



Department of Health and Human Services
Forensic Accounting Services for Adult Protective
Services

Event Number: RFP 114352 O3

February 10, 2023 | Deloitte Financial Advisory Services LLP



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February 10, 2023

Nebraska Department of Health and Human Services, Office of Procurement and Grants
ATTN: Dana Crawford-Smith & Mike St. Cin
301 Centennial Mall S
Lincoln, NE 68509

Subject: Response to Request for Proposal for Forensic Accounting Services within Department of Health and Human Services' (DHHS) Adult Protective Services (APS)

Dear Ms. Crawford-Smith & Mr. St. Cin:

Deloitte Financial Advisory Services LLP (Deloitte¹) is pleased to submit this proposal in response to RFP 114352 O3 to provide investigatory and forensic accounting activities within DHHS' Adult Protective Services (APS). We are committed to continuing the years-long relationship we have been privileged to have with the State of Nebraska. We have supported the State with some of its more pressing challenges, including with DHHS in our broad case management and grants compliance services for the Coronavirus Relief Fund programs that supported assisted living and long-term care facilities and the Child Care Stabilization program with Children and Family Services (CFS). Our work with the State has given us a clear sense of your priorities, programs, and people. We will put that knowledge to use to help aid in investigations with APS.

Deloitte is a national leader in helping its clients design, assess, administer, monitor, and provide forensic accounting and litigation support services to some of the nation's largest and complex assistance programs. With our experience and demonstrated effectiveness in providing forensic accounting services, we are well prepared to provide the requested services, specifically within DHHS and APS.

As you read our solution, you will find that we consistently meet though in some areas exceed the requirements provided in the solicitation. We strive to go beyond achieving the requirements; our goal is to be the advisor you trust as your program evolves. As the Public Health Emergency and related changes showed us, the next frontier in case management services is about flexibility and bringing in the desirable people at the opportune time. Because we bring leading class management and performance insights, we are positioned for proactive adjustments and quick reactions when circumstances call for it so DHHS does not miss a beat for Nebraskans.

We are excited by the prospect of continuing our work with DHHS, and we look forward to working with you to achieve optimum value. If you have questions or require additional information, please reach out to me at 202-256-9746 or mwylie@deloitte.com.

Sincerely,



Michael Wylie
Managing Director

¹ As used in this document, "Deloitte" means Deloitte Financial Advisory Services LLP (including its subsidiary Deloitte Transactions & Business Analytics LLP), which provides forensic accounting, cost accounting and dispute consulting services and Deloitte & Touche LLP, which provides audit and enterprise risk services. These entities are separate subsidiaries of Deloitte LLP. Deloitte Financial Advisory Services LLP will be responsible for the services and the other subsidiaries may act as subcontractors. Please see www.deloitte.com/us/about for a detailed description of the legal structure of Deloitte LLP and its subsidiaries. Certain services may not be available to attest clients under the rules and regulations of public accounting.

I. Scope of Work and Proposed Solution

1. Corporate Overview

1.a. Bidder Identification and Information

Deloitte has served the State of Nebraska and University System for over 18 years. We maintain an office in Omaha with over 200 professionals and are the largest audit, tax, and advisory practice in Nebraska. We are the largest professional services firm in the world with the resources to continue our effective collaboration with the State of Nebraska. Deloitte’s identification and information is listed below with additional details about our office in Omaha, Nebraska in section 1.d.

Contractor Identification and Information	
Name:	Deloitte Financial Advisory Services LLP
Headquarters:	30 Rockefeller Plaza New York, NY 10112
Entity organization: (corporation, partnership, proprietorship)	Limited Liability Partnership
State in which the bidder is incorporated or otherwise organized to do business	Delaware
Year in which the bidder first organized to do business	Original entity founded in 1845. Current entity, Deloitte Financial Advisory Services LLP, became a limited liability partnership in 2003.
Whether the name and form of organization has changed since first organized	Yes, since Deloitte was founded in 1845, it has undergone numerous organizational changes. The bidder for this RFP is Deloitte Financial Advisory Services LLP (including its subsidiary Deloitte Transactions & Business Analytics LLP), which is a subsidiary of Deloitte LLP. Please see www.deloitte.com/us/about for a detailed description of the legal structure of Deloitte LLP and its subsidiaries.

Figure 1. Deloitte is a globally known advisor to State and local governments. Our decades of experience give us the tools to support Nebraska.

1.b. Financial Statements

Deloitte LLP and its subsidiaries (the “U.S. Firms”) provide audit, advisory, tax, and consulting services through approximately 156,000 people in 129 cities. For the most recent fiscal year ended May 28, 2022, the U.S. Firms had revenue of U.S. \$27.9 billion. See more detailed information in the chart below.

Since the U.S. Firms are privately owned partnerships, they do not have audited financial statements, nor do they file other corporate financial information such as a 10-K. Should you have additional questions regarding the financial information, please contact Janet Lewell, Chief Financial Officer, at (212) 436-5655 or Anissa Nelson-Carlisle, Chief Accounting Officer, at (615) 259-1823.

Further, although the U.S. Firms do not have a rating from one of the nationally recognized credit rating agencies, their privately placed debt is assigned a designation by the National Association of Insurance Commissioners (“NAIC”). The U.S. Firms’ privately

placed debt carries an NAIC 1 designation; NAIC’s highest designation, which is comparable to an A or better rating from one of the nationally recognized rating agencies.

To the best of our knowledge and belief, Deloitte Financial Advisory Services LLP is not aware of any judgments, pending or expected litigation, or other real or potential financial reversals which might materially affect the viability or stability of the organization.

Detailed information regarding Deloitte LLP in the U.S. is provided in the chart below:

Deloitte LLP and Subsidiaries – By the numbers			
U.S. Firms (\$ U.S. billions)	2022	2021	2020
Offices (national and regional)	129	126	126
People	156,937	121,693	113,257
Consolidated revenues	\$27.9	\$22.9	\$23.2
Current assets	\$10.0	\$11.0	\$8.6
Other assets	8.2	8.0	8.0
Total assets	\$18.2	\$19.0	\$16.6
Current liabilities	\$7.5	\$7.4	\$5.7
Other liabilities	4.3	5.1	5.6
Partnership equity	6.4	6.5	5.3
Total liabilities and partnership equity	\$18.2	\$19.0	\$16.6
Working capital	\$2.4	\$3.6	\$2.9
Current ratio	1.3:1	1.5:1	1.5:1
Consolidated revenue by business			
Audit and Enterprise Risk Services	27.9%	28.0%	27.2%
Consulting	54.0%	52.5%	52.2%
Financial Advisory Services	3.1%	3.4%	3.4%
Tax	15.0%	16.1%	17.2%

Source: Deloitte LLP, New York

Figure 2. Deloitte LLP Financial Information

The above financial information was prepared for internal purposes. This financial information has not been audited and does not present the financial position, results of operations, or other financial information in accordance with generally accepted accounting principles. The use of this information is restricted to your consideration in providing you professional services. Any other use or circulation of this information is prohibited.

1.c. Change of Ownership

Deloitte does not anticipate any change of ownership during the twelve months following the proposal due date. Should a change occur, Deloitte will communicate this to the State of Nebraska in writing.

1.d. Office Location

To empower the State of Nebraska with a wide range of subject matter experience as may be required for performance of the scope of work, Deloitte will provide remote resources based in the United States. So that we can align our remote staff with our existing Nebraska teams and offer space in-person as needed, we maintain an office in Omaha, Nebraska. Our Omaha-based leadership team are available to provide support, knowledge and experience as outlined in Figure 3.

Office Location	
Name:	Deloitte
Nebraska Office Address:	1100 Capitol Ave. Suite 300 Omaha, NE 68102
Contact Person & Title:	Daniel Kinsella, Nebraska Office Managing Partner Jeff Harrison, Nebraska Account Senior Manager
E-mail Address:	dkinsella@deloitte.com jefharrison@deloitte.com
Telephone Number (Office):	+1 402 346 7788

Figure 3. Deloitte’s existing Omaha office will provide a strong foundation for us to provide this remote-first operation for APS.

1.e. Relationships with the State

Deloitte has had the privilege of **servicing the State and Nebraska and University System for over 18 years** and currently provides services to not only DHHS, but also the Departments of Economic Development, Agriculture, Labor, Administrative Services, Nebraska Emergency Management Agency, and the Governor’s Office. Deloitte is excited at the prospect of continuing our relationship with the State through the forensic accounting, investigative, and litigation support services required by this RFP. Our reach back capabilities and demonstrated ability to provide these support services will benefit APS through initiatives to disrupt crime through suspected fraud and financial exploitation.

In May 2020, Deloitte was proud to help Nebraska navigate a complex and continuously changing environment during COVID-19 while it supported the administration of \$1.08 Billion in Coronavirus Aid, Relief, and Economic Security (CARES Act) Coronavirus Relief Funds (CRF) including for long-term care and assisted living facilities along with the \$140M Child Care Stabilization Program. This experience gives us a better understanding of how our fellow Nebraskans communicate with the State and provides us with greater knowledge of DHHS’ approach to servicing constituents across the state. Building upon our past efforts working together, Deloitte looks forward to continuing the relationship with CFS by supporting this scope of work.

Nebraska DHHS and Child Care Contact Center Highlights

- Implemented online application portal via GovConnect in **5 weeks** reducing manual processing time
- Supported over **200 Nebraska case workers and call center agents**
- Distributed and managed over **\$800M** in direct COVID-19 financial assistance for Nebraskans

Our work with the State of Nebraska enables us to work efficiently to provide the needed support to APS. Complementing our existing relationship with the State, our strong connections to staffing agents, and our experienced training delivery team allow us to expedite this support. We know Nebraska and Nebraska knows Deloitte. We will leverage our experience and history of collaborative relationships to provide high-quality APS outcomes for Nebraskans.

1.e.1 Deloitte Supported State of Nebraska Projects

Title	Contract	Description
Data Management and Analytics Project	78047 O4	Deloitte is currently engaged with the Medicaid & Long-Term Care division to implement and operate a data management and analytics (DMA) solution. One of DHHS' DMA objectives is to improve the capability to manage the large amounts of data received by the Department. Deloitte manages the data and produces correct and timely reports to help the State make informed business decisions to better manage and grow the Medicaid program.
American Rescue Plan Act Child Care Stabilization Program	NDAS-21-0000-MSA-HHSCC	Deloitte currently assists the Children and Family Services division in administering its \$140M allocation of the American Rescue Plan (ARP) Act Child Care Stabilization Program. As a result of the ARP Act, Nebraska was able to administer grants to help childcare providers remain open to provide care for children during the state of emergency in response to the COVID-19 pandemic.
Nebraska COVID Relief Fund	20-NE-C19-SA	Deloitte worked with the Nebraska Military Department/Emergency Management Agency to support current state assessment of State capabilities, support the implementation of Coronavirus Relief Fund processes and procedures to enable program application, fund reimbursement, compliance monitoring, closeout, and reporting.
Emergency Rental Assistance Program	NE-21-0000-MSA-ERAP	Deloitte was engaged to assist the State to administer its \$158.6M allocation of the Emergency Rental Assistance Program (ERAP) fund. Deloitte supported the design and configuration of the program rules, configuration of GovConnect, a cloud-based technology solution; integration of a 20-agent contact center; development of a case management function with internal controls for case managers to review eligibility requirements, supervisors and quality assurance personnel; delivery of financial management capabilities to support the processing, reconciliation, and disbursement of program funds; program Integrity; and enabling public transparency and accountability via the State's public-facing website with geospatial reporting.
GSA Agreement GS-00F-029DA	95281 O4	<p>This contract is awarded from the U.S. General Services Administration (GSA) Agreement GS-00F-029DA and currently supporting the following departments:</p> <ol style="list-style-type: none"> Nebraska Emergency Management Agency: Deloitte supports NEMA's goal of administering FEMA Public Assistance grants to eligible subrecipients in the State of Nebraska while supporting subrecipient compliance with applicable local, State, and Federal regulations and statutes. Deloitte also supports the Statewide Broadband Coordinator in program administration and the implementation and maintenance of the broadband.nebraska.gov website which serves as a hub for communicating broadband activities funded with ARPA, IJJA, and state funding sources. Lastly, Deloitte supports NEMA, Department of Agriculture, and Department of Labor in compliance reviews for ARPA programs administered by each respective agency. Department of Administrative Services – State Accounting Office: Deloitte provides accounting and reporting technical assistance for fiscal year-end close activities and the Annual Comprehensive Financial Report preparation. In addition, Deloitte supports the Governmental Accounting Standards Board (GASB) 87 Lease Accounting activities including lease data extraction, data analysis and reconciliations, and financial reporting. Department of Economic Development: Deloitte supports the program design and implementation of ARPA programs including program manuals, website content, grant applications, and an internal federal fund management guide. Deloitte also supported the development of community outreach and communications strategy and a program-wide risk management assessment and monitoring processes.

Figure 4. Deloitte is proud to serve Nebraskans and their government agencies on multiple high-profile engagements.

1.f. Bidder’s Employee Relations to State

No Party mentioned in the bidder’s proposal response is or was an employee of the State within the past twelve (12) months. To the best of our knowledge and belief, no employee of any agency of the State of Nebraska is employed by the bidder or is a subcontractor to the bidder, as of the due date for proposal submission.

