disaster recovery and back-up plan, of which a copy should be provided upon request to the State, which includes, but is not limited to equipment, personnel, facilities, and transportation, in order to continue delivery of goods and services as specified under the specifications in the contract in the event of a disaster.

P. DRUG POLICY

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
^{DS} DC			

Contractor certifies it maintains a drug free workplace environment to ensure worker safety and workplace integrity. Contractor agrees to provide a copy of its drug free workplace policy at any time upon request by the State.

Q. WARRANTY

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
	^{DS} DC	For any breach of this warranty, the Contractor shall, for a period of ninety (90) days from performance of the service, perform the services again, at no cost to Customer, or	“Satisfactory” and words of similar import is a subjective measure of contract performance. The firm should be held to an objective measure of contract performance, such as the objective terms of an agreement and/or applicable professional standards.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

		if Contractor is unable to perform the services as warranted, Contractor shall reimburse Customer the fees paid to Contractor for the unsatisfactory services.	
--	--	---	--

Despite any clause to the contrary, the Contractor represents and warrants that its services hereunder shall be performed by competent personnel and shall be of professional quality consistent with generally accepted industry standards for the performance of such services and shall comply in all respects with the requirements of this Agreement. For any breach of this warranty, the Contractor shall, for a period of ninety (90) days from performance of the service, perform the services again, at no cost to Customer, or if Contractor is unable to perform the services as warranted, Contractor shall reimburse Customer the fees paid to Contractor for the unsatisfactory services. The rights and remedies of the parties under this warranty are in addition to any other rights and remedies of the parties provided by law or equity, including, without limitation actual damages, and, as applicable and awarded under the law, to a prevailing party, reasonable attorneys’ fees and costs.

R. LOBBYING

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
DC ^{DS}			

1. No federal or state funds paid under this RFP shall be paid for any lobbying costs as set forth herein.
2. Lobbying Prohibited by 31 U.S.C. § 1352 and 45 CFR §§ 93 et seq, and Required Disclosures.
 - a. Contractor certifies that no federal or state appropriated funds shall be paid, by or on behalf of Contractor, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this award for: (a) the awarding of any federal agreement; (b) the making of any federal grant; (c) the entering into of any cooperative agreement; and (d) the extension, continuation, renewal, amendment, or modification of any federal agreement, grant, loan, or cooperative agreement.
 - b. If any funds, other than federal appropriated funds, have been paid or will be paid to any person for influencing or attempting to influence: an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with Contractor, Contractor shall complete and submit Federal Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. Lobbying Activities Prohibited under Federal Appropriations Bills.
 - a. No paid under this RFP shall be used, other than for normal and recognized executive-legislative relationships, for publicity or propaganda purposes, for the preparation, distribution, or use of any kit, pamphlet, booklet, publication, electronic communication, radio, television, or video presentation designed to support or defeat the enactment of legislation before the Congress or any State or local legislature or legislative body, except in presentation of the Congress or any State or local legislature

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

- itself, or designed to support or defeat any proposed or pending regulation, administrative action, or order issued by the executive branch of any state or local government itself.
- b. No funds paid under this RFP shall be used to pay the salary or expenses of any grant or contract recipient, or agent acting for such recipient, related to any activity designed to influence the enactment of legislation, appropriations, regulation, administrative action, or Executive order proposed or pending before the Congress or any State government, State legislature or local legislature or legislative body, other than normal and recognized executive legislative relationships or participation by an agency or officer of an State, local or tribal government in policymaking and administrative processes within the executive branch of that government.
 - c. The prohibitions in the two sections immediately above shall include any activity to advocate or promote any proposed, pending or future federal, state or local tax increase, or any proposed, pending, or future requirement or restriction on any legal consumer product, including its sale of marketing, including but not limited to the advocacy or promotion of gun control.
4. **Lobbying Costs Unallowable Under the Cost Principles.** In addition to the above, no funds shall be paid for executive lobbying costs as set forth in 45 CFR § 75.450(b). If Contractor is a nonprofit organization or an Institute of Higher Education, other costs of lobbying are also unallowable as set forth in 45 CFR § 75.450(c).

S. AMERICANS WITH DISABILITIES ACT

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

Contractor shall comply with all applicable provisions of the Americans with Disabilities Act of 1990 (42 U.S.C. 12131–12134), as amended by the ADA Amendments Act of 2008 (ADA Amendments Act) (Pub.L. 110–325, 122 Stat. 3553 (2008)), which prohibits discrimination on the basis of disability by public entities.

IV. IPAYMENT

A. PROHIBITION AGAINST ADVANCE PAYMENT (Statutory)

(Neb. Rev. Stat. §§81-2403 states, “[n]o goods or services shall be deemed to be received by an agency until all such goods or services are completely delivered and finally accepted by the agency.”)

B. TAXES (Statutory)

The State is not required to pay taxes and assumes no such liability as a result of this solicitation. The Contractor may request a copy of the Nebraska Department of Revenue, Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption, Form 13 for their records. Any property tax payable on the Contractor's equipment which may be installed in a state-owned facility is the responsibility of the Contractor.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

C. INVOICES

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

Invoices for payments must be submitted by the Contractor to the agency requesting the services with sufficient detail to support payment. The Contractor shall provide monthly invoices for services rendered on the 10th of each month. Invoice format will be provided by DHHS Contract Manager or their designee and shall contain a line-item summary of hours of each assignment worked and shall be marked "Final". The terms and conditions included in the Contractor's invoice shall be deemed to be solely for the convenience of the parties. No terms or conditions of any such invoice shall be binding upon the State, and no action by the State, including without limitation the payment of any such invoice in whole or in part, shall be construed as binding or estopping the State with respect to any such term or condition, unless the invoice term or condition has been previously agreed to by the State as an amendment to the contract.

D. INSPECTION AND APPROVAL

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

Final inspection and approval of all work required under the contract shall be performed by the designated State officials.

E. PAYMENT (Statutory)

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

Payment will be made by the responsible agency in compliance with the State of Nebraska Prompt Payment Act (See Neb. Rev. Stat. §81-2403). The State may require the Contractor to accept payment by electronic means such as ACH deposit. In no event shall the State be responsible or liable to pay for any goods and services provided by the Contractor prior to the Effective Date of the contract, and the Contractor hereby waives any claim or cause of action for any such services.

F. LATE PAYMENT (Statutory)

The Contractor may charge the responsible agency interest for late payment in compliance with the State of Nebraska Prompt Payment Act (See Neb. Rev. Stat. §81-2401 through 81-2408).

G. SUBJECT TO FUNDING / FUNDING OUT CLAUSE FOR LOSS OF APPROPRIATIONS (Statutory)

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

The State's obligation to pay amounts due on the Contract for a fiscal years following the current fiscal year is contingent upon legislative appropriation of funds. Should said funds not be appropriated, the State may terminate the contract with respect to those payments for the fiscal year(s) for which such funds are not appropriated. The State will give the Contractor written notice thirty (30) calendar days prior to the effective date of termination. All obligations of the State to make payments after the termination date will cease. The Contractor shall be entitled to receive just and equitable compensation for any authorized work which has been satisfactorily completed as of the termination date. In no event shall the Contractor be paid for a loss of anticipated profit.

