



# NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES

## CFS Forensic Accountant

RFP No. 114352 O3  
February 10, 2023

*Technical Proposal*

Myers and Stauffer LC  
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**MYERS AND  
STAUFFER** LC  
CERTIFIED PUBLIC ACCOUNTANTS



February 10, 2023

Dana Crawford-Smith, Procurement Contracts Officer  
Mike St. Cin, Procurement Contracts Officer  
Department of Health and Human Services  
P.O. Box 94926  
Lincoln, NE 68508

Dear Members of the Evaluation Committee:

Myers and Stauffer LC (Myers and Stauffer) is pleased to provide our Technical Proposal in response to the *Request for Proposal (RFP) #114352 O3: CFS Forensic Accountant* for the Nebraska Department of Health and Human Services (DHHS or State), Division of Children and Family Services (CFS), Adult Protective Services (APS). Myers and Stauffer acknowledges receipt of *Addendum One, Questions and Answers*, issued January 27, 2023.

Our four-and-a-half decades of experience providing compliance and consulting services to every Medicaid program in the United States uniquely qualifies us to support CFS APS with the services and tools requested. Specifically, we have more than 45 years of experience assisting health and social service agencies—including the state of Nebraska—and more than 25 years performing similar forensic accounting services to those required by this RFP. We have provided forensic services to numerous states and many federal agencies, such as the Kansas Department of Adult Protective Services, Centers for Medicare & Medicaid Services, United States Department of Justice, Federal Bureau of Investigation, U.S. Department of Health and Human Services – Office of the Inspector General, and Medicaid Fraud Control Units throughout the country.

We offer the highest level of technical expertise, with a team of professionals who have dedicated their careers to government-sponsored programs. Our extensive history supporting forensic investigations and audits has provided us the opportunity to learn invaluable lessons while developing institutional knowledge and accumulating best practices that can only be accomplished through direct, hands-on experience. Myers and Stauffer will draw from this past experience to provide CFS APS with the highest level of assistance and customer service.

We take no exceptions to the RFP requirements or terms and conditions. We look forward to working with CFS APS on this important initiative. If we can be of further assistance, please contact us at 866.758.3586/MJohnson@mslc.com or 800.505.1698/mparks@mslc.com.

Sincerely,

Michael Johnson, CPA, CFE  
Member

Melissa Parks, CFE, AHFI  
Principal



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# Corporate Overview (RFP Section VI.A.1)

## Bidder Identification and Information (VI.A.1.a)

Myers and Stauffer is a nationally-based certified public accounting (CPA) firm that exclusively serves federal, state, and local public health care and human service agencies and impacts the beneficiaries of those programs. Whether it is ensuring proper stewardship of taxpayer money that funds programs, enforcing program integrity, or improving quality and service delivery, when we help our clients succeed, some of the most vulnerable and fragile populations in the nation benefit. We believe it, and so do the millions of individuals helped by the clients we serve.

Most relevant to the proposed project, we have provided forensic accounting services, litigation support, and expert testimony services to the Kansas Department of Adult Protective Services, United States Department of Justice (DOJ), Assistant United States Attorney (AUSA), law enforcement agencies such as the Federal Bureau of Investigation (FBI), U.S. Department of Health and Human Services — Office of the Inspector General (OIG), Medicaid Fraud Control Units (MFCU), Tricare, and other similar agencies. Many of our cases involve obtaining large volumes of data from banks and payer sources and subsequently reviewing and evaluating the rules and regulations to determine if fraud or payment violations occurred. We are also experienced in working with joint government-agency teams on fraud investigations involving both large and small entities and individual perpetrators. In addition, we have significant experience using computer-assisted tools to conduct our analysis, prepare, and testify in jury trials.

### At a Glance

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More than 45 years as a national CPA firm providing services exclusively to state Medicaid agencies and the federal government.
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Actively engaged in providing forensic and litigation support services to states and the federal government since the 1990s.
- 

Strong working relationship with Nebraska DHHS since 1998.
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Proposed senior project team of the firm's top talent, each with more than 25 years of experience directly applicable to this RFP.
- 

Multi-disciplinary staff of nearly 900 professionals across 20 offices, dedicated to assisting states with all aspects of public health and human services including forensics, compliance, policy, management, and financing.
- 

Unlike our competitors, we do not accept engagements with providers or other commercial entities, thereby eliminating any real or perceived conflict of interest.



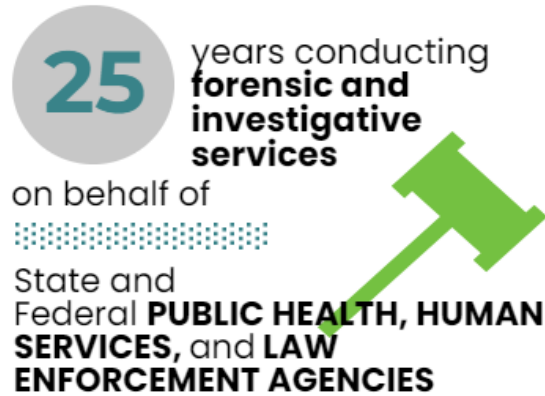
As a national firm, we have nearly 900 staff members in 20 offices located throughout the United States. In addition to CPAs and certified fraud examiners (CFEs), Myers and Stauffer staff includes attorneys, policy specialists, forensic information technology (IT) specialists, reimbursement analysts, and former human service/health care providers. Many of our professionals are also former state agency executives and Centers for Medicare & Medicaid

Services (CMS) leaders. While top talent and leadership from our Baltimore and Atlanta offices will support this engagement, each with decades of experience investigating fraud, waste, and abuse (FWA), we are able to leverage additional firm-wide resources when necessary to ensure the State's expectations are met.

We provide services exclusively to government clients. We do not contract or provide services to any individual, corporations, health care providers, or other government vendors. Intentionally restricting our practice to state and federal clients means the state of Nebraska will benefit from our unparalleled independence as we complete this scope of work. Myers and Stauffer is proud of our service record and the reputation we have built for strong business ethics. Furthermore, we are exceptionally sensitive to public scrutiny, performance expectations, and the high levels of accountability and integrity expected of government agencies and policy makers.

Our strict adherence to professional ethical standards, superior and innovative solutions, and unfailing responsiveness to client needs will build a solid and sustainable foundation to support APS and its programs. Myers and Stauffer presents several important advantages to APS, including:

- **Expertise in Human Services Forensic Accounting.** *Myers and Stauffer's client relationships are so important that we are always there for our clients, regardless of whether we have an existing contract. Clients will often contact us with questions about certain fraud schemes or to ask us to opine on the extent of the fraud. We have had many client relationships lasting for 20 years or more. For example, since 1995, Myers and Stauffer has assisted the DOJ and FBI Health Care Fraud Units in investigating health care fraud (HCF) cases. Our forensic accounting services, investigative skills, and reports assist the DOJ in resolving its Medicare and Medicaid fraud investigations.*
- **Excellent Oversight and Proactive Leadership.** *Our firm's partner-level leadership, including those who will be assigned to this engagement, have an average tenure of more than 25 years with Myers and Stauffer continuously serving government clients. This exceptional continuity has facilitated the development of client relationships and deep knowledge of our clients' challenges and concerns.*





- **Lack of Conflicts.** *Unlike our competitors, we intentionally restrict our practice to supporting government clients—in other words, we do not contract with human service or health care providers, individuals, or corporations. This model allows us to avoid any real or perceived conflicts of interest and would protect CFS APS from potential public scrutiny and conflict-related performance expectations.*
- **Best Practices from Across the Country.** *We are aware of what works, what does not, why, and what can be expected. We follow research and participate in all the large national conferences, and our professionals are members in industry organizations. We do not simply track best practices; we help our clients produce them. We will utilize this knowledge in best practices to compare and contrast the challenges APS faces and identify where solutions may need to be modified to specifically address circumstances as they arise in our fraud investigations.*
- **Knowledge and Track Record with Nebraska.** *Our firm has a long and deep relationship with Nebraska, having supported a broad range of engagements. Our historical and current work with the State demonstrates we understand the Nebraska-specific environment, including its challenges and opportunities. Through our collaboration, we have learned invaluable lessons that can only be gained through direct experience. In addition to the excellent working relationship we have developed with other state agencies, we have also established a respectful and professional relationship with the provider community.*



**We have never accepted providers, health plans, or individuals as clients, therefore avoiding potential conflicts of interest in NEBRASKA.**

We are dedicated to meeting the performance requirements of the RFP, providing timely contractual deliverables and achieving performance requirements that exceed the State’s expectations. Because we understand the importance of meeting deadlines with high quality deliverables, we have put forth a leadership team of experienced resources fully dedicated to the success of the project.

Myers and Stauffer commits to continuing its long-term partnership with APS for this project. Our experience will support your vision, and we are fully committed to YOUR success.

### Name and Date Established

Myers and Stauffer is a nationally-based CPA firm, providing health care and APS compliance and consulting services since 1977 (as Myers and Stauffer Chartered; Myers and Stauffer, Inc.; and currently Myers and Stauffer LC). Our headquarters is located at 700 W. 47th Street, Ste. 1100, Kansas City, MO 64112.





## Structure and Ownership

Myers and Stauffer specializes in accounting, consulting, program integrity, and operational support services to public health care auditing and human service agencies. We are a limited liability company organized in the state of Kansas. Myers and Stauffer is wholly-owned and managed by its partners and does not have parent or subsidiary companies.

We have elected to operate our CPA firm under an alternative practice structure, as defined by the American Institute of Certified Public Accountants (AICPA). Under this structure, our staffing resources are obtained through a contract with the publicly-traded company Century Business Services, Inc. (CBIZ). All the staff we obtain through this relationship work exclusively for Myers and Stauffer. Specifically, in 1998, we entered into a transaction with CBIZ, which resulted in the creation of CBIZ M&S Consulting Services, LLC. CBIZ M&S Consulting Services, LLC is wholly-owned by CBIZ, Inc. As part of this business model, Myers and Stauffer acquires office space, personnel, and other business resources from CBIZ M&S Consulting Services, LLC. These resources, including personnel and consultants, are assigned exclusively to serve the clients of Myers and Stauffer. AICPA professional standards provide specific guidance regarding independence within alternative practice structure firms. These professional standards are published in the Independence, Integrity and Objectivity section of the AICPA Code of Professional Conduct at ET Section 1.220.020. We fully comply with this and all other professional standards.

## Financial Statements (VI.A.1.b)

We have nearly 900 associates located in 20 offices nationwide who collectively manage active engagements with public agencies in 49 states and the District of Columbia, as well as the federal government. There are no judgments, pending or expected litigation, or other real or potential financial reversals that might materially affect the viability or stability of our organization.

Myers and Stauffer is financially stable. For more than 45 years, we have conducted our business in a fiscally-responsible manner. Through long-term strategic planning and responsible spending in both good and bad economic times, we have built a solid fiscal foundation. Evidenced by our longstanding client relationships, we proactively plan for fiscal challenges, including monitoring operation costs, controlling expenditures, reviewing and realigning costs, and maintaining financial reserves. While turmoil in many economic sectors has created challenging conditions for businesses, Myers and Stauffer remains, and will continue to be financially viable.

### **Certified Public Accounting Firm** *Highest Level of Integrity*

Contracting with Myers and Stauffer affords APS the peace of mind of working with one of the most trusted professions—CPAs.

As a CPA firm, we conduct ourselves according to the highest ethical standards, thereby benefitting both CFS APS and its clients.

We pride ourselves on upholding these standards developed by our profession to serve the public good. We not only apply them to our attest work, but to all aspects of our engagements.

This means that APS' goals will be achieved, while remaining sensitive to those who engage, or are engaged by, representatives of APS.



As a CPA firm, we do not have audited financial statements. To provide evidence of financial stability, we have included the firm's internally-prepared financial statements for the past two fiscal years and current interim in our *Proprietary Information* submission.

The contact information for our bank reference is:

Matthew Buzzelli, Senior Vice President/Senior Relationship Manager  
Global Commercial Banking  
Bank of America  
1375 E 9th Street, Suite 1300  
Cleveland, OH 44114  
216.776.4853/matthew.buzzelli@bofa.com

This financial information supports the assurance that Myers and Stauffer has more than adequate resources to perform this engagement.

### Change in Ownership (VI.A.1.c)

No change in ownership or control of the company is anticipated within the 12 months following the proposal due date. We understand that any change of ownership to an awarded bidder will require notification to the State.

### Office Location (VI.A.1.d)

Pursuant to an award of a contract with the State, the office location responsible for the performance will be:

10200 Grand Central Ave, Suite 200  
Owings Mills, MD 21117

As needed, we will supplement our proposed staff with subject matter experts and other experienced staff from our team of national health care experts, especially those in our Atlanta, Georgia, and Kansas City, Missouri, offices.

### Relationships with the State (VI.A.1.e)

Our extensive history supporting DHHS has provided us the opportunity to learn invaluable lessons and develop institutional knowledge that can only be gained through direct experience. Myers and Stauffer has worked with agencies in the state of Nebraska since 1998. Specifically, we performed the following services for DHHS during the past two years:

#### ***Financial Auditing Services of Medicaid Managed Care (Contract Number: 97637 O4; 2022 – Present).***

Myers and Stauffer assists the DHHS in its oversight responsibilities by performing CMS Protocol 5 (validation of encounter data) for the State's three Medicaid managed care organizations (MCOs).



***Aged and Disabled Waiver Rate Study***

***(Contract Number: 86273 O4; 2023).*** Myers and Stauffer provides cost survey development, data collection, quality assurance, and additional project-related support as needed.

***ADA Covered Population Compliance***

***Consulting (Contract Number: 100632 O4; 2022 – Present).*** Myers and Stauffer reviews ADA

compliance practices and current service array options available to ensure adequate services are available to all populations within Nebraska.

***Long-Term Care Reimbursement (Contract Number: 95290 O4; 2021 – Present).*** Myers and Stauffer performs field and desk audits for long-term care facilities, intermediate care facilities for individuals with developmental disabilities, tribal nursing facilities, and other regional care centers as identified by the State. We also review their current nursing facility case mix reimbursement system, identify strengths and weaknesses of the system, and make recommendations based on the State's goals and objectives. Other reimbursement consulting includes developing and implementing home and community-based services (HCBS) reimbursement, assisting the State implement reform initiatives related to the inclusion of nursing facility services in a managed care arrangement and methods to incorporate quality incentives into the reimbursement system.

***Program Evaluation Qualified Vendor List for DHHS (Contract Number 92734-O4; 2020 – Present).***

Myers and Stauffer is part of the pool of vendors who are pre-qualified to perform evaluations and related services of programs, including the comprehensive cancer control, core sexual violence and injury prevention program, Nebraska violent death reporting system, prescription drug overdose prevention for states, Nebraska childhood lead poisoning prevention program, and Medicaid eligibility and enrollment system.

***Home and Community-Based Services Waiver Team and Processes Contract Number 90564-O4; 2020 – 2021).***

Myers and Stauffer supported the State's efforts to merge all HCBS 1915c waiver operations and administration under a single organizational structure.

***Independent Certified Examination of Disproportionate Share Hospital Payments (Contract Number 67958-O4; 2009 – 2021/Contract Number 95290 O4; 2021 – Present).***

Myers and Stauffer conducts independent, certified audits of the Nebraska Medicaid Program that provides disproportionate share hospital (DSH) payments to eligible Nebraska hospitals. The annual independent audits must certify that each DSH hospital qualifies for payment; DSH payments do not exceed allowable uncompensated care costs; and the hospital accurately reported payments, spending, and utilization for the purpose of DSH payment methodology.





***Supplemental Payments Determination (Contract Number 65079-04; 2010 – 2021/Contract Number 95290 O4; 2021 – Present).***

Myers and Stauffer determines the supplemental payments to be made to MCOs for hospital-based physicians.

***Data Management and Analytics Services (Subcontractor Agreement dated January 30, 2018 for RFP 5330 Z1; 2018 – Present).***

Myers and Stauffer, as a subcontractor to Nebraska’s data management and analytics (DMA) contractor, has worked with Nebraska’s team to implement and operate a DMA solution for long-term care Medicaid enterprise over a five-year period.

**Bidder’s Employee Relations to State (VI.A.1.f)**

No relationship exists or has existed between any of the personnel named in our proposal and the state of Nebraska. Additionally, Myers and Stauffer does not employ or have any subcontract relationships with any current employees of any agency of the state of Nebraska.

**Contract Performance (VI.A.1.g)**

Myers and Stauffer has never had a contract terminated for default, convenience, non-performance, non-allocation of funds, or any other reason.

**Summary of Contractor’s Corporate Experience (VI.A.1.h)**

Myers and Stauffer’s dedicated group of forensic accountants and consultants has acquired many skills related to the forensic accounting field. Our forensic accounting group has over 150 years of combined experience and includes a large team of CPAs and CFEs who are familiar with the AICPA Statement on Standards for Forensic Services. Many team members have national security clearance, which demonstrates our integrity and freedom from conflicts of interest.

Based on our years of experience developing forensic audit best practices, Myers and Stauffer has created a detailed database that assists in the forensic analysis process. This database allows us to efficiently reconcile bank records, identify key people of interest and potential assets for recovery, and tie individuals to financial activity within accounts. In addition, the utilization of this database has allowed us to analyze and trace transactions, such as large cash deposits, wire transfers, and transfers to investment and corporate accounts that are potentially associated with money laundering schemes. This has led to the uncovering of concealed kickback payment systems, sham investment and corporate accounts, as well as the aforementioned money laundering schemes that have led to asset forfeitures.

**Overview of Forensic and Investigation Experience**

Myers and Stauffer has provided investigative and forensic services to states and the federal government for nearly 25 years. Since 2022, Myers and Stauffer has assisted the Kansas Department of Adult Protective Services with forensic auditing services which mirror the work requirements and scope



of services outlined in this RFP. To date, we have provided forensic audit services for approximately 30 involved adults. Each case differs by its specific facts and circumstances, but our goal remains to call out bad actors, quantify losses, and shield the involved adult from further financial harm by alleged perpetrators.

Our work with federal and state agencies has provided us the opportunity to lend our expertise and knowledge to assist on numerous criminal and civil investigations. Specifically, our work on criminal and civil cases has included the following areas:

#### **Asset Tracing and Recovery**

- *Identification of assets (real property and personal property) derived directly or indirectly from fraud proceeds and assisting with asset forfeiture proceedings for indictment, seizure, and restraining.*
- *Identification of shell corporations involved in money laundering and tracing the fraud proceeds to identified shell companies.*
- *Calculation of the lowest intermediary balance to determine the amount of comingled fraud proceeds in seized bank accounts.*

#### **Investigation and Trial Assistance**

- *Assistance with indictment counts, trial preparation, trial charts, and trial testimony.*
- *Experience testifying in more than 25 federal jury trials across the country.*
- *Assistance with drafting subpoena requests and evaluating results.*
- *Creation and maintenance of a searchable database for use in analyzing financial records.*
- *Creation and maintenance of a searchable database related to Kipu and ZEN electronic patient files.*

#### **Expert Testimony and Opinions**

- *Issuance of over 25 expert opinions and reports on subjects including cost report fraud, forensic accounting, commercial reasonableness, and fair market value of services, property, and rents.*
- *Court-qualified experts related to fair market value, commercial reasonableness, and Medicare cost report issues.*

#### **Finding of Fraudulent Expenses and Non-Allowable Expenses**

- *Identification of fraudulent expenditures.*
- *Identification and reporting of non-allowable costs.*



- *Experience with and understanding of the rules and regulations outlining non-allowable expenses for government programs.*
- *Identification of failures to report related-party transactions and conflicts of interest.*

#### **Damage Calculations**

- *Calculation of damages and assistance in settlement negotiations.*
- *Damage calculations related to various pharmacy fraud schemes.*
- *Damage calculations related to physicians and their corresponding hospital (facility) claims.*
- *Damage calculations related to home health, community mental health centers, sober homes, HIV schemes, and hospitals.*

#### **Violations of the False Claims Act and Anti-Kickback Statute**

- *Improper kickbacks paid to physicians.*
- *Improper kickbacks paid to patient recruiters.*
- *Improper kickbacks paid by lab companies to referring physicians.*
- *Improper kickbacks related to pharmaceutical drug companies.*
- *Compensation paid to physicians in excess of fair market value.*
- *Commercially unreasonable health care financial arrangements.*
- *Swapping schemes—improper discounts to Medicare Part A providers.*
- *Reviews and investigations of qui tam false claims matters.*

#### **False Claims and Improper Billing Analyses**

- *Improper claims related to health care providers including hospitals, nursing homes, home health agencies (HHAs), infusion therapy clinics, ambulance providers, sober homes, and physician practices.*
- *Improper billing by numerous provider and professional types to various government programs and commercial insurance payers.*
- *National lab unbundling investigation (more than 200 hospitals around the country).*
- *Improper claims to the government by Medicaid targeted case management programs.*
- *Improper claims involving workers' compensation plans.*
- *Improper grant claiming for health care-related construction costs.*
- *Inpatient psychiatric and partial hospitalization billings and upcodings.*



- 
- *Improper recycling of pharmaceutical drugs by retail pharmacies.*
  - *Medical record and coding reviews.*
  - *Analysis of sober home patient files to identify lab reports, partial hospitalization, and intensive outpatient therapy dates to compare information to claims billed.*

Myers and Stauffer has significant experience working on both small and large-scale forensic audits for state and federal governmental investigators. Utilizing our services means a minimal learning curve, thus, saving resources. Some of our most recent engagements which include significant fraud detection work are outlined in *Table 1*.



Table 1. Forensic and Program Integrity Client Overview/Summary Matrix

Myers and Stauffer: Forensic and Program Integrity Client Overview									
Client	Service Areas								
	Identify FWA								
	Identify Inappropriate Credit Card Charges, Fraudulent Expenditures, and Non-Allowable Costs								
	Validate Appropriate Time Charged								
	Examine Financial Records								
	Calculate Extent of Fraud, Overpayments, and Irregularities								
	Conduct Interviews								
	Communicate with Law Enforcement and Other Community Partners								
	Expert Testimony								
	Prepare and Present Findings Reports								
<b>Kansas Department for Children and Families:</b> Forensic Accounting for Adult Protective Services (2022 – Present).	✓	✓		✓	✓	✓	✓	✓	✓
<b>DOJ: (FBI) (1988 – Present).</b>	✓	✓	✓	✓	✓		✓	✓	✓
<b>DOJ: (Main Justice) and AUSA State Offices (1998 – Present).</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>CMS: Medicaid Integrity Contractor/Uniform Program Integrity Contractor Audits (2009 – Present).</b>	✓	✓		✓	✓	✓	✓	✓	✓
<b>CMS: National Benefit Integrity Medicare Drug Integrity Contract (2005 – Present).</b>	✓		✓		✓	✓	✓		✓
<b>Florida Agency for Health Care Administration: Expert Witness Services (2014 – Present).</b>		✓		✓	✓			✓	✓
<b>Georgia Department of Community Health: Recovery Audit Contractor (2012 – Present).</b>	✓	✓	✓	✓	✓		✓	✓	✓
<b>Indiana Family and Social Services Administration: Fraud and Abuse Detection System (2011 – 2020).</b>	✓	✓	✓		✓	✓		✓	✓
<b>Minnesota Department of Human Services: Independent Audit of Non-Emergency Medical Transport Services (2020 – Present).</b>	✓		✓		✓				✓
<b>Texas Health and Human Services Commission: OIG – Provider Audit Services (2019 – Present).</b>	✓		✓		✓	✓	✓	✓	✓





## Relevant Contracts

In addition to the client overview, *Table 2* includes additional details for three of our most relevant contracts within the past five years. Myers and Stauffer has the reputation of being professional, knowledgeable, courteous, and timely with our projects. We encourage the evaluation committee to contact these references for more information about the project or more detail regarding their experience with Myers and Stauffer.

*Table 2. Most Relevant Contracts*

Kansas Department of Children and Family Services: APS Forensic Accounting	
<b>a. Time Period</b>	2022 – Present
<b>b. Scheduled/Actual Completion Dates</b>	All scheduled completion dates for each case were met.
<b>c. Bidder’s Responsibilities</b>	<p><b>Forensic Accounting</b></p> <p>We provide forensic accounting services to the Kansas Department of Children and Families, Adult Protective Services. Each case referral comes with a set of concerns or allegations that could result in financial harm to the involved adult. Our role is to either clear the alleged perpetrator or substantiate the allegations. Upon completion of each case, we quantify the financial losses and offer a set of recommendations to prevent further financial harm.</p> <p><i>Successes Achieved:</i> Each case completed on time. We were able to quantify losses and offer a list of practical recommendations to prevent further financial harm to the involved adult.</p>
<b>d. Customer Contact Information</b>	<p>Jessica Snyder, LBSW Program Administrator for Adult Protective Services Prevention and Protection Services Kansas Department for Children and Families 555 S Kansas Ave., Topeka, KS 66603 Ph: 785.368.8105/Fx: N/A Jessica.snyder@ks.gov</p>
<b>e. Project Description</b>	<p><i>Role:</i> Prime Contractor <i>Current Budget:</i> \$320,000 over two years <i>Current Completion Date:</i> Ongoing <i>Note that scheduled completion dates and budgets were met.</i></p>
<b>Team Members</b>	<p>Engagement Partner: Melissa Parks, CFE – Principal (Partner) Project Manager: Kathy McNamara, CPA, CFE – Senior Manager Manager: Kevin Jenkins, CFE – Senior Manager Manager: Priscilla Clark, JD – Associate Senior Staff: Robert Jones, MBA, CFE – Associate Staff Accountant: Samantha Smallwood, MS – Associate Staff Accountant: Andrew Dunnam, CFE – Associate</p>

U.S. Department of Justice: Sober Home Task Force	
<b>a. Time Period</b>	2018 – Present
<b>b. Scheduled/Actual Completion Dates</b>	All scheduled completion dates were met.