1.g. Contract Performance

Deloitte has experienced no terminations for default, convenience, non-performance, or non-allocation of funds in the past five years by a governmental entity client. Deloitte, like other major professional services firms, provides a broad array of services to its many clients. From time-to-time contracts are terminated or cancelled for various reasons, however, given the size of the consulting practice and the many hundreds of projects that are performed each year, our firm does not track these instances or situations centrally.

1.h. Summary of Bidder’s Corporate Experience

For more than thirty (30) years, Deloitte has helped its clients design, assess, administer, monitor, and provide forensic accounting and litigation support services to some of the nation’s largest and complex assistance programs such as the Emergency Rental Assistance Program (ERAP), FEMA Public Assistance (PA) grants issues under the Stafford Act, several Housing and Urban Development (HUD) Community Development Block Grant – Disaster Recovery (CDBG-DR) programs, American Recovery & Reinvestment Act (ARRA) grants, the CARES Act, the American Rescue Plan Act, and more recently the Infrastructure Investment and Jobs Act (IIJA).

Deloitte leans into its experience and proven success as outlined below and are invested with the State of Nebraska to provide the requested services, specifically within DHHS and APS.

- **Demonstrated record with the State of Nebraska** – Deloitte has a history of more than eighteen (18) years serving the State of Nebraska across multiple agencies and has a significant footprint in Nebraska anchored by an effective and experienced leadership team. Deloitte has consistently been recognized as a leading employer in Nebraska, with an active engagement in the community, and hundreds of locally educated, trained, and hired employees working each day to assist public and private employers in the region. Given our tenured services across Nebraska, we consider the State to be one of our valued clients that we will be pleased to continue to serve in the future.
- **Significant experience working investigative and litigation support services**– Deloitte brings a breadth of investigative experience and qualifications who can apply reliable knowledge and experience to improve the efficiency, effectiveness, and ability to achieve results of ongoing investigations and litigation support. For example, in 2022 Deloitte testified in a case against an individual who was facilitating the movement of funds between elderly victims and a foreign jurisdiction. For this trial and with the aid of our forensic accounting support, the Deloitte investigations team analyzed and summarized 15 accounts moving more than \$3M. They were able to trace the funds from the source to destination and detail the benefits received by the facilitator and diagramed specific transactions to demonstrate that the victim proceeds were required to complete the transaction. Additionally, Deloitte provides focused open-source research that gives context and adds value to the data gathered during the investigative process by revealing beneficial ownership, identifying and tracing assets, and uncovering previously unknown network relationships. Deloitte integrates trained open-source research with our forensic accounting capabilities, allowing us to combine various types of intelligence, such as public records, commercial data, and government data, to clearly illuminate how illicit actors may be conspiring to commit financial crimes, and ultimately to accelerate the States ability to detect, and intercept wrongdoing. These services further benefit the State by being able to rapidly ingest, validate, and analyze findings and proceed as needed.

Demonstrated Experience
<p>In 2022, Gartner ranks Deloitte #1 in security consulting services for the 11th consecutive year</p> <p><i>“Organizations are looking to Deloitte to help them navigate an increasingly complex operating environment, including becoming resilient in the face of growing cybersecurity concerns”</i></p>

- **Substantial integrity monitoring and oversight experience with COVID-19 funding and other benefits programs** – Our team has had significant experience in this area prior to the COVID-19 pandemic. As a result, we were asked to support on-the-ground COVID-19 efforts supporting many state and local governments since the pandemic began. In addition, we established a COVID-19 Center of Excellence to stay up to date on legislation and funding sources, allowing us to share relevant information efficiently with our clients and people. Our grant and monitoring teams have worked with many states across the country to analyze multiple funding streams released in association with COVID-19, including the Coronavirus Aid, Relief, and Economic Security (CARES) Act and American Rescue Plan Act (ARPA) funding. We have also delivered integrity, monitoring, and oversight programs over the past fifteen (15) years for state, local and other governmental organizations. Currently, Deloitte is conducting integrity oversight monitoring for over \$2 billion in ERAP funds for the State of Texas and is providing similar ERAP program oversight support for the States of Arkansas, Massachusetts, North Dakota, Georgia, and the District of Columbia. Other benefit programs Deloitte has supported include Unemployment Insurance, SNAP/TANF, and Medicaid across the Federal and State government space, and we understand the risk and applicable compliance activities associated with them. Deloitte as a team shares compliance items, potential fraud schemes, and other relevant information across our network to provide informed decision making to our clients.
- **Leading Data and Analytics service providers as recognized by Gartner** – Deloitte has had a strong track record of recognition by Gartner and in 2021 was highlighted in the Magic Quadrant for Data and Analytics Service Providers as the top firm for these services. We were recognized as a leader in both the ability to execute programs and the completeness of our vision as it relates to Data and Analytics (D&A) services such as Data management, Analytics and Business Intelligence (ABI), Data science and machine learning (AI), D&A governance, and program management. This enables us to leverage our analytics experience to support DHHS’s vision for fraud analysis.
- **Unique industry insight** – As the largest professional services firm in the world, we have a deep bench of specialists across each of Deloitte’s career levels available to draw from. This includes a team knowledgeable on fraud analysis within COVID-19 funding programs. In addition, we have specialists on-hand within the breadth of Deloitte including Certified Public Accountants (CPAs), Certified Fraud Examiners (CFEs), Project Management Professionals (PMPs), Forensic Investigators, and Data Scientists. Furthermore, we maintain a large pool of resources in our US Delivery Centers that we have available to rapidly deploy to assist our team in efficiently delivering the services on this engagement.

The following summary matrices showcase the work we have effectively performed on projects like the forensic accounting activities requested for DHHS’ APS.

1.h.1 The State of Nebraska Comprehensive Case Management and Grants Compliance Services

Client Name	State of Nebraska Comprehensive Case Management Grants Compliance Services
Time Period	CARES: May 2020 – March 2022 ERAP: February 2021 – January 2023 ARPA: July 2022 – November 2023 Child Care: September 2021 – August 2023
Scheduled Date and Actual Completion Date	There are currently multiple projects ongoing. Deloitte effectively achieved schedule expectations and continues to do so through the duration of the projects.
Scheduled/Actual Budget	CARES Act: \$10,900,000 Child Care Stabilization: \$3,200,000 ERAP: \$12,800,000 ARPA: \$3,300,000
Responsibilities	Deloitte has supported the State to design, configure, implement, and operate over a dozen COVID-19 related programs that included the end-to-end integration of an online application portal, public awareness website, digital

Client Name	State of Nebraska Comprehensive Case Management Grants Compliance Services
	<p>contact center, and grant management operations including eligibility determination, program integrity, and funding disbursement since May 2020.</p> <p>Program integrity was a specific component for each of the programs Deloitte has administered with the State. For each of these programs, Deloitte coordinated across state agencies including the Department of Revenue and Secretary of State to identify suspected fraudulent activity to support ineligibility determinations. In addition, we designed and configured automated back-end case management controls with external third parties to support identity authentication and identify potential identity theft or financial exploitation for the Emergency Rental Assistance Program. We developed a risk-based analytics engine to flag high risk applicant's indicative of suspected fraudulent activity for further review and case management adjudication. In those instances where suspected fraud and financial exploitation were identified, we prepared case management files, supporting documentation, and call recordings to provide or facilitate detailed discussions with the Nebraska State Patrol, regulatory authorities, or state auditors.</p> <p>Deloitte has supported the State's management and compliance reporting for over \$2B in CARES Act and ARPA Funds. We have directly facilitated through our technology platform and case management activities the disbursement of over \$350M in Coronavirus Relief Funds with DHHS (including long-term care and assisted-living facilities) and Department of Economic Development (DED), ARPA Funds for the Child Care Stabilization Program with CFS, and the Emergency Rental Assistance Program with the Governor's Office.</p> <ul style="list-style-type: none">• Deloitte effectively implemented the GovConnect application platform for DHHS within 5 weeks to enable DHHS to streamline the grant issuance process. This platform drastically reduced time spent on manual processing by the agency staff. This solution also enabled the state of Nebraska to be the only state in the region to meet the requirement of distributing 50% of their allotted funds as defined by the DHHS.• Deloitte deployed 60 agents in 3 weeks, and has handled 45,000 inbound and outbound calls, processed 35,000 applications, and distributed over \$25M to applicants under the ERAP program integrity/investigation engagement. <p>Deloitte coordinated with program staff to establish criteria in accordance with U.S. DHHS and U.S. Treasury guidelines along with planning, designing, and implementing overall program processes. Deloitte developed public facing guidance documents, including application portal user guides, FAQ's/eligibility criteria, as well as internal administrative guidance to effectively administer these federally funded programs. Lastly, in support of the ARPA Programs administered by Department of Economic Development, we created and delivered a Risk Management Framework required by 2 CFR Part 200 to assist the State to understand, mitigate, and measure risks within the wide range of grant programs being administered.</p> <ul style="list-style-type: none">• Deloitte effectively assisted the Department of Economic Development in establishing these programs in a timely manner by developing and adhering to a program and project plan. The State of Nebraska has awarded over \$100 million in funds and distributed \$45 million to-date. <p>Through these support services, Deloitte has implemented program integrity controls and enhanced analytics to assist with the investigations support services to prevent potential fraud, waste, and abuse of the State's program funds across multiple agencies which has been demonstrated effective to-date.</p>
Customer Contact Information	Lee Will, State Budget Director Office: (402) 471-4175 Fax: (402) 471-8074 Email: lee.will@nebraska.gov
Contract Type	Prime Contractor

1.h.2 Forensic Accounting Engagement for the DOI Fish & Wildlife Services

Client Name	US Department of the Interior, Fish & Wildlife Services (FWS), Office of Law Enforcement (OLE)
Time Period	January 2021 – December 2021
Scheduled Date and Completion Date	The project ended as scheduled on 12/31/2021. Deloitte effectively achieved schedule expectations throughout the duration of the project.
Scheduled/Actual Budget	\$669,972
Responsibilities	<p>From January 2021 – December 2021, Deloitte directly supported investigative teams within FWS OLE’s Special Investigations Unit (SIU). We delivered integrated forensic accounting, intelligence analysis, and e-discovery – also referred to as investigative accelerators – which expedited FWS’ capacity to analyze evidentiary material and gather mission critical data. Our support bolstered FWS’ ability to investigate wildlife crimes that intersect with both domestic and international jurisdictions by enhancing the agency’s ability to “follow-the-money” that is facilitating the alleged illicit trafficking of wildlife and more confidently understand the global human and corporate networks that conspire to endanger wildlife.</p> <ul style="list-style-type: none"> • Investigative and Intelligence Analysis/Law Enforcement Professional Support Services: Deloitte provided investigative and intelligence analysis support to the agency. Specifically, our team accelerated the investigative capacity of multiple FWS teams by delivering forensic accounting, open-source and commercial intelligence experience, and e-discovery analysis. This support is differentiating the agency’s ability to pursue complex wildlife trafficking investigations that intersect with international jurisdictions. • Subject Matter Experience/Professional Support Services: Collectively, Deloitte has more than fifteen (15) years of experience working with federal law enforcement to disrupt and dismantle transnational criminal organizations (TCOs), money laundering syndicates, smuggling networks, and other typologies that often intersect with wildlife crimes. Additionally, our team is highly credentialed and includes multiple CPAs, CFEs, and those Certified in Financial Forensics (CFF). • Project Management/Project Coordination: Deloitte effectively launched, executed, and coordinated this support in a “virtual-first” environment, in which investigative collaboration, quality control, and team building was conducted in a largely remote setting. Additionally, our team led strategy discussions involving special agents from other law enforcement agencies that work with FWS and AUSAs focused on both criminal and forfeiture proceedings. • Equipment and/or Materials: Deloitte brought financial analysis accelerators, including bespoke excel macros that automate elements of tracing money flows and financial transactions. Additionally, we provided FWS with data derived from dozens of commercial datasets that offer global intelligence; this included programs and software that accelerated the gathering, assembly, and analysis of international corporate data. Deloitte also deployed e-discovery software and tools that captures, archives, and analyzes bulk unstructured data – such as CITES records and other voluminous records that were critical to FWS investigations. • Litigation Support: Deloitte supported each investigation as if it would someday involve litigation, using clear references to track sources with Microsoft Excel, shared folders on government systems, and other government-owned case management systems while exercising care in maintaining the integrity of the data as we investigated and performed our analysis on tens of thousands of financial transactions. More specifically, the forensic accounting portion of this involved more than 36,000 transactions through 16 accounts. The tracing required application of various tracing methods along with following intra-and inter-account transfers. As required, the team testified to the factual findings of the forensic accounting and investigative actions. As part of the testimony, the team prepared exhibits, flows of funds, calculations of damages, fines and forfeitures, and summaries of illicit transactions. • Translation and Interpretation: Deloitte deployed French and Swahili language skills to accelerate FWS’ investigation of international data that is pertinent to its investigations. These skills were used to extrapolate data from many different mediums, including foreign public records, international media publications, and social media. • Through the collaborative effort of FWS OLE and Deloitte, along with other FWS law enforcement partners and the Department of Justice, a multi-year effort resulted in the indictment of foreign officials and six (6) co-conspirators. This indictment disrupted what had been a long-running international illegal animal trafficking ring