H. RIGHT TO AUDIT (First Paragraph is Statutory)

The State shall have the right to audit the Contractor's performance of this contract upon a thirty (30) days' written notice. Contractor shall utilize generally accepted accounting principles, and shall maintain the accounting records, and other records and information relevant to the contract (Information) to enable the State to audit the contract. (Neb. Rev. Stat. §84-304 et seq.) The State may audit and the Contractor shall maintain, the Information during the term of the contract and for a period of five (5) years after the completion of this contract or until all issues or litigation are resolved, whichever is later. The Contractor shall make the Information available to the State at Contractor's place of business or a location acceptable to both Parties during normal business hours. If this is not practical or the Contractor so elects, the Contractor may provide electronic or paper copies of the Information. The State reserves the right to examine, make copies of, and take notes on any Information relevant to this contract, regardless of the form or the Information, how it is stored, or who possesses the Information. Under no circumstance will the Contractor be required to create or maintain documents not kept in the ordinary course of contractor's business operations, nor will contractor be required to disclose any information, including but not limited to product cost data, which is confidential or proprietary to contractor.

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
			

The Parties shall pay their own costs of the audit unless the audit finds a previously undisclosed overpayment by the State. If a previously undisclosed overpayment exceeds one-half of one percent (0.5%) of the total contract billings, or if fraud, material misrepresentations, or non-performance is discovered on the part of the Contractor, the Contractor shall reimburse the State for the total costs of the audit. Overpayments and audit costs owed to the State shall be paid within ninety (90) days of written notice of the claim. The Contractor agrees to correct any material weaknesses or condition found as a result of the audit.

V. PROJECT DESCRIPTION AND SCOPE OF WORK**A. PROJECT OVERVIEW**

The Nebraska Department of Health and Human Services (DHHS), Division of Children and Family Services (CFS), Adult Protective Services (APS), is seeking proposals from individuals and/or private agencies to provide investigatory and forensic accounting activities within DHHS' Adult Protective Services (APS).

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

B. PROJECT ENVIRONMENT

The Nebraska Adult Protective Services (APS) Program addresses the safety of vulnerable adults who are at-risk of harm due to the presence or threat of abuse, neglect, self-neglect, or exploitation. APS is offered statewide and serves individuals aged eighteen and older with substantial mental or functional impairments affecting their health, safety, or independence. Due to COVID-19, many adults experienced negative effects of social isolation and continue to experience other forms of abuse, neglect, self-neglect, and exploitation. In 2021, Adult Protective Services (APS) in Nebraska investigated 4,158 (four thousand one hundred fifty-eight) cases of Abuse, Neglect and Financial Exploitation. 557 (five hundred fifty-seven) of these cases contained allegations of financial fraud and exploitation against a vulnerable adult. As a result of both mandatory reporting and COVID-19, financial fraud and exploitation is on the rise and is of significant concern. Successfully bringing cases involving the financial exploitation of vulnerable adults to law enforcement, will enhance convictions will be imperative.

The Nebraska Department of Health and Human Services (DHHS) has been awarded federal funding from the Administration of Community Living (ACL), in response to COVID-19 and the need to enhance and improve Adult Protective Services (APS). The purpose of these grants is to provide a funding opportunity in accordance with Section 2042(b) of Subtitle B of Title XX of the Social Security Act, otherwise known as the Elder Justice Act (EJA) as authorized and funded through the CRRSA and ARP of 2021 awards.

Through the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 and the American Rescue Plan Act of 2021, Nebraska received funding to support programs that enhance and improve the APS Program with resources to, but not limited to:

- a. Expand the ability of APS to investigate allegations of abuse, neglect, and exploitation;
- b. Establish, expand or enhance statewide and local level elder justice networks for the purpose of removing bureaucratic obstacles and improving coordination across the many state and local agencies interacting with APS client who have experienced abuse, neglect or exploitation;
- c. Improving or enhancing existing APS processes for receiving reports, conducting intakes and investigations, planning/providing for services, making case determinations, documenting and closing cases and continuous quality improvement;
- d. Provide funding associated with establishing new, or improving existing processes for responding to alleged scams and frauds.

To enhance the APS Program, Nebraska plans to work with an individual or agency to complete forensic accounting activities in specific financial fraud and exploitation cases. This enhancement will aid Nebraska's APS Program in addressing incidents of financial fraud and exploitation, and to assist in developing reports to send to law enforcement and state/county attorneys for the purposes of criminal charges and prosecution.

C. BUSINESS REQUIREMENTS

This contract will involve the Nebraska Adult Protective Services (APS) Program addressing the safety of vulnerable adults who are at-risk of harm due to the presence or threat of abuse, neglect, self-neglect, or exploitation for the purpose of Health Information Portability and Accountability Act (HIPPA) compliance. See Form B, HIPPA Business Associate Agreement Provisions.

The State is not required to pay taxes and assumes no such liability as a result of this solicitation. The Bidder may request a copy of the Nebraska Department of Revenue, Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption, Form 13 for their records. Any property tax payable on the Bidder's equipment which may be installed in a state-owned facility is the responsibility of the Bidder.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

D. SCOPE OF WORK

The purpose of this proposal is to improve and ensure legal outcomes of financial fraud and exploitation cases, by assisting DHHS to identify potential financial exploitation and fraud in cases reported to APS. This position will assist APS with cases to identify potential financial exploitation and fraud of vulnerable adults. The work performed by this position will address incidents of financial fraud and exploitation to assist in developing reports to submit to law enforcement and state/county attorneys for the purposes of criminal charges and prosecution. This position will also assist DHHS in determining if the allegation of financial fraud and exploitation is substantiated. Prior to case information being provided between DHHS and the Contractor, the Contractor shall coordinate with DHHS to secure access to required records within 30 (thirty) days of case notification. Within 30 (thirty) days, all required formats for reporting and transmittal of reports shall be developed and implemented by the Contractor.

1. Business Requirements - Contractor Responsibilities:

- a. Review APS cases for suspected fraud and financial exploitation.
- b. Identify irregularities or improprieties.
- c. Scanning of multiple documents gathered as evidence.
- d. Use forensic investigative software to convert financial data for cost effective and efficient financial investigative purposes.
- e. Protection of data into usable reports such as spreadsheets, charts and graphs.
- f. Asset tracing for purposes of review.
- g. Identification and communication of any public and third-party financial records needed for financial exploitation investigations.
- h. Fact finding and investigative procedures: Contractor will have access to all DHHS personnel through email or telephone whose assistance is requested, to complete the financial and fraud investigation.
 - i. Contractor will conduct interviews with APS investigators and/or law enforcement.
 - ii. Contractor will work collaboratively with APS to identify the assets, obtain and inventory records, examine financial records and document findings.
 - iii. Contractor will gather and review evidence; prepare fact-finding reports; provide expert witness in civil and criminal proceedings;
 - iv. Contractor will facilitate interactions with law enforcement and regulatory authorities; and identify irregularities or improprieties.
 - v. Contractor will identify all assets of the involved vulnerable adult.
 - vi. Contractor will provide DHHS with spreadsheets of a detailed breakdown of financial records/assets.
 - vii. Contractor will provide a written report of accountant's interpretation and findings or lack of, to DHHS prior to its release and the rendering of any expert testimony, to determine that the anticipated analysis or testimony has the appropriate basis in fact, and that such testimony is both relevant and reliable.
 - viii. Contractor shall complete each assigned case within 30 business days, based on the complexity of the referral. Contractor shall provide a written request to extend completion of the case, including rationale and shall obtain written approval from DHHS.
 - ix. Contractor shall collect, digitize, and summarize investigation documents into a data collection format. This information should be sortable and can be queried to extract data as needed. This should include demographic information, and any other data relevant to assigned forensic investigations collected by Contractor.
- i. Prepare evidentiary exhibits for legal proceedings.
- j. Analyze, quantify, and provide testimony about financial misrepresentations, omissions and fraud, as needed in court proceedings.
- k. Provide consultation to APS personnel as needed or requested.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