<b>U.S. Department of Justice: Sober Home Task Force</b>	
<b>c. Bidder's Responsibilities</b>	<p><b>Sober Home Task Force</b></p> <p>We are assisting the DOJ with several sober home investigations that span the east and west coasts. Due to the ongoing and extremely sensitive nature of these investigations, detailed specifics cannot be provided. We are collaborating with joint investigative teams that include various federal agencies and team members from the DOJ.</p> <p>In general, we are assisting with analyzing the voluminous data requests from private and federal insurance agencies, forensic accounting, claims trends, reviewing patient files for pertinent information, trial exhibits, and trial testimony.</p> <p><i>Successes Achieved:</i> We have assisted in several trials and plea arrangements that have resulted in guilty verdicts for sober home owners and physicians. We calculated the largest sober home loss calculation to date at over \$700 million dollars.</p>
<b>d. Customer Contact Information</b>	<p>Allan Medina, Senior Deputy Chief, Criminal Fraud Section U.S. DOJ Criminal Division - Fraud Section 1400 New York Avenue, NW Washington, D.C., 20005 Ph: 202.257.6537/Fx: N/A allan.medina@usdoj.gov</p>
<b>e. Project Description</b>	<p><i>Role:</i> Prime Contractor <i>Current Budget:</i> \$2.7 million <i>Current Completion Date:</i> Ongoing <i>Note that scheduled completion dates and budgets were met.</i></p>
<b>Team Members</b>	<p>Engagement Partner: Melissa Parks, CFE – Principal (Partner) Project Manager: Kevin Jenkins, CFE – Senior Manager Senior Staff: Rob Jones, MBA, CFE – Associate Staff Accountant: Samantha Smallwood, MS – Associate Staff Accountant: Andrew Dunnam, CFE – Associate</p>

<b>U.S. DOJ: MEGA 5</b>	
<b>a. Time Period</b>	1998 – Present
<b>b. Scheduled/Actual Completion Dates</b>	All scheduled completion dates were met.
<b>c. Bidder's Responsibilities</b>	<p><b>MEGA 5</b></p> <p>We are the FBI's "CPA firm of choice" in supporting their local field offices across the country investigating HCF cases.</p> <p>We are assisting the FBI in a broad spectrum of criminal HCF investigations throughout the United States. Currently, we are assisting with cases in Dallas and Fort Worth. The DOJ contracted with Myers and Stauffer through Amentum/PAE to provide litigation support services to Main Justice, AUSA offices, and local FBI offices across the country in HCF investigations. The prime contract with the DOJ is the Automated Litigation Support contract (otherwise known as the MEGA contract).</p> <p><i>Successes Achieved:</i> Each completed case resulted in a successful settlement for the DOJ. See <i>Figure 1. Case Profiles</i> for specific examples of results for select cases.</p>




U.S. DOJ: MEGA 5	
<b>d. Customer Contact Information</b>	Lisa A. Czajkowski, Project Supervisor U.S. DOJ 1099 14th Street, NW, Suite 1000 Washington, D.C., 20005 Ph: 202.507.4925/Fx: N/A Lisa.czajkowski@usdoj.gov
<b>e. Project Description</b>	Role: Subcontractor <sup>1</sup> Current Budget: \$514,000 (Note: Each case has a separate budget.) Current Completion Date: Ongoing Note that scheduled completion dates and budgets were met.
<b>Team Members</b>	Engagement Partner: Melissa Parks, CFE – Principal (Partner) Project Manager: Kathy McNamara, CPA, CFE – Senior Manager Manager: Kevin Jenkins, CFE – Senior Manager

### Case Profiles

We are aware that the RFP requests only three “narrative descriptions” or references with contract information, budget, etc. As mentioned in our references, however, because of the highly confidential nature of our active cases, it is difficult to provide specific details that truly demonstrate the breadth and expertise of our team related to ongoing investigations.

We hope you will consider *Figure 1* to further illustrate our forensic accounting work. We have provided three case profiles to discuss, in detail, our forensic analysis and the results of the case. All three examples went to trial and we provided trial testimony on the work performed. Please note that for the Miami HHA Initiative, there were several home health cases which resulted in trials and plea deals.

Figure 1. Case Profiles



## CASE PROFILE: Forest Park Medical Center Investigation and Trial: *U.S. v. Beauchamp (Forest Park)*

Myers and Stauffer was contracted by the Dallas FBI field office and the Northern District of Texas AUSA Office to provide forensic accounting analysis, loss calculations, and trial testimony for a physician-owned hospital investigation. Myers and Stauffer worked with a multi-agency team for approximately two-and-a-half years on the investigation and trial proceedings.



### Forensic Accounting Analysis

Myers and Stauffer utilizes Bank Scan to start the scheduling process of our forensic analysis. We then upload the Bank Scan schedules into our proprietary financial database; capture relevant information from checks and deposits such as memo line information, endorsement, depository institution names, and signature of checks; and determine transaction types and the payee and payor of each check. Myers and Stauffer provides financial reports to the agents and attorneys upon request for all accounts that were scheduled and analyzed.

Our database allowed us to identify details such as: the total amount of kickback payments going to each defendant; how much insurance proceeds were being deposited into the physician-owned hospital bank

<sup>1</sup> Note that while work is subcontracted with DOJ through a master contract with Amentum/PAE, Myers and Stauffer performs 100 percent of the work related to the contracts described in this section. The details included reflect only Myers and Stauffer’s work/performance.



## CASE PROFILE: Forest Park Medical Center Investigation and Trial: *U.S. v. Beauchamp (Forest Park)*

accounts; the flow of money into the shell corporation, which then made payments to physicians or their “marketing” companies; percentage of hospital payments going into shell corporation accounts; how much the physicians were receiving from other entities and insurance companies and how they utilized their funds; and what assets were purchased with fraud proceeds.

In addition to the information obtained through our scheduling process, Myers and Stauffer compared total surgical procedures, broken down by year, for the defendants to the amount of kickback payments each physician received. We then prepared an analysis to reflect the hospital’s surgery revenue compared to each defendant’s kickback payments and created flow charts to reflect the money laundering scheme.

In addition to our financial database development/analysis, we supported the FBI/AUSA by assessing the hospital’s operating system that was used for almost all aspects of their operation, including patient payments. We utilized this operating system to determine the amount of patient copays that were received by the hospital and compared those payments to what should have been received by the hospital based on insurance claims data. We obtained this claims data from various private insurance companies and federal payors and analyzed the data to support loss calculations in the original indictment. The claims were also utilized to complete analysis for the amount billed and paid by the hospital and the respective professional component of those hospital services by each physician during the time period in which kickback payments were received.

We prepared summary trial exhibits and testified as a summary witness for the nine-defendant trial that started February 2019.



### Results

The bribe and kickback scheme was listed as \$40 million in the superseding indictment. As a result of the kickback payments from 2009 to 2013, the hospital billed over a half-billion dollars and was paid in excess of \$200 million. The indictment listed 21 defendants and was a nine-defendant trial.

Seven individuals were found guilty, one individual was found not guilty, and there was a hung jury for one individual. At the end of the investigation, we had over 134,000 checks in our database and another 110,000 deposits recorded. As such, financial transactions related to banking totaled over 244,000 transactions. With regards to the claims data, there were hundreds of thousands of lines reviewed and utilized for the physicians’ billed and paid amounts.



## CASE PROFILE: Miami HHA Initiatives: *Miami FBI and Main Justice*

Myers and Stauffer provided the Miami FBI field office and Main Justice forensic accounting analysis on approximately 45-50 HHAs in the Miami area. We also provided trial preparation, trial testimony, and sentencing hearing analysis, and assisted with asset forfeiture analysis for the home health initiative.



### Forensic Accounting Analysis

Myers and Stauffer provided forensic accounting for the initiative, starting with scheduling of hundreds of bank accounts. We analyzed the bank records and captured the information on both the front and back of the checks and entered this into our proprietary database. The database allowed us to quickly pull reports together and review the total debits and credits of the bank accounts. By utilizing this methodology, we were able to identify payments made to purchase assets with fraud proceeds, identify the amount of fraud proceeds going into each bank account, calculate the percent to total of fraud proceeds in each account, determine the amount of payments going to shell corporations, determine whether multiple accounts were receiving indirect fraud proceeds, discover foreign transactions, calculate the amount of



## CASE PROFILE: Miami HHA Initiatives: *Miami FBI and Main Justice*

checks cashed for kickback payments, calculate the amount of money going to targets of the investigations, and note accounts that needed to be subpoenaed.

In one particular home health case, the defendant felt her Sixth Amendment rights were violated and took the case to the Supreme Court of the United States (*Luis v. United States*). The Court concurred with the defendant and felt it would prevent the defendant from using her own untainted funds to hire counsel. Due to the defendant having multiple bank accounts with comingled funds, Myers and Stauffer created a form to calculate the lowest intermediary balance in each of the defendant’s bank accounts and provided this to the attorney assigned to the case.

On several occasions, we traced fraud proceeds identified from the bank analysis to home purchases. When this occurred, we provided packets of information to the forfeiture attorney which included copies of checks, loan documents, reports calculating the total amount of fraud during the time of purchase, any real estate tax payments made, and homeowner association payments. This information assisted the forfeiture attorney when filing *lis pendens* on the home.

On all home health care investigations, we determined the financial impact to the Medicare program, reviewed the claims for trends, and calculated the losses on kickback payments relating to specific beneficiaries. We also assisted with summary trial charts, sentencing hearing analysis, and trial testimony as a summary fact witness.



### Results

The Medicare program was billed hundreds of millions of dollars, if not possibly over a billion dollars, on the cases we assisted. Most of our cases were well over \$20 million, with the highest reaching \$74 million. At the end of our contract, we had over 510,000 checks and over 116,000 deposits in our database. There were several hundreds of thousands of lines of data that were analyzed during the investigations in total.



## CASE PROFILE: *United States v. Jacques Roy, M.D.*

Myers and Stauffer was instrumental in assisting the Dallas FBI field office with one of the largest home health fraud cases in U.S. history. We provided forensic accounting services for the superseding indictment and investigation and testified in the trial.



### Forensic Accounting Analysis

Myers and Stauffer provided forensic accounting for the initiative, starting with scheduling of over a hundred bank accounts. We analyzed the bank records and captured the information on both the front and back of the checks and entered this into our proprietary database. The database allowed us to quickly pull reports together and review the total debits and credits of the bank accounts. By utilizing this methodology, we were able to identify payments made to purchase assets with fraud proceeds, identify the amount of fraud proceeds going into each bank account, calculate the percent to total of fraud proceeds in each account, determine the amount of payments going to shell corporations, determine whether multiple accounts were receiving indirect fraud proceeds, discover foreign transactions, calculate the amount of checks cashed for kickback payments, calculate the amount of money going to targets of the investigations, and note additional accounts that needed to be subpoenaed. On several occasions, we traced fraud proceeds identified from the bank analysis to home and vehicle purchases. This information was reported to the agents and attorneys to assist in asset forfeiture proceedings.



### CASE PROFILE: *United States v. Jacques Roy, M.D.*

For this investigation, we determined the financial impact to the Medicare and Medicaid program, reviewed the claims for trends, and calculated the losses on kickback payments relating to specific beneficiaries. Our team reviewed thousands of patient files to compare to the services being billed, helping to identify the trends found in patient files, determining whether the underlying support matched the claims being billed, and whether the volume of claims was feasible. We also assisted with summary trial charts, sentencing hearing analysis, and trial testimony as a summary fact witness.



#### Results

After a six-week trial, Dr. Jacques Roy and three others were found guilty in their involvement of a \$375 million home health fraud scheme. Dr. Roy was subsequently sentenced to 35 years in prison for his role in the scheme.

## Summary of Bidder's Proposed Personnel/Management Approach (VI.A.1.i/Crosswalk to Requirements Matrix REQ 1.3/1.4 and REQ 2.1/2.2)

We have organized a highly-qualified engagement team based on qualifications, expertise required for this work, and availability. All personnel assigned to this contract have extensive experience providing forensic accounting services for government agencies. We will manage this engagement from our Baltimore offices, with assistance from our other offices, including Atlanta and Kansas City.

Our practice is well-rounded in terms of services provided; therefore, we do not experience the workload compression that other firms might experience during particular busy seasons. This results in better client service and a more timely completion of the engagement. With approximately 900 professionals, we are able to staff any engagement immediately with a tenured team and have the flexibility to reallocate staff, as needed, to further support the requirements of our engagements. Because Myers and Stauffer is dedicated to providing services specifically to public health and human service agencies, our staff are not pulled onto other non-health care or human services engagements. We structure each engagement with staff that have availability, and we develop a detailed internal work plan that our senior managers and staff review and approve so that staffing availability/capacity is not an issue. We also use project tracking software that holds staff and managers accountable to timelines.

If the project increases in size or additional resources are required, we will assess the staffing needs and reformulate the staffing strategy as needed. We will use our internal scheduling system to dedicate the proper resources to this project at the necessary times, which ensures we optimize project management, meet all milestones, and provide quality and responsive services to APS.



## Your Engagement Team: Management and Organization

The foundation of our project management approach is the designation of a highly-experienced project team comprised of senior-level staff with direct, hands-on experience with projects of similar size and scope, as well as direct experience managing fraud investigations and forensic accounting projects.

Myers and Stauffer understands the complexities of operating a public health program, and as such, we know that to deliver exceptional client service, we must provide a team of dedicated and skilled professionals who can respond in a timely manner to our clients' needs.

We understand that you need:

- *A reliable point of contact who is accessible to help address issues as they arise.*
- *A team dedicated to providing timely, expert responses to your inquiries.*
- *Access to technical expertise to address the complex challenges of managing a fraud investigation.*
- *Resources who can bring a broad base of knowledge gained from hands-on experience working on forensic accounting investigations.*
- *An advisor who can stay on the cutting edge of fraud investigation advancements, trends, and new requirements.*

We have assembled an investigative engagement team comprised of licensed CPAs, licensed CFEs, accredited health care fraud investigators (AHFI), attorneys, individuals with accounting degrees, and a recipient of a master's of science degree in forensic and fraud examination (MS-FFE). Our proposed team is experienced in all facets of local, state, and federal HCF litigation issues.

Our forensic team approaches our work with an investigative mindset, requiring a higher degree of professional skepticism that fraud may have occurred, is occurring, or will occur in the future. We understand that fraud schemes often require the overriding of controls to accomplish the fraud. We know fraud schemes can be complex, which is why we use certain investigative, analytical, and technology-based techniques to uncover the fraud. We also have extensive experience with the legal process, which has led to the criminal conviction of many "bad actors".

## Organizational Chart

We believe all projects are unique and require project management methods designed to meet the specific requirements of the client and the project. With a strong base of project management knowledge, we will customize a unique methodology based on what will work best for these forensic audits.

A key element of the management plan for this project is the organizational structure of the project team. *Figure 2* illustrates the structure of our proposed team and its lines of authority. Establishing



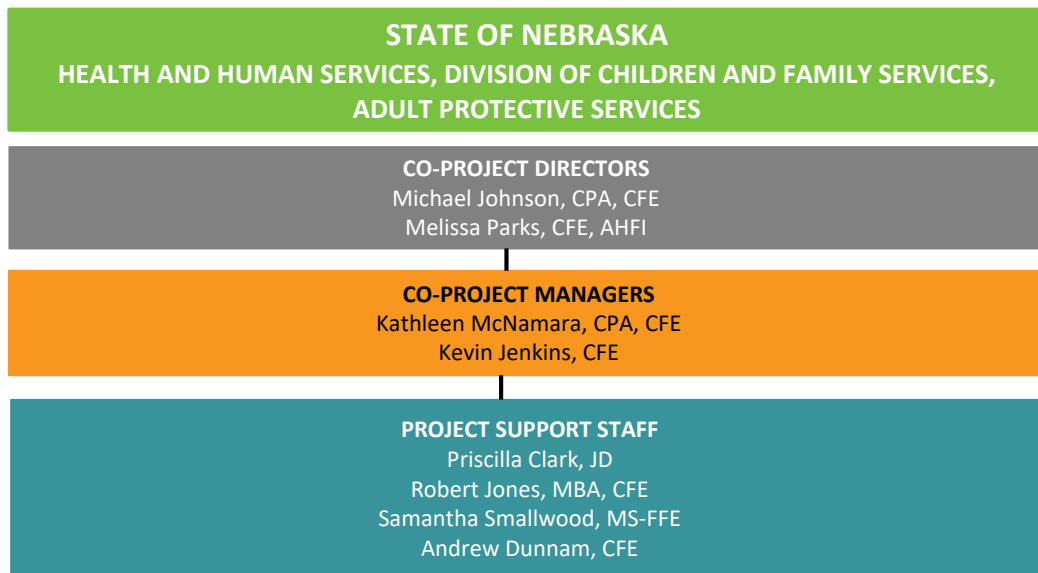
these lines of authority and communication is critical to achieving a successful project outcome. Accountability is established and key positions are clearly delineated.

We have identified the roles of Project Director, Project Manager, and Project Support Staff. Involvement of these individuals will be determined by the nature and scope of each case. The Project Director and Project Manager will provide overall project oversight, including at the individual project level, as well as total client satisfaction. The Project Managers will also provide more in-depth project management, while also ensuring we deliver high-quality work in a timely manner.

Project deliverables are tested and evaluated at multiple levels of personnel within the project team; however, the Project Manager is ultimately responsible for ensuring the deliverables meet or exceed APS' expectations. The Project Managers will review each deliverable and measure progress against the project time schedule. Control mechanisms, such as status reports, will apprise the Project Director of progress with all key facets of the project and will ensure goals are met.

As needed, additional managers and senior/staff associates who have extensive auditing experience serving human service, health care, and government entities will be assigned based on the needs of each case.

*Figure 2. Project Team Organizational Chart*



### Proposed Engagement Team

Table 3 highlights our proposed engagement team. Our approach to staffing and time commitments ensures that we assign the right people with the right expertise and level of experience to meet the objectives of each investigation in the most economical and effective way possible. We staff each project to exceed our clients' expectations, including meeting all required deadlines. Our professionals are required to obtain extensive continuing education and are given frequent internal training to keep





up with the ever-changing field of forensic accounting, human services, health care, and other government sectors. This institutional experience and knowledge is invaluable to APS.

In addition, once an engagement is set, it is the policy of the firm to consistently maintain the same staff on engagements to ensure continuity to the client. This will allow us to maximize efficiencies and reduce the learning curve of a new engagement team. We will only modify staff if absolutely necessary with an equivalent or more experienced professional, and only with approval by the State.

*Table 3. Engagement Team Qualifications*

Myers and Stauffer Proposed Engagement Team	
Team Member/Role	Qualifications and Experience
<p><b>Michael Johnson, CPA, CFE</b> Member (Partner)</p> <p><i>Role: Project Director</i></p>	<ul style="list-style-type: none"> <li>• More than 29 years of health care and human service consulting and compliance experience and member of the firm’s executive committee.</li> <li>• Member of the firm’s Managed Care and Benefit/Program Integrity (BPI) engagement teams.</li> <li>• More than 25 years of experience conducting forensic audits/accounting for/of government agencies/private companies.</li> <li>• Through his oversight of managed care entities in multiple states, has conducted and overseen compliance, financial, and encounter reviews of most of the large national Medicaid health plans.</li> <li>• Has overseen multiple state medical loss ratio examinations and was recognized by CMS as an expert in this area.</li> <li>• CPA and a member of the Georgia Society of Certified Public Accountants, AICPA, and the National Healthcare Anti-Fraud Association.</li> <li>• CFE and a member of the Association of Certified Fraud Examiners (ACFE).</li> </ul>
<p><b>Melissa Parks, CFE, AHFI</b> Principal (Partner)</p> <p><i>Role: Co-Project Director</i></p>	<ul style="list-style-type: none"> <li>• More than 25 years of experience with health care and human service consulting and audits, with a focus on Medicare and Medicaid reimbursement principles.</li> <li>• Former business office manager of a skilled nursing facility; assisted residents with cash management, billing, spend-downs, and Medicaid applications.</li> <li>• More than 21 years of experience working with the DOJ, FBI, and state agencies providing HCF investigation and litigation support services.</li> <li>• Assists the investigative teams with project management, claims analysis, loss calculations, asset tracing, money laundering schemes, lowest intermediary balance calculations, cost report analysis, indictment preparation, trial charts, and trial testimony.</li> <li>• Extensive trial testimony experience, testifying in over 25 federal trials on behalf of the FBI and DOJ.</li> <li>• CFE and a member of ACFE.</li> <li>• AHFI and a member of the National Health Care Anti-Fraud Association.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>



Myers and Stauffer Proposed Engagement Team	
Team Member/Role	Qualifications and Experience
<p><b>Kathleen McNamara, CPA, CFE</b> Senior Manager</p> <p><i>Role: Project Manager</i></p>	<ul style="list-style-type: none"> <li>• More than 39 years of experience in health care, human services, and business consulting.</li> <li>• Extensive expert witness, trial and deposition testimony experience.</li> <li>• Served as the project manager and consultant to the DOJ or relators’ counsel in nearly 100 fraud/<i>qui tam</i> investigations.</li> <li>• Extensive experience in the long term care industry, including as acting CFO of a large national HHA and private duty nursing company.</li> <li>• Implemented our sister firm’s long-term care consulting division, which entailed providing operational consulting services to skilled nursing facilities, HHAs, and residential care facilities.</li> <li>• Personally supervised 24/7 in-home care for a family member and acted as durable power of attorney (POA) for over 15 years.</li> <li>• CPA and a member of the Iowa Association of Certified Public Accountants, AICPA, and the American Health Lawyers Association.</li> <li>• CFE and a member of ACFE.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>
<p><b>Kevin Jenkins, CFE</b> Senior Manager</p> <p><i>Role: Co-Project Manager and Technical Lead</i></p>	<ul style="list-style-type: none"> <li>• Over 12 years of experience working with the DOJ, FBI, and state agencies providing health and human service fraud investigation and litigation support services.</li> <li>• Assists the investigative teams with project management, claims analysis, loss calculations, asset tracing, money laundering schemes, patient file record analysis, indictment preparation, trial charts, and trial testimony.</li> <li>• Trial testimony experience, testifying in four federal trials on behalf of the FBI, AUSA, and DOJ.</li> <li>• CFE and a member of ACFE.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>
<p><b>Priscilla Clark, JD</b> Manager</p> <p><i>Role: Project Support Staff</i></p>	<ul style="list-style-type: none"> <li>• More than five years of experience with Myers and Stauffer, specializing in public health care and human service compliance and consulting.</li> <li>• Previous experience at Philip C. Cook Low-Income Taxpayer clinic and the Health Law Partnership clinic at the Georgia State University College of Law supporting low-income individuals in legal matters before the Internal Revenue Service and the Social Security Administration.</li> <li>• Experience completing and submitting various forms/filings including, but not limited to retainer agreements, authorizations for the release of records and information, authorizations for disclosure of protected health information (PHI), POA/declaration of representatives, and Freedom of Information Act requests.</li> <li>• Assists the investigative teams with financial and patient file record analysis.</li> <li>• JD, Georgia State University College of Law.</li> </ul>



Myers and Stauffer Proposed Engagement Team	
Team Member/Role	Qualifications and Experience
<p><b>Robert Jones, MBA, CFE</b> Senior Accountant</p> <p><i>Role: Project Support Staff</i></p>	<ul style="list-style-type: none"> <li>• More than 14 years of accounting experience, including eight years within the health care sector, four of which were spent performing forensic audits/accounting for government agencies.</li> <li>• Previous experience at the Office of the Attorney General, Georgia Medicaid Fraud Control Unit supporting fraud investigations using claims data, bank statements, and financial report analysis.</li> <li>• Assists the investigative teams with claims analysis, financial records, identifying potential misappropriation of funds, loss calculations, asset tracing, patient file records, and litigation support.</li> <li>• Performed Medicaid Promotion Interoperability Program payment audits for various state programs, administrative reviews for Alabama Child and Adult Care Food Program, and Certified Electronic Health Record Technology validation for CMS via Mathematica.</li> <li>• CFE and a member of ACFE.</li> <li>• M.B.A., Columbus State University.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>
<p><b>Samantha Smallwood, MS-FFE</b> Staff Accountant</p> <p><i>Role: Project Support Staff</i></p>	<ul style="list-style-type: none"> <li>• Approximately three years of experience specializing in public sector forensic auditing.</li> <li>• Assists the investigative teams with financial and patient file record analysis.</li> <li>• M.S., Forensic and Fraud Examination.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>
<p><b>Andrew Dunnam, CFE</b> Staff Accountant</p> <p><i>Role: Project Support Staff</i></p>	<ul style="list-style-type: none"> <li>• Approximately three years of experience specializing in public sector forensic, compliance, and consulting.</li> <li>• Assists the investigative teams with financial and patient file record analysis.</li> <li>• CFE and a member of ACFE.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>

### Subcontractors (VI.A.1.j)

Myers and Stauffer will staff this project with existing personnel that specialize in the areas identified under the scope of work section of this proposal. The services identified in the scope of work represent core areas of business to Myers and Stauffer; therefore, we will not utilize the services of a subcontractor in completing any of the required tasks.