Client Name	US Department of the Interior, Fish & Wildlife Services (FWS), Office of Law Enforcement (OLE) and now has the potential for more indictments to follow. The FWS OLE has also indicated their intention to re-engage Deloitte once the domestic portion of this assignment begins.
Customer Contact Information	Dorothy Manera, Senior Special Agent Office: (609) 226-3373 Fax: N/A Email: dorothy_manera@fws.gov
Contract Type	Prime Contractor

1.h.3 Quality Assurance/Quality Control Services in support of the Homeowner Assistance Funds (HAF)

Client Name	Texas Department of Housing and Community Affairs (TDHCA)
Time Period	January 2022 – December 2023
Scheduled Date and Completion Date	The project began as scheduled and is scheduled to end on 12/31/2023. Deloitte effectively achieved schedule expectations and continues to do so through the duration of the project.
Scheduled/Actual Budget	\$8,955,217
Responsibilities	<p>From January 2022 through current, Deloitte directly supported the prompt allocation of approximately \$842M of Homeowner Assistance Funds (HAF) granted from the federal government to the Texas Department of Housing and Community Affairs (TDHCA) while substantially mitigating cases of fraud, waste, and abuse. we have ingested and evaluated hundreds of thousands of records through multiple iterations, leading to the investigation and identification of additional substantiated fraud schemes. The identification of these trends has led to iterative improvements in our FWA analytics and results in an ever-improving framework tailored to TDHCA’s needs. We assessed risks that led to gaps in TDHCA’s procedures, measured the results against industry benchmarks, and remedied deficiencies utilizing proprietary analytics and forensic investigations.</p> <ul style="list-style-type: none"> • Develop and Implement Tests to Detect Fraud, Waste and Abuse. Through utilization of various open-source intelligence tools and databases, our team helped establish the applicant personas and illuminate fraud trends and methodologies. • Perform a Systematic Examination and Research of Applications. Our analytics process securely ingested and processed data, which our team then performed initial analytics to identify additional features for further investigation and consideration of case workers as they work towards a decision whether to issue payment. The outputs of these analytics were delivered for use by case managers on a pre-defined cadence based on stakeholder requirements and did not impact production processing. • Reduce Duplication of Benefits. This is a multi-step process including setting up proper internal controls, requiring applicant attestation, as well as coordinating across other state and local governments and programs. • Execute Monitoring Procedures to Analyze Compliance with State and Federal Regulations and State Policies and Procedures Using the HAF Guidance and finalized TDHCA procedures, our team developed a workbook to monitor procedures and analyze compliance with regulations and policies. • Test the Reports Our team ran data analyses to independently reconstruct reported balances to reconcile system generated reports to identify discrepancies between the amounts reported. • Test System Prioritization of Households. Our team studied parameters that prioritized homeowners with mortgages guaranteed by a governmental organization (FHA, VA, USDA) to determine if the prioritization process was in compliance with HAF guidelines. • Assist in Managing Quality Control Processes. Our team analyzed the population of application data for the identification and testing of duplicate fields. We performed and developed business rules to identify and flag applications that may result in improper disbursement through the duplication of benefits.

Client Name	Texas Department of Housing and Community Affairs (TDHCA)
	<ul style="list-style-type: none"> • Monitor through Testing of Applicant Files and Payments. Our team built on the custom Case Review Tool designed for TDHCA TRR review to support the monitoring of applicant files and payments for the TDHCA HAF program. <p>The ability to onboard experienced investigative professionals quickly and efficiently enabled Deloitte to report a total of 2,266 cases and prevent approximately \$3.2M of funds from being disbursed within the first 90 days of the contract. The team has ingested, analyzed, and risk-scored over 1 million applications for the State of Texas, tracking trends through fraud and duplicate analytics. Additionally, Deloitte received an “A” rating on their services related to the quality assurance review performed over the Texas ERAP program. This is the only “A” rating granted to any vendor providing these specific services which is now public record. The link to review the report can be found here.</p>
Customer Contact Information	Brenda Meyers, Anti-Fraud and Quality Control Project Manager Contact information for this reference can be provided upon request; evaluation is listed at this link .
Contract Type	Prime Contractor

1.i. Summary of Bidder’s Proposed Personnel/Management Approach

Organizations don’t provide service – People do. Our ability to perform forensic accounting, regulatory investigations procedures and evaluate your program’s risk of financial exploitation is demonstrated by the knowledge, experience, and capability of our specialized staff. This team’s experience has focused on providing **compliance and monitoring services for a wide array of government programs** with a strong focus on **forensic accounting and litigation support services.**

Deloitte takes significant pride in its ability to provide quality services with knowledgeable staff for our clients. Our submit matter specialists have solved some of the toughest challenges for our clients, driving operational and financial transformation, organizational change management, advanced analytics solutions to discover insights, and enterprise technology solutions implementation and support.

Equally important to the leaders assigned to a project is the method in which we operate. Deloitte’s program management approach provides an efficient, lightweight structure to initiate, plan, execute, and monitor work. Our experience with forensic investigations and our established relationship with the State allows us to efficiently manage the work and collaborate efforts effectively. This continuous communication thread facilitates DHHS, specifically APS, is experiencing the forward movement and improvements needed promptly and effectively.

Specific Benefits to DHHS
<ul style="list-style-type: none"> • 30+ years of experience in litigation support, forensic accounting, investigative services, and financial management across the proposed project team • Senior advisors, such as Jeff Harrison, who have experience leading engagements across State agencies to help make connections having served cross-functional and cross-agency programs • Pool of 1,200 Deloitte professionals in our Regulatory & Legal Support group, focused on Federal and State government efforts that can be leveraged to provide DHHS with an equivalently qualified replacement or additional support.

While methodology and project management are critical factors for project effectiveness, the quality of the people assigned is even more important. To achieve results, DHHS needs people with broad experience in forensic accounting and investigative services.

Our project team is directed by leaders Michael Wylie and Jeff Harrison. Mr. Wylie has played a **leadership role in providing forensic accounting and litigation support services** over government programs at the **Federal, State, and local** level while Mr. Harrison has been the **Nebraska Leader** that has led programs across multiple agencies, including **program integrity efforts** for programs that have required coordination with the Department of Revenue, Secretary of State and State Patrol. Our **senior project advisors** have been at the forefront of identifying irregularities and improprieties to administer and advise on suspected fraud and financial exploitation. Their experience can provide tremendous tailwind to our team in hitting the ground running and **avoiding the inherent compliance risks** of working with a newly formed government program with fluid guidelines. Additionally, the advisory team includes **leaders**

from our **Program Integrity** practice to help our team identify and address potential blind spots and high-risk areas that may be of concern to external auditors and independent review bodies.

1.i.1 Organizational Structure

In addition to having the desirable team, high performance is driven by having **the requisite organizational structure** in place, allowing team members to play to their strengths while having the ability to collaborate towards the collective accomplishments of the project. In essence of that philosophy, our organizational structure includes **four separate work threads** with a designation of highly experienced **team leads** who will drive quality, consistency, and **collaboration**, as well as provide an overall assessment of the program's compliance. These work threads include:

- **QA/QC:** focus on providing quality assurance over the day-to-day financial transactions and APS applications, as well as performing controls testing
- **Regulatory Investigations:** focus on reviewing cases that may be potential fraud candidates, and/or cases that have been prioritized for review by DHHS
- **Data:** focus on creating data connections, reviewing data for alignment with actuals, recreating dashboards to test overall project reporting, and recommending improvements for data accuracy and reporting through data analysis and technical assistance conversations
- **Litigation Support:** focus on providing expert testimony across a range of subject matter domains, including accounting issues and forensic evidence collection, to support legal proceedings and suggest actions to help remediate identified subject matter deficiencies and streamline future investigations

In addition, we are proposing a DHHS APS **Deloitte executive advisor group**. The Deloitte executive advisor group is made up of senior leaders from Deloitte that are accountable for the delivery of the project and recognized for their industry leading views on forensic investigations and litigation support services as well as their deep experience serving the State of Nebraska.

Determining whether fraud exists is not always black and white. This is why our team consists of experienced investigative professionals who have a trained eye through assisting law enforcement agencies with identifying complex criminal networks and illuminating illicit financial activity.

Michael Wylie and Jeff Harrison will serve as project account advisors providing insights gained throughout their combined **35 years of professional experience**. **Michael Wylie** is an active CPA and CFE and has spent over 16

years serving Federal and Commercial clients. Mr. Wylie specializes in forensic accounting and financial investigations, including anti-money laundering (AML) investigations and programmatic assessments, FCPA investigations, financial statement audits, valuations of business enterprises tangible assets, intangible assets, and intellectual property. Mr. Wylie currently leads a team of 130 forensic accountants and investigators in 20+ locations in the U.S., supporting financial investigations for Homeland Security Investigations (HSI) and the U.S. Secret Service (USSS). **Jeff Harrison** is also an active CPA, Chartered Global Management Accountant (CGMA), and Certified Internal Auditor (CIA) and brings over twenty years of budget and cost analytics experience supporting large financial management programs for federal, state and local, and commercial clients. He has extensive experience serving the State of Nebraska across multiple agencies. In addition to DHHS, Jeff has supported the State's DED, Labor, Agriculture, NEMA, DAS, and the Governor's office. Since 2020, Jeff has been leading over ten (10) COVID-19 related programs in the design, implementation, and operation phases to determine applicant/constituent's eligibility and disbursements of funds the State received from federal appropriations. Other highlights include his leadership on top of forty (40) cross-functional professionals delivering GovConnect, a ServiceNow-based technology platform, application and case management processing, and digital contact services DHHS currently maintains and utilizes.



1.i.2 Resumes

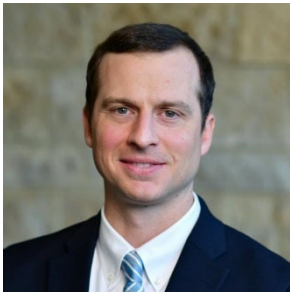
To guide our project delivery for DHHS, we're proposing a Deloitte DHHS APS Team that brings together:

- Deloitte leaders and project leadership with decades of forensic investigation and Nebraska DHHS experience spanning all the core capabilities required to be effective for DHHS.
- Relevant experience in forensic accounting and investigation operations, technology, workforce management, quality assurance, and training.
- Deloitte team members with experience serving integrated eligibility program/or public sector clients.

A specific ingredient of successfully staffing a complex project, in addition to bringing people with deep experience and knowledge, is to put them in the right positions where they will excel, support, and drive project success. To define an optimal structure that supports your requirements and establishes a framework for success, we combine the requirements of the project with our experience of what it takes to deliver. Our team's experience reduces project risk, increases early and long-term project success, and supports the most effective use of our combined teams' resources towards delivering mission-aligned impact.

The following individuals are the key proposed personnel for this engagement:

Adam Dormuth / Advisory Manager



Top Qualifications

- 10+ years of litigation support and forensic accounting investigation related experience
- Certified Public Accountant, Certified in Financial Forensics, and a Certified Fraud Examiner
- Supported expert witnesses through depositions and preparing evidentiary exhibits for legal proceedings
- Deeply experienced with supporting governmental investigations into complex financials

Experience Summary

Adam Dormuth is a Deloitte Advisory Manager in Investigation and Intelligence. He has more than ten years of litigation support and investigation related experience as well as experience in performance audits. He possesses knowledge and experience related to litigation, supporting expert witnesses, and working through the legal process. He is familiar with internal controls, assessing program funds use, and specialty pay programs. He is a Certified Public Accountant, Certified in Financial Forensics, and a Certified Fraud Examiner.

Prior to working for Deloitte, Mr. Dormuth worked for a Washington area accounting firm in their litigation support and audit divisions. While there, he supported DOJ and DOD attorneys in federal litigation and also gained experience conducting performance audits for a federal OIG client. He has also worked in the forensic and disputes practice of another global professional services firm where he gained experience in healthcare, banking, and lost profits. His initial training and experience in financial investigations and fraud came from his time as a criminal investigator (1811) with the Internal Revenue Service – Criminal Investigation division.

Recent and Relevant Experience

Manager, US Fish and Wildlife, January 2021 – Present

Supporting federal law enforcement through forensic accounting services in complex investigations involving U.S. Fish and Wildlife violations, focusing on financial component while also providing broader litigation support. Identifying applicable charges, drafting relevant document requests, drafting and participating in case-related interviews, meeting with prosecuting US Attorneys, and producing investigative analysis to present to US Attorneys – particularly, asset tracing through the application of LIBR, Pro Rata, and Proceeds First. Anticipating providing grand jury and/or trial testimony.

Manager, Treasury Executive Office for Asset Forfeiture, March 2019 – Present

Supporting federal law enforcement through forensic accounting services in complex financial investigations. Identifying applicable charges, drafting relevant document requests, drafting and participating in case-related interviews, meeting with prosecuting US Attorneys, and producing investigative analysis to present to US Attorneys. Case support for: money laundering (cryptocurrency and traditional fiat), embezzlement, BEC, questionable consulting practices, and bank fraud

Senior Consultant, US Department of the Navy, Financial Management Office, October 2018 – February 2019

Performed data analysis and tracking on journal vouchers in ongoing effort to reduce and eliminate journal vouchers related to financial statement reporting

Senior Consultant, US Department of Veteran Affairs, July 2018 – October 2018

Provided analysis and documentation of present and future state business processes and internal controls. Documented system and manual controls that support the completeness, accuracy, and timeliness of data. Prepared questions for informational interviews and walkthroughs.