- i. At the end of the contract term(s) Contractor will ensure all electronic and/or paper records have been provided to DHHS utilizing processes mutually agreed to by the parties at the conclusion of the contract for record retention and audit purposes.
2. **Staff Credentials and Licensure:**
 - a. Bachelor's Degree in Accounting and/or Finance
 - b. At minimum, Bidder shall have a certification in forensic accounting or be in the process of completing certification within six months.
 - c. Experience in creating forensic accounting documentation for use in legal proceedings.
 - d. Bidder must provide documentation and keep current any professional licenses and permits required by federal, state, and local laws for performance of a contract entered as a result of this RFP. A respondent who does not possess required licenses at the time proposals are due will be determined non-responsive:
 - i. Comply with the Public Accountancy Act and the rules and regulations adopted and promulgated under the act as set forth in Neb. Rev. Stat. 1-105 to 1-171.
 - ii. Maintain an active certificate as a certified public accountant, under Neb. Rev. Stat. 1-114.
 - iii. The Bidder must notify DHHS if licensure is suspended at any time during the life of the Contract.
3. **Location of Work:**
 - a. The Nebraska Department of Health and Human Services will not provide workspace for the successful respondent. The successful respondent shall provide office space, supplies, telecommunication equipment, computer, and any necessary software or other supplies to carry out the scope of work.
4. **Minimum Reporting Requirements:**
 - a. The Contractor shall provide monthly progress reports to DHHS by the 10th calendar day of the following month.
 - b. The Contractor shall gather, compile and prepare reports, including executive summaries, findings and recommendations to DHHS for case investigations.
 - c. The Contractor shall complete 3-5 audits per month, based on the complexity of the referred cases, and provide audit findings to DHHS within 30 (thirty) calendar days of completion of the audit.
 - d. The Contractor shall provide quarterly fiscal reports and a supplemental narrative shall be completed and submitted to DHHS electronically, by the 15th of the following month. Quarter end dates shall be March 31, June 30, September 30 and December 31. The reports shall consist of:
 - i. All cases assigned that includes the current status of each investigation.
 - ii. Any findings of fraud, including theft, financial statement fraud and other illegal financial activities.
 - iii. All active investigations involving collaboration with law enforcement.
 - iv. All court cases with evidence prepared and/or testimony provided.
 - v. Complete copies of all reports, working papers or other documents as required by the Contract and related background supporting materials
 - vi. Submitted electronically to DHHS in a standard format such as Word, Excel or Adobe PDF.
 - e. The Contractor shall protect all carrier data and documents using standard privacy procedures.
 - f. All requests for modifications in reporting, formatting or transmittal of information shall be responded to by the Contractor within three (3) business days from receipt of such request.
5. **DHHS Responsibilities:**
 - a. Upon request of the Contractor, DHHS will agree to provide, the Contractor or their designee, all financial and nonfinancial information and documentation considered necessary in connection with the APS case in order to complete the investigatory objectives, within 10 (ten) business days of receipt of request. This information will be

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

- provided to the Contractor or its designee via certified mail or via a secure, encrypted electronic format.
- b. DHHS will keep Contractor informed and coordinate schedules through email or telephone for important dates, such as trial, discovery cutoff, depositions, settlement conferences, and other identified information pertaining to review of case, within one (1) business day of receipt of scheduled dates of the aforementioned activities.
 - c. DHHS will become the sole owner of all evidential materials that are developed and produced under the RFP.

Appendix D: Sample Report



**CONFIDENTIAL:
REDACTED SAMPLE REPORT ONLY**

May 23, 2022

VIA EMAIL ONLY

Addressee
Department of Human Services
Business Address
City, State Zip

RE: Forensic Accounting Services – Case No. 12345: Jane Doe

Dear Addressee:

Eide Bailly LLP (hereinafter referred to as “our”, “us” or “we”) was engaged on November 18, 2021, under contract number 12345, to assist the State of ABC’s Department of Human Services, Aging Services Divisions (“DHS”) with financial exploitation complaints. This letter reflects the forensic accounting services we provided regarding the referral for Case No. 12345 Jane Doe.

A forensic accounting application was filed on March 17, 2021 regarding alleged financial exploitation of Jane Doe (“Jane”) by her husband, John Doe (“John”). As part of a potential DHS financial exploitation investigation, financial records for Jane and John were provided to us. We were asked to review and summarize the financial activity within these records.

Based on our examination of the records provided, we identified questionable bank activity totaling \$950,528.03. Additional supporting documentation is needed to determine if additional transactions may be questionable.

This letter reflects the information considered and observations to date. We have also provided a list of additional information to obtain should additional examination need to be conducted for this matter.

What inspires you, inspires us. | eidebailly.com

I. Information Considered and Scope Limitations

We examined the following records during the engagement:

- Monthly statements for Jane's Edward Jones investment account ending in number 00001, from January 1, 2011 through January 31, 2014;
- Monthly statements for Jane's Edward Jones investment account ending in number 00002, from January 1, 2011 through August 30, 2013;
- Monthly statements for Jane's Edward Jones investment (Roth IRA) account ending in number 00003, from January 1, 2011 through January 31, 2014;
- Monthly statements for Jane's Edward Jones investment (IRA) account ending in number 00004, from January 1, 2011 through February 28, 2014;
- Monthly statements and various canceled check images for Jane's BBT checking account ending in number 00005, from July 22, 2014 through June 7, 2021;
- Monthly statements for John's BBT checking account ending in number 00006, from July 2, 2020 through May 21, 2021;
- Monthly statements and various canceled check images for Jane and John's Arvest checking account ending in number 00007, from December 13, 2016 through December 17, 2018;
- Monthly statements and various canceled check and deposited items images for John's Gate City Bank checking account ending in number 00008, from October 23, 2019 through May 31, 2021;
- Monthly statements and single deposit slip image for John's American Bank Center checking account ending in number 00009, from May 24, 2021 through June 15, 2021;
- Monthly statements and various deposit slip images for John's American Bank Center checking account ending in number 00010, from November 12, 2019 through January 10, 2021;
- Monthly statements for John's BBT credit card ending in number 00011, from May 24, 2014 through May 24, 2021;
- Vulnerable Adult Protective Services (VAPS) Forensic Accounting Application dated March 17, 2022;
- Adult Protective Services Intake Report dated May 18, 2021;
- File memorandum regarding "Current Circumstances of Jane Doe and Background Information," dated May 21, 2021;
- File notes related to Jane's son, Individual A, Individual B, Individual C, and Detective Individual D;

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

- CITY Police Department case comments prepared by Individual E on February 4, 2020 regarding attempted welfare check on Jane;
- CITY Police Department case comments prepared by Individual F on January 5, 2020 and supported by Individual G on February 24, 2020 regarding report of abuse of Jane;
- Various General Power of Attorney, General Durable Power of Attorney, and Health Care Power of Attorney documents for Jane;
- Various medical records of Jane;
- Email correspondence between Detective Individual D and Individual A regarding alleged endangerment and exploitation of Jane;
- Various email correspondence from John to Jane's family;
- Various Explanation of Benefits statements from Blue Cross Blue Shield regarding medical services provided to Jane;
- Various lease documentation; and
- Photograph of John's and/or Jane's Jeep.