# Technical Approach/Requirements Matrix

## Understanding of the Project Requirements (V.A-C/Crosswalk to Matrix REQ 1.2)

Myers and Stauffer understands that the mission of APS is to prevent and reduce harm to vulnerable adults from abuse, neglect, and exploitation, while supporting individuals in maintaining control over their lives and making informed choices without coercion. Our role is to assist APS meet its noble mission by providing forensic and fraud investigative services for suspected financial exploitation of vulnerable adults.

A vulnerable adult as defined by Laws 2016, LB934, §7 is “any person eighteen years of age or older who has a substantial mental or functional impairment or for whom a guardian has been appointed under the Nebraska Probate Code.”<sup>2</sup> If a report of suspected financial exploitation is received, Myers and Stauffer is to assist APS with its investigation by reviewing underlying financial records including, but not limited to bank statements, credit card statements, money market accounts, and legal and other documents to determine the validity of the reported fraud. We understand, and are familiar with, the procedures APS is requesting for initiation of each investigation. The work we perform for the Kansas DCF APS and DOJ fraud investigations have similar procedures, such as preparing a statement of work for each investigation outlining deliverables, fees, and estimated hours.

Financial exploitation cases must be completed within 30 business days based on the complexity of the audit, and clear and convincing evidence is required for financial exploitation substantiated findings. As defined in Laws 2016, LB934, §4, “Exploitation means the wrongful or unauthorized taking, withholding, appropriation, conversion, control, or use of money, funds, securities, assets, or any other property of a vulnerable adult or senior adult by any person by means of undue influence, breach of a fiduciary relationship, deception, or extortion, intimidation, force or threat of force, isolation, or by any unlawful means or by the breach of a fiduciary duty by the guardian, conservator, agent under a POA, trustee, or any other fiduciary of a vulnerable adult or senior adult.”<sup>3</sup>

Through our analysis and agreed upon procedures, we will assist the APS investigator to make a final conclusion on whether or not a financial exploitation referral is “Agency Substantiated,” meaning that the “greater weight of the evidence collected during an APS investigation determines that abuse, neglect, and/or exploitation occurred and the alleged victim meets the definition of a vulnerable adult. The investigator will document specific events of maltreatment including the severity, duration, and locations of the events.”<sup>4</sup>

As stated in the Nebraska Adult Protective Services Policies and Procedure Manual, there are two necessary components to indicate that the case status determination should be Agency substantiated:

<sup>2</sup> <https://dhhs.ne.gov/APS%20Policy%20and%20Procedures%20Library/1.B%20APS%20Overview.pdf>

<sup>3</sup> <https://nebraskalegislature.gov/FloorDocs/104/PDF/Slip/LB934.pdf>

<sup>4</sup> <https://dhhs.ne.gov/APS%20Policy%20and%20Procedures%20Library/4.C%20Investigation%20Summary.pdf>



- *The allegation must meet the definition of abuse, neglect, or exploitation as defined in statute. For purposes of the Adult Protective Services Act, unless the context otherwise requires, the definitions found in sections 28-351 through 28-371 shall be used.*
- *There must be credible evidence that meets the standard of preponderance to support the determination.*
  - *Credible evidence can include documented witness statements, physical evidence, written medical reports, photographs of injuries, diagrams, or other supporting information.*
  - *Preponderance means more likely than not that abuse of a vulnerable adult occurred. The weight of the evidence must be 51 percent or more.*

Myers and Stauffer understands that APS will refer anywhere from three to five cases a month, and that some cases require more investigative hours than others. We have the staff, experience, and tools to complete the case work. Some of the tools we will utilize for the investigations will be Bank Scan, LexisNexis, and a proprietary financial database that we have used for over fifteen years for our FBI/DOJ forensic accounting work, and other computer programs. The financial database we utilize in our forensic analysis has all the required fields that APS is seeking in their requirement of collecting, digitizing, and summarizing the investigation documents. Once the banking information is processed in our proprietary database, we use a proprietary financial exploitation analysis report created specifically for these cases, summarizing our findings in an easy to use manner.

Upon contract award, Myers and Stauffer will immediately begin the start-up and planning activities. We will attend any and all required training by the State to ensure we will be ready to commence investigations when called on. As we work through these financial investigations, we will create a standard operating procedure, if not already available, that will focus on the systematic process of investigations, documentation requirements, and addressing unique situations encountered. The standard operating procedures will be a living document that will be updated throughout the contract period. We will also develop tools and checklists to help aid in the fraud investigations and will provide any developed materials to APS to confirm our understanding and processes are appropriate. Each of these initial activities will ensure consistency in investigations conducted by both Myers and Stauffer and in-house by protection specialists. In addition, the planning activities will also provide the APS additional assurance that we can perform the work accurately without significant guidance.

We will comply with all specific contract criteria, including but not limited to mandatory meetings, monthly progress reports, quarterly fiscal reports, final report/close out, support of legal proceedings, data collection, and protection of data. At a minimum, our progress reports will include:

- *Total number of cases investigated or in progress.*
- *Any findings of fraud, including theft, financial statement fraud, and other illegal financial activities.*
- *All active investigations involving collaboration with law enforcement.*



- *All court cases with evidence prepared and/or testimony provided.*
- *Complete copies of all reports, working papers or other documents as required by the contract, and related background supporting materials.*
- *Any potential issues identified during investigation, including additional information needed in order to provide a complete and thorough analysis.*
- *Cases closed and noted outcome of whether the allegations are substantiated.*
- *Difficulties that may affect the investigations and related action plans to address the problem.*

Though regularly scheduled updates are vitally important to project success, we realize there are issues that may arise during the contract that require additional communication. We will be available to the APS as frequently as needed to ensure findings that may impact the progression of the investigations are communicated timely and addressed appropriately.

## **Proposed Development Approach to Carry Out Project Requirements (V.D.1-4/Crosswalk to Matrix REQ 1.2)**

### **General Approach (V.D.1)**

Immediately upon contract award, we will coordinate a kick-off meeting with APS to begin the forensic audit process and conduct each of the forensic audits in three phases (*Figure 3*).

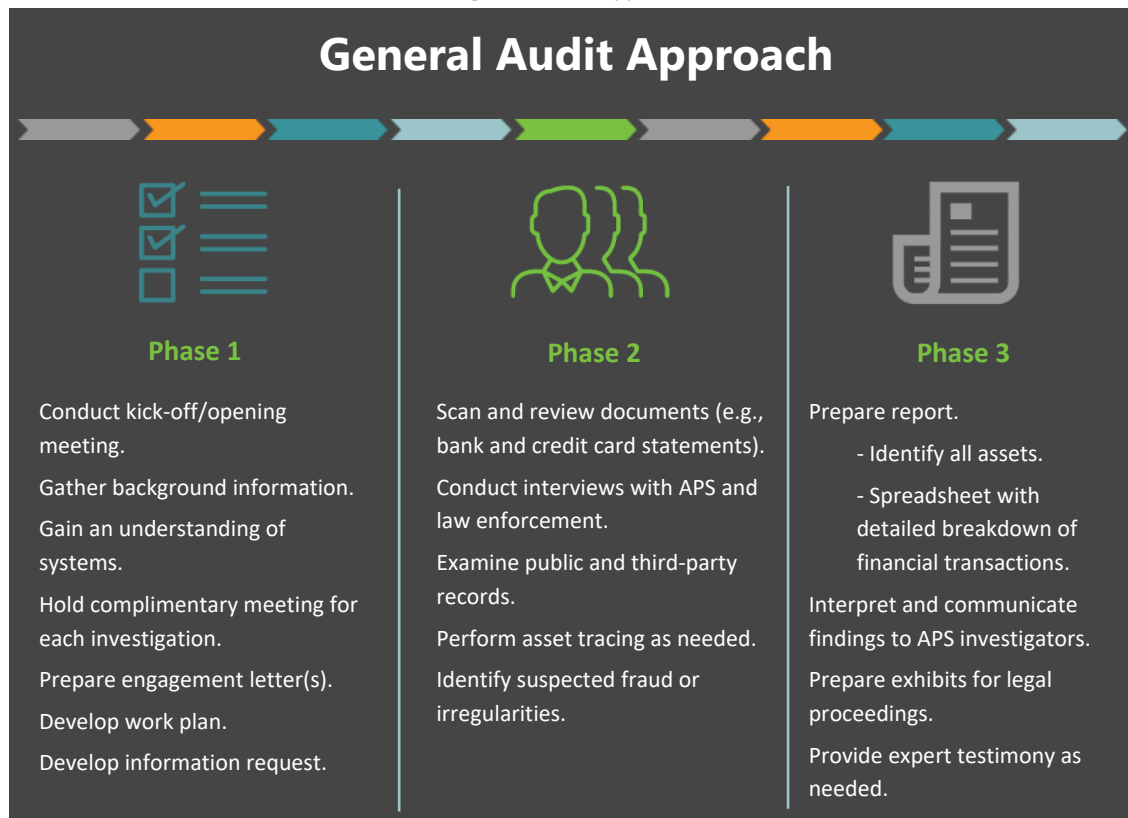
We will perform our engagement in accordance with the AICPA Statement of Standards for Forensic Services No. 1 (SSFS. No.1), the AICPA Code of Professional Conduct, and the Code of Professional Standards of the ACFE.

As noted in the AICPA Statement of Standards for Forensic Services, forensic accounting services involve the application of specialized knowledge and investigative skills by the auditors to collect, analyze, and evaluate certain evidential matter and to interpret and communicate their findings. Myers and Stauffer will apply the four standards of forensic services throughout this engagement. We will:

- *Demonstrate professional competence.*
- *Exercise due professional care.*
- *Provide exemplary planning and supervision.*
- *Obtain sufficient relevant data to reach our conclusions.*



Figure 3. Audit Approach



### Assist with Identification of Potential Financial Exploitation and Fraud (V.D.1)

**Assist APS with cases to identify potential financial exploitation and fraud of vulnerable adults. Tasks include:**

- Review APS cases for suspected fraud and financial exploitation. (V.D.1.a)
- Timeframe for completion of assigned cases: Contractor shall complete each assigned case within 30 business days, based on the complexity of the referral. (V.D.1.h.viii)
- Desired Monthly Volume of Audit Completions: Contractor shall complete 3-5 audits per month, based on the complexity of the referred cases. (V.D.4.c)

We understand that our role will be to assist APS with cases to identify potential financial or property exploitation related to vulnerable adults. We will review case materials to look for the warning signs of financial exploitation as defined by The United States DOJ,<sup>5</sup> which include but is not limited to:

- Sudden changes in bank accounts or banking practices, including an unexplained withdrawal of large sums of money by a person accompanying the older adult.
- The inclusion of additional names on an older adult's bank signature card.

<sup>5</sup> <https://www.justice.gov/elderjustice/red-flags-elder-abuse-0>.



- *Unauthorized withdrawal of the older adult's funds using their ATM card.*
- *Abrupt changes in a will or other financial documents.*
- *Unexplained disappearance of funds or valuable possessions.*
- *Provision of substandard care or bills left unpaid despite the availability of adequate financial resources.*
- *Discovery of a forged signature for financial transactions or for the titles of the older adult's possessions.*
- *Sudden appearance of previously uninvolved relatives claiming their rights to an older adult's property or possessions.*
- *Unexplained sudden transfer of assets to a family member or someone outside the family.*
- *The provision of services that are not necessary.*
- *An older adult's report of financial exploitation.*

Other viable signs of possible financial exploitation may also include:

- *Lack of home comforts that the victim could readily afford.*
- *Caregiver living with or "off" the victim.*
- *Victim has signed property transfers such as a new will, POA, and insurance policies when they lack the cognitive abilities to understand the transfers.*
- *Caregiver has control of the victim's money, but daily needs are not being met.*
- *The older adult is unaware of monthly income and bills.*
- *Important possessions, documents, or credit cards are missing.*
- *The caregiver refuses to spend the older adult's money on the older adult.*
- *The older adult has given many expensive gifts to the caregiver.*
- *Checks are made out to cash.*
- *The caregiver asks or coerces an older adult to sign a blank check, and then the caregiver misuses the check or steals the money.*
- *A recent contact expresses an interest in finances, promises to give care, or cozies up with the elder.*
- *A relative or caregiver has no visible means of support and is overly interested in the elder's financial affairs.*





- *A relative or caregiver is hesitant to spend money for needed medical treatment for the elder.*
- *The elder's placement, care, or possessions clash with the size of his or her estate.*
- *A relative or caregiver isolates the elder, makes excuses when friends or family call or visit, and does not give the elder messages.*
- *A relative or caregiver gives unlikely reasons about finances, and the elder is unaware of or unable to explain the arrangements made.*
- *Checking account and credit card statements are sent to a relative or caregiver and are not open to the elder.*
- *At the bank, the elder is escorted by a relative or caregiver who refuses to let the elder speak for him- or herself. The elder appears nervous or afraid of the person going with him or her.*
- *The elder is concerned or confused about "missing money."*
- *There are suspicious signatures on the elder's checks, or the elder signs checks and another party fills in the payee and amount sections.*
- *There is an odd amount of banking activity, mainly just after joint accounts are set up or someone new starts helping with the elder's finances.*
- *A will, POA, or other legal document is drafted, but the elder does not understand its effects.<sup>6</sup>*

With regard to the aforementioned red flags of financial and property exploitation, Myers and Stauffer will review the information provided to determine if there are signs of undue influence, breach of a fiduciary relationship, deception, extortion, as well as any other means including theft, identity theft, and forgery.<sup>7</sup> The financial information reviewed for each case may include cash, access to bank accounts, credit cards, stock/bond accounts, debt in the vulnerable adult's name, social security, retirement and insurance benefits, as well as any real estate or other asset records.

Myers and Stauffer understands the scope of the allegations and the strict deadlines associated with these cases due to the vulnerable population served. In 2021, Nebraska APS investigated 4,158 cases of abuse, neglect and financial exploitation. 557 of these cases contained allegations of financial fraud and exploitation against a vulnerable adult, accounting for 13.4 percent of all Nebraska APS cases.

We have the staffing flexibility and professional experience that will allow us to:

- *Review the documentation provided.*
- *Identify additional information needed to complete the analysis.*

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<sup>6</sup> <https://www.kansaslegalservices.org/node/1910/financial-abuse-elderly-crime-kansas>.

<sup>7</sup> <https://dhhs.ne.gov/APS%20Policy%20and%20Procedures%20Library/4.A.1%20Intake%20NE%20SDM%20Intake%20Assessment.pdf>.



- *Complete audits of assigned cases and summarize case findings within an average of 30 business days based on the complexity of the referral.*
- *Work on three to five investigations per month, based on the complexity of the referral. Additional cases can be completed as needed.*
- *Communicate the findings to the investigator.*

### **Engagement Letter for Record Investigation (V.D.1)**

***Provide APS with a proposed engagement letter to determine what records are needed to investigate. Tasks include:***

- *Identification and communication of any public and third-party financial records needed for financial exploitation investigations. (V.D.1.g)*

We have developed a standard information request depending on the nature of the alleged financial exploitation of the victim and the specific facts and circumstances related to the case. These information requests include requests for all bank records, including check copies and deposit details, credit card statements, copies of trusts, wills, durable POA records, insurance policies, and medical records, if necessary. We routinely prepare similar information requests for our Kansas DCF APS, DOJ, and FBI fraud investigations. We regularly identify additional documentation needed for analysis which our clients then incorporate into their subpoenas or civil investigative demands.

We have a standard engagement letter we prepare for each fraud investigation. Our engagement letters list the statement of work, scope of the investigation, a description of the deliverables, as well as an acknowledgement of the timeframe to complete the investigation, and our responsibility to protect confidential information.

### **Collect, Analyze, and Evaluate Evidential Matter (V.D.1)**

***Collect, analyze, and evaluate certain evidential matter regarding APS cases. Tasks include:***

- *Identifying irregularities or improprieties. (V.D.1.b)*
- *Use forensic investigative software to convert financial data for cost effective and efficient financial investigative purposes. (V.D.1.d)*
- *Protection of data into useable reports such as spreadsheets, charts and graphs. (V.D.1.e)*
- *Fact finding and investigative procedures: Contractor will conduct interviews with APS investigators and/or law enforcement. (V.D.1.h.i)*
- *Fact finding and investigative procedures: Contractor will gather and review evidence. (V.D.1.h.iii)*
- *Contractor will ensure all electronic and/or paper records have been provided to DHHS. (V.D.1.l)*

Our team of CPAs and CFEs are detail-oriented, understand financial records and financial systems, and are adept at identifying irregularities and wrongdoing. Our forensic team possesses an investigative



mindset requiring a higher degree of professional skepticism that fraud may have occurred, is occurring, or will occur in the future. We know fraud schemes can be complex, which is why we use certain investigative, analytical, and technology-based techniques to uncover the fraud.

Each of our fraud investigations requires our team to analyze, review, and make conclusions on large sets of data and documents. Our team is adept at reviewing and summarizing financial information, including, but not limited to bank statements, credit card statements, social security statements, trust documents, investment documents, internet cash apps, and bank loans. If necessary, we use Bank Scan software to assist in converting voluminous bank and credit statements into Excel or other electronic formats which are uploaded into our proprietary database, and then details from the check/deposit support are entered. Once everything has been uploaded and entered into the database, a customized report summarizing the data is prepared. During the course of the investigation, the Myers and Stauffer team will continuously apprise APS of issues that may arise, preliminary conclusions, and the possible need to consult with law enforcement.

We take the security of personal information and PHI very seriously, and will ensure restricted access to all investigation materials. Because we limit our practice to serving governmental entities only, we have implemented and documented a comprehensive security program that not only ensures the proper handling of all engagement data in accordance with the requirements of HIPAA, HITECH, and the Final Omnibus Rule, but also incorporates, when possible, industry best practices and solutions that meet established performance standards. At the end of the investigation, Myers and Stauffer will provide APS with all work papers, documents, reports, and all materials of the investigation in an organized and easy to reference fashion.

### **Asset Identification, Examine Financial Records, and Document Findings (V.D.1)**

***Work collaboratively with APS to identify the assets, obtain and inventory records, examine financial records, and document findings. Tasks include:***

- *Scanning of multiple documents gathered as evidence. (V.D.1.c)*
- *Asset tracing for purposes of review. (V.D.1.f)*
- *Fact finding and investigative procedures: Prepare fact-finding reports. (V.D.1.h.iii)*
- *Fact finding and investigative procedures: Contractor will work collaboratively with APS to identify the assets (V.D.1.h.ii)/Contractor will identify all assets of the involved vulnerable adult. (V.D.1.h.v)*
- *Fact finding and investigative procedures: Contractor will provide DHHS with spreadsheets of a detailed breakdown of financial records/assets. (V.D.1.h.vi)*
- *Fact finding and investigative procedures: Contractor shall collect, digitize, and summarize investigation documents into a data collection format. This information should be sortable and can be queried to extract data as needed. This should include demographic information, and any other data relevant to assigned forensic investigations collected by Contractor. (V.D.1.h.ix)*



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### **Collection, Organization, and Transmission of Data**

- *Technological ability to scan and transmit data that was gathered as evidence utilizing an FTP secure portal as well as other methods to allow instant transmission of data between the APS investigator and Myers and Stauffer.*
- *Experience customizing databases and spreadsheet inventories of investigation documentation collected in order to meet the needs of the client and capture all relevant information. These databases and spreadsheets are fully customizable and will allow for the capture and sorting of data based on demographics, assets, findings, or anything else needed.*

### **Asset Tracing and Recovery**

- *Experience identifying assets (real property and personal property) derived directly or indirectly from fraud proceeds and assisting with asset forfeiture proceedings for indictment, seizure, and restraining.*
- *Experience identifying all assets of the involved adult, noting all assets related specifically to the investigation.*
- *Calculation of the lowest intermediary balance to determine the amount of comingled fraud proceeds in seized bank accounts.*
- *Customized spreadsheets to provide a detailed breakdown of the financial records and assets found through the asset tracing process.*

Myers and Stauffer has extensive experience assisting the FBI, DOJ and other states with analyzing financial records and source documentation supporting those records. Our experience allows us to know the bank/financial records, medical records, and other documentation needed to conduct an investigation into the alleged financial exploitation of the vulnerable adult. As records are analyzed and reviewed, potential assets and additional bank accounts may be identified that would need to be procured and analyzed.

Myers and Stauffer utilizes LexisNexis Risk Management Solutions® to support a number of our program integrity engagements. This product enables us to conduct research on individuals, businesses, and real estate using search fields such as name, date of birth, social security number (SSN), federal tax identification number, and address. We will leverage this product, in addition to available APS records, titlesearcher.com, and ustitlesearch.net to complete asset and title searches on the involved adult. Asset searches will be performed within 10 business days of notification of the investigation, or within five business days of a request by APS. All findings will be documented in the work papers and available for real-time access by authorized CFS APS users.



The list below provides search result categories from the LexisNexis SmartLinx Person Report that could be useful as secondary sources in investigations:

- *SSN summary.*
- *Address summary.*
- *Driver licenses.*
- *Professional licenses.*
- *Other licenses.*
- *Real property — current and prior.*
- *Motor vehicle records — current and prior.*
- *Uniform Commercial Code filings.*
- *Bankruptcy filings.*
- *Criminal filings.*
- *Judgement and lien findings.*
- *Business connections.*
- *Business associates.*
- *Person associates.*
- *Neighbors.*
- *Possible employers.*
- *Voter registrations.*

### Fact Finding and Investigative Procedures

- *Fact-finding reports will be created to determine additional documentation needed for the investigation and will be submitted to assist in the identification and collection of relevant records from law enforcement, banks, other financial institutions, and medical providers and other relevant entities.*
- *Demographic data related to the vulnerable adult will be summarized in a sortable spreadsheet and provided to DHHS via monthly/quarterly reports.*
- *Potential misappropriations found during the audit, as well as any other relevant data, will also be included in the monthly/quarterly reports.*

For each audit, we will prepare a financial summary report spreadsheet which provides the investigator a summary of all bank accounts, credit cards, and other financial information for the vulnerable adult during the specific time period in question. Based on the analysis of these accounts, Myers and Stauffer will provide a list of potential misappropriations related to possible fraudulent activity, recommendations for the investigator to pursue in order to assist the vulnerable adult, and an overall conclusion summarizing our findings. In addition, other relevant information found during our analysis will be conveyed in a “Notes for the Investigator” section of our report. We have already created a template for these financial exploitation cases through our work with Kansas APS.

### Interpret and Communicate Findings to Investigators (V.D.1)

#### ***Interpret and communicate findings to APS investigators. Tasks include:***

- *Fact finding and investigative procedures: Contractor will provide a written report of accountant’s interpretation and findings or lack of. (V.D.1.h.vii)*



Myers and Stauffer has years of experience producing detailed reports and presenting findings for a wide variety of clients. We will be prepared to present our findings in person, discuss our findings in detail, and provide examples of potential issues noted.

Reports prepared will be a representation of our findings and will include supporting detailed analysis that will illustrate and assist in understanding the findings noted. Our reports are a concise summary of our findings and describe the relevant facts that were reviewed. These findings will be sent to the investigator and a follow-up meeting will be scheduled to discuss the report as a whole. Typically, the reports will contain the following:

- *Summary of patient demographic information.*
- *Summary of reviewed financial documentation, including account information and timeframes.*
- *Notes to the investigator regarding information in the audit.*
- *Reasoning and evidence to support opinions.*
- *List of any potential misappropriations found during the audit.*
- *Recommendations to the investigator.*
- *Conclusion summarizing the completed audit.*

### **Prepare Evidentiary Exhibits/ Provide Testimony and Trial Exhibits (V.D.1)**

***Prepare evidentiary exhibits for legal proceedings/Provide testimony as needed in court proceedings. Tasks include:***

- *Prepare evidentiary exhibits for legal proceedings. (V.D.1.i)*
- *Analyze, quantify, and provide testimony about financial misrepresentations, omissions and fraud, as needed in court proceedings. (V.D.1.j)*

For each trial, we have prepared trial exhibits that assist the jury in understanding our testimony and opinions. If examples of exhibits are needed to demonstrate our abilities, we are more than happy to provide them on request. In addition, our senior forensic staff have years of experience testifying in state depositions, civil qui tam legal actions, and criminal trials. For many of the cases we have testified in, we have assisted agents and attorneys with preparing indictment counts, prepared summary trial exhibits, and/or provided expert reports.

The members of this project team have provided sworn testimony in over 25 federal trials across the United States and over 25 *qui tam* case depositions.