Cotton & Company LLP

Senior Auditor, Litigation Support, Department of Justice, Department of Defense, and private attorneys, March 2015 – June 2018

Communicated findings and results to attorneys and testifying partners via formal briefings, memorandums, and draft reports.

Composed deposition questions for examining opposing witnesses and experts. Analyzed FZE contractors and DOD vendors in litigation matters. Detailed analysis of large data sets to produce findings, trends, and results for litigation expert reports. Created document request lists. Reviewed government contracts. o Managed sensitive information and communication related to litigation and audit projects. Documented work-papers, reviewed work-papers, and referenced reports. Cross-referenced work-papers and summary spreadsheets.

Senior Auditor, Contracts & Grants, Federal OIG, State of Virginia, Not for Profits, March 2015 – June 2018

Drafted findings and other relevant information to OIG clients. Conducted research on complex contract issues and topics.

Independently identified, compared, analyzed, and developed findings and recommendations for reports. Determined compliance with applicable directives, laws, and regulations. Reviewed and recommended corrective actions on prior audit findings and evaluate the adequacy of those corrective actions. Managed, reviewed, and directed work of junior level employees. Conducted interviews in search of relevant data and fact-finding objectives of reports. Included identifying individuals to interview, drafting questions, and scheduling interviews. Analyzed the efficiency of program funds used and reported on findings; included multi-state, multi-month, and national onsite visits and interaction with program recipients.

Alvarez & Marshal: Global Forensics & Disputes

Senior, Litigation Support, Department of Justice, Department of Defense, and private attorneys, October 2012 – March 2015

Investigated violations of the Internal Revenue Code and alleged violations of Title 18, Title 26, and Title 31 US Code. Cases included investigations of embezzlement and false filings. Wrote memorandums of interview, drafted investigative reports, and presented investigation progress to AUSAs and management. Performed bank statement analysis and trial assistance. Managed a lead-development team. Conducted Spanish interviews regionally. Conducted interviews, serving both as lead and secondary interviewer. Managed sensitive information, including personally identifying information, and communication related to federal investigations. Worked with other agencies on grand jury investigations.

Education

Master of Business Administration - Accounting/Finance, The George Washington University

Bachelor of Science in International Business, Auburn University

Bachelor of Arts in Spanish, Auburn University

Professional Affiliations / Certifications

Certified Public Accountant (CPA) in Virginia

Certified in Financial Forensics (AICPA)

Certified Fraud Examiner (ACFE)

MOS Excel Expert (Microsoft)

References

Scott Holt, Advisory Specialist Leader - Deloitte, (202) 412-3311, sholt@deloitte.com

Allie Golden, Advisory Manager – Deloitte, (202) 329-3010, algolden@deloitte.com

Sam Sturgis, Advisory Manager – Deloitte, (202) 336-2349, ssturgis@deloitte.com

John Mills / Senior Consultant



Top Qualifications

- 4+ years experience in forensic investigations, audit and accounting services.
- Proficient in data analysis, Microsoft Excel, and Bank Scan/Omni page
- Experience in fraud and transaction analysis, financial exploitation, and investigating third party money laundering

Experience Summary

John is a forensic accountant with more than four years of experience in accounting, forensic investigations, and law enforcement. He has conducted comprehensive criminal investigations targeting numerous felony offences including money laundering, fraud, embezzlement, larceny, and homicide. He has gathered evidence while maintaining the chain of custody and conducted surveillance. His previous experience includes supporting large scale third-party money laundering (3PML) criminal investigations and identifying trade-based money laundering schemes. Additionally, Mr. Mills supported the development of law enforcement intelligence products that supported targeting of illicit financial activity. In this role, he provided case agents with various financial leads regarding targets of an investigation and identifying unknown associates, assets, businesses, and accounts.

Recent and Relevant Experience

Deloitte

Forensic Accountant, February 2017 – August 2019; November 2022 – Present

Supported large scale third-party money laundering (3PML) criminal investigations at HSI, targeting the placement, layering, and integration of illicit proceeds through the US and international financial systems. Identified trade-based money laundering (TBML) and Black-Market Peso Exchange (BMPE) schemes used to launder illicit proceeds, providing case agents and US Attorneys with an accurate depiction of the movement of funds, accounts used, and assets purchased. Applied business internal controls to maintain completeness and accuracy of financial transaction data, analyzed large sets of financial data and conducted data analysis using excel formulas and pivot tables.

Virginia State Police

Special Agent Accountant, August 2019 – November 2022

Conducts comprehensive criminal investigations targeting numerous felony offenses including money laundering, fraud, embezzlement, larceny, homicide. He gathers evidence in accordance with State Police Procedures, while maintaining a proper chain of custody. Conducts surveillance, search warrants, and arrest warrants operations. Maintains communication with federal, state, and local prosecutors and law enforcement agencies to contribute to successful prosecution of investigations. Supports a part of the LEICA Crime Scene Technician and FLIR Operator – Aviation Unit.

Dependable Global Solutions

Intelligence Analyst, November 2015 – February 2017

Proactively led the development of law enforcement intelligence products as a part of an overall mission aimed at targeting the prevalence of illicit financial activity. Coordinated alongside Organized Crime Drug Enforcement Task Forces (OCDETF) agencies, analyzing incoming financial data, and reconstructing the financial reports into target profiles. Provided case agents with various financial leads regarding targets of an investigation, identifying previously unknown associates, assets, businesses, and accounts.

Education

Master of Science in Finance, Liberty University

References

Matt Okuley, Assistant Special Agent in Charge (ASAC) - Virginia State Police, (434) 609-0704, Matt.Okuley@vsp.virginia.gov
 Brandon May, Assistant Special Agent in Charge (ASAC) - Virginia State Police, (434) 473-4856, Brandon.May@vsp.virginia.gov
 Erick Malette, Unit Chief - Virginia State Police, (703) 489-8255, Erick.malette@cox.net

1.j. Subcontractors

Deloitte does not intend to subcontract any part of its performance under the DHHS APS scope of work.

2. Technical Approach

2.a. Understanding of the Project Requirements

Based on our extensive experience supporting reviews and investigations into certain instances with suspected financial fraud or exploitation, we have grouped the requirements based on our approach. For each of the business requirements listed below, we have detailed our understanding of the requirement, explained our approach for how we will deliver the requirement, and confirmed our ability to meet and exceed the State’s expectations through the use of our people, processes, and technologies.

2.b Proposed Development Approach

Req ID	Business Requirement
a.	Review APS cases for suspected fraud and financial exploitation
b.	Identify irregularities or improprieties
c.	Scanning of multiple documents gathered as evidence

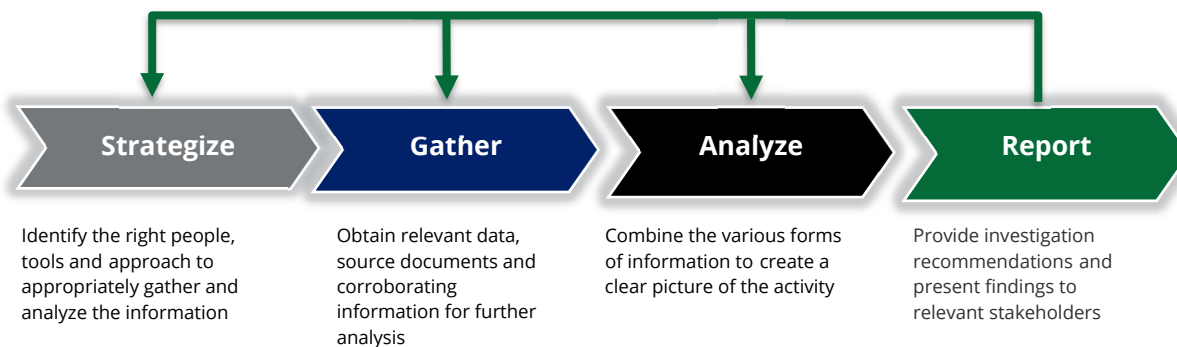


Figure 1. Deloitte’s Four-Step Framework

Deloitte is the trusted advisor that has the tested technical solutioning, key personnel, and management team to effectively implement the requirements of this RFP, manage risk across a large innovating program, and work with DHHS to infuse new investigative solutions, capabilities, and methodologies. With Deloitte, DHHS will receive the immediate support of experienced risk averse management and programmatic investigative support. Deloitte’s four-step framework – **Strategize, Gather, Analyze, and Report** – organizes the investigative activities into a repeatable, iterative process that can be tailored to the nuances and complexities of investigations involving various fraud schemes. We strategize with the investigative team to determine case objectives in accordance with applicable DHHS regulations, and policies; Gather financial data, unstructured data, existing reports, interview data, and open source information; Analyze accessible financial and business records pertaining to those individuals subject to financial exploitation; and Report to DHHS and APS investigators on a regular basis on our investigative findings via our Monthly Progress Report which documents activity, identified assets, potential damages, and the flows of funds.

Our team brings together multiple skillsets to accelerate DHHS’ ability to detect complex financial relationships through financial forensics to review and analyze money flows. Our forensic accountants will analyze the unique financial records, interview data, and reports per case to detect suspicious patterns of behavior, perpetrators of fraud, and financial activity that may be indicative of other fraud and/or financial exploitation.

Our team of experienced forensic accountants have first-hand experience working directly with investigators to gather, track, and structure voluminous amounts of financial and business records, including bank records and other data available from DHHS. Our forensic accountants do not passively receive this data, but rather work diligently on an iterative basis to understand the details of each case, investigative milestones, and critical next steps. As a result, our team works to efficiently analyze relevant financial data in a collaborative manner. Our team is skilled in analyzing both financial and business records, identifying underlying trends and patterns, and recording financial crime indicators to provide actionable reports and findings in support of investigations. We combine our demonstrated forensic accounting approach with market-leading resources to accelerate financial investigations. Furthermore, the team applies their knowledge and understanding of fraud schemes geared towards benefits programs to develop an investigative plan that directly targets perpetrators of fraud and identifies underlying financial impropriety.

Req ID	Business Requirement
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

Deloitte’s Investigative Process incorporates multiple disciplines that work collaboratively and cohesively.



Figure 2. Deloitte’s Investigative Process

Our team will use forensic software such as ScanWriter to perform financial analysis and transform data into a digestible format to further analyze transactions and suspected fraud to further support law enforcement’s ability bring enforcement actions. This will provide analysis efficiencies and will allow financial data to be easily shared amongst our forensic accountants and with APS investigators as needed. For each case, we infuse the applicable skills at the applicable time for required impact.

Our team will report findings in easy-to-understand summaries, charts, and other tailored products to equip DHHS personnel and APS investigators for potential litigation, and our team will study these materials to prepare to serve as factual witnesses pertaining to our analysis as applicable. To effectively manage risk and strengthen the team’s leading practices, analytical methods, and use of tools, managerial oversight will facilitate senior-level peer reviews and safe data sharing practices, thereby strengthening the quality of our

finished products and maintain the integrity of sensitive data.

Deloitte brings a deep knowledge of accounting principles that are fundamental in tracing the sources and uses of funds. Our forensic accounting, audit experience, and training provide a foundation for testing, sampling, documenting, and reporting on the available information, as well as a “real world” perspective to distinguish legitimate business transactions or payment activities from illegitimate ones. Our team will work to perform flow of funds analysis to identify “true” sources and uses of funds and identify transactions related to the purchase, financing, or sale of assets. In conjunction with law enforcement, our team will work to link transactions to specified unlawful activity. Deloitte deploys forensic approaches and advanced analytical techniques to conduct bank statement analysis, trace the flow of funds, identify relevant bank accounts, and illuminate financial patterns.

Req ID	Business Requirement
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 and telephone whose assistance is requested, to complete the financial and fraud investigation
i.	Prepare evidentiary exhibits for legal proceedings

Deloitte is a leading international professional services firm that is well-equipped to provide accounting and investigative skillsets. Deloitte’s team of forensic accountants, which are trained to support state and federal law enforcement agencies and investigators, are prepared to provide forensic financial analysis support to assist DHHS in the gathering, understanding, and reporting of money flows that pertain to financial exploitation of vulnerable adults.

Financial investigations hinge upon analyzing unstructured and complex datasets, voluminous financial including bank records and financial transactions; business records, including corporate filings and public records. Our team applies a data agnostic approach, which provides for high impact analysis across diverse types of financial investigations. We structure financial data and prioritize counterparties through Deloitte-developed Excel macros to accelerate data gathering which collectively convert broad data into actionable information for DHHS and APS investigators for no additional usage cost per case.

Through the relationships that our FAs will develop with APS investigators, we will be prepared to work collaboratively with both APS investigators and law enforcement to assist in interviews that aim to obtain critical information pertinent to the financial aspect of each case. Our forensic accountants will provide a particular perspective to assist in gauging the financial impact for each case as needed to allow APS and law enforcement insight into suspected financial fraud.

While our approach is designed to provide timely and continuous reporting of our results to APS, while being available to provide technical assistance as issues arise. We will also establish relationships with APS investigators we will use these relationships to drive continuous improvement in delivery through meaningful recommendations to remediate the risks and financial impropriety identified in our reports. An important feature of our dynamic approach is its flexibility to continue to adapt to emerging guidelines and new risks that may be identified as the program is being executed.