Our examination was limited to the records provided to us. As we conducted our analyses, we identified additional transactions for which additional records are needed to gain further understanding as to their potential benefit to Jane. Specifically, we suggest DHS request the following additional records be obtained for further examination:

- Monthly statements and canceled check images for all accounts in the name of Jane and/or John from January 2011 through June 2014 held at BBT, including but not necessarily limited to, accounts ending in number 00005 and 00006;
- Monthly statements for Jane's Edward Jones investment account ending in number 00001, from January 1, 2015 through June 30, 2021;
- Monthly statements and various canceled check images for Jane and John's Arvest MyBlue checking account ending in number 00007, from January 1, 2011 (or the date the account was opened if later) through December 12, 2016;
- Monthly statements for John's and/or Jane's LPL Financial investment account ending in number 00012, from January 1, 2011 through June 30, 2021;¹

¹ As evidenced by LPL Financial check no. 12345 dated August 11, 2014 in the amount of \$308,543.71 written to Jane and deposited into BBT account no. ending 00005, as discussed further herein.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

- Monthly statements for all other of John's and/or Jane's LPL Financial investment account in addition to account ending in number 00012, from January 1, 2011 through June 30, 2021;²
- Monthly statements for all of John's and/or Jane's Mechanics & Farmers Bank from January 1, 2011 through June 30, 2021;³
- Canceled check images for check no. 1127 and 1300 from Jane's BBT account no. ending 00005; and
- Canceled check images for an unknown check no. in the amount of \$8,000 that cleared on December 16, 2016 and check no. 1042 for \$995.00, both from John and Jane's Arvest Bank account no. ending 00007.

II. Observations to Date

We examined available bank records for Jane and John for a time period including January 1, 2011 through June 15, 2021. A total of 3,223 debit/disbursement transactions and 447 credit/deposit transactions were examined totaling \$1,871,529.78 and \$1,281,466.93, respectively (Workpaper 1). A summary of debits/disbursements by vendor and account and credits/deposits by source and account can be viewed in Workpaper 2 and Workpaper 3, respectively. A summary of all bank account activity can be viewed in Figure 1.

Figure 1 – Bank Account Activity Summary

Institution	Account Number	Account Holder	Statement Start Date	Statement End Date	Total Debit Transactions	Debits	Total Credit Transactions	Credits
Arvest Bank	00007	John Doe or Jane Doe	12/13/2016	12/17/2018	165	\$35,475.61	8	\$14,664.74
BBT	00005	Jane Doe	7/22/2014	6/7/2021	2,738	814,149.22	223	814,308.95
BBT	00006	John Doe	7/2/2020	5/21/2021	8	100.00	3	1,040.00
Gate City Bank	00008	John Doe	10/23/2019	5/31/2021	135	39,052.76	28	41,280.78
American Bank Center	00009	John Doe	5/24/2021	6/15/2021	1	40.00	1	300.00
American Bank Center	00010	John Doe	11/12/2019	1/10/2021	37	3,000.16	14	3,000.16
Edward Jones	00001	Jane Doe	1/1/2011	1/31/2014	55	120,698.42	48	113,655.19
Edward Jones	00002	Jane Doe	1/1/2011	8/30/2013	27	91,999.04	31	15,112.55
Edward Jones	00003	Jane Doe	1/1/2011	1/31/2014	14	68,354.32	28	22,730.99
Edward Jones	00004	Jane Doe	1/1/2011	2/28/2014	43	699,013.87	63	255,373.57
Totals					3,223	\$1,871,883.40	447	\$1,281,466.93

² As evidenced by the January 2014 account statement for Jane's Edward Jones account ending in no. 00004, which indicates various transfers to "Lpl Financial C," as discussed further herein. It is unclear if these transfers were made to LPL Financial investment account ending in no. 00012 or to a different account.

³ As evidenced by transactions identified as "Direct Payment to Mechanics & Farmers Bank" on various monthly statements for Edward Jones account no. ending in 00001 between February 2011 and July 2012.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

We also examined available credit card records for John from May 24, 2014 through April 23, 2021. There was no activity over this 7-year period. We noted the balance due as of both the beginning and ending of this period was \$8,165.07.

A. Questionable Activity from Jane's and John's Bank Accounts

According to the VAPS Forensic Accounting Application, Jane was initially believed to have been financially exploited by John in the amount of \$338,000.00. Summary background documentation suggests that Jane began experiencing symptoms of dementia in 2006 which became acute between 2011 and 2013, which is shortly before and around Jane and John's August 12, 2013 date of marriage. The background information states that John began to financially exploit Jane immediately thereafter. Medical records provided indicate Jane was diagnosed with Probable, Early Onset, Moderately Severe, Dementia of the Alzheimer's Type (DAT) in February 2017.

Based on our examination, we identified 21 questionable transactions from Jane's and John's bank accounts totaling \$950,528.03 (Workpaper 4). Figure 2 provides a summary of the questionable activity identified.

Figure 2 – Questionable Bank Transactions Summary

Use of Funds	2014	2016	2017	2018	2019	2020	2021	Total
Assets Withdrawn to LPL Financial	\$395,570.73							\$395,570.73
JANE DOE	300,000.00							300,000.00
CASH	7,000.00	\$4,000.00		\$1,000.00	\$100,000.00		\$4,000.00	116,000.00
LENDERS TITLE COMPANY	112,565.11							112,565.11
Withdrawal					13,005.00	\$4,387.19		17,392.19
CASH WITHDRAWAL			\$8,000.00					8,000.00
TRANSFER TO JOHN DOE CHECKING ACCT. NO. 00006						1,000.00		1,000.00
Total	\$815,135.84	\$4,000.00	\$8,000.00	\$1,000.00	\$113,005.00	\$5,387.19	\$4,000.00	\$950,528.03

- In January and February 2014, \$395,570.73 of assets were transferred to an unknown account at LPL Financial. These transfers account for 41.6% of the dollar amount of total questionable transactions identified above.
- In April 2014, a \$300,000.00 withdrawal was made by Jane from her BBT account. This single transaction represents 31.6% of the dollar amount of total questionable transactions.
- The combination of transactions identified as cash or withdrawals in the above table total \$141,392.19, which is 14.9% of the dollar amount of total questionable transactions. Each of

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

these cash withdrawals are greater than or equal to \$1,000.00. \$113,005.00 of these withdrawals occurred in 2019.

- In November 2014, a wire transfer in the amount of \$112,565.11 was made to Lenders Title Company, representing 11.8% of the dollar value of total questionable transactions.
- In July 2020, a transfer of \$1,000.00 was made from Jane’s BBT account number ending in 00005 to John’s BBT account number ending in 00006, representing 0.1% of the dollar value of total questionable transactions.