## Staff Credentials and Licensure (V.D.2/Crosswalk to REQ 2.3/4)

### **Staff Credentials and Licensure**

- *Bachelor's Degree in Accounting and/or Finance. (V.D.2.a)*
- *At minimum, Bidder shall have a certification in forensic accounting or be in the process of completing certification within six months. (V.D.2.b)*
- *Experience in creating forensic accounting documentation for use in legal proceedings. (V.D.2.c)*
- *Bidder must provide documentation and keep current any professional licenses and permits required by federal, state, and local laws for performance of a contract entered as a result of this RFP. A respondent who does not possess required licenses at the time proposals are due will be determined non-responsive:*
  - i. Comply with the Public Accountancy Act and the rules and regulations adopted and promulgated under the act as set forth in Neb. Rev. Stat. 1-105 to 1-171.*
  - ii. Maintain an active certificate as a certified public accountant, under Neb. Rev. Stat. 1-114.*
  - iii. The Bidder must notify DHHS if licensure is suspended at any time during the life of the Contract.(V.D.2.d)*

We have detailed our staff credentials in *Summary of Bidder's Proposed Personnel/Management Approach (VI.A.1.i)*. In general, our staff meet the following requirements:

- **Education (a):** *All our proposed team possess at minimum a bachelor's degree in accounting.*
- **Certifications (b):** *Most of our team members working on this project are CFEs accredited through ACFE. Further, our team is led by Mr. Michael Johnson, CPA, CFE, and supported by Ms. Kathy McNamara, CPA, CFE, who are CPAs, and Ms. Samantha Smallwood, MS-FFE, who has a master of science in forensic fraud examination. In addition, Ms. Priscilla Clark possesses a JD and is currently preparing to sit for the Bar exam.*
- **Experience (c):** *All management level staff of our proposed team have experience creating forensic documentation for use in legal proceedings.*
- **Documentation (d):** *On the following pages, we have included copies of our staff's certifications. During the term of the contract, all current certifications will be maintained and DHHS will be alerted of any suspensions.*

*Myers and Stauffer is a registered CPA firm with the Nebraska Board of Public Accountancy (#59683) and in good standing with the Secretary of State (#10114031). In addition, all CPAs will comply with the Public Accountancy Act and the rules and regulations adopted and promulgated under the act as set forth in Neb. Rev. Stat. 1-105 to 1-171. Nebraska adheres to CPA "mobility" legislation, which is a practice privilege that permits a licensed CPA in good standing from a substantially equivalent state to practice outside of his or her principal place of business without obtaining another license. To our knowledge, all our licensed CPAs will be eligible to practice in Nebraska under this mobility act. In addition, no CPAs currently have suspended licenses.*



Myers and Stauffer – Firm License

Figure 4. Firm CPA License



Michael Johnson, CPA, CFE – Member (Partner)

*Certified Public Accountant*

Figure 5. Michael Johnson – Relevant Certifications/Licenses

02/01/23 22:53:01

CPAVerify Individual Report Results

NAME: MICHAEL DAVID JOHNSON  
STATE OF LICENSE: AL  
LAST UPDATED: 2023-02-01

Address:  
License/Permit/Certificate Number:  
Registration Number:  
License/Permit/Certificate Status:

License/Certificate Status Details:

License Type:

License Type Details:

Basis for License:

Issue Date:

Expiration Date:

Enforcement, Non-Compliance or Disciplinary Actions:

Other Information:

Contact the Board for official verification of information.

State Board Contact Information:

Business

BERKELEY LAKE, GA,  
**14212-R**

ACTIVE

The licensee is current and in good standing. The licensee is required to earn 40 hours of CPE annually and can engage in the practice of public accountancy prior to the license expiration date.

CPA

An individual that holds a license to practice public accounting or is an individual exercising practice privileges pursuant to Section 34-1-7 Code of Alabama 1975.

2020-12-30

2023-09-30

None Reported To This Site By The Board

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY  
PO BOX 300375  
MONTGOMERY, AL 36130-0375

Phone: 334-242-5700

Website: <http://www.asbpa.alabama.gov/>

Licensee Lookup: <http://www.asbpa.alabama.gov/>





02/01/23 22:53:01

## CPAVerify Individual Report Results

NAME: MICHAEL D JOHNSON  
STATE OF LICENSE: GA  
LAST UPDATED: 2023-02-01

**Address:**  
**License/Permit/Certificate Number:**  
**Registration Number:**  
**License/Permit/Certificate Status:**  
**License/Certificate Status Details:**  
**License Type:**  
**Basis for License:**

**Business**  
BERKELEY LAKE, GA, UNITED STATES  
CPA020433

ACTIVE  
License has all privileges of CPA licensure.  
CERTIFIED PUBLIC ACCOUNTANT  
EXAMINATION

Initial Certificate. Applicants who have passed the Uniform CPA Examination and are not licensed to practice public accounting in any jurisdiction may apply for an Initial Certificate in Georgia.

**Basis for License Details:**

1999-09-23

**Issue Date:**

2023-12-31

**Expiration Date:**

**Enforcement, Non-Compliance or Disciplinary Actions:**

None Reported To This Site By The Board

**Other Information:**

Contact the Board for official verification of information.

**State Board Contact Information:**

GEORGIA STATE BOARD OF ACCOUNTANCY  
200 PIEDMONT AVENUE SE, SUITE 1604 WEST TOWER  
ATLANTA, GA 30334-9010

Phone: 404-463-0365  
Email: [GSBA@SAO.GA.GOV](mailto:GSBA@SAO.GA.GOV)  
Website: <https://gsba.georgia.gov/>  
Licensee Lookup: <https://gsba.georgia.gov/>

02/01/23 22:53:01

## CPAVerify Individual Report Results

NAME: MICHAEL D JOHNSON  
STATE OF LICENSE: MS  
LAST UPDATED: 2023-02-01

**Address:**  
**License/Permit/Certificate Number:**  
**Registration Number:**  
**License/Permit/Certificate Status:**

**Mail**  
BERKELEY LAKE, GA, USA  
R8043

ACTIVE

The CPA license is current and in good standing. The licensee can engage in the practice of public accountancy and/or hold-out as a CPA prior to the license expiration date.

**License/Certificate Status Details:**

CPA

**License Type:**

An individual who is authorized to practice public accounting by licensure by the Mississippi State Board of Public Accountancy, hold-out as a CPA, or who is licensed in another jurisdiction and qualifies for practice privileges in this state pursuant to Section 73-33-17 of the Mississippi Code of 1972, as amended. The terms license, certificate, or certification are used synonymously.

**License Type Details:**

**Basis for License:**

2020-12-17

**Issue Date:**

2023-12-31

**Expiration Date:**

**Enforcement, Non-Compliance or Disciplinary Actions:**

None Reported To This Site By The Board

**Other Information:**

Contact the Board for official verification of information.

**State Board Contact Information:**

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
5 OLD RIVER PLACE, SUITE 104  
JACKSON, MS 39202-3449

Phone: 601-354-7320  
Fax: 601-354-7290  
Email: [EMAIL@MSBPA.MS.GOV](mailto:EMAIL@MSBPA.MS.GOV)  
Website: <http://www.msba.ms.gov/Pages/Home.aspx>  
Licensee Lookup: <http://www.msba.ms.gov/Pages/Home.aspx>



02/01/23 22:53:01

**CPAVerify Individual Report Results**

NAME: **MICHAEL JOHNSON**  
STATE OF LICENSE: **WI**  
LAST UPDATED: **2023-02-01**

**Address:**

License/Permit/Certificate Number: 27496-001

Registration Number:

License/Permit/Certificate Status: **ACTIVE**

License/Certificate Status Details: License is current

License Type: **CPA**

License Type Details: Certified Public Accountant

Basis for License:

Issue Date:

Expiration Date:

Enforcement, Non-Compliance or Disciplinary Actions: None Reported To This Site By The Board

Other Information:

Contact the Board for official verification of information.

2

02/01/23 22:53:01

**State Board Contact Information:**

Department of Safety and Professional Services  
4822 Madison Yards Way  
P.O. Box 8366  
Madison, WI 53705-8366

Phone: (608)261-7423

Fax: (608)251-3032

Email: [gene.hilpert@wisconsin.gov](mailto:gene.hilpert@wisconsin.gov)

Website: <https://dps.wi.gov/pages/BoardsCouncils/Accounting/Default.aspx>

Licensee Lookup:

<https://dps.wi.gov/pages/BoardsCouncils/Accounting/Default.aspx>

**Certified Fraud Examiner**

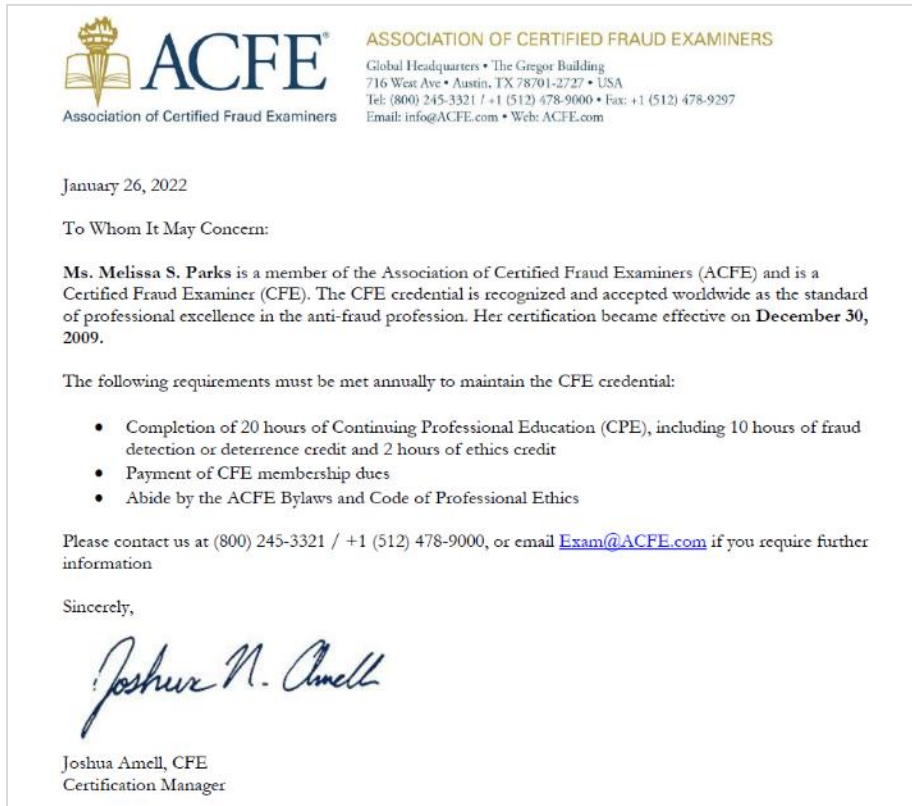
**CERTIFIED FRAUD EXAMINER**

**Michael David Johnson, CFE**  
Member # 597908  
Certified: February 18, 2011  
Expiration Date: December 31, 2023



**Melissa Parks, CFE, AHFI – Principal (Partner)**  
*Certified Fraud Examiner*

Figure 6. Melissa Parks – Relevant Certifications/Licenses



*Accredited Health Care Fraud Investigator*





**Kathleen McNamara, CPA, CFE – Senior Manager**  
*Certified Public Accountant*

Figure 7. Kathleen McNamara – Relevant Certifications/Licenses

IOWA PROFESSIONAL LICENSING

**Search**

Submit a Complaint  
Course Search  
License Search / Mailing List

**Kathleen Ann Mcnamara**

Contact Information

<b>License Street</b> 700 W. 47th St. Suite 1100	<b>License City, State, Zip</b> Kansas City, Missouri 64112
<b>Firm Name</b> Myers and Stauffer LC	


Licensee Information

<b>Number</b> R05067	<b>License Type</b> Certified Public Accountant
<b>License Status</b> Active	<b>Expiration Date</b> 06/30/2023
<b>Original Created Date</b> 01/11/2007	<b>Reinstate Date</b>
	<b>Last Status Change Date</b> 07/29/21
<b>Firm License</b> Myers and Stauffer LC (2017-0009)	<b>Renewed Date</b> 06/23/22
<b>Conversion Date</b>	

Disciplines

No Discipline or Board Actions

*Certified Fraud Examiner*

 **ASSOCIATION OF CERTIFIED FRAUD EXAMINERS**  
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716 West Ave • Austin, TX 78701-2727 • USA  
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Association of Certified Fraud Examiners

January 25, 2022

To Whom It May Concern:


Mrs. Kathleen McNamara is a member of the Association of Certified Fraud Examiners (ACFE) and is a Certified Fraud Examiner (CFE). The CFE credential is recognized and accepted worldwide as the standard of professional excellence in the anti-fraud profession. Her certification became effective on **January 16, 2019**.

The following requirements must be met annually to maintain the CFE credential:

- Completion of 20 hours of Continuing Professional Education (CPE), including 10 hours of fraud detection or deterrence credit and 2 hours of ethics credit
- Payment of CFE membership dues
- Abide by the ACFE Bylaws and Code of Professional Ethics

Please contact us at (800) 245-3321 / +1 (512) 478-9000, or email [Exam@ACFE.com](mailto:Exam@ACFE.com) if you require further information

Sincerely,



Joshua Amell, CFE  
Certification Manager



Kevin Jenkins, CFE – Senior Manager  
*Certified Fraud Examiner*

Figure 8. Kevin Jenkins – Relevant Certifications/Licenses



Mr. Robert Jones, MBA, CFE – Senior Accountant  
*Certified Fraud Examiner*

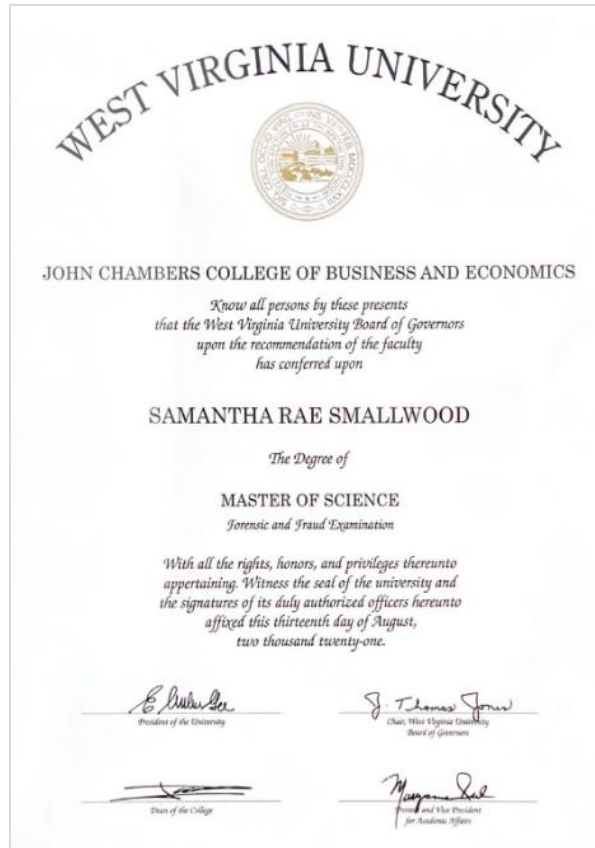
Figure 9. Robert Jones – Relevant Certifications/Licenses





**Ms. Samantha Smallwood, MS-FFE – Staff Accountant**  
*MS, Forensic and Fraud Examination*

Figure 10. Samantha Smallwood – Relevant Certifications/Licenses



**Mr. Andrew Dunnam, CFE – Staff Accountant**  
*Certified Fraud Examiner*

Figure 11. Andrew Dunnam – Relevant Certifications/Licenses





## Location (V.D.3)

### **Location**

- *The Nebraska Department of Health and Human Services will not provide workspace for the successful respondent. The successful respondent shall provide office space, supplies, telecommunication equipment, computer, and any necessary software or other supplies to carry out the scope of work. (V.D.3.a)*

We will manage this engagement from our Baltimore offices, with assistance from our other offices, including Atlanta and Kansas City.

All Myers and Stauffer offices are equipped with supplies, telecommunication equipment, computer, necessary software, and other supplies to carry out our day-to-day contractual requirements for all of our clients. We have also invested in the infrastructure, technology, and range of resources necessary for supporting members of the workforce to securely perform project work remotely (outside of the office). We have telework and other policies that establish secure practices for protecting sensitive data while working in the office or off-site.

We also have in place information technology, information security, contingency/disaster recovery plans, and incident response plans.

## Minimum Reporting Requirements (V.D.4/Crosswalk to Requirements Matrix REQ 4.1)

### **Minimum Reporting Requirements**

- *The Contractor shall provide monthly progress reports to DHHS by the 10th calendar day of the following month. (V.D.4.a)*
- *The Contractor shall gather, compile and prepare reports, including executive summaries, findings and recommendations to DHHS for case investigations. (V.D.4.b)*
- *The Contractor shall complete 3-5 audits per month, based on the complexity of the referred cases, and provide audit findings to DHHS within 30 (thirty) calendar days of completion of the audit. (V.D.4.c)*
- *The Contractor shall provide quarterly fiscal reports and a supplemental narrative shall be completed and submitted to DHHS electronically, by the 15th of the following month. Quarter end dates shall be March 31, June 30, September 30 and December 31. The reports shall consist of:*
  - i. All cases assigned that includes the current status of each investigation.*
  - ii. Any findings of fraud, including theft, financial statement fraud and other illegal financial activities.*
  - iii. All active investigations involving collaboration with law enforcement.*
  - iv. All court cases with evidence prepared and/or testimony provided.*
  - v. Complete copies of all reports, working papers or other documents as required by the Contract and related background supporting materials.*
  - vi. Submitted electronically to DHHS in a standard format such as Word, Excel or Adobe PDF. (V.D.4.d)*



- *The Contractor shall protect all carrier data and documents using standard privacy procedures. (V.D.4.e)*
- *All requests for modifications in reporting, formatting or transmittal of information shall be responded to by the Contractor within three (3) business days from receipt of such request. (V.D.4.f)*

#### **Monthly Reporting (V.D.4.a)**

We will provide monthly reporting on deliverable progress via progress reports that shall be submitted by the 10th calendar day of the month. Our reports will summarize progress to date and any challenges and/or barriers to conducting data analysis and forensic investigations.

#### **Completion of Reports and Case Deliverables (V.D.4.b-c)**

We will complete three to five audits per month based on the complexity of the referred cases, providing the audit findings to DHHS within 30 calendar days of completion. These reports will include executive summaries, findings, and recommendations for DHHS based on the results of our analysis.

#### **Quarterly Fiscal Reports and Supplemental Narrative (V.D.4.d)**

We will provide quarterly fiscal reports and supplemental narrative to DHHS APS electronically by March 31, June 30, September 30, and December 31. Our reports will consist of the following:

- *All cases assigned that indicates the current status of each investigation.*
- *Any finding of fraud, including theft (cash, inventory, and fraudulent payments), corruption (conflict of interest, bribery, and extortion), or financial statement fraud (misstatements of the financials of the APS client); and other illegal financial activities.*
- *All active investigations involving collaboration with law enforcement.*
- *All court cases with evidence prepared and/or testimony provided.*
- *Complete copies of all reports, working papers or other documents as required by the contract including related background supporting materials.*

We agree to provide, in electronic format, complete copies of all reports, working papers, or other documents required by the contract, and related background supporting materials. The electronic format to be used shall be as specified by DHHS APS, but shall be a standard format such as Word, Excel, or Adobe PDF. We will protect all carrier data and documents using standard privacy procedures.

#### **Protection of Data and Transmission of Reports (V.D.4.e-f)**

We will protect all carrier data and documents using standard privacy procedures. All requests for modifications in reporting, formatting, or transmittal of information shall be responded to by the Contractor within three business days from receipt of such request.





## DHHS Responsibilities (V.D.5)

### **DHHS Responsibilities**

- *Upon request of the Contractor, DHHS will agree to provide, the Contractor or their designee, all financial and nonfinancial information and documentation considered necessary in connection with the APS case in order to complete the investigatory objectives, within 10 (ten) business days of receipt of request. This information will be provided to the Contractor or its designee via certified mail or via a secure, encrypted electronic format. (V.D.5.a)*
- *DHHS will keep Contractor informed and coordinate schedules through email or telephone for important dates, such as trial, discovery cutoff, depositions, settlement conferences, and other identified information pertaining to review of case, within one (1) business day of receipt of scheduled dates of the aforementioned activities. (V.D.5.b)*
- *DHHS will become the sole owner of all evidential materials that are developed and produced under the RFP. (V.D.5.c)*

We understand DHHS' role and responsibilities for the proposed project.

## Technical Considerations

There are various technical considerations that need to be made regarding handling data and processing the information provided as evidence, including the following:

- *Myers and Stauffer has the technological ability to scan and transmit data that was gathered as evidence. We utilize an FTP secure portal as well as other methods to allow instant transmission of data between the APS investigator and Myers and Stauffer.*
- *Fact-finding reports will be created to determine additional documentation needed for the investigation and will be submitted to assist in the identification and collection of relevant records from law enforcement, banks, other financial institutions, and medical providers and other relevant entities.*
- *We have experience customizing databases and spreadsheet inventories of investigation documentation collected in order to meet the needs of the client and capture all relevant information. These databases and spreadsheets are fully customizable and will allow for the capture and sorting of data based on demographics, assets, findings, or anything else needed.*



## Detailed Project Work Plan/Deliverables and Due Dates

<b>Myers and Stauffer: Proposed Project Timeline</b>	
<b>Description</b>	<b>Estimated Completion Date (Post-Award)</b>
<b>Initial Project Activities</b>	
Review administrative rules and other pertinent information derived from research or provided by DCF APS.	1 week
Kick-off meeting in person or via teleconference.	2-3 days
Secure access to all required records, including access to case-specific information.	30 days
Develop mandatory reporting formats and transmittal protocols of reports.	45-60 days
<b>Ongoing Project Activities</b>	
Obtain released information from the State.	At referral
Develop engagement letter listing statement of work, scope of the investigation, description of the deliverables, estimated hours to complete the investigation, and estimated fees.	Within 2-3 business of referral
Develop detailed information request.	Within 3 business days of referral
Review, summarize, and digitize financial records.	Within 30 business after access to required records
Meet with any other parties of interest who have information about the suspected financial exploitation.	7-25 business days from referral
Develop and prepare report of findings. Depending on the complexity of the issues and case, most investigations will be completed within 30 business days.	7-30 business days after access to required records
Assist DHHS APS in determining whether or not case findings are Agency Substantiated through a preponderance of evidence.	7-30 business days after access to required records
If applicable, assist in developing corrective action plan.	7-30 business days after access to required records



## Bidder Requirements Matrix

Per *Addendum 1, Questions and Answers*, Questions 13, 14, and 15, when responding to the matrix questions, we have repeated prior sections where applicable. For ease of use, we have included a crosswalk to repeated sections.

Req #	Requirement
REQ-1	<p><b>Bidder must meet the requirements in Section D.1 (Scope of Work, Contractor Responsibilities). Describe how your solution will meet these requirements?</b></p> <ol style="list-style-type: none"> <li>1. <b>What is your understanding of the outlined Contractor Responsibilities?</b></li> <li>2. <b>What is your proposed strategy to carry out the requirements in the referenced section?</b></li> <li>3. <b>What will your management plan be to carry out the requirements of this section, and how will it be successfully implemented?</b></li> <li>4. <b>Who will be involved in carrying out this project?</b></li> <li>5. <b>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)</b></li> <li>6. <b>Are there any issues and/or potential problems related to the work to be completed?</b></li> <li>7. <b>What is your experience and use of forensic investigative software?</b></li> </ol>
<p>Response:</p> <p><b><i>Understanding of Contractor Responsibilities (1) (Crosswalk to V.A-C: Understanding of the Project Requirements)</i></b></p> <p>Myers and Stauffer understands that the mission of APS is to prevent and reduce harm to vulnerable adults from abuse, neglect, and exploitation, while supporting individuals in maintaining control over their lives and making informed choices without coercion. Our role is to assist DHHS APS in meeting its noble mission by providing forensic and fraud investigative services for suspected financial exploitation of vulnerable adults.</p> <p>A vulnerable adult as defined by Laws 2016, LB934, §7 is “any person eighteen years of age or older who has a substantial mental or functional impairment or for whom a guardian has been appointed under the Nebraska Probate Code.”<sup>8</sup> If a report of suspected financial exploitation is received, Myers and Stauffer is to assist APS with its investigation by reviewing underlying financial records including, but not limited to bank statements, credit card statements, money market accounts, and legal and other documents to determine the validity of the reported fraud. We understand, and are familiar with, the procedures APS is requesting for initiation of each investigation. The work we perform for the Kansas DCF APS and DOJ</p>	

<sup>8</sup> <https://dhhs.ne.gov/APS%20Policy%20and%20Procedures%20Library/1.B%20APS%20Overview.pdf>



Req #	Requirement
	<p>fraud investigations have similar procedures, such as preparing a statement of work for each investigation outlining deliverables, fees, and estimated hours.</p> <p>Financial exploitation cases must be completed within 30 business days based on the complexity of the audit, and clear and convincing evidence is required for financial exploitation substantiated findings. As defined in Laws 2016, LB934, §4, “Exploitation means the wrongful or unauthorized taking, withholding, appropriation, conversion, control, or use of money, funds, securities, assets, or any other property of a vulnerable adult or senior adult by any person by means of undue influence, breach of a fiduciary relationship, deception, or extortion, intimidation, force or threat of force, isolation, or by any unlawful means or by the breach of a fiduciary duty by the guardian, conservator, agent under a POA, trustee, or any other fiduciary of a vulnerable adult or senior adult.”<sup>9</sup></p> <p>Through our analysis and agreed upon procedures, we will assist the APS investigator to make a final conclusion on whether or not a financial exploitation referral is “Agency Substantiated,” meaning that the “greater weight of the evidence collected during an APS investigation determines that abuse, neglect, and/or exploitation occurred and the alleged victim meets the definition of a vulnerable adult. The investigator will document specific events of maltreatment including the severity, duration, and locations of the events.”<sup>10</sup></p> <p>As stated in the Nebraska Adult Protective Services Policies and Procedure Manual, there are two necessary components to indicate that the case status determination should be Agency Substantiated:</p> <ul style="list-style-type: none"><li>■ <i>The allegation must meet the definition of abuse, neglect, or exploitation as defined in statute. For purposes of the Adult Protective Services Act, unless the context otherwise requires, the definitions found in sections 28-351 through 28-371 shall be used.</i></li><li>■ <i>There must be credible evidence that meets the standard of preponderance to support the determination.</i><ul style="list-style-type: none"><li>● <i>Credible evidence can include documented witness statements, physical evidence, written medical reports, and photographs of injuries, diagrams, or other supporting information.</i></li><li>● <i>Preponderance means more likely than not that abuse of a vulnerable adult occurred. The weight of the evidence must be 51 percent or more.</i></li></ul></li></ul> <p>Myers and Stauffer understands that APS will refer anywhere from three to five cases a month, and that some cases require more investigative hours than others. We have the staff, experience, and tools to complete the case work. Some of the tools we will utilize for the investigations will be Bank Scan, LexisNexis, and a proprietary financial database that we have used for over fifteen years for our FBI/DOJ forensic accounting work, and other computer programs. The financial database we utilize in our forensic analysis has all the required fields that APS is seeking in their requirement of collecting, digitizing, and</p>