Our team supports each case investigation as if it will someday involve litigation, using clear references to track sources with Microsoft Excel, shared folders on government systems, and other government-owned case management systems while exercising care in maintaining the integrity of accessed data as we investigate and perform our analysis on applicable financial transactions. As required, the team will testify to the factual findings of the forensic accounting and investigative actions. As part of the testimony, the team prepares exhibits, flows of funds, and calculations of damages.

Our team of forensic accountants are experienced in supporting financial investigations, and we will collectively engage in case coordination calls, investigative interviews, and other strategic planning sessions, including efforts to identify high impact investigative techniques and technology. Deloitte forensic accountants are experienced with working alongside federal agents at

other enforcement agencies and as needed, Deloitte meets and coordinates with the investigative team to provide financial analysis and investigative insights and assist in assembling financial evidentiary material.

Deloitte’s forensic accountants employ innovative solutions and advanced Excel techniques, such as pivot tables, Visual Basic Application (VBA), and macros to automate tasks and provide efficient delivery of analyses. Our team prepares tailored investigative reports and visuals which detail the flow of funds, significant transactions, and potential assets. Our reports will further support and enhance investigative efforts such as proffers and interviews, and present financial findings to law enforcement and regulatory authorities.

We will digest the financial data into comparable and analyzable formats, which will enable us to convert raw data into high-level informative reports for DHHS. Our team will assemble deliverables for DHHS to succinctly explain the financial analysis, which will include direct references to activity-funded accounts that have been used to finance asset purchases, along with explanations of the flow of funds and how intermediaries help to facilitate the transactions.

Req ID	Business Requirement
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
l.	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

Deloitte supports client agencies by directly briefing and explaining, in detail, the financial analysis during case coordination meetings with DHHS, law enforcement agencies, and in court proceedings when required. Our management team will coordinate with DHHS to provide access to the applicable data, technology, and specialized insights. DHHS will be strategically prepared with the methodological and technical solutions needed to combat financial fraud and exploitation of vulnerable adults.

Deloitte confirms that we will transfer project related information and data back to the State and/or delete such data upon DHHS written request. We will work closely with DHHS on the format, timing, and manner for the return, transfer, or deletion of requested information and data.

Prior to the end of this contract, we will develop and submit to DHHS for approval a Transition-Out Plan, which will include details on the transfer or return of information and data obtained in providing services for this contract. Additionally, our Transition-Out Plan will cover the system access, status of actions and technical activities, communication plan for transitioning out, and maintenance and closeout of deliverables and/or work products delivered under the contract

2.c. Technical Considerations

Deloitte has demonstrated forensic accounting approach that is designed to foster accountability, reduce, and mitigate risks, resolve issues, and provide quality throughout. Deloitte has unmatched experience when it comes to forensic accounting case reviews and investigation-based projects. We understand the specific technical considerations that these projects face and have refined our deployment approach based on our experience. We have used this methodology to effectively implement forensic accounting and solutions and investigations-based services for a variety of organizations across the country.

Our team of experienced forensic accountants will come prepared on Day One to work collaboratively with APS throughout the duration of the engagement to both examine financial records and identify assets of those that are vulnerable and at risk of financial exploitation. In conjunction with APS investigators and/or law enforcement, we will work collectively in the gathering and reviewing of evidence through the use of interviews where applicable to provide fact-finding reports that are diligently prepared for potential litigation in both civil and criminal proceedings. Through our proposed methodology of **Strategize, Gather, Analyze, and Report**, our team will provide DHHS with timely spreadsheets detailing financial records and assets that are adaptable to DHHS needs and preferences. These spreadsheets will compliment our forensic accountants written report of findings or lack of upon completion of a

case review with the understanding that the forensic accountant will provide a written request seeking approval from DHHS if an assigned case requires an extension beyond the 30-day completion timeline. Upon review of each case, our team will handle accessed data and documentation with sensitivity that will be gathered into a summary and acceptable data collection format for accessibility and reference as needed throughout the engagement.

2.d. Detailed Project Work Plan

Tailoring our approach with DHHS, Deloitte will focus on collaboration, visibility and transparency, a structured methodology, and accountability to implement our forensic accounting services. Our approach emphasizes the importance of coordinating amongst multiple stakeholders to be effective. While our proposed project work plan provides a more standard cadence, it will be adjusted in conjunction with DHHS to adapt a timeframe that is suited for you. In the event there is a project change that impacts the required deliverables, we will update this project work plan.

Following award, our project work plan will serve as the foundation for the Project team to plan, manage, control, communicate, mitigate risk, resolve issues, define, and manage scope, and provide the high quality to the program. Through the execution of our previous projects, the Deloitte Team has further refined our Project Work Plan and processes to better meet your project requirements. We built our project work plan into our 4 distinct phases – **Strategize, Gather, Analyze, and Report**. Promptly following project award, Deloitte’s team will hold stakeholder meetings with DHHS to align on our project schedule and clearly define our approach, standards and processes and roles and responsibilities.

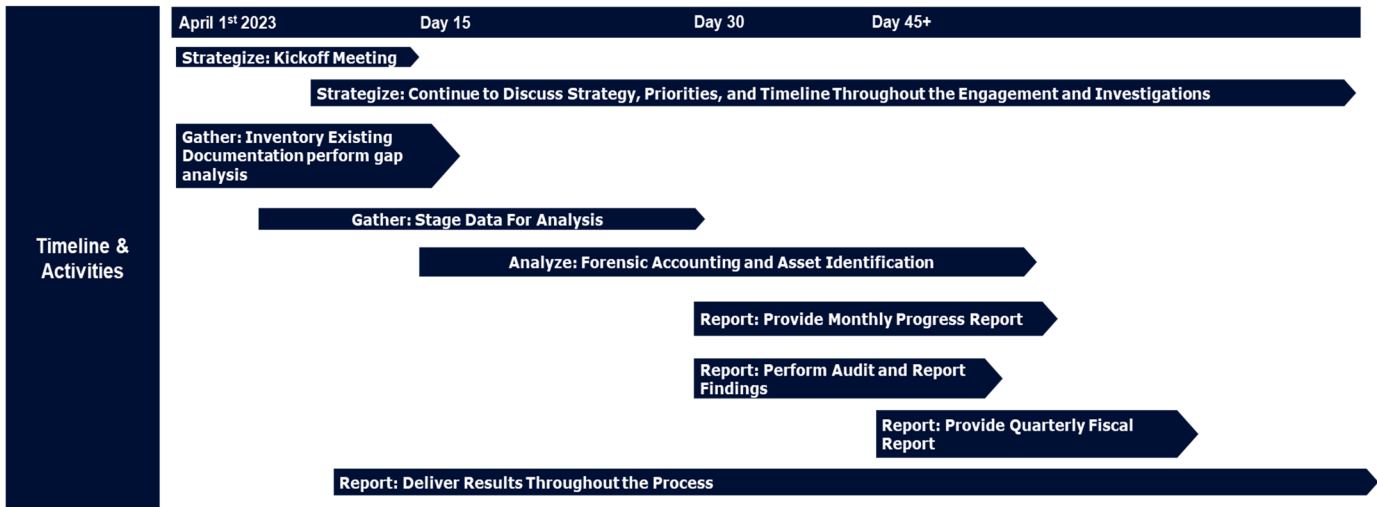


Figure 3. Deloitte’s Project Workplan

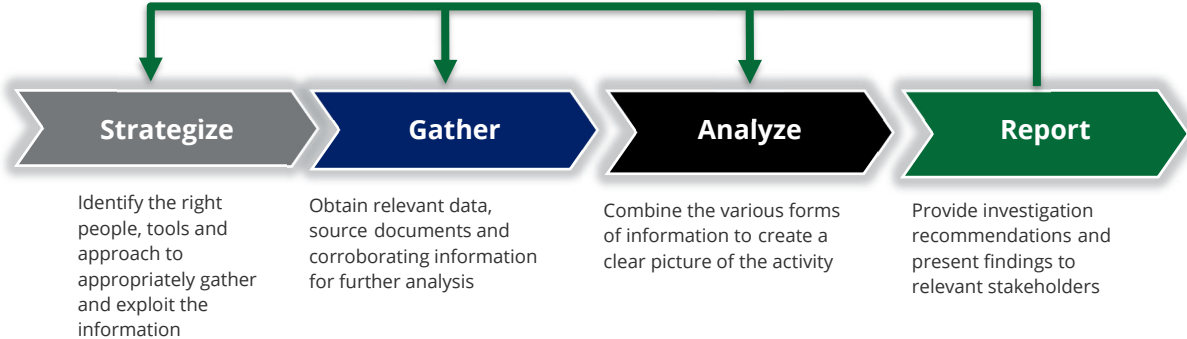
2.e. Deliverables and Due Dates

A specific component of our approach focuses on managing project deliverables. Deloitte traces deliverables to the contract requirements to make sure requirements are addressed in the deliverable. Each deliverable is outlined below with our detailed approach and the proposed time of delivery.

Req ID	Deliverable	Our Approach	Proposed Delivery
a. & b.	Monthly Progress Reports	Deloitte will gather, compile, and prepare reports that include executive summaries, findings, and recommendations to DHHS for case investigations.	10 th calendar day of the following month
c.	Monthly Audits	Deloitte will conduct 3-5 audits per month, dependent on complexity of referred cases at the time and provide audit	Monthly

Req ID	Deliverable	Our Approach	Proposed Delivery
		findings to DHHS within 30 calendar days of completion of the audit.	
d.	Quarterly Fiscal Reports	Deloitte will provide quarterly fiscal reports along with a supplemental narrative submitted to DHHS electronically via Microsoft Word, Excel or Adobe PDF. The reports will consist of a comprehensive detail of all assigned cases inclusive of their current status and any findings of fraud or other illegal financial activity. Our team will detail active investigations involving collaboration with law enforcement and court cases with evidence prepared and/or testimony provided. As required, complete copies of all reports, working papers, or other documents along with related background supporting materials will be provided within the quarterly fiscal report.	By the 15 th of each quarter (Quarter end dates being March 31 st , June 30 th , September 30 th , and December 31 st)
e.	Protection of Data	Deloitte will protect carrier data and documents using standard privacy procedures throughout the duration of the engagement	Throughout the duration of the engagement
f.	Requests for Modifications	Deloitte will respond to requests for modifications in reporting, formatting, or transmittal of information within 3 business days from receipt of such request	Within three (3) business days from receipt

3. Requirements Matrix

Requirements								
Req #	Requirement							
REQ-1	<p><i>Bidder must meet the requirements in Section D.1 (Scope of Work, Contractor Responsibilities). Describe how your solution will meet these requirements?</i></p> <ol style="list-style-type: none"> 1. <i>What is your understanding of the outlined Contractor Responsibilities?</i> 2. <i>What is your proposed strategy to carry out the requirements in the referenced section?</i> 3. <i>What will your management plan be to carry out the requirements of this section, and how will it be successfully implemented?</i> 4. <i>Who will be involved in carrying out this project?</i> 5. <i>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)</i> 6. <i>Are there any issues and/or potential problems related to the work to be completed?</i> 7. <i>What is your experience and use of forensic investigative software?</i> 							
	<p>Response:</p> <p>1. Our Understanding of the Project Requirements</p> <p>Based on our extensive experience supporting reviews and investigations into certain instances within similar benefits programs, we have grouped the requirements based on our solution. For each of the business requirements listed below, we have detailed our understanding of the requirement, explained our approach for how we will deliver the requirement and confirmed our ability to meet or exceed the State’s expectation through the use of our people, processes, and technologies.</p> <p>2. Proposed Strategy and Development Approach</p> <hr style="border: 1px solid #92d050;"/> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #d3d3d3;">Req ID</th> <th style="background-color: #d3d3d3;">Business Requirement</th> </tr> </thead> <tbody> <tr> <td style="background-color: #d3d3d3;">a.</td> <td>Review APS cases for suspected fraud and financial exploitation</td> </tr> <tr> <td style="background-color: #d3d3d3;">b.</td> <td>Identify irregularities or improprieties</td> </tr> <tr> <td style="background-color: #d3d3d3;">c.</td> <td>Scanning of multiple documents gathered as evidence</td> </tr> </tbody> </table>  <p>The diagram illustrates a four-step process flow: Strategize (grey arrow), Gather (blue arrow), Analyze (black arrow), and Report (green arrow). Each step is connected by a horizontal line with downward-pointing arrows. Below each step is a brief description of the activity.</p> <p>Strategize: Identify the right people, tools and approach to appropriately gather and exploit the information</p> <p>Gather: Obtain relevant data, source documents and corroborating information for further analysis</p> <p>Analyze: Combine the various forms of information to create a clear picture of the activity</p> <p>Report: Provide investigation recommendations and present findings to relevant stakeholders</p> <p>Figure 1. Deloitte’s Four-Step Framework</p>	Req ID	Business Requirement	a.	Review APS cases for suspected fraud and financial exploitation	b.	Identify irregularities or improprieties	c.
Req ID	Business Requirement							
a.	Review APS cases for suspected fraud and financial exploitation							
b.	Identify irregularities or improprieties							
c.	Scanning of multiple documents gathered as evidence							

Deloitte is the trusted advisor that has the tested technical solutioning, key personnel, and management team to effectively implement the requirements of this RFP, manage risk across a large innovating program, and work with DHHS to infuse new investigative solutions, capabilities, and methodologies. With Deloitte, DHHS will receive the immediate support of experienced risk averse management and programmatic investigative support. Deloitte’s four-step framework – Strategize, Gather, Analyze, and Report – organizes the investigative activities into a repeatable, iterative process that can be tailored to the nuances and complexities of investigations involving various fraud schemes. We strategize with the investigative team to determine case objectives in accordance with applicable DHHS regulations, and policies; Gather financial data, unstructured data, existing reports, interview data, and open source information; Analyze accessible financial and business records pertaining to those individuals subject to financial exploitation; and Report to DHHS and APS investigators on a regular basis on our investigative findings via our Monthly Progress Report which documents activity, identified assets, potential damages, and the flows of funds.