B. Jane’s IRA and Roth IRA Assets Transferred to LPL Financial

During our examination, we examined the transactions in 4 of Jane’s Edward Jones accounts from January 1, 2011 through February 28, 2014. These accounts include 2 investment accounts, 1 IRA account and 1 Roth IRA account. We identified 3 questionable transactions totaling \$395,570.73 involving the transfer of assets from Jane’s IRA and Roth IRA accounts to one or more unknown accounts at LPL Financial. Figure 3 summarizes these transactions.

Figure 3 – Asset Transfers from Jane’s Edward Jones Accounts

Date	Description	Edward Jones Account No.	Account Type	Total
1/31/2014	Assets withdrawn from account	Redacted	Roth IRA	\$25,585.64
1/31/2014	Assets withdrawn from account	Redacted	IRA	369,949.75
2/28/2014	Assets withdrawn from account	Redacted	IRA	35.34
			Total	\$395,570.73

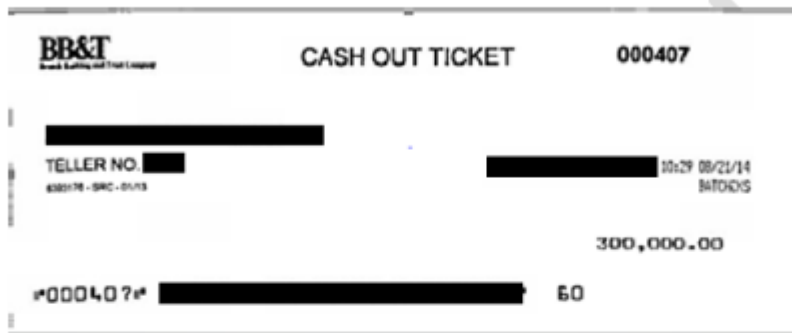
In each of the relevant account statements, additional details for these transactions are included in the Investments and Other Activity section. This additional information includes “Transfer to Lpl Financial C” when referring to cash transfers and “Transfer [Security Name] Lpl Financial C” when referring to transfers of stock, bonds, and other securities. No additional information, such as the receiving account number, is provided on the Edward Jones account statements.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

C. \$300,000 "Cash Out" from Jane's BBT Account

During our examination, we identified 1 transaction representing a withdrawal on August 21, 2014 in the amount of \$300,000.00 from Jane's BBT account ending in number 00005. The Cash Out Ticket is presented in Snapshot 1.

Snapshot 1 – BBT Cash Out Ticket for \$300,000.00



The bank statement indicates that on the same day, an unnumbered check in the amount of \$300,000.00 cleared the account. A copy of the front and back of this check, which is made out to Jane, is presented in Snapshot 2.

Snapshot 2 – Check to Jane for \$300,000.00



STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Even though Jane appears to have written and endorsed this check, the circumstances may be irregular or require additional investigation. In fact, on August 13, 2014, 8 days prior to this transaction, a deposit of \$308,543.71 was made into Jane's BBT account ending in number 00005. Snapshot 3 presents the relevant deposit slip.

Snapshot 3 – Deposit Slip for \$308,543.71



The image shows a BB&T deposit slip. At the top, it says "Account Deposit / Depositor's Cuenta de" with checkboxes for "Checking/Cheques" and "Savings/Ahorros". The deposit amount is listed as "Total Deposit Depósito Total \$ 308,543.71". The date is "08/13/2014". There are several redacted areas for account numbers and names. The bottom right corner shows the number "33".

The deposit slip reflects the deposit of a single check from LPL Financial dated August 11, 2014 that references an account ending in number 00012. Snapshot 4 presents the front and back of the deposited check.

Snapshot 4 – Deposited Check in the Amount of \$308,543.71



The image shows the front and back of a check from LPL Financial. The front of the check is dated "08/11/2014" and for the amount of "\$308,543.71". It is payable to "PAY TO THE ORDER OF" with a redacted name. The back of the check shows a MICR line and a signature strip with the text "TWO SIGNATURES REQUIRED".

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

One hypothesis suggests that these 2 transactions (the deposited check from LPL Financial and the subsequent check to Jane) relate to the transactions discussed earlier involving the transfer of assets from Jane’s Edward Jones IRA and Roth IRA accounts to LPL Financial. In order to investigate this hypothesis, account statements from LPL Financial are required. If these transactions are related, that would imply that Jane, knowingly or unknowingly, cashed out her IRA and Roth IRA assets. Regardless, based on the documentation provided, the subsequent settlement or use of the \$300,000.00 check written to Jane is unknown.

D. Cash Withdrawals

We also identified several cash withdrawal and checks written to cash between July 23, 2014 and May 26, 2021. Cash withdrawal by their very nature are difficult to investigate. We included only the 15 cash transactions greater than \$1,000.00 totaling \$141,392.19 as questionable. Workpaper 5 presents these transactions chronologically by the 3 accounts in which they occurred (BBT account number ending 00005, Arvest account number ending 00007, and Gate City Bank account ending 00008).

We observe that \$100,000.00, or 71.7%, of these cash transactions is comprised of 2 checks written to cash in the amounts of \$50,000.00 each on October 10, 2019. These 2 items were generated consecutively (i.e., check numbers 8416513 and 8416514) at the BBT bank branch in the form of counter checks and appear to have been signed by John. Snapshot 5 and Snapshot 6 present the fronts and backs of the 2 checks.

Snapshot 5 – Counter Check No. 8415613 for \$50,000.00



STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Snapshot 6 – Counter Check No. 8415614 for \$50,000.00



Based on the documentation provided, the subsequent disposition of these 2 checks is unknown. However, we observe that on October 23, 2019, 13 days after these counter checks were generated, an Official Check from BBT bank was deposited into John's Gate City Bank account ending in number 00008. The associated deposit slip is presented in Snapshot 7. Snapshot 8 and Snapshot 9 present the front and back of the deposited Official Check, respectively.

Snapshot 7 – Gate City Bank Account x00008 Deposit Slip for \$25,000.00

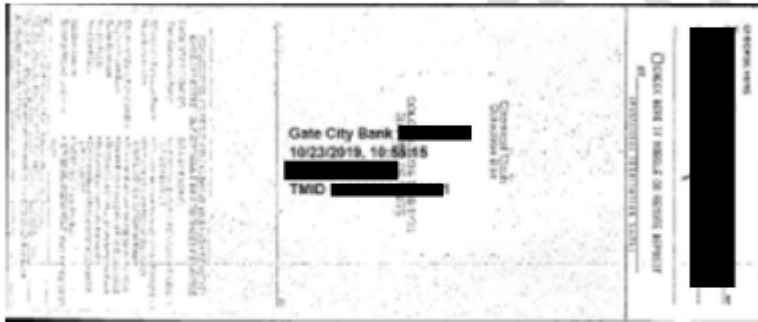


STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Snapshot 8 – BBT Official Check for \$25,000.00 (Front)



Snapshot 9 – BBT Official Check for \$25,000.00 (Back)



Based on the documentation provided, the timing of the \$50,000.00 BBT counter checks generated from funds in Jane’s account and the deposit of a \$25,000.00 BBT Official Check into John’s Gate City Bank, may warrant additional investigation. However, with the information currently available to us, a direct connection between these transactions cannot be made affirmatively.