<sup>9</sup> <https://nebraskalegislature.gov/FloorDocs/104/PDF/Slip/LB934.pdf>

<sup>10</sup> <https://dhs.ne.gov/APS%20Policy%20and%20Procedures%20Library/4.C%20Investigation%20Summary.pdf>



Req #	Requirement
	<p>summarizing the investigation documents. Once the banking information is processed in our proprietary database, we use a proprietary financial exploitation analysis report created specifically for these cases, summarizing our findings in an easy to use manner.</p> <p>Upon contract award, Myers and Stauffer will immediately begin the start-up and planning activities. We will attend any and all required training by the State to ensure we will be ready to commence investigations when called on. As we work through these financial investigations, we will create a standard operating procedure, if not already available, that will focus on the systematic process of investigations, documentation requirements, and addressing unique situations encountered. The standard operating procedures will be a living document that will be updated throughout the contract period. We will also develop tools and checklists to help aid in the fraud investigations and will provide any developed materials to APS to confirm our understanding and processes are appropriate. Each of these initial activities will ensure consistency in investigations conducted by both Myers and Stauffer and in-house by protection specialists. In addition, the planning activities will also provide the APS additional assurance that Myers and Stauffer can perform the work accurately without significant guidance.</p> <p>We will comply with all specific contract criteria, including but not limited to mandatory meetings, monthly progress reports, quarterly fiscal reports, final report/close out, support of legal proceedings, data collection, and protection of data. At a minimum, our progress reports will include the following information:</p> <ul style="list-style-type: none"><li>■ <i>Total number of cases investigated or in progress.</i></li><li>■ <i>Any findings of fraud, including theft, financial statement fraud and other illegal financial activities.</i></li><li>■ <i>All active investigations involving collaboration with law enforcement.</i></li><li>■ <i>All court cases with evidence prepared and/or testimony provided.</i></li><li>■ <i>Complete copies of all reports, working papers or other documents as required by the contract, and related background supporting materials.</i></li><li>■ <i>Any potential issues identified during investigation, including additional information needed in order to provide a complete and thorough analysis.</i></li><li>■ <i>Cases closed and noted outcome of whether the allegations are substantiated.</i></li><li>■ <i>Difficulties that may affect the investigations and related action plans to address the problem.</i></li></ul> <p>Though regularly scheduled updates are vitally important to project success, we realize there are issues that may arise during the contract that require additional communication. We will be available to the APS as frequently as needed to ensure findings that may impact the progression of the investigations are communicated timely and addressed appropriately.</p>



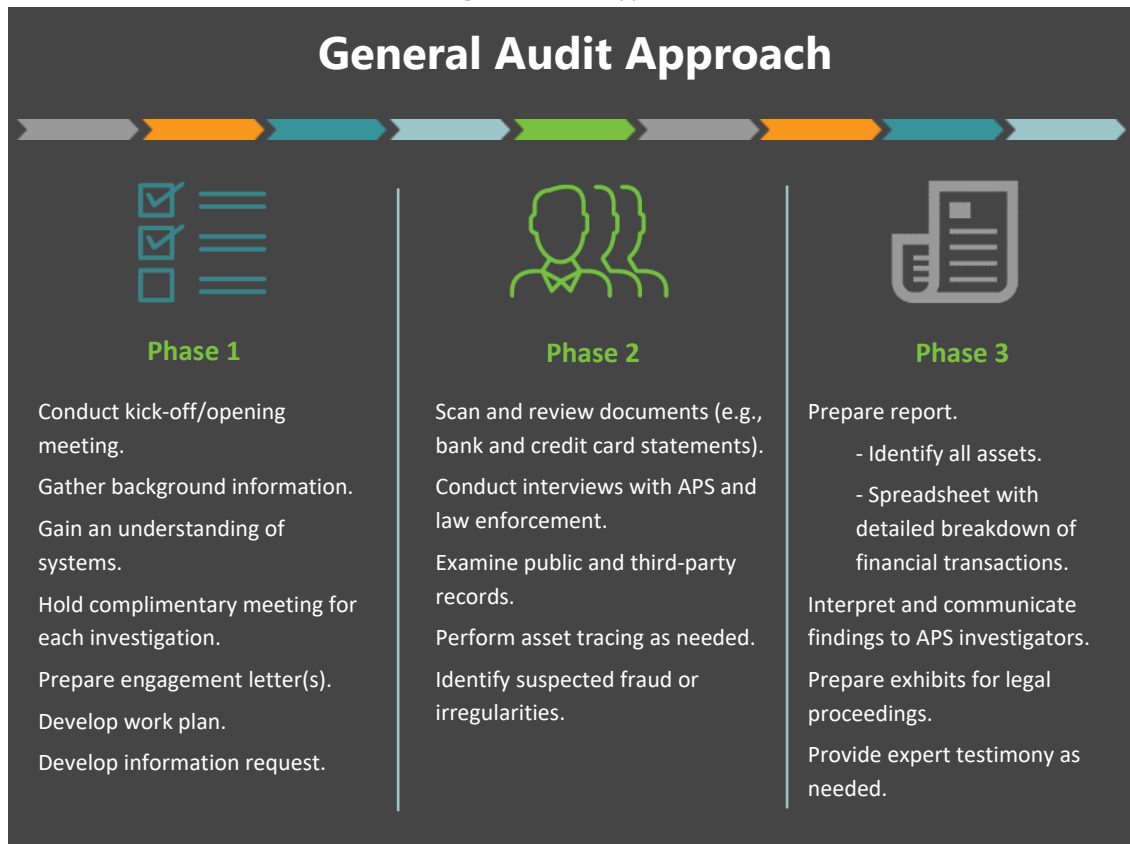
Req #	Requirement
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## SOW Strategy (2)

### General Approach (V.D.1)

Immediately upon contract award, we will coordinate a kick-off meeting with APS to begin the forensic audit process and conduct each of the forensic audits in three phases (Figure 12).

Figure 12. Audit Approach



We will perform our engagement in accordance with the AICPA Statement of Standards for Forensic Services No. 1 (SSFS. No.1), the AICPA Code of Professional Conduct, and the Code of Professional Standards of the ACFE.

As noted in the AICPA Statement of Standards for Forensic Services, forensic accounting services involve the application of specialized knowledge and investigative skills by the auditors to collect, analyze, and evaluate certain evidential matter and to interpret and communicate their findings. Myers and Stauffer will apply the four standards of forensic services throughout this engagement. We will:

- *Demonstrate professional competence.*
- *Exercise due professional care.*
- *Provide exemplary planning and supervision.*
- *Obtain sufficient relevant data to reach our conclusions.*



Req #	Requirement
	<b>Assist with Identification of Potential Financial Exploitation and Fraud (V.D.1)</b>
	<p><b><i>Assist APS with cases to identify potential financial exploitation and fraud of vulnerable adults. Tasks include:</i></b></p> <ul style="list-style-type: none"><li>■ <i>Review APS cases for suspected fraud and financial exploitation. (V.D.1.a)</i></li><li>■ <i>Timeframe for completion of assigned cases: Contractor shall complete each assigned case within 30 business days, based on the complexity of the referral. (V.D.1.h.viii)</i></li><li>■ <i>Desired Monthly Volume of Audit Completions: Contractor shall complete 3-5 audits per month, based on the complexity of the referred cases. (V.D.4.c)</i></li></ul>
	<p>We understand that our role will be to assist APS with cases to identify potential financial or property exploitation related to vulnerable adults. We will review case materials to look for the warning signs of financial exploitation as defined by The United States DOJ,<sup>11</sup> which include but is not limited to:</p> <ul style="list-style-type: none"><li>■ <i>Sudden changes in bank accounts or banking practices, including an unexplained withdrawal of large sums of money by a person accompanying the older adult.</i></li><li>■ <i>The inclusion of additional names on an older adult’s bank signature card.</i></li><li>■ <i>Unauthorized withdrawal of the older adult’s funds using their ATM card.</i></li><li>■ <i>Abrupt changes in a will or other financial documents.</i></li><li>■ <i>Unexplained disappearance of funds or valuable possessions.</i></li><li>■ <i>Provision of substandard care or bills left unpaid despite the availability of adequate financial resources.</i></li><li>■ <i>Discovery of a forged signature for financial transactions or for the titles of the older adult’s possessions.</i></li><li>■ <i>Sudden appearance of previously uninvolved relatives claiming their rights to an older adult’s property or possessions.</i></li><li>■ <i>Unexplained sudden transfer of assets to a family member or someone outside the family.</i></li><li>■ <i>The provision of services that are not necessary.</i></li><li>■ <i>An older adult’s report of financial exploitation.</i></li></ul> <p>Other viable signs of possible financial exploitation may also include:</p> <ul style="list-style-type: none"><li>■ <i>Lack of home comforts that the victim could readily afford.</i></li><li>■ <i>Caregiver living with or “off” the victim.</i></li></ul>

<sup>11</sup> <https://www.justice.gov/elderjustice/red-flags-elder-abuse-0>.



Req #	Requirement
	<ul style="list-style-type: none"><li>■ <i>Victim has signed property transfers such as a new will, POA, and insurance policies when they lack the cognitive abilities to understand the transfers.</i></li><li>■ <i>Caregiver has control of the victim’s money, but daily needs are not being met.</i></li><li>■ <i>The older adult is unaware of monthly income and bills.</i></li><li>■ <i>Important possessions, documents, or credit cards are missing.</i></li><li>■ <i>The caregiver refuses to spend the older adult’s money on the older adult.</i></li><li>■ <i>The older adult has given many expensive gifts to the caregiver.</i></li><li>■ <i>Checks are made out to cash.</i></li><li>■ <i>The caregiver asks or coerces an older adult to sign a blank check, and then the caregiver misuses the check or steals the money.</i></li><li>■ <i>A recent contact expresses an interest in finances, promises to give care, or cozies up with the elder.</i></li><li>■ <i>A relative or caregiver has no visible means of support and is overly interested in the elder's financial affairs.</i></li><li>■ <i>A relative or caregiver is hesitant to spend money for needed medical treatment for the elder.</i></li><li>■ <i>The elder's placement, care, or possessions clash with the size of his or her estate.</i></li><li>■ <i>A relative or caregiver isolates the elder, makes excuses when friends or family call or visit, and does not give the elder messages.</i></li><li>■ <i>A relative or caregiver gives unlikely reasons about finances, and the elder is unaware of or unable to explain the arrangements made.</i></li><li>■ <i>Checking account and credit card statements are sent to a relative or caregiver and are not open to the elder.</i></li><li>■ <i>At the bank, the elder is escorted by a relative or caregiver who refuses to let the elder speak for him- or herself. The elder appears nervous or afraid of the person going with him or her.</i></li><li>■ <i>The elder is concerned or confused about “missing money.”</i></li><li>■ <i>There are suspicious signatures on the elder’s checks, or the elder signs checks and another party fills in the payee and amount sections.</i></li><li>■ <i>There is an odd amount of banking activity, mainly just after joint accounts are set up or someone new starts helping with the elder’s finances.</i></li></ul>





Req #	Requirement
	<ul style="list-style-type: none"><li data-bbox="261 258 1422 289">■ <i>A will, POA, or other legal document is drafted, but the elder does not understand its effects.<sup>12</sup></i></li></ul> <p data-bbox="212 331 1463 569">With regard to the aforementioned red flags of financial and property exploitation, Myers and Stauffer will review the information provided to determine if there are signs of undue influence, breach of a fiduciary relationship, deception, extortion, as well as any other means including theft, identity theft, and forgery.<sup>13</sup> The financial information reviewed for each case may include cash, access to bank accounts, credit cards, stock/bond accounts, debt in the vulnerable adult’s name, social security, retirement and insurance benefits, as well as any real estate or other asset records.</p> <p data-bbox="212 611 1463 768">Myers and Stauffer understands the scope of the allegations and the strict deadlines associated with these cases due to the vulnerable population served. In 2021, Nebraska APS investigated 4,158 cases of abuse, neglect and financial exploitation. 557 of these cases contained allegations of financial fraud and exploitation against a vulnerable adult, accounting for 13.4 percent of all Nebraska APS cases.</p> <p data-bbox="212 810 1162 842">We have the staffing flexibility and professional experience that will allow us to:</p> <ul style="list-style-type: none"><li data-bbox="261 867 743 898">■ <i>Review the documentation provided.</i></li><li data-bbox="261 930 1065 961">■ <i>Identify additional information needed to complete the analysis.</i></li><li data-bbox="261 993 1455 1066">■ <i>Complete audits of assigned cases and summarize case findings within an average of 30 business days based on the complexity of the referral.</i></li><li data-bbox="261 1098 1341 1171">■ <i>Work on three to five investigations per month, based on the complexity of the referral. Additional cases can be completed as needed.</i></li><li data-bbox="261 1203 854 1234">■ <i>Communicate the findings to the investigator.</i></li></ul> <p data-bbox="212 1266 889 1297"><b>Engagement Letter for Record Investigation (V.D.1)</b></p> <div data-bbox="212 1325 1463 1503" style="background-color: #e0f2f1; padding: 10px;"><p data-bbox="212 1335 1422 1398"><b>Provide APS with a proposed engagement letter to determine what records are needed to investigate. Tasks include:</b></p><ul style="list-style-type: none"><li data-bbox="261 1423 1406 1486">■ <i>Identification and communication of any public and third-party financial records needed for financial exploitation investigations. (V.D.1.g)</i></li></ul></div> <p data-bbox="212 1545 1463 1736">We have developed a standard information request depending on the nature of the alleged financial exploitation of the victim and the specific facts and circumstances related to the case. These information requests include requests for all bank records, including check copies and deposit details, credit card statements, copies of trusts, wills, durable POA records, insurance policies, and medical records, if necessary. We routinely prepare similar information requests for our Kansas DCF APS, DOJ, and FBI fraud</p>

<sup>12</sup> <https://www.kansaslegalservices.org/node/1910/financial-abuse-elderly-crime-kansas>.

<sup>13</sup> <https://dhhs.ne.gov/APS%20Policy%20and%20Procedures%20Library/4.A.1%20Intake%20NE%20SDM%20Intake%20Assessment.pdf>.



Req #	Requirement
	<p>investigations. We regularly identify additional documentation needed for analysis which our clients then incorporate into their subpoenas or civil investigative demands.</p> <p>We have a standard engagement letter we prepare for each fraud investigation. Our engagement letters list the statement of work, scope of the investigation, a description of the deliverables, as well as an acknowledgement of the timeframe to complete the investigation, and our responsibility to protect confidential information.</p>
	<p><b>Collect, Analyze, and Evaluate Evidential Matter (V.D.1)</b></p> <p><b><i>Collect, analyze, and evaluate certain evidential matter regarding APS cases. Tasks include:</i></b></p> <ul style="list-style-type: none"><li>■ <i>Identifying irregularities or improprieties. (V.D.1.b)</i></li><li>■ <i>Use forensic investigative software to convert financial data for cost effective and efficient financial investigative purposes. (V.D.1.d)</i></li><li>■ <i>Protection of data into useable reports such as spreadsheets, charts and graphs. (V.D.1.e)</i></li><li>■ <i>Fact finding and investigative procedures: Contractor will conduct interviews with APS investigators and/or law enforcement. (V.D.1.h.i)</i></li><li>■ <i>Fact finding and investigative procedures: Contractor will gather and review evidence. (V.D.1.h.iii)</i></li><li>■ <i>Contractor will ensure all electronic and/or paper records have been provided to DHHS. (V.D.1.l)</i></li></ul>
	<p>Our team of CPAs and CFEs are detail-oriented, understand financial records and financial systems, and are adept at identifying irregularities and wrongdoing. Our forensic team possesses an investigative mindset requiring a higher degree of professional skepticism that fraud may have occurred, is occurring, or will occur in the future. We know fraud schemes can be complex, which is why we use certain investigative, analytical, and technology-based techniques to uncover the fraud.</p> <p>Each of our fraud investigations requires our team to analyze, review, and make conclusions on large sets of data and documents. Our team is adept at reviewing and summarizing financial information, including, but not limited to bank statements, credit card statements, social security statements, trust documents, investment documents, internet cash apps, and bank loans. If necessary, we use Bank Scan software to assist in converting voluminous bank and credit statements into Excel or other electronic formats which are uploaded into our proprietary database, and then details from the check/deposit support are entered. Once everything has been uploaded and entered into the database, a customized report summarizing the data is prepared. During the course of the investigation, the Myers and Stauffer team will continuously apprise APS of issues that may arise, preliminary conclusions, and the possible need to consult with law enforcement.</p> <p>We take the security of personal information and PHI very seriously, and will ensure restricted access to all investigation materials. Because we limit our practice to serving governmental entities only, we have implemented and documented a comprehensive security program that not only ensures the proper</p>



Req #	Requirement
	<p>handling of all engagement data in accordance with the requirements of HIPAA, HITECH, and the Final Omnibus Rule, but also incorporates, when possible, industry best practices and solutions that meet established performance standards. At the end of the investigation, Myers and Stauffer will provide APS will all work papers, documents, reports, and all materials of the investigation in an organized and easy to reference fashion.</p>
<b>Asset Identification, Examine Financial Records, and Document Findings (V.D.1)</b>	
<p><b><i>Work collaboratively with APS to identify the assets, obtain and inventory records, examine financial records, and document findings. Tasks include:</i></b></p> <ul style="list-style-type: none"><li>■ <i>Scanning of multiple documents gathered as evidence. (V.D.1.c)</i></li><li>■ <i>Asset tracing for purposes of review. (V.D.1.f)</i></li><li>■ <i>Fact finding and investigative procedures: Prepare fact-finding reports. (V.D.1.h.iii)</i></li><li>■ <i>Fact finding and investigative procedures: Contractor will work collaboratively with APS to identify the assets (V.D.1.h.ii)/Contractor will identify all assets of the involved vulnerable adult. (V.D.1.h.v)</i></li><li>■ <i>Fact finding and investigative procedures: Contractor will provide DHHS with spreadsheets of a detailed breakdown of financial records/assets. (V.D.1.h.vi)</i></li><li>■ <i>Fact finding and investigative procedures: Contractor shall collect, digitize, and summarize investigation documents into a data collection format. This information should be sortable and can be queried to extract data as needed. This should include demographic information, and any other data relevant to assigned forensic investigations collected by Contractor. (V.D.1.h.ix)</i></li></ul>	
<b>Collection, Organization, and Transmission of Data</b>	
<ul style="list-style-type: none"><li>■ <i>Technological ability to scan and transmit data that was gathered as evidence utilizing an FTP secure portal as well as other methods to allow instant transmission of data between the APS investigator and Myers and Stauffer.</i></li><li>■ <i>Experience customizing databases and spreadsheet inventories of investigation documentation collected in order to meet the needs of the client and capture all relevant information. These databases and spreadsheets are fully customizable and will allow for the capture and sorting of data based on demographics, assets, findings, or anything else needed.</i></li></ul>	
<b>Asset Tracing and Recovery</b>	
<ul style="list-style-type: none"><li>■ <i>Experience identifying assets (real property and personal property) derived directly or indirectly from fraud proceeds and assisting with asset forfeiture proceedings for indictment, seizure, and restraining.</i></li><li>■ <i>Experience identifying all assets of the involved adult, noting all assets related specifically to the investigation.</i></li></ul>	



Req #	Requirement
	<ul style="list-style-type: none"><li>■ <i>Calculation of the lowest intermediary balance to determine the amount of comingled fraud proceeds in seized bank accounts.</i></li><li>■ <i>Customized spreadsheets to provide a detailed breakdown of the financial records and assets found through the asset tracing process.</i></li></ul>
	<p>Myers and Stauffer has extensive experience assisting the FBI, DOJ, and other states with analyzing financial records and source documentation supporting those records. Our experience allows us to know the bank/financial records, medical records, and other documentation needed to conduct an investigation into the alleged financial exploitation of the vulnerable adult. As records are analyzed and reviewed, potential assets and additional bank accounts may be identified that would need to be procured and analyzed.</p>
	<p>Myers and Stauffer utilizes LexisNexis Risk Management Solutions® to support a number of our program integrity engagements. This product enables us to conduct research on individuals, businesses, and real estate using search fields such as name, date of birth, social security number (SSN), federal tax identification number, and address. We will leverage this product, in addition to available APS records, titlesearcher.com, and ustitlesearch.net to complete asset and title searches on the involved adult. Asset searches will be performed within 10 business days of notification of the investigation, or within five business days of a request by APS. All findings will be documented in the work papers and available for real-time access by authorized CFS APS users.</p>
	<p>The list below provides search result categories from the LexisNexis SmartLinx Person Report that could be useful as secondary sources in investigations:</p>
	<ul style="list-style-type: none"><li>■ <i>SSN summary.</i></li><li>■ <i>Address summary.</i></li><li>■ <i>Driver licenses.</i></li><li>■ <i>Professional licenses.</i></li><li>■ <i>Other licenses.</i></li><li>■ <i>Real property — current and prior.</i></li><li>■ <i>Motor vehicle records — current and prior.</i></li><li>■ <i>Uniform Commercial Code filings.</i></li><li>■ <i>Bankruptcy filings.</i></li><li>■ <i>Criminal filings.</i></li><li>■ <i>Judgement and lien findings.</i></li></ul>



Req #	Requirement
	<ul style="list-style-type: none"><li>■ <i>Business connections.</i></li><li>■ <i>Business associates.</i></li><li>■ <i>Person associates.</i></li><li>■ <i>Neighbors.</i></li><li>■ <i>Possible employers.</i></li><li>■ <i>Voter registrations.</i></li></ul>
	<p><b>Fact Finding and Investigative Procedures</b></p> <ul style="list-style-type: none"><li>■ <i>Fact-finding reports will be created to determine additional documentation needed for the investigation and will be submitted to assist in the identification and collection of relevant records from law enforcement, banks, other financial institutions, and medical providers and other relevant entities.</i></li><li>■ <i>Demographic data related to the vulnerable adult will be summarized in a sortable spreadsheet and provided to DHHS via monthly/quarterly reports.</i></li><li>■ <i>Potential misappropriations found during the audit, as well as any other relevant data, will also be included in the monthly/quarterly reports.</i></li></ul> <p>For each audit, we will prepare a financial summary report spreadsheet which provides the investigator a summary of all bank accounts, credit cards, and other financial information for the vulnerable adult during the specific time period in question. Based on the analysis of these accounts, Myers and Stauffer will provide a list of potential misappropriations related to possible fraudulent activity, recommendations for the investigator to pursue in order to assist the vulnerable adult, and an overall conclusion summarizing our findings. In addition, other relevant information found during our analysis will be conveyed in a “Notes for the Investigator” section of our report. We have already created a template for these financial exploitation cases through our work with Kansas APS.</p> <p><b>Interpret and Communicate Findings to Investigators (V.D.1)</b></p>
	<p><b><i>Interpret and communicate findings to APS investigators. Tasks include:</i></b></p> <ul style="list-style-type: none"><li>■ <i>Fact finding and investigative procedures: Contractor will provide a written report of accountant’s interpretation and findings or lack of. (V.D.1.h.vii)</i></li></ul>
	<p>Myers and Stauffer has years of experience producing detailed reports and presenting findings for a wide variety of clients. We will be prepared to present our findings in person, discuss our findings in detail, and provide examples of potential issues noted.</p>



Req #	Requirement
	<p>Reports prepared will be a representation of our findings and will include supporting detailed analysis that will illustrate and assist in understanding the findings noted. Our reports are a concise summary of our findings and describe the relevant facts that were reviewed. These findings will be sent to the investigator and a follow-up meeting will be scheduled to discuss the report as a whole. Typically, the reports will contain the following:</p> <ul style="list-style-type: none"><li>■ <i>Summary of patient demographic information.</i></li><li>■ <i>Summary of reviewed financial documentation, including account information and timeframes.</i></li><li>■ <i>Notes to the investigator regarding information in the audit.</i></li><li>■ <i>Reasoning and evidence to support opinions.</i></li><li>■ <i>List of any potential misappropriations found during the audit.</i></li><li>■ <i>Recommendations to the investigator.</i></li><li>■ <i>Conclusion summarizing the completed audit.</i></li></ul>
	<p><b>Prepare Evidentiary Exhibits/ Provide Testimony and Trial Exhibits (V.D.1)</b></p> <p><b><i>Prepare evidentiary exhibits for legal proceedings/Provide testimony as needed in court proceedings. Tasks include:</i></b></p> <ul style="list-style-type: none"><li>■ <i>Prepare evidentiary exhibits for legal proceedings. (V.D.1.i)</i></li><li>■ <i>Analyze, quantify, and provide testimony about financial misrepresentations, omissions and fraud, as needed in court proceedings. (V.D.1.j)</i></li></ul>
	<p>For each trial, we have prepared trial exhibits that assist the jury in understanding our testimony and opinions. If examples of exhibits are needed to demonstrate our abilities, we are more than happy to provide them on request. In addition, our senior forensic staff have years of experience testifying in state depositions, civil qui tam legal actions, and criminal trials. For many of the cases we have testified in, we have assisted agents and attorneys with preparing indictment counts, prepared summary trial exhibits, and/or provided expert reports.</p>
	<p>The members of this project team have provided sworn testimony in over 25 federal trials across the United States and over 25 <i>qui tam</i> case depositions.</p>
	<p><b><i>Management Plan (3) (Crosswalk to VI.A.1.i: Summary of Bidder’s Proposed Personnel/Management Approach)</i></b></p>