Our team brings together multiple skillsets to accelerate DHHS’ ability to detect complex financial relationships through financial forensics to review and analyze money flows. Our forensic accountants will analyze the unique financial records, interview data, and reports per case to detect suspicious patterns of behavior, perpetrators of fraud, and financial activity that may be indicative of other fraud and/or financial exploitation.

Our team of experienced forensic accountants have first-hand experience working directly with investigators to gather, track, and

structure voluminous amounts of financial and business records, including bank records and other data available from DHHS. Our forensic accountants do not passively receive this data, but rather work diligently on an iterative basis to understand the details of each case, investigative milestones, and critical next steps. As a result, our team works to efficiently analyze relevant financial data in a collaborative manner. Our team is skilled in analyzing both financial and business records, identifying underlying trends and patterns, and recording financial crime indicators to provide actionable reports and findings in support of investigations. We combine our demonstrated forensic accounting approach with market-leading resources to accelerate financial investigations. Furthermore, the team applies their knowledge and understanding of fraud schemes geared towards benefits programs to develop an investigative plan that directly targets perpetrators of fraud and identifies underlying financial impropriety.

Req ID	Business Requirement
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

Deloitte’s Investigative Process incorporates multiple disciplines that work collaboratively and cohesively.



Figure 2. Deloitte’s Investigative Process

Our team will use forensic software such as ScanWriter to perform financial analysis and transform data into a digestible format to further analyze transactions and suspected fraud to further support law enforcement’s ability bring enforcement actions. This will provide analysis efficiencies and will allow financial data to be easily shared amongst our forensic accountants and with APS investigators as needed. For each case, we infuse the applicable skills at the applicable time for required impact.

Our team will report findings in easy-to-understand summaries, charts, and other tailored products to equip DHHS personnel and APS investigators for potential litigation, and our team will study these materials to prepare to serve as factual witnesses pertaining to our analysis as applicable. To effectively manage risk and strengthen the team’s leading practices, analytical methods, and use of tools, managerial oversight will facilitate senior-level peer reviews and safe data sharing practices, thereby strengthening the quality of our finished products and maintain the integrity of sensitive data.

Deloitte brings a deep knowledge of accounting principles that are fundamental in tracing the sources and uses of funds. Our forensic accounting, audit experience, and training provide a foundation for testing, sampling, documenting, and reporting on the available information, as well as a “real world” perspective to distinguish legitimate business transactions or payment activities from illegitimate ones. Our team will work to perform flow of funds analysis to identify “true” sources and uses of funds and identify transactions related to the purchase, financing, or sale of assets. In conjunction with law enforcement, our team will work to link transactions to specified unlawful activity. Deloitte deploys forensic approaches and advanced analytical techniques to conduct bank statement analysis, trace the flow of funds, identify relevant bank accounts, and illuminate financial patterns.

Req ID	Business Requirement
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 and telephone whose assistance is requested, to complete the financial and fraud investigation
- i.** Prepare evidentiary exhibits for legal proceedings

Deloitte is a leading international professional services firm that is well-equipped to provide accounting and investigative skillsets. Deloitte’s team of forensic accountants, which are trained to support state and federal law enforcement agencies and investigators, are prepared to provide forensic financial analysis support to assist DHHS in the gathering, understanding, and reporting of money flows that pertain to financial exploitation of vulnerable adults.

Financial investigations hinge upon analyzing unstructured and complex datasets, voluminous financial including bank records and financial transactions; business records, including corporate filings and public records. Our team applies a data agnostic approach, which provides for high impact analysis across diverse types of financial investigations. We structure financial data and prioritize counterparties through Deloitte-developed Excel macros to accelerate data gathering which collectively convert broad data into actionable information for DHHS and APS investigators for no additional usage cost per case.

Through the relationships that our FAs will develop with APS investigators, we will be prepared to work collaboratively with both APS investigators and law enforcement to assist in interviews that aim to obtain critical information pertinent to the financial aspect of each case. Our forensic accountants will provide a particular perspective to assist in gauging the financial impact for each case as needed to allow APS and law enforcement insight into suspected financial fraud.

While our approach is designed to provide timely and continuous reporting of our results to APS, while being available to provide technical assistance as issues arise. We will also establish relationships with APS investigators we will use these relationships to drive continuous improvement in delivery through meaningful recommendations to remediate the risks and financial impropriety identified in our reports. An important feature of our dynamic approach is its flexibility to continue to adapt to emerging guidelines and new risks that may be identified as the program is being executed.

Our team supports each case investigation as if it will someday involve litigation, using clear references to track sources with Microsoft Excel, shared folders on government systems, and other government-owned case management systems while exercising care in maintaining the integrity of accessed data as we investigate and perform our analysis on applicable financial transactions. As required, the team will testify to the factual findings of the forensic accounting and investigative actions. As part of the testimony, the team prepares exhibits, flows of funds, and calculations of damages.

Our team of forensic accountants are experienced in supporting financial investigations, and we will collectively engage in case coordination calls, investigative interviews, and other strategic planning sessions, including efforts to identify high impact investigative techniques and technology. Deloitte forensic accountants are experienced with working alongside federal agents at other enforcement agencies and as needed, Deloitte meets and coordinates with the investigative team to provide financial analysis and investigative insights and assist in assembling financial evidentiary material.

Deloitte’s forensic accountants employ innovative solutions and advanced Excel techniques, such as pivot tables, Visual Basic Application (VBA), and macros to automate tasks and provide efficient delivery of analyses. Our team prepares tailored investigative reports and visuals which detail the flow of funds, significant transactions, and

potential assets. Our reports will further support and enhance investigative efforts such as proffers and interviews, and present financial findings to law enforcement and regulatory authorities.

We will digest the financial data into comparable and analyzable formats, which will enable us to convert raw data into high-level informative reports for DHHS. Our team will assemble deliverables for DHHS to succinctly explain the financial analysis, which will include direct references to activity-funded accounts that have been used to finance asset purchases, along with explanations of the flow of funds and how intermediaries help to facilitate the transactions.

Req ID	Business Requirement
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
l.	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

Deloitte supports all client agencies by directly briefing and explaining, in detail, the financial analysis during case coordination meetings with DHHS, law enforcement agencies, and in court proceedings when necessary. Our management team will coordinate with DHHS to provide access to the applicable data, technology, and specialized insights. DHHS will be strategically prepared with the methodological and technical solutions needed to combat financial fraud and exploitation of vulnerable adults.

Deloitte confirms that we will transfer all project related information and data back to the State and/or delete such data upon DHHS written request. We will work closely with DHHS on the format, timing, and manner for the return, transfer, or deletion of requested information and data.

Prior to the end of this contract, we will develop and submit to DHHS for approval a Transition-Out Plan, which will include details on the transfer or return of all information and data obtained in providing services for this contract. Additionally, our Transition-Out Plan will cover the system access, status of actions and technical activities, communication plan for transitioning out, and maintenance and closeout of all deliverables and/or work products delivered under the contract

3. Proposed Management Approach

Organizations don't provide service – People do. Our ability to perform forensic accounting, regulatory investigations procedures and evaluate your program's risk of financial exploitation is demonstrated by the knowledge, experience, and capability of our specialized staff. This team's experience has focused on providing **compliance and monitoring services for a wide array of government programs** with a strong focus on **forensic accounting and litigation support services**.

Deloitte takes significant pride in its ability to provide quality services with knowledgeable staff for our clients. Our subject matter specialists have solved some of the toughest challenges for our clients, driving operational and financial transformation, organizational change management, advanced analytics solutions to discover insights, and enterprise technology solutions implementation and support.

Equally important to the leaders assigned to a project is the method in which we operate. Deloitte's program management approach provides an efficient, lightweight structure to initiate, plan, execute, and monitor work. Our experience with forensic investigations and our established relationship with the State allows us to efficiently

manage the work and collaborate efforts effectively. This continuous communication thread facilitates DHHS, specifically APS, is experiencing the forward movement and improvements needed promptly and effectively.

While methodology and project management are critical factors for project success, the quality of the people assigned is even more important. To achieve results, DHHS needs people with broad experience in forensic accounting and investigative services.

Our project team is directed by leaders Michael Wylie and Jeff Harrison. Mr. Wylie has played a **leadership role in providing forensic accounting and litigation support services** over government programs at the **Federal, State, and local** level while Mr. Harrison has been the **Nebraska Leader** that has led programs across multiple agencies, including **program integrity efforts** for programs that have required coordination with the Department of Revenue, Secretary of State and State Patrol. Our **senior project advisors** have been at the forefront of identifying irregularities and improprieties to administer and advise on suspected fraud and financial exploitation. Their experience can provide tremendous tailwind to our team in hitting the ground running and **avoiding the inherent compliance risks** of working with a newly formed government program with fluid guidelines. Additionally, the advisory team includes **leaders from our Program Integrity** practice to help our team identify and address potential blind spots and high-risk areas that may be of concern to external auditors and independent review bodies.

Organizational Structure

In addition to having the desired team, high performance is driven by having **the requisite organizational structure** in place, allowing team members to play to their strengths while having the ability to collaborate towards the collective accomplishments of the project. In essence of that philosophy, our organizational structure includes **four separate work threads** with a designation of highly experienced **team leads** who will drive quality, consistency, and **collaboration**, as well as provide an overall assessment of the program's compliance. These work threads include:

- **QA/QC:** focus on providing quality assurance over the day-to-day financial transactions and APS applications, as well as performing controls testing
- **Regulatory Investigations:** focus on reviewing cases that may be potential fraud candidates, and/or cases that have been prioritized for review by DHHS
- **Data:** focus on creating data connections, reviewing data for alignment with actuals, recreating dashboards to test overall project reporting, and recommending improvements for data accuracy and reporting through data analysis and technical assistance conversations
- **Litigation Support:** focus on providing expert testimony across a range of subject matter domains, including accounting issues and forensic evidence collection, to support legal proceedings and suggest actions to help remediate identified subject matter deficiencies and streamline future investigations

In addition, we are proposing a DHHS APS **Deloitte executive advisor group**. The Deloitte executive advisor group is made up of senior leaders from Deloitte that are accountable for the delivery of the project and recognized for their industry leading views on forensic investigations and litigation support services as well as their deep experience serving the State of Nebraska.

Determining whether fraud exists is not always black and white. This is why our team consists of experienced investigative professionals who have a trained eye through assisting law enforcement agencies with identifying complex criminal networks and illuminating illicit financial activity.

Michael Wylie and Jeff Harrison will serve as project account advisors providing insights gained throughout their combined **35 years of professional experience**. **Michael Wylie** is an active CPA and CFE, and has spent over 16 years serving Federal and Commercial clients. Mr. Wylie specializes in forensic accounting and financial investigations, including anti-money laundering (AML) investigations and programmatic assessments, FCPA

investigations, financial statement audits, valuations of business enterprises tangible assets, intangible assets, and intellectual property. Mr. Wylie currently leads a team of 130 forensic accountants and investigators in 20+ locations in the U.S., supporting financial investigations for Homeland Security Investigations (HSI) and the U.S. Secret Service (USSS). **Jeff Harrison** is also an active CPA, Chartered Global Management Accountant (CGMA), and Certified Internal Auditor (CIA) and brings over twenty years of budget and cost analytics experience supporting large financial management programs for federal, state and local, and commercial clients. He has extensive experience serving the State of Nebraska across multiple agencies. In addition to DHHS, Jeff has supported the State's DED, Labor, Agriculture, NEMA, DAS, and the Governor's office. Since 2020, Jeff has been leading over ten (10) COVID-19 related programs in the design, implementation, and operation phases to determine applicant/constituent's eligibility and disbursements of funds the State received from federal appropriations. Other highlights include his leadership on top of forty (40) cross-functional professionals delivering GovConnect, a ServiceNow-based technology platform, application and case management processing, and digital contact services DHHS currently maintains and utilizes.

4. Our Team

To guide our project delivery for DHHS, we're proposing a Deloitte DHHS APS Team that brings together:

- Deloitte leaders and project leadership with decades of forensic investigation and Nebraska DHHS experience spanning all the core capabilities required to be successful for DHHS.
- Relevant experience in forensic accounting and investigation operations, technology, workforce management, quality assurance, and training.
- Deloitte team members with experience serving integrated eligibility program/or public sector clients.

A specific ingredient of effectively staffing a complex project, in addition to bringing people with deep experience and knowledge, is to put them in the right positions where they will excel, support, and drive project success. To define an optimal structure that supports your requirements and establishes a framework for success, we combine the requirements of the project with our experience of what it takes to deliver. Our team's experience reduces project risk, increases early and long-term project success, and supports the most effective use of our combined teams' resources towards delivering mission-aligned impact.