E. Cash Deposits

We observed 8 cash deposits made into both Jane’s and John’s personal and joint accounts totaling \$25,700.00 from January 21, 2015 through May 24, 2021. The source of these funds is unknown but may need to be considered when addressing the questionable cash withdrawals identified. A listing of these deposits can be viewed in Figure 4.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Figure 4 – Cash Deposits

Date	Institution	Account No.	Account Holder	Source of Funds	Amount
1/21/2015	BBT	00005	Jane Doe	Cash Deposit	\$6,000.00
4/3/2018	Arvest Bank	00007	John Doe or Jane Doe	Cash Deposit	1,000.00
5/24/2018	Arvest Bank	00007	John Doe or Jane Doe	Cash Deposit	4,000.00
11/12/2019	American Bank Center	00010	John Doe	Cash Deposit	2,000.00
1/6/2020	Gate City Bank	00008	John Doe	Cash Deposit	4,400.00
5/26/2020	Gate City Bank	00008	John Doe	Cash Deposit	6,000.00
5/4/2021	Gate City Bank	00008	John Doe	Cash Deposit	2,000.00
5/24/2021	American Bank Center	00009	John Doe	Cash Deposit	300.00
Total					\$25,700.00

F. State Property Purchase

We observed that a deposit of \$112,581.11 was made on November 3, 2014 into Jane’s BBT account ending in number 00005. Snapshot 10 and Snapshot 11 present the deposit slip and the associated Cash In Ticket, respectively. No other information about this transaction has been provided.

Snapshot 10 – Deposit Slip for \$112,580.11

BB&T Branch Banking and Trust Company **Account Deposit / Depositar a Cuenta de** Dólares/Dólares Centa/Centavos

Checking/Checks Saving/Ahorros

Deposit To The Account Or/Depositar a la cuenta de: Cash/Elective

Address/Dirección: Checks/Checks

City, State, Zip Code/Ciudad, Estado, Código Postal: Total

Date/Fecha: 11/03/2014 Less: Cash Received
(Menos: Efectivo Recibido)

Please enter your account number below:
Por favor escriba su número de cuenta abajo: Total Deposit
Depósito Total \$

12:55 11/03/14
DEPOSIT

112,580.11

33

LOS DEPÓSITOS ESTÁN SUJETOS A VERIFICACIÓN Y ES POSIBLE QUE NO ESTÉN DISPONIBLES PARA SU RETIRO INMEDIATO
F000800200 (Rev. 03/2013)

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Snapshot 11 – Cash In Ticket for \$112,580.11



On the same day, \$112,565.11 was wired from the account to Lenders Title Company, as reflected on the bank statement, which appears to relate to the purchase of real property in REDACTED for a purchase price of \$115,000.00. Snapshot 12 presents the wire transaction from the relevant bank statement for Jane’s BBT account ending 00005.

Snapshot 12 – Bank Statement Transaction

11/03	OUTGOING WIRE TRANSFER WIRE REF # [REDACTED]	112,565.11
-------	--	------------

Snapshot 13 presents a portion of the Warranty Deed referencing Lenders Title Company and the description of the property acquired.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Snapshot 13 – Portion of Warranty Deed

Warranty Deed - Married (Letter), of 1 of 1

Please Return To:

File Number:

Approved as to form by:
Attorney-at-Law
Transactional data completed by Lenders Title Company

Warranty Deed - Married Person (Letter)

FOR RECORDER'S USE ONLY

WARRANTY DEED
(MARRIED PERSONS)

KNOW ALL MEN BY THESE PRESENTS:

That, husband and wife, Grantor(s), for and in consideration of the sum of ---TEN AND 00/100--- DOLLARS---(\$10.00)---and other good and valuable consideration in hand paid by husband and wife, Grantee(s), the receipt and sufficiency of which is hereby acknowledged, do hereby grant, bargain, sell and convey unto the Grantee(s), and unto their heirs and assigns forever, the following lands lying in the County of and the State of to-wit:

Snapshot 14 presents a portion of the documentation from REDACTED evidencing proof of tax paid on the acquired property and the purchase price.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Snapshot 14 – Portion of REDACTED Proof of Tax Paid

STATE OF [REDACTED]	
DEPARTMENT OF FINANCE AND ADMINISTRATION	
MISCELLANEOUS TAX SECTION	
Real Estate Transfer Tax Stamp	
Proof of Tax Paid	
Grantee:	[REDACTED]
Mailing Address:	[REDACTED]
Grantor:	[REDACTED]
Mailing Address:	[REDACTED]
Property Purchase Price:	\$115,000.00
Tax Amount:	\$379.50
County:	[REDACTED]
Date Issued:	11/07/2014
Stamp ID:	[REDACTED]

We have included the November 3, 2014 deposit of \$112,581.11 into Jane's BBT account ending in number 00005 as questionable because the source of the deposit is unknown. As mentioned earlier, we included a \$300,000.00 check written to Jane as questionable since its ultimate disposition or use is unknown. That check was dated August 21, 2014, which is approximately two and one-half months prior to deposit of funds used for the purchase of the REDACTED property. While we consider this questionable, we emphasize that without additional documentation, no direct relationship between the \$300,000.00 check and the \$112,581.11 deposit can be determined.

G. Transfer to John Doe

On July 8, 2020, a transfer of \$1,000.00 was made from Jane's BBT account number ending in 00005 to John's BBT account number ending in 00006. This transfer appears to have been used to open the BBT account in John's name. The only activity in the account after the receipt of the transfer have been various fees. As of May 21, 2021, the account balance was \$940.00. The purpose of transferring this \$1,000.00 from Jane's account to open an account in John's name is unknown.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

H. Other Observations

During our examination, we identified 65 additional transactions totaling \$255,941.31 that may require additional investigation to determine their potential benefit to Jane (Workpaper 6). Figure 5 summarizes these additional observations.

Figure 5 – Additional Observations Summary

Use of Funds	Total
Distribution Branch Banking & Trust Comp	\$139,000.00
BRANCH BANKING & TRUST COMP	35,000.00
ABC MOTORS	27,275.00
Outgoing Wire	17,025.00
USAA	16,737.95
CHECK (NO IMAGE)	9,348.49
TRANSFER TO UNKNOWN CHECKING ACCT. NO. 00012	2,600.00
INDIVIDUAL REDACTED	2,000.00
ABC	2,000.00
CLOSING WITHDRAWAL	1,783.54
SQ*PFOT	1,671.33
REDACTED	1,500.00
Total	\$255,941.31

Of the 65 additional transactions identified, 20 relate to distributions or transfers from Jane's Edward Jones accounts ending in numbers 00004 and 00001 to "Branch Banking & Trust Comp," which may be affiliated with BBT, where Jane held other accounts. These transactions occurred between August 23, 2012 and December 20, 2013 and total \$174,000.00 (67.9% of the total dollar amount of the additional observations). We have not been provided BBT bank statements prior to July 2014 to determine if these transfers were made into Jane's BBT account number ending in number 00005. The only other BBT account we are aware of is John's account ending in number 00006 which was opened in July 2020, much later than the distributions or transfers to "Branch Banking & Trust Comp" discussed above.