Req #	Requirement
	<p>The foundation of our project management approach is the designation of a highly-experienced project team comprised of senior-level staff with direct, hands-on experience with projects of similar size and scope, as well as direct experience managing fraud investigations and forensic accounting projects.</p> <p>Myers and Stauffer understands the complexities of operating a government program, and as such, we know that to deliver exceptional client service, we must provide a team of dedicated and skilled professionals who can respond in a timely manner to our clients' needs.</p> <p>We understand that you need:</p> <ul style="list-style-type: none"><li>■ <i>A reliable point of contact who is accessible to help address issues as they arise.</i></li><li>■ <i>A team dedicated to providing timely, expert responses to your inquiries.</i></li><li>■ <i>Access to technical expertise to address the complex challenges of managing a fraud investigation.</i></li><li>■ <i>Resources who can bring a broad base of knowledge gained from hands-on experience working on forensic accounting investigations.</i></li><li>■ <i>An advisor who can stay on the cutting edge of fraud investigation advancements, trends, and new requirements.</i></li></ul> <p>We have assembled an investigative engagement team comprised of licensed CPAs, licensed CFEs, accredited health care fraud investigators (AHFI), attorneys, individuals with accounting degrees, and a recipient of a master's of science degree in forensic and fraud examination (MS-FFE). Our proposed team is experienced in all facets of local, state, and federal HCF litigation issues.</p> <p>Our forensic team approaches our work with an investigative mindset, requiring a higher degree of professional skepticism that fraud may have occurred, is occurring, or will occur in the future. We understand that fraud schemes often require the overriding of controls to accomplish the fraud. We know fraud schemes can be complex, which is why we use certain investigative, analytical, and technology-based techniques to uncover the fraud. We also have extensive experience with the legal process, which has led to the criminal conviction of many "bad actors".</p> <h3>Organizational Chart</h3> <p>We believe all projects are unique and require project management methods designed to meet the specific requirements of the client and the project. With a strong base of project management knowledge, we will customize a unique methodology based on what will work best for these forensic audits.</p> <p>A key element of the management plan for this project is the organizational structure of the project team. <i>Figure 13</i> illustrates the structure of our proposed team and its lines of authority. Establishing</p>



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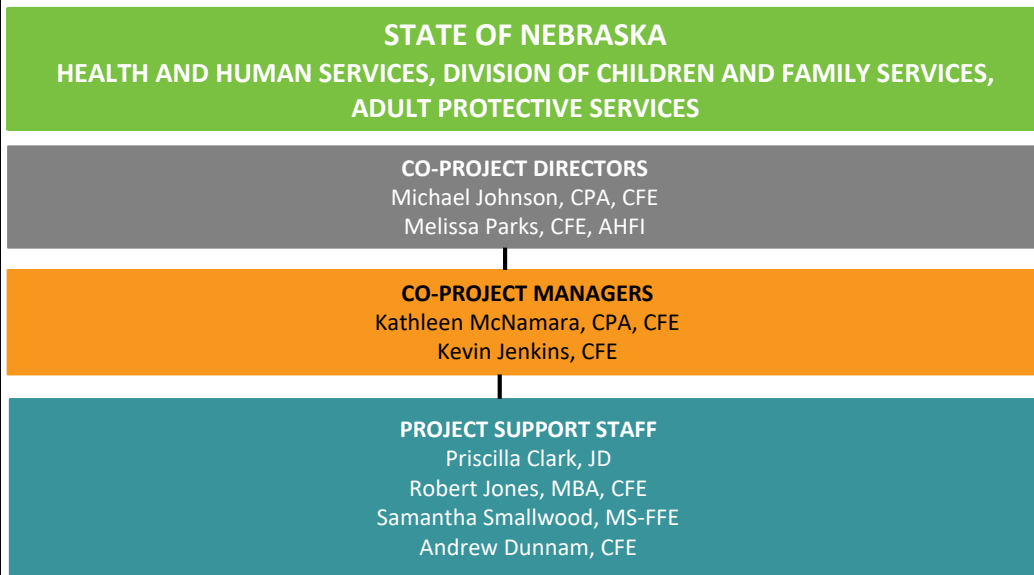
these lines of authority and communication is critical to achieving a successful project outcome. Accountability is established and key positions are clearly delineated.

We have identified the roles of Project Director, Project Manager, and Project Support Staff. Involvement of these individuals will be determined by the nature and scope of each case. The Project Director and Project Manager will provide overall project oversight, including at the individual project level, as well as total client satisfaction. The Project Managers will also provide more in-depth project management, while also ensuring we deliver high-quality work in a timely manner.

Project deliverables are tested and evaluated at multiple levels of personnel within the project team; however, the Project Manager is ultimately responsible for ensuring the deliverables meet or exceed APS' expectations. The Project Managers will review each deliverable and measure progress against the project time schedule. Control mechanisms, such as status reports, will apprise the Project Director of progress with all key facets of the project and will ensure goals are met.

As needed, additional managers and senior/staff associates who have extensive auditing experience serving human service, health care, and government entities will be assigned based on the needs of each case.

*Figure 13. Project Team Organizational Chart*



**Engagement Team (4) (Crosswalk to VI.A.1.i: Summary of Bidder’s Proposed Personnel/Management Approach)**

Table 4 highlights our proposed engagement team. Our approach to staffing and time commitments ensures that we assign the right people with the right expertise and level of experience to meet the objectives of each investigation in the most economical and effective way possible. We staff each project





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	<p>to exceed our clients’ expectations, including meeting all required deadlines. Our professionals are required to obtain extensive continuing education and are given frequent internal training to keep up with the ever-changing field of forensic accounting, human services, health care, and other government sectors. This institutional experience and knowledge is invaluable to APS.</p> <p>In addition, once an engagement is set, it is the policy of the firm to consistently maintain the same staff on engagements to ensure continuity to the client. This will allow us to maximize efficiencies and reduce the learning curve of a new engagement team. We will only modify staff if absolutely necessary with an equivalent or more experienced professional, and only with approval by the State.</p> <p style="text-align: center;"><i>Table 4. Engagement Team Qualifications</i></p>
<b>Myers and Stauffer Proposed Engagement Team</b>	
Team Member/Role	Qualifications and Experience
<p><b>Michael Johnson, CPA, CFE</b> Member (Partner)</p> <p><i>Role: Project Director</i></p>	<ul style="list-style-type: none"> <li>• More than 29 years of health care and human service consulting and compliance experience and member of the firm’s executive committee.</li> <li>• Member of the firm’s Managed Care and Benefit/Program Integrity (BPI) engagement teams.</li> <li>• More than 25 years of experience conducting forensic audits/accounting for/of government agencies/private companies.</li> <li>• Through his oversight of managed care entities in multiple states, has conducted and overseen compliance, financial, and encounter reviews of most of the large national Medicaid health plans.</li> <li>• Has overseen multiple state medical loss ratio examinations and was recognized by CMS as an expert in this area.</li> <li>• CPA and a member of the Georgia Society of Certified Public Accountants, AICPA, and the National Healthcare Anti-Fraud Association.</li> <li>• CFE and a member of the Association of Certified Fraud Examiners (ACFE).</li> </ul>
<p><b>Melissa Parks, CFE, AHFI</b> Principal (Partner)</p> <p><i>Role: Co-Project Director</i></p>	<ul style="list-style-type: none"> <li>• More than 25 years of experience with health care and human service consulting and audits, with a focus on Medicare and Medicaid reimbursement principles.</li> <li>• Former business office manager of a skilled nursing facility; assisted residents with cash management, billing, spend-downs, and Medicaid applications.</li> <li>• More than 21 years of experience working with the DOJ, FBI, and state agencies providing HCF investigation and litigation support services.</li> <li>• Assists the investigative teams with project management, claims analysis, loss calculations, asset tracing, money laundering schemes, lowest intermediary balance calculations, cost report analysis, indictment preparation, trial charts, and trial testimony.</li> <li>• Extensive trial testimony experience, testifying in over 25 federal trials on behalf of the FBI and DOJ.</li> <li>• CFE and a member of ACFE.</li> <li>• AHFI and a member of the National Health Care Anti-Fraud Association.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>



Req #	Requirement
<p><b>Kathleen McNamara, CPA, CFE</b> Senior Manager</p> <p><i>Role: Project Manager</i></p>	<ul style="list-style-type: none"> <li>• More than 39 years of experience in health care, human services, and business consulting.</li> <li>• Extensive expert witness, trial and deposition testimony experience.</li> <li>• Served as the project manager and consultant to the DOJ or relators' counsel in nearly 100 fraud/<i>qui tam</i> investigations.</li> <li>• Extensive experience in the long term care industry, including as acting CFO of a large national HHA and private duty nursing company.</li> <li>• Implemented our sister firm's long-term care consulting division, which entailed providing operational consulting services to skilled nursing facilities, HHAs, and residential care facilities.</li> <li>• Personally supervised 24/7 in-home care for a family member and acted as durable power of attorney (POA) for over 15 years.</li> <li>• CPA and a member of the Iowa Association of Certified Public Accountants, AICPA, and the American Health Lawyers Association.</li> <li>• CFE and a member of ACFE.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>
<p><b>Kevin Jenkins, CFE</b> Senior Manager</p> <p><i>Role: Co-Project Manager and Technical Lead</i></p>	<ul style="list-style-type: none"> <li>• Over 12 years of experience working with the DOJ, FBI, and state agencies providing health and human service fraud investigation and litigation support services.</li> <li>• Assists the investigative teams with project management, claims analysis, loss calculations, asset tracing, money laundering schemes, patient file record analysis, indictment preparation, trial charts, and trial testimony.</li> <li>• Trial testimony experience, testifying in four federal trials on behalf of the FBI, AUSA, and DOJ.</li> <li>• CFE and a member of ACFE.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>
<p><b>Priscilla Clark, JD</b> Manager</p> <p><i>Role: Project Support Staff</i></p>	<ul style="list-style-type: none"> <li>• More than five years of experience with Myers and Stauffer, specializing in public health care and human service compliance and consulting.</li> <li>• Previous experience at Philip C. Cook Low-Income Taxpayer clinic and the Health Law Partnership clinic at the Georgia State University College of Law supporting low-income individuals in legal matters before the Internal Revenue Service and the Social Security Administration.</li> <li>• Experience completing and submitting various forms/filings including, but not limited to retainer agreements, authorizations for the release of records and information, authorizations for disclosure of protected health information (PHI), POA/declaration of representatives, and Freedom of Information Act requests.</li> <li>• Assists the investigative teams with financial and patient file record analysis.</li> <li>• JD, Georgia State University College of Law.</li> </ul>
<p><b>Robert Jones, MBA, CFE</b> Senior Accountant</p> <p><i>Role: Project Support Staff</i></p>	<ul style="list-style-type: none"> <li>• More than 14 years of accounting experience, including eight years within the health care sector, four of which were spent performing forensic audits/accounting for government agencies.</li> <li>• Previous experience at the Office of the Attorney General, Georgia Medicaid Fraud Control Unit supporting fraud investigations using claims data, bank statements, and financial report analysis.</li> </ul>



Req #	Requirement
	<ul style="list-style-type: none"> <li>Assists the investigative teams with claims analysis, financial records, identifying potential misappropriation of funds, loss calculations, asset tracing, patient file records, and litigation support.</li> <li>Performed Medicaid Promotion Interoperability Program payment audits for various state programs, administrative reviews for Alabama Child and Adult Care Food Program, and Certified Electronic Health Record Technology validation for CMS via Mathematica.</li> <li>CFE and a member of ACFE.</li> <li>M.B.A., Columbus State University.</li> <li>Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>
<p><b>Samantha Smallwood, MS-FFE</b> Staff Accountant</p> <p><i>Role: Project Support Staff</i></p>	<ul style="list-style-type: none"> <li>Approximately three years of experience specializing in public sector forensic auditing.</li> <li>Assists the investigative teams with financial and patient file record analysis.</li> <li>M.S., Forensic and Fraud Examination.</li> <li>Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>
<p><b>Andrew Dunnam, CFE</b> Staff Accountant</p> <p><i>Role: Project Support Staff</i></p>	<ul style="list-style-type: none"> <li>Approximately three years of experience specializing in public sector forensic, compliance, and consulting.</li> <li>Assists the investigative teams with financial and patient file record analysis.</li> <li>CFE and a member of ACFE.</li> <li>Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>

**Conflicts of Interest (5)**

Unlike many of our competitors, we intentionally restrict our practice to supporting only government clients—in other words, we do not contract with human service or health care providers, individuals, or corporations. This model allows us to avoid any real or perceived conflicts of interest and would protect APS from potential public scrutiny and conflict-related performance expectations.

**Potential Problems Related to the Work to be Completed (6)**

Issues that may delay our final reports for the audits include the following:

1. Delay in receiving access to required documentation.
2. Incomplete documentation.
3. Discovery of additional documentation needed for analysis during audit.

During the course of the investigation, the Myers and Stauffer team will continuously apprise APS of issues that may arise, preliminary conclusions, and the possible need to consult with law enforcement. We will contact the investigator once a referral is received and establish a secure FTP portal to transmit documentation in order to avoid any unnecessary delays. Once documentation is received, we will conduct a preliminary review of the provided support in order to determine if it is sufficient for analysis. For example, we will ensure that all accounts/documentation listed on the return of information are provided as well as the physical check and deposit support. We will also communicate with the investigator during our review if additional documentation is needed, such as additional accounts



Req #	Requirement
	<p>discovered during the audit. The investigator will be made aware of anything missing in order to prevent unnecessary delays in our analysis.</p> <p>Myers and Stauffer has years of experience producing detailed reports and presenting findings for a wide variety of clients. We will be prepared to present our findings in person, discuss our findings in detail, and provide examples of potential issues noted.</p> <p><b><i>Experience with Forensics Investigative Software (7)</i></b></p> <p>Our team of CPAs and CFEs are detail-oriented, understand financial records and financial systems, and are adept at identifying irregularities and wrongdoing. Our forensic team possesses an investigative mindset requiring a higher degree of professional skepticism that fraud may have occurred, is occurring, or will occur in the future. We know fraud schemes can be complex, which is why we use certain investigative, analytical, and technology-based techniques to uncover the fraud.</p> <p>Each of our fraud investigations requires our team to analyze, review, and make conclusions on large sets of data and documents. Our team is adept at reviewing and summarizing financial information, including, but not limited to bank statements, credit card statements, social security statements, trust documents, investment documents, and bank loans. If necessary, we use Bank Scan software to assist in converting voluminous bank and credit statements into Excel or other electronic formats which are uploaded into our proprietary database, and then details from the check/deposit support are entered. Once everything has been uploaded and entered into the database, a customized report summarizing the data is prepared.</p> <p>We will prepare a password protected audit spreadsheet, similar to the example spreadsheet provided by APS, which gives the reviewer an overall snapshot of monies coming in and out of the household. As mentioned earlier, our proprietary database is set up to include information such check number, date, amount, payee, signer, and memo notations, etc., and then a summary is prepared to support the detail.</p> <p>During the course of the investigation, the Myers and Stauffer team will continuously apprise APS of issues that may arise, preliminary conclusions, and the possible need to consult with law enforcement.</p> <p>We take the security of personal information and PHI very seriously and will ensure restricted access to all investigation materials. Because we limit our practice to serving governmental entities only, we have implemented and documented a comprehensive security program that not only ensures the proper handling of all engagement data in accordance with the requirements of HIPAA, HITECH, and the Final Omnibus Rule, but also incorporates, when possible, industry best practices and solutions that meet established performance standards. At the end of the investigation, Myers and Stauffer will provide APS will all work papers, documents, reports, and all materials of the investigation in an organized and easy to reference fashion.</p>
<b>REQ-2</b>	<p><b>Bidder must meet the requirements in Section D.2 (Scope of Work, Staff Credentials and Licensure). Describe how your solution will meet these requirements?</b></p> <ol style="list-style-type: none"><li><b>1. What are the positions and credentials of staff that will be involved in this work?</b></li><li><b>2. What experience does each staff member that will be assisting, have in forensic accounting?</b></li></ol>



Req #	Requirement
	<p>3. <b>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.</b></p> <p>4. <b>Certified public accountants in your organization must not have a currently suspended certified public accountant license.</b></p>

Response:

***Positions and Credentials of Staff/Experience of Staff (1/2) (Crosswalk to VI.A.1.i: Summary of Bidder’s Proposed Personnel/Management Approach)***

Table 5 highlights our proposed engagement team. Our approach to staffing and time commitments ensures that we assign the right people with the right expertise and level of experience to meet the objectives of each investigation in the most economical and effective way possible. We staff each project to exceed our clients’ expectations, including meeting all required deadlines. Our professionals are required to obtain extensive continuing education and are given frequent internal training to keep up with the ever-changing field of forensic accounting, human services, health care, and other government sectors. This institutional experience and knowledge is invaluable to APS.

In addition, once an engagement is set, it is the policy of the firm to consistently maintain the same staff on engagements to ensure continuity to the client. This will allow us to maximize efficiencies and reduce the learning curve of a new engagement team. We will only modify staff if absolutely necessary with an equivalent or more experienced professional, and only with approval by the State.

*Table 5. Engagement Team Qualifications*

Myers and Stauffer Proposed Engagement Team	
Team Member/Role	Qualifications and Experience
<p><b>Michael Johnson, CPA, CFE</b> Member (Partner)</p> <p><i>Role: Project Director</i></p>	<ul style="list-style-type: none"> <li>• More than 29 years of health care and human service consulting and compliance experience and member of the firm’s executive committee.</li> <li>• Member of the firm’s Managed Care and Benefit/Program Integrity (BPI) engagement teams.</li> <li>• More than 25 years of experience conducting forensic audits/accounting for/of government agencies/private companies.</li> <li>• Through his oversight of managed care entities in multiple states, has conducted and overseen compliance, financial, and encounter reviews of most of the large national Medicaid health plans.</li> <li>• Has overseen multiple state medical loss ratio examinations and was recognized by CMS as an expert in this area.</li> <li>• CPA and a member of the Georgia Society of Certified Public Accountants, AICPA, and the National Healthcare Anti-Fraud Association.</li> <li>• CFE and a member of the Association of Certified Fraud Examiners (ACFE).</li> </ul>
<p><b>Melissa Parks, CFE, AHFI</b> Principal (Partner)</p>	<ul style="list-style-type: none"> <li>• More than 25 years of experience with health care and human service consulting and audits, with a focus on Medicare and Medicaid reimbursement principles.</li> </ul>



Req #	Requirement
<p><i>Role: Co-Project Director</i></p>	<ul style="list-style-type: none"> <li>• Former business office manager of a skilled nursing facility; assisted residents with cash management, billing, spend-downs, and Medicaid applications.</li> <li>• More than 21 years of experience working with the DOJ, FBI, and state agencies providing HCF investigation and litigation support services.</li> <li>• Assists the investigative teams with project management, claims analysis, loss calculations, asset tracing, money laundering schemes, lowest intermediary balance calculations, cost report analysis, indictment preparation, trial charts, and trial testimony.</li> <li>• Extensive trial testimony experience, testifying in over 25 federal trials on behalf of the FBI and DOJ.</li> <li>• CFE and a member of ACFE.</li> <li>• AHFI and a member of the National Health Care Anti-Fraud Association.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>
<p><b>Kathleen McNamara, CPA, CFE</b> Senior Manager</p> <p><i>Role: Project Manager</i></p>	<ul style="list-style-type: none"> <li>• More than 39 years of experience in health care, human services, and business consulting.</li> <li>• Extensive expert witness, trial and deposition testimony experience.</li> <li>• Served as the project manager and consultant to the DOJ or relators' counsel in nearly 100 fraud/<i>qui tam</i> investigations.</li> <li>• Extensive experience in the long term care industry, including as acting CFO of a large national HHA and private duty nursing company.</li> <li>• Implemented our sister firm's long-term care consulting division, which entailed providing operational consulting services to skilled nursing facilities, HHAs, and residential care facilities.</li> <li>• Personally supervised 24/7 in-home care for a family member and acted as durable power of attorney (POA) for over 15 years.</li> <li>• CPA and a member of the Iowa Association of Certified Public Accountants, AICPA, and the American Health Lawyers Association.</li> <li>• CFE and a member of ACFE.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>
<p><b>Kevin Jenkins, CFE</b> Senior Manager</p> <p><i>Role: Co-Project Manager and Technical Lead</i></p>	<ul style="list-style-type: none"> <li>• Over 12 years of experience working with the DOJ, FBI, and state agencies providing health and human service fraud investigation and litigation support services.</li> <li>• Assists the investigative teams with project management, claims analysis, loss calculations, asset tracing, money laundering schemes, patient file record analysis, indictment preparation, trial charts, and trial testimony.</li> <li>• Trial testimony experience, testifying in four federal trials on behalf of the FBI, AUSA, and DOJ.</li> <li>• CFE and a member of ACFE.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>
<p><b>Priscilla Clark, JD</b> Manager</p> <p><i>Role: Project Support Staff</i></p>	<ul style="list-style-type: none"> <li>• More than five years of experience with Myers and Stauffer, specializing in public health care and human service compliance and consulting.</li> <li>• Previous experience at Philip C. Cook Low-Income Taxpayer clinic and the Health Law Partnership clinic at the Georgia State University College of Law supporting low-income individuals in legal matters before the Internal Revenue Service and the Social Security Administration.</li> </ul>



Req #	Requirement
	<ul style="list-style-type: none"> <li>• Experience completing and submitting various forms/filings including, but not limited to retainer agreements, authorizations for the release of records and information, authorizations for disclosure of protected health information (PHI), POA/declaration of representatives, and Freedom of Information Act requests.</li> <li>• Assists the investigative teams with financial and patient file record analysis.</li> <li>• JD, Georgia State University College of Law.</li> </ul>
<p><b>Robert Jones, MBA, CFE</b> Senior Accountant</p> <p><i>Role: Project Support Staff</i></p>	<ul style="list-style-type: none"> <li>• More than 14 years of accounting experience, including eight years within the health care sector, four of which were spent performing forensic audits/accounting for government agencies.</li> <li>• Previous experience at the Office of the Attorney General, Georgia Medicaid Fraud Control Unit supporting fraud investigations using claims data, bank statements, and financial report analysis.</li> <li>• Assists the investigative teams with claims analysis, financial records, identifying potential misappropriation of funds, loss calculations, asset tracing, patient file records, and litigation support.</li> <li>• Performed Medicaid Promotion Interoperability Program payment audits for various state programs, administrative reviews for Alabama Child and Adult Care Food Program, and Certified Electronic Health Record Technology validation for CMS via Mathematica.</li> <li>• CFE and a member of ACFE.</li> <li>• M.B.A., Columbus State University.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>
<p><b>Samantha Smallwood, MS- FFE</b> Staff Accountant</p> <p><i>Role: Project Support Staff</i></p>	<ul style="list-style-type: none"> <li>• Approximately three years of experience specializing in public sector forensic auditing.</li> <li>• Assists the investigative teams with financial and patient file record analysis.</li> <li>• M.S., Forensic and Fraud Examination.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>
<p><b>Andrew Dunnam, CFE</b> Staff Accountant</p> <p><i>Role: Project Support Staff</i></p>	<ul style="list-style-type: none"> <li>• Approximately three years of experience specializing in public sector forensic, compliance, and consulting.</li> <li>• Assists the investigative teams with financial and patient file record analysis.</li> <li>• CFE and a member of ACFE.</li> <li>• Security clearance through DOJ Criminal Division, Fraud Section.</li> </ul>

***Professional Licensing (3/4) (Crosswalk to V.D.2: Staff Credentials and Licensure)***

We have detailed our staff credentials in *Summary of Bidder’s Proposed Personnel/Management Approach (VI.A.1.i)*. In general, our staff meet the following requirements:

- **Education (a):** All our proposed team possess at minimum a bachelor’s degree in accounting.
- **Certifications (b):** Most of our team members working on this project are CFEs accredited through ACFE.