The following individuals are the key proposed personnel for this engagement:

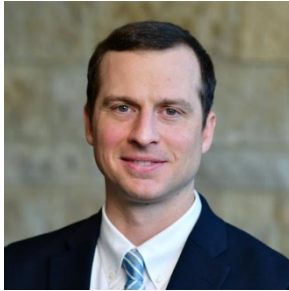
Adam Dormuth

Adam Dormuth is a Deloitte Advisory Manager in Investigation and Intelligence. He has more than ten years of litigation support and investigation related experience as well as experience in performance audits. He possesses knowledge and experience related to litigation, supporting expert witnesses, and working through the legal process. He is familiar with internal controls, assessing program funds use, and specialty pay programs. He is a Certified Public Accountant, Certified in Financial Forensics, and a Certified Fraud Examiner.

Prior to working for Deloitte, Mr. Dormuth worked for a Washington area accounting firm in their litigation support and audit divisions. While there, he supported DOJ and DOD attorneys in federal litigation and also gained experience conducting performance audits for a federal OIG client. He has also worked in the forensic and disputes practice of another global professional services firm where he gained experience in healthcare, banking, and lost profits. His initial training and experience in financial investigations and fraud came from his time as a criminal investigator (1811) with the Internal Revenue Service – Criminal Investigation division.

	<p>John Mills John is a forensic accountant with more than four years of experience in accounting, forensic investigations, and law enforcement. He has conducted comprehensive criminal investigations targeting numerous felony offences including money laundering, fraud, embezzlement, larceny, and homicide. He has gathered evidence while maintaining the chain of custody and conducted surveillance. His previous experience includes supporting large scale third-party money laundering (3PML) criminal investigations and identifying trade-based money laundering schemes. Additionally, Mr. Mills supported the development of law enforcement intelligence products that supported targeting of illicit financial activity. In this role, he provided case agents with various financial leads regarding targets of an investigation and identifying unknown associates, assets, businesses, and accounts.</p> <p>5. Conflicts of Interest To the best of our knowledge and belief, Deloitte Financial Advisory Services LLP is not aware of conflicts of interest regarding individuals working on the contract resulting from the RFP.</p> <p>6. Known Issues To the best of our knowledge and belief, Deloitte Financial Advisory Services LLP is not aware of issues and/or potential problems related to the work to be completed.</p> <p>7. Experience with Forensic Investigative Software Our team will use forensic software such as ScanWriter to perform financial analysis and transform data into a digestible format to further analyze transactions and suspected fraud to further support law enforcement’s ability bring enforcement actions. This will provide analysis efficiencies and will allow financial data to be easily shared amongst our forensic accountants and with APS investigators as needed. For each case, we infuse the applicable skills at the applicable time for required impact. Our team has combined experienced of over ten years using such forensic investigative software.</p>
REQ-2	<p><i>Bidder must meet the requirements in Section D.2 (Scope of Work, Staff Credentials and Licensure). Describe how your solution will meet these requirements?</i></p> <ol style="list-style-type: none"> 1. <i>What are the positions and credentials of staff that will be involved in this work?</i> 2. <i>What experience does each staff member that will be assisting, have in forensic accounting?</i> 3. <i>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.</i> 4. <i>Certified public accountants in your organization must not have a currently suspended certified public accountant license.</i> <p>Response:</p> <p>Responses for Items 1-4 are addressed in the proposed resumes below</p>

Adam Dormuth / Advisory Manager



Top Qualifications

- 10+ years of litigation support and forensic accounting investigation related experience
- Certified Public Accountant, Certified in Financial Forensics, and a Certified Fraud Examiner – Active licenses and credentials
- Supported expert witnesses through depositions and preparing evidentiary exhibits for legal proceedings
- Deeply experienced with supporting governmental investigations into complex financials

Experience Summary

Adam Dormuth is a Deloitte Advisory Manager in Investigation and Intelligence. He has more than ten years of litigation support and investigation related experience as well as experience in performance audits. He possesses knowledge and experience related to litigation, supporting expert witnesses, and working through the legal process. He is familiar with internal controls, assessing program funds use, and specialty pay programs. He is a Certified Public Accountant, Certified in Financial Forensics, and a Certified Fraud Examiner.

Prior to working for Deloitte, Mr. Dormuth worked for a Washington area accounting firm in their litigation support and audit divisions. While there, he supported DOJ and DOD attorneys in federal litigation and also gained experience conducting performance audits for a federal OIG client. He has also worked in the forensic and disputes practice of another global professional services firm where he gained experience in healthcare, banking, and lost profits. His initial training and experience in financial investigations and fraud came from his time as a criminal investigator (1811) with the Internal Revenue Service – Criminal Investigation division.

Recent and Relevant Experience

Manager, US Fish and Wildlife, January 2021 – Present

Supporting federal law enforcement through forensic accounting services in complex investigations involving U.S. Fish and Wildlife violations, focusing on financial component while also providing broader litigation support. Identifying applicable charges, drafting relevant document requests, drafting and participating in case-related interviews, meeting with prosecuting US Attorneys, and producing investigative analysis to present to US Attorneys – particularly, asset tracing through the application of LIBR, Pro Rata, and Proceeds First. Anticipating providing grand jury and/or trial testimony.

Manager, Treasury Executive Office for Asset Forfeiture, March 2019 – Present

Supporting federal law enforcement through forensic accounting services in complex financial investigations. Identifying applicable charges, drafting relevant document requests, drafting and participating in case-related interviews, meeting with prosecuting US Attorneys, and producing investigative analysis to present to US Attorneys. Case support for: money laundering (cryptocurrency and traditional fiat), embezzlement, BEC, questionable consulting practices, and bank fraud

Senior Consultant, US Department of the Navy, Financial Management Office, October 2018 – February 2019

Performed data analysis and tracking on journal vouchers in ongoing effort to reduce and eliminate journal vouchers related to financial statement reporting

Senior Consultant, US Department of Veteran Affairs, July 2018 – October 2018

Provided analysis and documentation of present and future state business processes and internal controls. Documented system and manual controls that support the completeness, accuracy, and timeliness of data. Prepared questions for informational interviews and walkthroughs.

Cotton & Company LLP

Senior Auditor, Litigation Support, Department of Justice, Department of Defense, and private attorneys, March 2015 – June 2018

Communicated findings and results to attorneys and testifying partners via formal briefings, memorandums, and draft reports. Composed deposition questions for examining opposing witnesses and experts. Analyzed FZE contractors and DOD vendors in litigation matters. Detailed analysis of large data sets to produce findings, trends, and results for litigation expert reports. Created document request lists. Reviewed government contracts. o Managed sensitive information and communication related to litigation and audit projects. Documented work-papers, reviewed work-papers, and referenced reports. Cross-referenced work-papers and summary spreadsheets.

Senior Auditor, Contracts & Grants, Federal OIG, State of Virginia, Not for Profits, March 2015 – June 2018

Drafted findings and other relevant information to OIG clients. Conducted research on complex contract issues and topics. Independently identified, compared, analyzed, and developed findings and recommendations for reports. Determined compliance with applicable directives, laws, and regulations. Reviewed and recommended corrective actions on prior audit findings and evaluate the adequacy of those corrective actions. Managed, reviewed, and directed work of junior level employees. Conducted interviews in search of relevant data and fact-finding objectives of reports. Included identifying individuals to interview, drafting questions, and scheduling interviews. Analyzed the efficiency of program funds used and reported on findings; included multi-state, multi-month, and national onsite visits and interaction with program recipients.

Alvarez & Marshal: Global Forensics & Disputes

Senior, Litigation Support, Department of Justice, Department of Defense, and private attorneys, October 2012 – March 2015

Investigated violations of the Internal Revenue Code and alleged violations of Title 18, Title 26, and Title 31 US Code. Cases included investigations of embezzlement and false filings. Wrote memorandums of interview, drafted investigative reports, and presented investigation progress to AUSAs and management. Performed bank statement analysis and trial assistance. Managed a lead-development team. Conducted Spanish interviews regionally. Conducted interviews, serving both as lead and secondary interviewer. Managed sensitive information, including personally identifying information, and communication related to federal investigations. Worked with other agencies on grand jury investigations.

Education

Master of Business Administration - Accounting/Finance, The George Washington University
Bachelor of Science in International Business, Auburn University
Bachelor of Arts in Spanish, Auburn University

Professional Affiliations / Certifications

Certified Public Accountant (CPA) in Virginia
Certified in Financial Forensics (AICPA)
Certified Fraud Examiner (ACFE)
MOS Excel Expert (Microsoft)

John Mills / Senior Consultant



Top Qualifications

- 4+ years experience in forensic investigations, audit and accounting services.
- Proficient in data analysis, Microsoft Excel, and Bank Scan/Omni page
- Experience in fraud and transaction analysis, financial exploitation, and investigating third party money laundering

Experience Summary

John is a forensic accountant with more than four years of experience in accounting, forensic investigations, and law enforcement. He has conducted comprehensive criminal investigations targeting numerous felony offences including money laundering, fraud, embezzlement, larceny, and homicide. He has gathered evidence while maintaining the chain of custody and conducted surveillance. His previous experience includes supporting large scale third-party money laundering (3PML) criminal investigations and identifying trade-based money laundering schemes. Additionally, Mr. Mills supported the development of law enforcement intelligence products that supported targeting of illicit financial activity. In this role, he provided case agents with various financial leads regarding targets of an investigation and identifying unknown associates, assets, businesses, and accounts.

Recent and Relevant Experience

Deloitte

Forensic Accountant, November 2022 – Present

- Rejoined Deloitte’s project supporting large scale third-party money laundering (3PML) criminal investigations at HSI. See description below from February 2017 – August 2019.

Virginia State Police

Special Agent Accountant, August 2019 – November 2022

Conducts comprehensive criminal investigations targeting numerous felony offenses including money laundering, fraud, embezzlement, larceny, homicide. He gathers evidence in accordance with State Police Procedures, while maintaining a proper chain of custody. Conducts surveillance, search warrants, and arrest warrants operations. Maintains communication with federal, state, and local prosecutors and law enforcement agencies to contribute to successful prosecution of investigations. Supports a part of the LEICA Crime Scene Technician and FLIR Operator – Aviation Unit.

Deloitte

Forensic Accountant, February 2017 – August 2019

Supported large scale third-party money laundering (3PML) criminal investigations at HSI, targeting the placement, layering, and integration of illicit proceeds through the US and international financial systems. Identified trade-based money laundering (TBML) and Black-Market Peso Exchange (BMPE) schemes used to launder illicit proceeds, providing case agents and US Attorneys with an accurate depiction of the movement

	<p>of funds, accounts used, and assets purchased. Applied business internal controls to maintain completeness and accuracy of financial transaction data, analyzed large sets of financial data and conducted data analysis using excel formulas and pivot tables.</p> <p>Dependable Global Solutions</p> <p>Intelligence Analyst, November 2015 – February 2017</p> <p>Proactively led the development of law enforcement intelligence products as a part of an overall mission aimed at targeting the prevalence of illicit financial activity. Coordinated alongside Organized Crime Drug Enforcement Task Forces (OCDETF) agencies, analyzing incoming financial data, and reconstructing the financial reports into target profiles. Provided case agents with various financial leads regarding targets of an investigation, identifying previously unknown associates, assets, businesses, and accounts.</p> <p>Education</p> <p>Master of Science in Finance, Liberty University</p>
REQ-3	<p><i>Bidder must meet the requirements in Section D.3 (Scope of Work, Location of Work) Describe how your solution will meet these requirements?</i></p> <p><i>1. Office space must be equipped with required materials, equipment and software to carry out the requirements of this work.</i></p> <p>Response:</p> <p>To empower the State of Nebraska with a wide range of subject matter experience as may be necessary for performance of the scope of work, Deloitte will provide remote resources based in the United States. So that we can align our remote staff with our existing Nebraska teams and offer space in-person as needed, we maintain an office in Omaha, Nebraska. Furthermore, we understand the specific technical considerations that investigative projects face and have refined our deployment approach based on our experience. We have the equipment and software to effectively facilitate the requirements outlined in this RFP.</p>
REQ-4	<p><i>Bidder must meet the requirements in Section D.4 (Scope of Work, Minimum Reporting Requirements). Describe how your solution will meet these requirements?</i></p> <p><i>1. Staff capacity, ability and equipment to provide reports as required under Section D.4.</i></p> <p><i>2. Application of your standard privacy procedures.</i></p> <p>Response:</p> <p>A specific component of our approach focuses on managing project deliverables. Deloitte traces deliverables to the contract requirements to make sure all requirements are addressed in the deliverable, to include providing monthly progress reports to DHHS, compiling and preparing reports for case investigations, and providing quarterly fiscal reports and narratives for DHHS, all within a timely and communicative manner. Additionally, Deloitte will promptly communicate with DHHS by email, phone, and/or electronic means regarding requests for modifications in reporting, as outline in DHHS’ requirements for this RFP. Furthermore, this team’s experience has focused on providing compliance and monitoring services for a wide array of government programs with a strong focus on forensic accounting and litigation support services, including providing reports documenting summaries, findings, and recommendations for investigations. Our staff will be dedicated to executing on the requirements outlined in the RFP and have the capacity to complete deliverables and agreed upon timelines.</p> <p>Deloitte holds data privacy and security as a primary focus for our engagements and recognizes the importance of adhering to a diligent and comprehensive data security policy. Deloitte has privacy policies and procedures in place that are agreed and adhered to by employees. Additionally, regularly occurring compliance training of</p>