The amount paid to ABC Motors reflects 1 transaction – check number 1388 in the amount of \$27,275.00 written on Jane's BBT account ending in number 00005. We note that a photo of a Jeep was provided, but there is insufficient information to determine if this payment reflects the purchase of that vehicle. This transaction represents 10.6% of the total dollar amount of the additional observations.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

There were 2 outgoing wires totaling \$17,025.00 included in Figure 4 above. One outgoing wire for \$7,000.00 originated from Jane's Edward Jones account ending in number 00004 on June 6, 2012. The second outgoing wire originated from Jane's Edward Jones account ending in number 00002 on July 5, 2012 in the amount of \$10,025.00. The recipients of these 2 wire transfers are unknown. These outgoing wires represent a combined 6.6% of the total dollar amount of the additional observations.

We observed 28 checks signed by John issued to a USAA credit card totaling \$16,737.95 (6.5% of the total dollar amount of additional observations). These checks were issued between December 11, 2017 and June 1, 2021 and were primarily disbursed from Jane's BBT account ending in 00005. Check payments were also identified to Mastercard and USAA prior to December 2017, however all appear to have been signed by Jane and were disbursed from her personal account. Additional supporting documentation, such as monthly credit card statements, receipts, and invoices, is necessary to determine the nature and beneficiary of the USAA credit card charges.

There are 13 transactions comprising the remaining \$20,903.36 (8.1% of the total dollar amount of additional observations), the largest of which is a check that cleared Jane and John's Arvest Bank account on December 16, 2016 in the amount of \$8,000.00, for which no copy has been provided. There was also a transfer of \$2,600.00 on July 28, 2014 from Jane's BBT bank account ending in number 00005 to an unknown checking account ending in number 00013. The other 11 transactions include 3 checks over \$1,000.00 written to various parties totaling \$5,500.00, 3 transactions described on the bank statements as "SQ*PFOT" totaling \$1,671.33, 3 additional checks totaling \$1,348.49 for which copies were not provided, and 2 withdrawals totaling \$1,783.54 which closed Jane and John's Arvest Bank account ending in number 00007 on December 17, 2018 and John's American Bank Center bank account on December 15, 2020.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

III. Conclusion

This letter, inclusive of a narrative and workpapers, reflects the procedures performed, documents examined, and related observations to date.

We examined available financial documentation for a time period including January 1, 2011 through June 15, 2021. During our review, we identified 21 questionable transactions totaling \$950,528.03. We also identified another 65 transactions totaling \$255,941.31 that may or may not be questionable but which we provide for completeness, as discussed herein.

Our examination was limited to the records available to us. In order to complete our examination and potentially identify other areas of questionable activity, we would need access to the requested supporting documentation and records previously listed in this letter.

We have not provided an opinion in this letter related to any person or party violating applicable laws and regulations. The determination as to whether a person or party has violated applicable laws and regulations is not a decision for us; it is decision for a governing body, judge, or jury.

Our analyses and observations are based upon information provided to us as of the date of this letter. It is possible that if additional information is forthcoming, our analyses and observations could be materially different. We reserve the right to amend, modify, and or supplement this letter if deemed necessary due to new information as our examination may continue in this matter.

Please contact us with questions regarding the information reflected within this letter.

Sincerely,



Fraud & Forensic Advisory Services

Appendix E: Sample Engagement Letter



February 10, 2023

Nebraska Department of Health and Human Services
301 Centennial Mall South
Lincoln, NE 68509

RE: Forensic Accounting Consulting Services for State of Nebraska RFP 114352 03

This letter is to confirm our understanding of the forensic accounting services that we are to provide for the Nebraska Department of Health and Human Services ("DHHS") as reflected in our proposal in response to RFP 114352 03.

Scope of Engagement

We are engaged to provide forensic accounting financial exploitation services to DHHS. Specifically, our assistance on services for DHHS may include:

- Reviewing APS cases for suspected fraud and financial exploitation.
- Identifying irregularities or improprieties.
- Scanning of multiple documents gathered as evidence.
- Using forensic investigative software to convert financial data for cost effective and efficient financial investigative purposes.
- Protecting of data into usable reports such as spreadsheets, charts and graphs.
- Tracing of assets for purposes of review.
- Identifying and communicating of any public and third-party financial records needed for financial exploitation investigations.
- Fact finding and investigative procedures: We will have access to all DHHS personnel through email or telephone whose assistance is requested, to complete the financial and fraud investigation.
 - Conduct interviews with APS investigators and/or law enforcement.
 - Work collaboratively with APS to identify the assets, obtain and inventory records, examine financial records and document findings.
 - Gather and review evidence; prepare fact-finding reports; provide expert witness in civil and criminal proceedings;
 - Facilitate interactions with law enforcement and regulatory authorities; and identify irregularities or improprieties.
 - Identify all assets of the involved vulnerable adult.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Nebraska Department of Health and Human Services

Page 2

- Provide DHHS with spreadsheets of a detailed breakdown of financial records/assets.
 - Provide a written report and findings or lack of, to DHHS prior to its release and the rendering of any expert testimony, to determine that the anticipated analysis or testimony has the appropriate basis in fact, and that such testimony is both relevant and reliable.
 - Complete each assigned case within 30 business days from the receipt of the financial records, based on the complexity of the referral. We shall provide a written request to extend completion of the case, including rationale and shall obtain written approval from DHHS.
 - Collect, digitize, and summarize investigation documents into a data collection format. This information should be sortable and can be queried to extract data as needed. This should include demographic information, and any other data relevant to assigned forensic investigations collected by us.
- Prepare evidentiary exhibits for legal proceedings.
 - Analyze, quantify, and provide testimony about financial misrepresentations, omissions and fraud, as needed in court proceedings.
 - Provide consultation to APS personnel as needed or requested.

Our engagement will be performed under the *Statements on Standards for Consulting and/or Forensic Services* issued by the American Institute of Certified Public Accountants (AICPA). We will not provide audit, review, compilation or financial statement preparation services to any historical or prospective financial information or provide attestation services under the AICPA Statements on Standards for Attestation Engagements and assume no responsibility for any such information.

Our engagement will be conducted in accordance with lawful forensic accounting techniques which include, but are not limited to: forensic accounting of books and records; voluntary interviews of appropriate personnel; and other such evidence-gathering procedures as necessary under the circumstances. Due to the hidden nature of fraud, we cannot provide assurances that fraud, if it exists, will be uncovered as a result of our engagement.

You understand that any written reports or other documents we may prepare are to be used only for DHHS' purpose of internal use associated with any findings discovered, as a result of our engagement. Such reports or other documents may not be published or used for any other purposes without our written consent. Any draft reports or calculations that we send to you prior to preparation of any final customized report should be viewed as preliminary.

Timeline

We will begin our procedures upon acceptance of this engagement agreement. We will deliver each case report within 30 business days of receiving the financial records for our analysis. If delays are experienced in receiving information, the delivery of the report will be delayed accordingly. Should we experience difficulties in these areas we will inform you promptly and discuss the effect on our timetable with you.

You also agree that we may discuss this engagement with other partners or associates in our firm for the purpose of obtaining expertise, research materials or other matters essential to this engagement. You

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Nebraska Department of Health and Human Services

Page 3

agree to accept the limiting conditions as listed in our report and to the scope of the report. You also agree that we may disengage ourselves from this engagement for any reason.