Req #	Requirement
	<p>Further, our team is led by Mr. Michael Johnson, CPA, CFE, and supported by Ms. Kathy McNamara, CPA, CFE, who are CPAs, and Ms. Samantha Smallwood, MS-FFE, who has a master of science in forensic fraud examination. In addition, Ms. Priscilla Clark possesses a JD and is currently preparing to sit for the Bar exam.</p> <ul style="list-style-type: none"> <li>■ <b>Experience (c):</b> All management level staff of our proposed team have experience creating forensic documentation for use in legal proceedings.</li> <li>■ <b>Documentation (d):</b> During the term of the contract, all current certifications will be maintained and DHHS will be alerted of any suspensions. See V.D.2: Staff Credentials and Licensure for copies of our staff's licenses and certifications (Figure 5/Figure 6/Figure 7/Figure 8/Figure 9/Figure 10/ Figure 11).</li> </ul> <p>Myers and Stauffer is a registered CPA firm with the Nebraska Board of Public Accountancy (#59683) and in good standing with the Secretary of State (#10114031) (Figure 4).</p> <p>In addition, CPAs will comply with the Public Accountancy Act and the rules and regulations adopted and promulgated under the act as set forth in Neb. Rev. Stat. 1-105 to 1-171. Nebraska adheres to CPA "mobility" legislation, which is a practice privilege that permits a licensed CPA in good standing from a substantially equivalent state to practice outside of his or her principal place of business without obtaining another license. To our knowledge, all our licensed CPAs will be eligible to practice in Nebraska under this mobility act. In addition, no CPAs currently have suspended licenses.</p>
REQ-3	<p><b>Bidder must meet the requirements in Section D.3 (Scope of Work, Location of Work) Describe how your solution will meet these requirements?</b></p> <ol style="list-style-type: none"> <li>1. <b>Office space must be equipped with required materials, equipment and software to carry out the requirements of this work.</b></li> </ol>
	<p>Response:</p> <p><b>Office Space (1)</b></p> <p>All Myers and Stauffer offices are equipped with supplies, telecommunication equipment, computer, necessary software, and other supplies to carry out our day-to-day contractual requirements for all our clients. We have also invested in the infrastructure, technology, and range of resources necessary for supporting members of the workforce to securely perform project work remotely (outside of the office). We have telework and other policies that establish secure practices for protecting sensitive data while working in the office or off-site.</p> <p>We also have in place information technology, information security, contingency/disaster recovery plans, and incident response plans.</p>
REQ-4	<p><b>Bidder must meet the requirements in Section D.4 (Scope of Work, Minimum Reporting Requirements). Describe how your solution will meet these requirements?</b></p> <ol style="list-style-type: none"> <li>1. <b>Staff capacity, ability and equipment to provide reports as required under Section D.4.</b></li> </ol>





Req #	Requirement
	<b>2. Application of your standard privacy procedures.</b>
	<p>Response:</p> <p><b>Reporting (1) (Crosswalk to V.D.4: Minimum Reporting Requirements)</b></p> <p><b>Monthly Reporting (V.D.4.a)</b> We will provide monthly reporting on deliverable progress via progress reports that shall be submitted by the 10th calendar day of the month. Our reports will summarize progress to date and any challenges and/or barriers to conducting data analysis and forensic investigations.</p> <p><b>Completion of Reports and Case Deliverables (V.D.4.b-c)</b> We will complete three to five audits per month based on the complexity of the referred cases, providing the audit findings to DHHS within 30 calendar days of completion. These reports will include executive summaries, findings, and recommendations for DHHS based on the results of our analysis.</p> <p><b>Quarterly Fiscal Reports and Supplemental Narrative (V.D.4.d)</b> We will provide quarterly fiscal reports and supplemental narrative to DHHS APS electronically by March 31, June 30, September 30, and December 31. Our reports will consist of the following:</p> <ul style="list-style-type: none"><li>■ <i>All cases assigned that indicates the current status of each investigation.</i></li><li>■ <i>Any finding of fraud, including theft (cash, inventory, and fraudulent payments), corruption (conflict of interest, bribery, and extortion), or financial statement fraud (misstatements of the financials of the APS client); and other illegal financial activities.</i></li><li>■ <i>All active investigations involving collaboration with law enforcement.</i></li><li>■ <i>All court cases with evidence prepared and/or testimony provided.</i></li><li>■ <i>Complete copies of all reports, working papers or other documents as required by the contract including related background supporting materials.</i></li></ul> <p>We agree to provide, in electronic format, complete copies of all reports, working papers, or other documents required by the contract, and related background supporting materials. The electronic format to be used shall be as specified by DHHS APS, but shall be a standard format such as Word, Excel, or Adobe PDF. We will protect all carrier data and documents using standard privacy procedures.</p> <p><b>Protection of Data and Transmission of Reports (V.D.4.e-f)</b> We will protect all carrier data and documents using standard privacy procedures. All requests for modifications in reporting, formatting, or transmittal of information shall be responded to by the Contractor within three business days from receipt of such request.</p> <p><b>Privacy Procedures (2)</b> <b>Confidentiality of Data, Privacy and Security, and Access</b></p>



Req #	Requirement
	<p>As a government contractor that handles large volumes of very sensitive data, Myers and Stauffer takes every precaution to ensure data is securely managed, transferred, and stored according to the requirements of HIPAA, HITECH, and state-specific privacy and security laws. We employ a coordinated approach to the protection of information resources and depositories of sensitive information that are under our custody by establishing appropriate and reasonable administrative, technical, and physical safeguards that include all departments, individuals, and others that administer, install, maintain, or make use of Myers and Stauffer’s computing resources and other depositories of information.</p> <p>All Myers and Stauffer staff are expected to strictly adhere to established policies and procedures that address information security classifications, roles/responsibilities, access control, password management, network connectivity, data transmission and hardware encryption, virus/malicious software, change control, privacy, and more. In addition to internal policies, Myers and Stauffer has in place firm-specific policies and procedures that are uniquely written for the environment and industry in which we conduct business. Myers and Stauffer’s Executive Committee and Members/Principals are responsible for ensuring the necessary resources are available and effectively implemented in order to safeguard all computing resources and depositories of information within the firm. This includes data and system backup and disaster recovery protocols. They must also routinely assess and incorporate results of risk assessment activity into current and future decision-making processes.</p> <p>Myers and Stauffer utilizes privacy and security protocols to limit access to all client data to only those personnel who are approved by project managers and actively working on an engagement. We require a unique user name and password for each individual who is authorized to access a specific set of data. We employ a superior directory service solution, which assigns unique user names and passwords to the Myers and Stauffer workforce. It authenticates and authorizes users of our network through role-based access, utilizing a least privilege (the restrictive “need-to-know”) approach that defines zero access by default and then opens security as required. User accounts impose complex password requirements and also mandatory resets on a regular interval to prevent inactive or dormant user access to databases. All members of the workforce are required to sign a confidentiality agreement which includes privacy and security rule compliance provisions.</p> <p>Myers and Stauffer’s office suites are secured areas with restricted access managed through security badges and/or keys (that are limited in distribution). Building access for all offices is typically restricted, and building entrances and elevator access to individual floors are locked down before and after normal business hours. Suite access is locked during and after normal business hours with the possible exception of the main entrance, which may be unlocked during normal business hours when monitored by assigned staff. Sensitive areas within each office have additional locks and/or access controls. Visitors to offices must enter through the main entrance, sign in, receive assigned visitor badges, and must be escorted/supervised while on the premises.</p> <p>Some of our other required controls to protect sensitive electronic and hardcopy information include the following:</p>



Req #	Requirement
	<ul style="list-style-type: none"><li>■ <i>Electronic working papers for audits (and selected consulting projects) are handled using industry leading electronic working paper applications that limit access to only project team members and require individual user IDs and passwords to access specific projects. In cases where use of electronic working paper applications is not appropriate, user access to information is controlled through restricted access to network directories.</i></li><li>■ <i>All connections to Myers and Stauffer internal networks must be made either while directly connected to the network (by Myers and Stauffer-issued computers only) or through a secure virtual private network that encrypts all traffic.</i></li><li>■ <i>PHI may only be transmitted when expressly authorized, and transmission must occur through our secure FTP site, restricted access web portals, or in limited situations, through our secure email system.</i></li><li>■ <i>Data-sensitive areas have additional locks and/or access controls.</i></li><li>■ <i>Historical hard copy PHI or other sensitive information (requiring long-term retention) is stored in locked filing cabinets or a secure off-site location, or returned or shredded according to the terms of client contracts.</i></li></ul> <p>Myers and Stauffer has in place a reportable breach notification policy and comprehensive security incident reporting procedures on which all members of the workforce are fully trained and must comply in the event of a suspected security event or confirmed privacy breach. The procedures include timeliness standards and specific content requirements, as well as built-in triggers for further investigation and automatic notification to the members of an internal privacy and security team. If the security event or breach involves data, processes, and/or services provided by Myers and Stauffer for a contracted client (covered entity or business associate), established event response procedures include review of both the contract and the business associate agreement to identify client-specific requirements for event handling, reporting, and notifications.</p> <p>In addition to mandatory new hire training, Myers and Stauffer has also incorporated the performance of background checks within our hiring process both in order to properly vet job candidates and to fully respond to the specific contract requirements of our clients.</p> <p>Because Myers and Stauffer limits our practice to serving governmental entities only, we have implemented and documented a comprehensive security program that not only ensures the proper handling of all engagement data in accordance with the requirements of HIPAA, HITECH, and the Final Omnibus Rule, but also incorporates when possible industry best practices and solutions that meet established performance standards.</p>
<b>REQ-5</b>	<b>Bidder must meet the requirements in Section D.5 (Scope of Work, Payment). Describe how your solution will meet these requirements?</b> <ol style="list-style-type: none"><li>1. <b>Cost of project as outlined in Cost Sheet.</b></li></ol>



Req #	Requirement
	<p>2. <b>System established to ensure invoices are rendered timely.</b></p> <p>3. <b>Invoice submission process and format.</b></p>
	<p>Response:</p> <p><b>Cost (1)</b> Please see our separate Cost proposal.</p> <p><b>Invoices (2/3)</b> We will provide monthly invoices on the 10<sup>th</sup> of each month that provide sufficient detail to support payment for services rendered. They will be prepared in a format provided or approved by the DHHS Contract Manager or other contact designated by the State.</p> <p>The invoices will include a line item summary of completed cases per audit/assignment. The final invoice will be marked as “Final” or written notification accompanying the final invoice will identify the invoice as “Final.” Unless another method is preferred and agreed upon, invoices will be emailed to the DHHS Contract Manager or other contact designated by the State.</p> <p>We understand that payment will not be made without the submission of an invoice. After the final invoice is paid, we understand that no other payments will be made. The total amount of invoicing shall not exceed the amount of compensation agreed upon in the final, executed contract.</p>



# Sections II-VI

## Section II: Terms and Conditions

### II. TERMS AND CONDITIONS

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

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

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

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

#### A. GENERAL

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

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

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

These documents constitute the entirety of the contract.

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

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



**B. NOTIFICATION**

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

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:
MSP			

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:
MSP			

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:
MSP			

If Contractor breaches the contract or anticipates breaching the contract, the Contractor shall immediately give written notice to the State. The notice shall explain the breach or potential breach, a proposed cure, and may include a request for a waiver of the breach if so desired. The State may, in its discretion, temporarily or permanently waive the breach. By granting a waiver, the State does not forfeit any rights or remedies to which the



State is entitled by law or equity, or pursuant to the provisions of the contract. Failure to give immediate notice, however, may be grounds for denial of any request for a waiver of a breach.

**J. BREACH**

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

Either Party may terminate the contract, in whole or in part, if the other Party breaches its duty to perform its obligations under the contract in a timely and proper manner. Termination requires written notice of default and a thirty (30) calendar day (or longer at the non-breaching Party's discretion considering the gravity and nature of the default) cure period. Said notice shall be delivered by Certified Mail, Return Receipt Requested, or in person with proof of delivery. Allowing time to cure a failure or breach of contract does not waive the right to immediately terminate the contract for the same or different contract breach which may occur at a different time. In case of default of the Contractor, the State may contract the service from other sources and hold the Contractor responsible for any excess cost occasioned thereby. OR In case of breach by the Contractor, the State may, without unreasonable delay, make a good faith effort to make a reasonable purchase or contract to purchased goods in substitution of those due from the contractor. The State may recover from the Contractor as damages the difference between the costs of covering the breach. Notwithstanding any clause to the contrary, the State may also recover the contract price together with any incidental or consequential damages defined in UCC Section 2-715, but less expenses saved in consequence of Contractor's breach.

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

**K. NON-WAIVER OF BREACH**

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

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:
MSP			

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:
MSP			

1. GENERAL

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

2. INTELLECTUAL PROPERTY (Optional)

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

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

3. PERSONNEL

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

4. SELF-INSURANCE

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

5. ALL REMEDIES AT LAW

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



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

**N. ATTORNEY'S FEES**

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

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

**O. ASSIGNMENT, SALE, OR MERGER**

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

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:
CMS			

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:
CMS			

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:
CMS			

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:
CMS			

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:
MSP			

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

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

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.



### Section III: Contractor Duties

#### III. CONTRACTOR DUTIES

##### A. INDEPENDENT CONTRACTOR / OBLIGATIONS

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

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

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

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

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

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

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

1. Any and all pay, benefits, and employment taxes and/or other payroll withholding;
2. Any and all vehicles used by the Contractor's employees, including all insurance required by state law;
3. Damages incurred by Contractor's employees within the scope of their duties under the contract;
4. Maintaining Workers' Compensation and health insurance that complies with state and federal law and submitting any reports on such insurance to the extent required by governing law;
5. Determining the hours to be worked and the duties to be performed by the Contractor's employees; and,
6. All claims on behalf of any person arising out of employment or alleged employment (including without limit claims of discrimination alleged against the Contractor, its officers, agents, or subcontractors or subcontractor's employees)

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

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

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

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



**B. EMPLOYEE WORK ELIGIBILITY STATUS**

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

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:
MSP			

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



**E. DISCOUNTS**

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

**F. PRICES**

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

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

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

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

**G. COST CLARIFICATION**

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:
MSP			

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:
MSP			

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

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



J. INSURANCE REQUIREMENTS

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

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

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

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

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

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

1. **WORKERS' COMPENSATION INSURANCE**  
The Contractor shall take out and maintain during the life of this contract the statutory Workers' Compensation and Employer's Liability Insurance for all of the contractors' employees to be engaged in work on the project under this contract and, in case any such work is sublet, the Contractor shall require the Subcontractor similarly to provide Worker's Compensation and Employer's Liability Insurance for all of the Subcontractor's employees to be engaged in such work. This policy shall be written to meet the statutory requirements for the state in which the work is to be performed, including Occupational Disease. The policy shall include a waiver of subrogation in favor of the State. The COI shall contain the mandatory COI subrogation waiver language found hereinafter. The amounts of such insurance shall not be less than the limits stated hereinafter. For employees working in the State of Nebraska, the policy must be written by an entity authorized by the State of Nebraska Department of Insurance to write Workers' Compensation and Employer's Liability Insurance for Nebraska employees.
2. **COMMERCIAL GENERAL LIABILITY INSURANCE AND COMMERCIAL AUTOMOBILE LIABILITY INSURANCE**  
The Contractor shall take out and maintain during the life of this contract such Commercial General Liability Insurance and Commercial Automobile Liability Insurance as shall protect Contractor and any Subcontractor performing work covered by this contract from claims for damages for bodily injury, including death, as well as from claims for property damage, which may arise from operations under this contract, whether such operation be by the Contractor or by any Subcontractor or by anyone directly or indirectly employed by either of them, and the amounts of such insurance shall not be less than limits stated hereinafter.





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

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



**3. EVIDENCE OF COVERAGE**

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

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

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:
CMSP			

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:
CMSP			

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:
CMSP			

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:
CMSP			

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:
CMSP			

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:
MSP			

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:
MSP			

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

R. LOBBYING

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

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



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

**S. AMERICANS WITH DISABILITIES ACT**

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

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.



### Section IV: Payment

#### IV. IPAYMENT

- A. **PROHIBITION AGAINST ADVANCE PAYMENT (Statutory)**  
(Neb. Rev. Stat. §§81-2403 states, "[n]o goods or services shall be deemed to be received by an agency until all such goods or services are completely delivered and finally accepted by the agency.")
- B. **TAXES (Statutory)**  
The State is not required to pay taxes and assumes no such liability as a result of this solicitation. The Contractor may request a copy of the Nebraska Department of Revenue, Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption, Form 13 for their records. Any property tax payable on the Contractor's equipment which may be installed in a state-owned facility is the responsibility of the Contractor
- C. **INVOICES**

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

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 10<sup>th</sup> 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:
CMS			

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:
CMS			

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:
MSP			

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



## **Section V: Project Description and Work**

We have addressed Section V in *Technical Approach/Requirements Matrix*.

## **Section VI: Proposal Instructions**

We have addressed Section VI in *Corporate Overview* and *Technical Approach/Requirements Matrix*.





# Form A: Bidder Proposal Point of Contact (RFP

Attachment 1)

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

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

Preparation of Response Contact Information	
Bidder Name:	Myers and Stauffer LC
Bidder Address:	10200 Grand Central Avenue, Suite 200 Owings Mills, MD 21117
Contact Person & Title:	Melissa Parks, CFE, AHFI - Principal
E-mail Address:	MParks@mslc.com
Telephone Number (Office):	800.505.1698
Telephone Number (Cellular):	N/A
Fax Number:	410.356.0188

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:	Myers and Stauffer LC
Bidder Address:	10200 Grand Central Avenue, Suite 200 Owings Mills, MD 21117
Contact Person & Title:	Melissa Parks, CFE, AHFI - Principal
E-mail Address:	MParks@mslc.com
Telephone Number (Office):	800.505.1698
Telephone Number (Cellular):	N/A
Fax Number:	410.356.0188



# Form B: Request for Proposal for Contractual Services Form (RFP Attachment 2)

## 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 work place.


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 USING AN INDELIBLE METHOD (NOT ELECTRONICALLY)

FIRM:	Myers and Stauffer LC
COMPLETE ADDRESS:	10200 Grand Central Ave., Suite 200, Owings Mills, MD 21117
TELEPHONE NUMBER:	800.505.1698
FAX NUMBER:	410.356.0188
DATE:	2/8/2023
SIGNATURE:	 Melissa Parks <small>Digitally signed by Melissa Parks Date: 2023.02.08 14:42:05 -05 00'</small>
TYPED NAME & TITLE OF SIGNER:	Melissa Parks, CFE, AHFI - Principal



# Appendix

- *Appendix A: Resumes*



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## Appendix A: Resumes

### Michael Johnson, CPA, CFE

#### Member (Partner)

Mr. Johnson is a member of the firm's executive committee and the partner-in-charge of our Atlanta, Georgia, office. He is a member of the firm's Managed Care and Benefit/Program Integrity engagement teams. He has extensive experience working with state Medicaid clients on managed care initiatives and program integrity engagements including support for the Medicaid Fraud Control Unit (MFCU).

Mr. Johnson's has supported states and the federal government on fraud and abuse initiatives. He has provided case support to both the Department of Justice and the Georgia MFCU in both civil and criminal trials. This includes providing testimony during trials and depositions.

In addition, Mr. Johnson has extensive experience working with state Medicaid agencies assisting them with managed care oversight. To support those states, he oversaw the development of a strategy to reconcile managed care organization (MCO) encounter claims back to financial records. With implementation of this strategy, the MCOs in several states have raised their completion rates and cleaned up erroneous encounters in the process. This also allowed the State to use encounter data for rate setting purposes and program oversight. Mr. Johnson has also overseen multiple state medical loss ratio (MLR) examinations and was recognized by the Centers for Medicare & Medicaid Services (CMS) as an expert in this area and presented on the topic with CMS at a conference. Through his oversight of managed care entities in multiple states, Mr. Johnson has conducted and overseen compliance, financial, and encounter reviews of most of the large national Medicaid health plans.

Prior to joining Myers and Stauffer, he managed the claims analysis unit of the Healthcare Audits Division for the Georgia Department of Audits and Accounts (GDOAA) which included responsibilities for the identification of potential fraud and abuse. During his time and GDOAA, Mr. Johnson also conducted both financial and performance audits under Generally Accepted Government Auditing Standards (GAGAS) standards.

#### Education

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B.B.A., Accounting, University of Georgia, 1994

#### Years of Experience

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25 years of experience planning, conducting, and participating in complex federal criminal fraud and money laundering investigations involving corporate entities and organizations.

25 years of experience conducting forensic audits/accounting for/of government agencies/private companies.

29 years of professional experience.

15 years with Myers and Stauffer.

#### Licenses/Certifications

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Certified Public Accountant/Certified Fraud Examiner

#### Affiliations

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American Institute of Certified Public Accountants/Association of Certified Fraud Examiners/Georgia Society of Certified Public Accountants/National Healthcare Anti-Fraud Association



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## Relevant Client Experience

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### Improper Payments and Recovery

Mr. Johnson oversees the work and delivery of the annual report detailing errors and issues with claims payments made by states and oversees the review of the States' federal claiming forms for accuracy. In other states, he works with the Medicaid program to oversee the federally-mandated Recovery Audit Contractor (RAC) program. He has facilitated more than tens of millions in recoveries back to states. He also assists with financial reviews of state payments to behavioral health providers to determine the scope of overpayments and underpayments.

*Clients: Georgia Department of Community Health – Benefits Testing (2008 – Present); Georgia Department of Community Health – Payment Error Rate Measurement (2009 – Present); Georgia Department of Community Health – Recovery Audit Contractor (2012 – Present); Louisiana Department of Health – Recovery Audit Contractor (2013 – 2016); New Mexico Human Services Department – Fiscal Consulting (2012 – 2014); New Mexico Human Services Department – Behavioral Health Reconciliation (2014 – 2016)*

### Electronic Health Records Compliance

Mr. Johnson assists clients with their promoting interoperability (formerly the electronic health record [EHR]). He conducts audits, pre-payment reviews to ensure payments are reasonable and likely to be retained, and post-payment reviews to ensure payments are accurate and in compliance with federal and state rules. He completes encounter data validation, reviews risk adjustment inputs, and assesses compliance matters, including third-party liability, timely payment, denials, etc. He has also completed audit guides and stratification of providers into risk pools. He conducts numerous eligible provider and eligible hospital audits and sends referrals to the MFCU as a result of his review. He assists with Health and Human Services, Office of Inspector General review.

*Clients: Alaska Department of Health and Social Services – Electronic Health Records Incentive Payment Program Post-Payment Review (2012 – Present); Arizona Health Care Cost Containment System – Promoting Interoperability Consultant (2015 – Present); Colorado Department of Health Care Policy and Financing – Promoting Interoperability Program Audit (2013 – Present); Colorado Department of Health Care Policy and Financing – Promoting Interoperability Program Pre-Payment Analysis (2016 – Present); Georgia Department of Community Health – Promoting Interoperability Program Audit (2010 – Present); Hawaii Department of Human Services – Promoting Interoperability Program Audit (2015 – Present); Iowa Department of Human Services – Promoting Interoperability Program Post-Payment Review (2017 – Present); Iowa Department of Human Services – Electronic Health Record Incentive Payment Audit (2017 – Present); Louisiana Department of Health – Promoting Interoperability Program Audit and Health Information Technology/Health Information Exchange (2011 – Present); Maine Department of Health and Human Services – Promoting Interoperability Program Audit (2014 – Present); Maryland Department of Health – Promoting Interoperability Program Audit (2015 – Present); Missouri Department of Social Services – Electronic Health Records Incentive Payment Program Post-Payment Review (2012 – Present); New Hampshire Department of Health and Human Services – Promoting Interoperability Program Audit (2012 – Present); New Mexico Human Services Department – Promoting Interoperability Program Audit (2014 – Present); Tennessee Department of Finance and Administration – Promoting Interoperability Program Audit (2019 – Present); Washington Health Care Authority – Promoting Interoperability Program Audit (2017 – Present)*

### Compliance Reviews

Mr. Johnson assists clients with the oversight of their managed care programs. He validates encounter data, conducts on-site reviews at care management organizations to address contract compliance, and conducts readiness reviews. He works with state Medicaid departments, CMS, and other vendors to comply with payment error rate measurement (PERM) program rules, which include eligibility testing and claims testing. He also assists states in reviewing their federal claiming forms for accuracy. He also conducts Child and Adult Care Food Program and Summer Food Service Program compliance and administrative reviews (AR), investigates complaints, and conducts financial audits of program sponsors, including day care homes. He directs and conducts quality assurance on state annual ARs. He also oversees inventory and square footage assessments to see if vendors are eligible for Women, Infants, and Children program participation.



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*Clients: Alabama State Department of Education – Child and Adult Care Food Program Audit (2018 – Present); Alabama State Department of Education – Summer Food Service Program (2020 – Present); Georgia Department of Community Health (2009 – Present); Georgia Department of Community Health (2011 – 2018); Georgia Department of Community Health – Case Mix Consulting (2013 – Present); Georgia Department of Early Care and Learning – Child and Adult Care Food Program (CACFP) Audits (2019 – Present); Louisiana Department of Health – Payment Error Rate Measurement (2019 – Present)*

#### Managed Care Consulting

Mr. Johnson provides support and technical assistance to state Medicaid managed care programs. He serves as a technical advisor for procurement-related engagements and provides recommendations for performance management oversight of MCOs. He validates encounter data and conducts MLR examinations.

*Clients: Georgia Department of Community Health – Care Management Organization Compliance (2008 – Present); Hawaii Department of Human Services – Medicaid Managed Care Organization Procurement Support (2018 – Present); Kentucky Cabinet for Health and Family Services – Managed Care Consulting Services (2018 – Present); Louisiana Department of Health – Managed Care Organization Oversight (2015 – Present); Mississippi Division of Medicaid – Managed Care Organization Medical Loss Ratio Reviews (2015 – Present); New Mexico Human Services Department – Medicaid Managed Care Compliance Reviews (2015 – Present); Wisconsin Department of Health Services – Managed Care External Quality Review and Financial Audit Services (2018 – Present); Wisconsin Department of Health Services – Managed Care Organization Medical Loss Ratio Examination (2018 – Present)*

#### Testifying Trial Districts

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Experience testifying at various trials in support of the Georgia MFCU and the DOJ (the southern, middle, and northern districts of Georgia). Trials included Medicaid fraud as well as WIC hearings/trials.

#### Presentations

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“Don’t Set It and Forget It – 5 Tips to Maintain Oversight of your MCO,” 34th Annual National Association of Medicaid Program Integrity Annual Conference, Dallas, Texas, 2018.