	<p>Deloitte’s privacy policies and procedures our part of our procedures. Our privacy policy can be accessed via the internet at Privacy Notice Deloitte US.</p>
REQ-5	<p><i>Bidder must meet the requirements in Section D.5(Scope of Work, Payment). Describe how your solution will meet these requirements?</i></p> <ol style="list-style-type: none"> 1. <i>Cost of project as outlined in Cost Sheet.</i> 2. <i>System established to ensure invoices are rendered timely.</i> 3. <i>Invoice submission process and format.</i> <p>Response:</p> <p>1. Cost of Project as Outlined in Cost Sheet</p> <p>Deloitte’s Cost Proposal for RFP 114352 03 is submitted as a separate and distinct file, as required by the RFP. The Cost Proposal includes bid rates in USD for the initial one-year term and optional renewal, year two.</p> <p>2. System established to facilitate timely rendering of invoices</p> <p>The following is a summary of Deloitte Time & Expense policy to demonstrate how invoices are rendered on a timely basis:</p> <p>Recording Time: Our professionals report their time using the Deloitte Time & Expense system (DTE). Employees record hours worked daily to the appropriate Work Breakdown Structure (WBS) codes. The hours worked, whether more or less than eight hours, are recorded no later than 3:00 PM ET the next calendar day, except time worked on Saturday, which are recorded by Saturday 11:59 PM CT. Employees enter, save, and submit their own time. Time worked are recorded regardless of whether it is billable. Time related to a specific client or specific prospective client are charged to specific client WBS codes.</p> <p>Reporting and Submitting Time: A time reporting period is defined as a calendar week beginning Sunday and ending on the following Saturday. Employees submit their time for each week by Saturday 11:59 PM CT after their work week has been completed. Employees certify their time by clicking “Submit” in DTE at the conclusion of their workweek and subsequently clicking “Submit” after agreeing to the “certification” statement.</p> <p>Time Approver Responsibilities: Time Approvers (e.g., the engagement manager) review the time entries and adjustments of each employee and approve or reject time when available, but no later than 1:00 PM ET on Tuesday.</p> <p>When reviewing time entries and adjustments, Approvers should complete the following activities:</p> <ol style="list-style-type: none"> a. Determine that employees comply with applicable policies (e.g., time entry). b. Confirm (including asking clarifying questions, if needed) the accuracy and validity of time reported. c. Confirm the appropriateness of the reason code for time adjustments. d. Reject time if unable to complete the activities described in items a-c. <p>3. Invoice submission process and format</p> <p>Deloitte will coordinate with the DHHS Contract Manager or designee during the project kick-off to align on the invoice format that provides DHHS sufficient detail to support payment. Deloitte will provide monthly invoices to DHHS by the 10th of each month for services rendered.</p>

GENERAL ASSUMPTIONS

- Based on the complexity of the investigatory and forensic accounting activities required under this contract and Deloitte's experience performing similar projects for other agencies, issues may arise that require procedures beyond what was initially anticipated within the SOW. The efforts described under our proposal include the base level of investigatory and forensic accounting support as understood in the SOW and the answers to the Q&A. In the event an investigation requires special investigative activities that will require additional time and effort beyond the base level of effort, Deloitte will discuss the issues with representatives from DHHS, and SOW will be amended, accordingly, in writing to include such additional work prior to performing additional work.
- The Client shall be solely responsible for, among other things (a) the performance of its personnel and agents; and (b) the accuracy and completeness of all data and information provided to Deloitte for purposes of the performance of the Services. Deloitte's performance is dependent upon the timely and effective satisfaction of the Client's responsibilities and timely decisions and approvals of the Client in connection with the Services. Deloitte shall be entitled to rely on all decisions and approvals by the Client. The Client will promptly notify Deloitte of issues, concerns or disputes with respect to the Services.
- Deloitte services will be performed in accordance with the Statement on Standards for Consulting Services of the American Institute of Certified Public Accountants and will not constitute an engagement to provide audit, compilation, review, or attestation services as described in the pronouncements on professional standards issued by the AICPA the Public Company Accounting Oversight Board, or other regulatory body and, therefore, we will not express an opinion or other form of assurance as a result of performing the Services.
- Deloitte will not provide legal advice regarding our Services nor will we provide assurance regarding the outcome of future audit or regulatory examination or other regulatory action; the responsibility for legal issues with respect to these matters, such as reviewing deliverables and work product for legal implications to the Client, will be the Client's.
- The Client will be responsible for decisions related to actions taken by the Client and/or for procedures implemented by the Client based upon the deliverables provided by Deloitte.
- Deloitte will subcontract part of the services to our affiliates in the United States. Deloitte Financial Advisory Services LLP will be responsible for the services performed by our affiliates as our subcontractors.

ATTACHMENT 1

Form A
Bidder Proposal Point of Contact
Request for Proposal Number 114352 03

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: Deloitte Financial Advisory Services LLP

Bidder Address: 1919 North Lynn Street, Suite 1500 Rosslyn, VA 22209

Contact Person & Title: Michael Wylie, Managing Director

E-mail Address: mwylie@deloitte.com

Telephone Number (Office): 571-882-8438

Telephone Number (Cellular): 202-256-9746

Fax Number: N/A

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: Deloitte & Touche LLP

Bidder Address: 1100 Capitol Ave. Ste. 300 Omaha, NE 68102

Contact Person & Title: Jeff Harrison, Senior Manager

E-mail Address: jefharrison@deloitte.com

Telephone Number (Office): 571-858-0286

Telephone Number (Cellular): 402-415-1986

Fax Number: 703-272-9369

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.

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 MANUALLY IN INK OR BY DOCUSIGN

FIRM: Deloitte Financial Advisory Services LLP

COMPLETE ADDRESS: 1100 Capitol Ave. Ste. 300 Omaha, NE 68102

TELEPHONE NUMBER: 402-346-7788

FAX NUMBER: N/A

DATE: February 10, 2023

SIGNATURE:



TYPED NAME & TITLE OF SIGNER: Michael Wylie, Managing Director

II. TERMS AND CONDITIONS

Bidders should complete Sections II through VII as part of their proposal. Bidder should 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:
		MW	<p>We request that Contractor’s proposal be above the RFP in the order of precedence. Also, note that we changed the order of incorporated documents to match the order of precedence in the paragraph below.</p> <p>Additionally, we would like to discuss the order of precedence for any Work Order Agreements as well as incorporating the Business Associate Agreement. Note that the parties have previously agreed to BAA terms and we ask to leverage those terms here if a BAA is required.</p>

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

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

- ~~1. Request for Proposal and Addenda;~~
- ~~2. Amendments to the solicitation;~~
- ~~3. Questions and Answers;~~
- ~~4. Contractor's proposal (Contractor's response to the solicitation and properly submitted documents); and~~
- ~~5. Amendments/Addendums to the Contract.~~

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) Bidder's submitted proposal 4) Amendments to solicitation and any Questions and Answers, and 5) 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:
MW			

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 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:
		MW	Edits to ensure the change order process is mutual and agreed to by both State and Contractor.

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*****

H. VENDOR PERFORMANCE REPORT(S)

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

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:
		MW	If Contractor encounters issues or expected or actual delays, it will notify of the same.

If Contractor ~~breaches~~ encounters issues in performing its obligations under the contract or anticipates ~~breaching~~ delays in performing its obligations under the contract, the Contractor shall immediately give written notice to the State. The notice shall explain the ~~breach or potential breach issue or delay~~, a proposed ~~solution or mitigation cure~~, and may include a request for a waiver of the ~~obligation breach~~ if so desired. The State may, in its discretion, temporarily or permanently waive the ~~obligation 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:
		MW	Substitute language proposed below for breach as well as a reasonable, commercially standard limitation on Contractor's liability.

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 ~~if found incurable or pursuant to the State's other termination rights under this contract~~. In case of default of the Contractor, the State may contract the service ~~not yet performed~~ from other sources and ~~hold the Contractor responsible for any excess cost occasioned thereby~~ seek as damages from the Contractor any excess professional fees paid by the State to other sources above the fees that the State would have paid Contractor for such services occasioned thereby, subject to the limitation of liability. ~~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 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.

Each party, its subsidiaries and subcontractors, and their respective personnel shall not be liable to the other for any claims, liabilities, or expenses relating to this Agreement (“Claims”) for an aggregate amount in excess of (i) in the case of Contractor, the fees paid by the State to Contractor under this Agreement during the twelve (12) month period immediately proceeding the date on which the first Claim accrued or (ii) in the case of the State, the fees paid and incurred but not yet paid by the State to Contractor pursuant to this engagement, except to the extent resulting from their recklessness, bad faith or intentional misconduct. In no event shall either party, its subsidiaries or subcontractors, or their respective personnel be liable to the other for any loss of use, data, goodwill, revenues or profits (whether or not deemed to constitute a direct Claim), or any consequential, special, indirect, incidental, punitive or exemplary loss, damage, or expense relating to this Agreement. In circumstances where this limitation on damages provision hereunder is unavailable, the aggregate liability of each party, its subsidiaries and subcontractors, and their respective personnel for any Claim shall not exceed an amount that is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

K. NON-WAIVER OF BREACH

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

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:
MW			

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:
		MW	We propose that reasonable, commercially standard parameters be placed around our indemnification obligations.

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 **bodily** injury, death, or **real or tangible 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 **its performance of the services pursuant to** 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 deliverables** 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

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.

N. ATTORNEY'S FEES

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
		MW	Clarification proposed below.

In the event of any litigation, appeal, or other legal action to enforce any provision of the contract, Contractor agrees that the State may seek award of 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 is the prevailing party.

O. ASSIGNMENT, SALE, OR MERGER

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

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:
MW			

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:
MW			

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 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:
MW			

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:

MW			
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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 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:
		MW	Edit provided below to clarify that those paid for should be owned by the State, and to allow the parties to negotiate and agree on fair termination fees in the event of e.g., managed services for which their will be already sunk costs.

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 **upon payment thereof**;
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.

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. **Upon any termination, Contractor will be paid for all services performed through termination, including pro rata work in progress and any termination fee agreed upon in advance in writing given the nature of the services to address unavoidable costs incurred by Contractor.**

III. CONTRACTOR DUTIES

A. INDEPENDENT CONTRACTOR / OBLIGATIONS

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
		MW	Note that the Statement of Work should address any personnel and/or subcontractors, as required once the scope of work is identified. Please consider the clarification provided below for necessitated changes.

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~~ Statement of Work shall not be changed without the prior written approval of the State ~~which shall not be unreasonably withheld~~, **except in the event of serious illness, separation from services, or serious personal circumstances**. 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;
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~~ Statement of Work. The Contractor shall agree that it will not utilize any subcontractors not

specifically included in its ~~proposal~~ **Statement of Work** 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:
MW			

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.
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:
		MW	Clarification proposed below.

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 **reasonably** 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 **agreed required** to do so **under** **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

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:
MW			

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:
		MW	We only ask, per proposed edits below, that this be clarified such that such rights are granted upon payment for the given deliverables/software/documentation, which aligns with the relevant Federal requirements as those rights are based on Federal funds having been paid for the given software/documentation and excludes any pre-existing Contractor Materials.

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 **upon full payment thereof**. 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, **except for any Contractor Materials therein**.

For purposes of this section, “Contractor Materials” means all works of authorship, materials, information and other intellectual property created prior to or independently of the performance of the Services, or created by the Contractor or its subcontractors as a tool for their use in performing the Services, plus any modifications or enhancements thereto and derivative works based thereon.

J. INSURANCE REQUIREMENTS

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
		MW	We accept the requirements. We have proposed minor edits to align with how our coverage is written.

The Contractor shall throughout the term of the contract maintain insurance as specified herein and provide the State a current Certificate of Insurance/Acord 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; or
2. Require each subcontractor to have equivalent insurance, **or alternatively commensurate with the risks presented by such Subcontractors in their performance of services as defined under the contract, as determined by the Contractor**, 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 **or alternatively commensurate with the risks presented by such Subcontractors in their performance of services as defined under the contract, as determined by the Contractor**. 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 contactors' 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.

2. COMMERCIAL GENERAL LIABILITY INSURANCE

The Contractor shall take out and maintain during the life of this contract such Commercial General 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.

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

REQUIRED INSURANCE COVERAGE	
COMMERCIAL GENERAL LIABILITY	
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
UMBRELLA/EXCESS LIABILITY	
Over Primary Insurance	\$5,000,000 per occurrence
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, the insurance may be included within a Professional Liability coverage form.	\$10,000,000
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 & policy shall include 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. 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

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:
MW			

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:
MW			

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.

M. CONFLICT OF INTEREST

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

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:
MW			

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.

O. DISASTER RECOVERY/BACK UP PLAN

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

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:
MW			

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:
MW			

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 the State, or if Contractor is unable to perform the services as warranted, Contractor shall reimburse the State all 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:
MW			

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.
 - c. 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 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.
 - d. 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.
 - e. 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. AMERICAN WITH DISABILITIES ACT

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

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. PAYMENT

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

C. INVOICES

Accept (Initial)	Reject (Initial)	Reject & Provide Alternative within Solicitation Response (Initial)	NOTES/COMMENTS:
		MW	Clarifying edits below to align to the invoice process.

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:
MW			

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:
MW			

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)

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:
		MW	

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 five~~ percent (0.5%) of the total contract billings, or if fraud, or 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 ~~discrepancy weakness or condition~~ discrepancy found as a result of the audit.