Fees

Our fee for services per each Adult Protective Service case analysis with exception of court appearances and our hourly rate (all-inclusive of travel) for providing testimony in court appearances are reflected in our Cost Proposal in response to RFP 114352 03.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Invoices for payments will be submitted by us to DHHS with sufficient detail to support payment. We will provide monthly invoices for services rendered by the 10th of each month. Invoice format will be provided by the DHHS Contract Manager or their designee and shall contain a line-item summary of hours of each assignment worked and shall be marked "Final".

In accordance with our firm policies, work may be suspended if your account becomes 30 or more days overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. Should our relationship terminate before our procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

Dispute Resolution

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

Mediation

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in Omaha, Nebraska.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Either party may commence suit on a Dispute after the mediator declares an impasse.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Nebraska Department of Health and Human Services
Page 4

Governing Law and Venue

We also both agree to submit any unresolved Dispute to a trial by a federal or state court venued in Lincoln, Nebraska. This agreement shall be governed by and construed in accordance with the laws of the State of Nebraska (regardless of the laws that might be applicable under the principles of conflict of law) as to all matters including without limitation, matters of validity, construction, effect, and performance.

Limitation of Damages and No Punitive Damages

The exclusive remedy available to you in any adjudication proceeding shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by us of our duties under this agreement and/or under applicable professional standards, such damages will be limited to no more than two times fees paid under this agreement. In no event shall we be liable to you for any punitive or exemplary damages, or for attorneys' fees.

Time Limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute. We both agree that, notwithstanding any statute of limitations that might otherwise apply to a Dispute, it is reasonable that you may not bring any legal proceeding against us unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our report, return or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the report. The Limitations Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

Indemnity

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for failure to detect misstatements or misrepresentations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.

If a claim is brought against you by a third-party that arises out of or is in any way related to the services provided under this engagement, you agree to indemnify Eide Bailly against any losses, including settlement payments, judgments, damage awards, punitive or exemplary damages, and the costs of litigation (including attorneys' fees) associated with the services performed hereunder provided that the services were performed in accordance with professional standards, in all material respects.

Assignments Prohibited

You agree that you will not and may not assign, sell, barter or transfer any legal rights, causes of actions, claims or disputes you may have against Eide Bailly, its partners, affiliates, officers and employees, to any other person or party, or to any trustee, receiver or other third party.

STATE OF NEBRASKA, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Nebraska Department of Health and Human Services
Page 5

Conclusion

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign this copy and return it to us. If the need for additional procedures arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter.

Very truly yours,

Eide Bailly LLP



Doug Cash, MBA,CFE, CFI, CFCI
Senior Manager, Fraud & Forensic Advisory

Accepted By:

NEBRASKA DEPARTMENT OF HEALTH AND
HUMAN SERVICES

Signature

Title

Date

CONFIDENTIAL



Caring for our external and internal clients with a passion to go the extra mile.

Respecting our peers and their individual contributions.

Conducting ourselves with the highest level of integrity at all times.

Trusting and supporting one another.

Being accountable for the overall success of the firm,
not just individual or office success.

Stretching ourselves to be innovative and creative, while managing the related risks.

Recognizing the importance of maintaining a balance between work and home life.

Promoting positive working relationships.

And, most of all, enjoying our jobs ... and having fun!



What inspires you, inspires us.
eidebailly.com

Certificate Of Completion

Envelope Id: F0BE16B452004C3BBEC6DD25BA7ADEE7	Status: Completed
Subject: Complete with DocuSign: RFP 114352 O3 Eide Bailly LLP File 1 of 2 Technical Proposal.pdf	
Source Envelope:	
Document Pages: 100	Signatures: 1
Certificate Pages: 5	Initials: 35
AutoNav: Enabled	Envelope Originator:
Envelope Stamping: Enabled	Elaine Burnett
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	4310 17th Ave. S.
	Fargo, ND 58103
	eburnett@eidebailly.com
	IP Address: 160.3.173.171

Record Tracking

Status: Original	Holder: Elaine Burnett	Location: DocuSign
2/8/2023 2:01:21 PM	eburnett@eidebailly.com	

Signer Events

Doug Cash
 dcash@eidebailly.com
 Security Level: Email, Account Authentication (None)

Signature



Signature Adoption: Pre-selected Style
 Using IP Address: 63.233.241.82

Timestamp

Sent: 2/8/2023 2:06:15 PM
 Viewed: 2/8/2023 2:07:05 PM
 Signed: 2/8/2023 2:17:46 PM

Electronic Record and Signature Disclosure:

Accepted: 2/8/2023 2:07:05 PM
 ID: 59bf10ca-b1c5-44ab-9c83-8dc4fc923790
 Company Name: Eide Bailly LLP

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Ellen Brawley
 ebrawley@eidebailly.com
 Security Level: Email, Account Authentication (None)



Sent: 2/8/2023 2:06:15 PM
 Viewed: 2/8/2023 2:15:32 PM

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent	Hashed/Encrypted	2/8/2023 2:06:15 PM
Certified Delivered	Security Checked	2/8/2023 2:07:05 PM
Signing Complete	Security Checked	2/8/2023 2:17:46 PM
Completed	Security Checked	2/8/2023 2:17:46 PM

Payment Events

Status

Timestamps

Electronic Record and Signature Disclosure

CONSUMER DISCLOSURE

From time to time, Eide Bailly LLP (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through your DocuSign, Inc. (DocuSign) Express user account. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the "I agree" button at the bottom of this document.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. For such copies, as long as you are an authorized user of the DocuSign system you will have the ability to download and print any documents we send to you through your DocuSign user account for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign "Withdraw Consent" form on the signing page of your DocuSign account. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use your DocuSign Express user account to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through your DocuSign user account all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Eide Bailly LLP:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: salesforcehelpdesk@eidebailly.com

To advise Eide Bailly LLP of your new e-mail address

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at salesforcehelpdesk@eidebailly.com and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..

In addition, you must notify DocuSign, Inc to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in DocuSign.

To request paper copies from Eide Bailly LLP

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an e-mail to salesforcehelpdesk@eidebailly.com and in the body of such request you must state your e-mail address, full name, US Postal address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Eide Bailly LLP

To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your DocuSign account, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an e-mail to salesforcehelpdesk@eidebailly.com and in the body of such request you must state your e-mail, full name, IS Postal Address, telephone number, and account number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

Operating Systems:	Windows2000 or WindowsXP
Browsers (for SENDERS):	Internet Explorer 6.0 or above
Browsers (for SIGNERS):	Internet Explorer 6.0, Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
Screen Resolution:	800 x 600 minimum

Enabled Security Settings:	ò Allow per session cookies ò Users accessing the internet behind a Proxy Server must enable HTTP 1.1 settings via proxy connection
----------------------------	--

** These minimum requirements are subject to change. If these requirements change, we will provide you with an email message at the email address we have on file for you at that time providing you with the revised hardware and software requirements, at which time you will have the right to withdraw your consent.

Acknowledging your access and consent to receive materials electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the "I agree" button below.

By checking the "I Agree" box, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC CONSUMER DISCLOSURES document; and
- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and
- Until or unless I notify Eide Bailly LLP as described above, I consent to receive from exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to me by Eide Bailly LLP during the course of my relationship with you.