“Medical Loss Ratio Enforcement – Federal and State Regulatory Perspectives,” Society of Financial Examiners Annual Conference, Indian Wells, California, 2018.

“Medicaid Managed Care: Helpful Hints for Effective Monitoring and Ensuring Compliance,” 29th Annual National Association of Medicaid Program Integrity Annual Conference, Baltimore, Maryland, 2013.

“Identifying Improper Payments/Overpayments Using Data Mining,” 27th Annual National Association of Medicaid Program Integrity Annual Conference, Denver, Colorado, 2011.

“Detecting Fraud, Abuse, and Errors in Fee-for-Service and Managed Care Programs,” 25th Annual National Association of Medicaid Program Integrity Annual Conference, Portland, Maine, 2009.

#### References

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Lynette Rhodes, Chief of Medicaid Division  
Georgia Department of Community Health/2 Peachtree Street NW/Atlanta, GA 30303-315  
404.656.7513/LRhodes@dch.ga.gov

Ms. Sonja Allen-Smith, Inspector General  
Georgia Department of Community Health/2 Peachtree Street NW, 5th Floor/Atlanta, GA 30303-3159  
404.463.7590/sonja.allen-smith@dch.ga.gov

Keith Heartsill, Healthcare Financial Consultant  
Mississippi Department of Medicaid/550 High Street, Suite 1000/Jackson, MS 39201  
601.359.3904/keith.heartsill@medicaid.ms.gov



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## **Melissa Parks, CFE, AHFI**

### **Principal (Partner)**

Ms. Parks has over 25 years of experience with Medicare/Medicaid billings, health care-related consulting audits and forensic accounting analysis, including over twenty years of work with Department of Justice/Federal Bureau of Investigation (DOJ/FBI). Her industry experience relates to Medicare and Medicaid cost report audits, compliance reviews relating to government entities such as the Centers for Medicare & Medicaid Services (CMS), Medicare cost report fraud, forensic accounting, asset tracing, identifying illegal kickback payments, physician time studies, calculation of lowest intermediary balance, reviewing and analyzing medical claims data from private and government payor sources, trend analysis on claims data, loss calculations, preparation of trial exhibits and Government testifying witness. She is currently involved with numerous health care fraud investigations and litigation support service engagements and has worked on over 100 criminal fraud investigations. She has extensive trial testimony experience including testifying in trials, sentencing hearings, and providing non-testimony assistance for trial teams.

For the U.S. Department of Justice, she is the Principal responsible for assisting the United States Attorney's Office and DOJ with investigative analysis such as calculation of damages, identification of issues, meeting with relator and hospital on *qui tam* investigation related to false claims submitted to the government, forensic analysis, and asset forfeiture tracing. She is also the Principal overseeing the FBI Mega contract work.

Ms. Parks is the Principal that oversees the Kansas Adult Protection Services forensic analysis on Involved Adult case work. The investigative forensic analysis is performed to determine if the Involved Adults accounts have been compromised and to what extent. A final written report detailing our forensic analysis is completed and provided to the investigators assigned to each case. Once the investigator has a chance to review the report, the investigator will reach out to Ms. Parks to initiate a call to discuss the findings. She also assisted CMS from 2001 – 2005 in CFO Audits, Regional Office Audits, and the AUP Project – United Government Services. Ms. Parks is a Certified Fraud Examiner and an Accredited Health Care Fraud Investigator.

#### **Education**

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B.S., Accounting, York College of Pennsylvania, 1994

#### **Years of Experience**

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22 years of experience in planning, conducting, and participating in complex federal criminal fraud and money laundering investigations involving corporate entities and organizations.

22 years of experience conducting forensic audits/accounting for/of government agencies/private companies.

26 years of professional experience.

22 years with Myers and Stauffer.

#### **Licenses/Certifications**

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Certified Fraud Examiner/Accredited Health Care Fraud Investigator

#### **Affiliations**

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Association of Certified Fraud Examiners/National Healthcare Anti-Fraud Association

#### **Security Clearance**

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Security clearance through DOJ Criminal Division, Fraud Section.



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## Relevant Client Experience

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### Federal Forensic Accounting and Litigation Support

Myers and Stauffer assists the DOJ/FBI in a broad spectrum of criminal health care fraud investigations throughout the United States. Ms. Parks' experience includes:

- Team leader responsible for assisting the United States Attorney's Office and DOJ with calculation of damages, identification of issues, and meeting with relator and hospital on qui tam investigation related to false claims submitted to the government.
- Principal overseeing the FBI Mega contract work, including:
  - Assisted in over 100 federal health care fraud cases related to HIV infusion, CMHC, HHA, Physicians, Foster Care Program, Physician Owned Hospitals, Psychiatric Hospitals and Sober Homes, Labs.
  - Provide forensic litigation support services, such as, tracing fraud proceeds to money laundering shell corporations, identifying key individuals in bank documents, calculating amount paid to defendants and key individuals, calculating the amount of fraud proceeds deposited into accounts, calculating the percentage of fraud proceeds to overall deposits, identifying checks converted to cash and total amount of cash withdrawals and deposits into accounts, identifying foreign transactions and purchases, calculating indirect fraud proceeds deposited into accounts, calculating kickback payments, and identifying of additional bank accounts to subpoena.
  - Identify assets (real property and personal property) derived directly or indirectly with fraud proceeds and assist with asset forfeiture proceedings for indictment, seizure and restraining.
  - Complete LIBR analysis on comingled bank accounts.
  - Assist with reviewing Medicare, Medicaid, Tricare and private insurance claims and calculate loss figures related to such claims.
  - Review and identify claims submitted while physicians are traveling and calculating loss figure for those submitted false claim.
  - Complete physician time study to review hours billed daily.
  - Assist in the creation of a database to capture relevant information from KIPU electronic patient records for ongoing Sober Home investigations.
  - Analyze Sober Home patients' files to identify lab reports, partial hospitalization and intensive outpatient therapy dates to compare information to billings.
  - Review pharmacy wholesale invoices to calculate drugs purchased and compare this amount to the amount Medicare was billed.
  - Complete patient cycling analysis.
  - Oversee multiple cases at one time and ensure staff meet expectations of agents on work product.
  - Coordinate findings with prosecutors, FBI, HHS, IRS and other government agencies involved in case.
  - Assist with indictment preparation and indictment counts.
  - Prepared trial charts and extensive trial testimony as a summary witness in 23 federal trials with the Miami, Detroit, Dallas, Brooklyn and Houston FBI field offices.

*Clients: U.S. Department of Justice – Forensics and Litigation Support (1998 – Present); Assistant United States Attorney Offices – Forensics and Litigation Support (1998 – Present)*

### Forensic Accounting Analysis

Myers and Stauffer provides forensic accounting analysis on referred cases by the Adult Protection Services for suspected fraud and financial exploitation. Ms. Parks' role includes:

- Principal overseeing the Kansas Adult Protective Services work, including:
  - Review financial documents such as bank records, investment reports, loan documents, etc. per case and investigate to determine if there has been misappropriation of funds from the Involved Adults accounts.
  - Provide written financial summary reports of case analysis to investigators which outline our findings and recommendations.
  - Conduct exit conferences with investigators to discuss findings and recommendations for each case.
  - Complete engagement letters documenting the commencement of our case analysis and request any additional records that are needed.





- Attend any law enforcement/attorney calls regarding our forensic analysis.
- Ensure all cases are reviewed timely per the contract requirements.
- Provide monthly reports detailing case information, receipt of documents, follow up information, report submission to supervisor and report issuance back to APS.
- Oversaw the completion of our standardized workpapers which are use for each case investigation.
- When needed will provide trial testimony and exhibits on relevant case.

*Clients: Kansas Department for Children and Families (2022-Present)*

#### Program Integrity Audits

Myers and Stauffer assisted CMS with a variety of CFO/SAS 70 audits. Ms. Parks' areas of experience include:

- Assisted in the FYE 2001 through 2003 CFO Audit – AdminaStar Federal.
- Assisted in planning and completion of the 2001 through 2003 Regional Office Audits.
- Assisted in the FYE 2003 AUP Project – United Government Services.
- Assisted in running the FYE 2004 CFO Audit – Riverbend/Assisted in the FYE 2004 SAS-70 Project – Riverbend/Assisted in the FYE 2005 SAS-70 Project – Riverbend.

*Clients: CMS (2003-2005)*

#### Testifying Trial Districts

Southern District of Florida/Southern District of Texas/Northern District of Texas/Eastern District of New York/Eastern District of Michigan-Southern Division

#### Testifying Trials/Depositions in the Last Five Years

- *U.S. vs Beauchamp* (Forest Park) – Provided summary witness testimony on forensic analysis/loss calculations.
- *U.S. vs Pikus* – Provided summary witness testimony on forensic analysis and loss calculations.
- *U.S. vs Bakry* – Provided summary witness testimony on claims and loss calculations.
- *U.S. ex rel. STF, LLC. vs. Crescendo Bioscience, Inc. et al.* – Expert witness report for damage calculations. (deposition August 2021)
- *U.S. vs Markovich, et al.* – Provided summary witness testimony on patient file analysis, loss calculation and private insurance claims.
- *U.S. vs Bailyson, et al.* – Provided summary witness testimony on patient file analysis, loss calculation and private insurance claims.
- *U.S. vs Perez, et al.* – Provided testimony on claims analysis.
- *U.S. vs Markovich, et al.* (second trial for physician) – Provided summary witness testimony on patient file analysis, loss calculation and private insurance claims.

#### Presentations

Department of Justice National Healthcare Fraud Training Conference, 2014  
New York City Health Care Fraud Work Group, 2018.

#### References

Allen Medina, Senior Deputy Chief of the Criminal Division, Fraud Section  
U.S. Department of Justice/1400 New York Avenue, NW/Washington, D.C. 20530  
202.257.6537/Allan.medina@usdoj.gov

P.J. Meitl, Senior Trial Attorney  
U.S. Department of Justice/1100 Commerce St., Ste. 300/Dallas, TX 75242  
214.659.8680/Philip.meitl@usdoj.gov

Jessica Snyder, Program Administrator for Adult Protective Services, Prevention and Protection Service  
Kansas Department for Children and Families/555 S Kansas Ave/Topeka, KS 66603  
785.368.8105/Jessica.snyder@ks.gov



## Kathleen McNamara, CPA, CFE

### Senior Manager

Ms. McNamara has over 42 years' experience in the health and human service industry, forensic accounting, financial statement audits and business consulting. She has extensive organizational, financial, and regulatory knowledge about governmental insurance and human services programs. She has testified either through deposition or trial more than 30 times. Ms. McNamara has served as the project manager to the Department of Justice (DOJ) for nearly 100 fraud investigations. In this capacity, she has been primarily responsible for all services provided in a particular case including assisting in understanding technical case documents, facts, issues, and evaluating the merits of the case. Services provided include forensic accounting work, analyzing the fair market value of physician remuneration, the commercial reasonableness of financial arrangements, quantification of kickbacks and determination whether the services were properly billed and actually provided. Throughout each of the cases, Ms. McNamara collaborated with law enforcement and the attorneys to bring the case to a successful conclusion or settlement.

She has participated and managed audits of third-party payers, hospitals, small businesses, and various companies in the entertainment business, and is familiar with Medicare and Medicaid reimbursement for various health care providers including hospitals, home health agencies, nursing homes, physicians, federally qualified health clinics, and rural health clinics. She has also prepared numerous valuation reports including determining fair market value of management services, ambulatory surgery centers, physician practices, and physician services.

Her knowledge base makes her qualified to provide guidance on a range of regulatory topics, such as, Medicare reimbursement, Medicaid reimbursement, and the Anti-Kickback Statute.

Prior to joining Myers and Stauffer, Ms. McNamara worked for five years as the treasurer of a national health care company specializing in home health care, private duty nursing, supplemental staffing, and hospital medical documentation services. She was responsible for establishing all the accounting systems, annual budgets, and tracking processes to ensure accurate Medicare cost reports and financial statements. From 1981 through 1985, Ms. McNamara worked for a national accounting firm as a senior in the audit department. Her experience includes:

- Forensic accounting experience.
- Expert trial and deposition testimony.
- Internal control reviews.
- Financial statement audits and preparation.
- Physician compensation and valuation of services.
- Valuation of kickbacks paid to referral sources.
- Billing and collection system assessment and analysis.
- Monitoring issues relevant to Medicare and Medicaid reimbursement.
- Managed coding review team.
- Skilled nursing facilities and home health operational and financial assessments.
- Medicare compliance risk assessments.
- Cost report planning, development and auditing.
- Third-party reimbursement.
- Cost accounting systems.
- Developing financial models and feasibility studies.
- Review of accounting and internal control procedures to improve efficiency and effectiveness.

### Education

B.S., Accounting, Boston College, 1981 (*Magna cum laude*)



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### Years of Experience

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25 years of experience in planning, conducting, and participating in complex federal fraud investigations.

11 years of experience conducting forensic audits/accounting for/of government agencies.

39 years of professional experience.

30 years with Myers and Stauffer.

### Licenses/Certifications

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Certified Public Accountant

Certified Fraud Examiner

### Affiliations

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American Institute of CPAs

American Health Lawyers Association

Association of Certified Fraud Examiners

### Security Clearance

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Security clearance through DOJ Criminal and Civil Divisions, Fraud Sections.

### Relevant Client Experience

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#### Forensic Accounting and Litigation Support

Myers and Stauffer assists the DOJ/FBI in a broad spectrum of criminal health care fraud investigations throughout the United States. Ms. McNamara's role has included: team leader responsible for assisting the United States Attorney's Office and DOJ with calculation of damages, identification of issues, and meeting with relator and hospital on qui tam investigation related to false claims submitted to the government. She also is the Project Manager for Adult Protective Services forensics accounting/investigative work for state human service agency.

*Clients: Kansas Department for Children and Families (2022 – Present); U.S. Department of Justice – Forensics and Litigation Support (1998 – Present); Assistant United States Attorney Offices – Forensics and Litigation Support (1998 – Present)*

### Testifying Trials/Depositions Examples

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*United States ex rel. Jamison vs. McKesson Corporation, et al., No. 2:08-cv-214-SA-JMV (N.D. Miss.)*

*United States ex rel. Simmons vs. Meridian, No. 3:11-cv-0439 (M.D. Tenn.)*

*United States ex. rel. Barker vs. Columbia Regional Healthcare et al.*

*United States ex. rel. Tullio Emanuele vs. Medisor Associates et al., No.1:110-cv-00245*

*Maria A. Arteaga Alvarez vs. Fresno Community Regional Medical Center, Pervaiz Chaudhry, MD et.al., Superior Court of California, Case No. 13CECG03906*

*United States ex rel. Lutz et al. vs. Berkely Heartlab, Inc. et al., No. 9:14-cv-00230-RMG*

*Thomas E. Reynolds, as Trustee vs. Behrman Capital IV L.P., et al. No. 2:18-cv-01453-ACA*

*United States ex rel. Heesch vs. Diagnostic Physicians Group, PC et al.*

*United States ex rel. Drakeford vs. Tuomey Healthcare System, No. 3:05-cv-2858-MBS (D.S.C.)*

*United States ex rel. Baklid-Kunz vs. Halifax Medical Center, No. 6:09-cv-1002-Orl-31TBS (M.D. Fla.)*

*United States ex rel. Kaczmarczyk, et al. vs. SCCI Health Services Corp., et al., No. 4:99-cv-01031 (S.D. Tex.)*

*United States ex rel. Pogue vs. Diabetes Treatment Centers of America, No. 565 F. Supp.2d 153 (D.D.C.)*

*United States vs. Joseph Campbell, No. 08-cv-1951 (D.N.J.)*



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*United States vs. James W. Carell, et al.*, No. 3:09-cv-0445 (M.D. Tenn.)

*United States ex rel. Lutz et al. vs. Laboratory Corporation of America Holdings*, Case No. 9:14 cv- 03699-RMG

### **Presentations and Publications**

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“Inside the Halifax Case,” Husch Blackwell, 2014.

“Inside the Halifax Case,” Health Care Compliance Association, 2014.

“Halifax: A View from the Expert’s Seat,” National Association of Certified Valuators and Analysts, Advanced Healthcare Valuation Symposium, 2014.

### **References**

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Jessica Snyder, LBSW, Program Administrator for Adult Protective Services  
Prevention and Protection Services  
Kansas Department for Children and Families/555 S Kansas Ave./Topeka, KS 66603  
785.368.8105/Jessica.snyder@ks.gov

Jennifer Verkamp, Partner  
Morgan Verkamp LLC/4410 Carver Woods Dr., Suite 200/Cincinnati, Ohio 45242  
513.561.4400/jverkamp@morganverkamp.com

Christopher Terranova, Senior Trial Counsel  
U.S. Department of Justice/601 D. Street, NW/Washington, DC 20044  
202.616.4203/Christopher.terranova@usdoj.gov



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## Kevin Jenkins, CFE

### Senior Manager

Mr. Jenkins has assisted with multiple health care fraud investigations and litigation support service engagements. His clients have included the U.S. Department of Justice (DOJ), Federal Bureau of Investigation (FBI), Kansas Department of Children and Family Services Adult Protective Services (APS), and various Assistant United States Attorney (AUSA) offices. His industry experience relates to forensic accounting, reviewing cases of financial exploitation, asset tracing, identifying illegal kickback payments, physician time studies, money laundering schemes, patient file record analysis reviewing and analyzing medical claims data from private and government payor sources, trend analysis on claims data, loss calculations, preparation of trial exhibits, and Government testifying witness. He is currently involved with numerous health care fraud investigations and litigation support service engagements and has worked on over numerous criminal fraud investigations. He has trial testimony experience in five criminal cases.

Mr. Jenkins also has experience with health care-related reimbursement issues primarily involving the Medicare and Medicaid programs. He has performed Medicaid rate setting desk reviews and Medicaid desk setting reviews for the state of Maryland. He has also performed Medicaid disproportionate share hospital (DSH) program examinations for various states including Connecticut, South Carolina, and Tennessee.

Mr. Jenkins has also performed agreed-upon procedures (AUPs) involving the verification of patient eligibility for inclusion in New Jersey's acute care hospital charity care reimbursement system.

#### Education

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B.S., Accounting, Salisbury University, 2010

B.S., Business Management, Salisbury University, 2010

#### Years of Experience

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12 years of experience in planning, conducting, and participating in complex federal fraud investigations.

12 years of experience conducting forensic audits/accounting for/of government agencies.

12 years of professional experience.

12 years with Myers and Stauffer.

#### Licenses/Certifications

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Certified Fraud Examiner

#### Affiliations

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Association of Certified Fraud Examiners

#### Security Clearance

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Security clearance through DOJ Criminal Division, Fraud Section.

#### Relevant Client Experience

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##### Forensics Accounting

Mr. Jenkins has assisted with litigation support services for various provider types as a subcontractor for the FBI. His areas of experience include: organizing evidence; overseeing development of patient file databases, reviewing financial records, patient files, and insurance claims information; generating review reports, and meeting the general needs of the clients; testifying as a summary witness. He also assists with Adult Protective Services forensics accounting/investigative work for state human service agency for which he created a financial exploitation audit program, oversaw the staffing of individual cases, reviewed financial summaries prepared by staff, conducted exit interviews with investigators, and assisted in preparing monthly/quarterly reports.



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*Clients: Kansas Department for Children and Families (2022 – Present); U.S. Department of Justice – Forensics and Litigation Support (2011 – Present); Federal Bureau of Investigations – Forensics and Litigation Support (2011 – Present); Assistant United States Attorney Offices – Forensics and Litigation Support (2011 – Present)*

#### Compliance and Auditing

Mr. Jenkins has assisted with audits of provider cost reports on the state levels. These audits review financial records to ensure compliance with state and federal laws and regulations.

*Clients: Connecticut Department of Social Services – Disproportionate Share Hospital Audit (2011 – 2011); Georgia Department of Community Health – Medicaid Cost Report Settlement (2011); New Jersey Department of Health Auditing Services and Acute Care Hospital Common Audit Program (2011 – 2013); South Carolina Department of Health and Human Services – Disproportionate Share Hospital Audit (2011); South Carolina Department of Health and Human Services Medicaid Cost Report Settlement (2011); Tennessee Department of Finance and Administration – Disproportionate Share Hospital Audit and Certified Public Expenditures (2011)*

#### Testifying Trial Districts

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AUSA Office Baltimore/Southern District of Texas/ Northern District of Texas/Southern District of Florida

#### Testifying Trials/Depositions

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*U.S. vs. KWANING, et al.* – Provided summary witness testimony on forensic analysis.

*RAMIREZ, et al. vs. U.S.A. (QC Medical Clinic)* – Provided summary witness testimony on loss calculations and claims analysis.

*U.S. vs. Hamilton, Yolanda* – Provided summary witness testimony on loss calculations and claims analysis.

*U.S. vs. HARRIS, et al. (Novus Hospice)* – Provided summary witness testimony on loss calculations and claims analysis.

*U.S. vs. Carie Lyn Beetle* – Provided summary witness testimony on patient file documentation, loss calculations and claims analysis.

#### References

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Aaron Cohen, Special Agent  
Federal Bureau of Investigation/Fort Worth, TX  
972.955.2168/Ajcohen2@fbi.gov

Ligia Markman, Trial Attorney  
U.S. Department of Justice/Criminal Division, Fraud Section  
1400 New York Ave., NW/Washington, DC 20005  
202.514.0095/Ligia.Markman@usdoj.gov

Judson Mihok, Chief, Major Crimes  
U.S. Department of Justice/Northern Division/36 S. Charles Street, 4th Floor/Baltimore, MD 21201  
410.209.4800 /judson.mihok@usdoj.gov



## Priscilla Clark, JD

### Manager

Ms. Clark performs and reviews post-payment desk reviews for electronic health record (her) incentive payments assisting with the identification of upward and downward payment adjustments for the federal Promoting Interoperability Program. In addition, Ms. Clark co-authored EHR audit guides for Arizona, Iowa, Maine, Connecticut, and New Mexico, which were all approved by CMS, and has assisted with updating Arizona's State Medicaid Health Information Technology Plan (SMHP). She also assists with Adult Protective Services forensics accounting/investigative work for state human service.

As part of Ms. Clark's degree program, she served in the Philip C. Cook Low-Income Taxpayer clinic and the Health Law Partnership clinic at the Georgia State University College of Law supporting low-income individuals in legal matters before the Internal Revenue Service and the Social Security Administration. In this role, Ms. Clark assisted with gathering and investigating client tax and health records, as well as completing and submitting various forms/filings including, but not limited to, retainer agreements; authorizations for the release of records and information; authorizations for disclosure of protected health information (PHI); power of attorney/declaration of representatives; and Freedom of Information Act requests.

#### Education

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J.D., Georgia State University, 2021.

B.B.A., Accounting, University of Georgia, 2017

#### Years of Experience

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5 years of experience conducting accounting for government agencies.

5 years of professional experience.

5 years with Myers and Stauffer.

#### Licenses/Certifications

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Juris Doctorate

#### Relevant Client Experience

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##### Forensics Accounting

Ms. Clark assists with Adult Protective Services forensics accounting/investigative work for state human service agency by contacting and communicating with investigator about additional documentation or investigative work necessary to conclude the case, identifying potential misappropriation of funds, financial exploitation, and organizing the various information in the case in a clean and concise manner.

*Clients: Kansas Department for Children and Families (2022 – Present)*

##### Alternative Payment Model Program Analysis

Ms. Clark assists in auditing the Certified Electronic Health Record Technology requirement for advanced Alternative Payment Models.

*Clients: Centers for Medicare & Medicaid Services (CMS) MACRA Section 101(e) Alternative Payment Model Program Analysis Contractor (2021 –2022)*

##### American Rescue Plan Act

Ms. Clark assists with project management, creating payment applications, stratifies provider risk pools for sample selection, and assisting with creating the Arizona Health Care Cost Containment System audit guide.

*Clients: North Dakota Department of Health Services – American Rescue Plan Act (2022 – Present); Arizona Health Care Cost Containment System – American Rescue Plan Act (2022 – Present)*



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### Electronic Health Records

Ms. Clark conducts on-site and remote training sessions for the state client staff on the promoting interoperability (EHR) program. She completes eligible provider and eligible hospital reviews and reviews work submitted by staff and senior accountants, provides consulting services to the client, consults with the client on improvements to their pre-payment and post-payment auditing procedures and provides updates to their audit strategy and SMHP. She also conducts strength/weakness/opportunities/threats analyses, leads educational webinars and in-person training sessions for eligible providers, and completes stratifications of providers into risk pools. Ms. Clark also leads numerous educational webinars and in-person training sessions for eligible providers. She assists with the completion of audit guides and stratifies providers into risk pools.

*Clients: Arizona Health Care Cost Containment System – Promoting Interoperability Consultant (2017 – Present); Georgia Department of Community Health – Promoting Interoperability Program Audit (2017 – Present); Iowa Department of Human Services – Promoting Interoperability Program Post-Payment Review (2017 – 2022); Louisiana Department of Health – Promoting Interoperability Program Audit and Health Information Technology/Health Information Exchange (2017 – Present); Maine Department of Health and Human Services – Promoting Interoperability Program Audit (2017 – Present); New Hampshire Department of Health and Human Services – Promoting Interoperability Program Audit (2017 – 2022); New Mexico Human Services Department – Promoting Interoperability Program Audit (2017 – 2022); Tennessee Department of Finance and Administration – Promoting Interoperability Program Audit (2019 – Present); Washington Health Care Authority – Promoting Interoperability Program Audit (2017 – 2021); Massachusetts Executive Office of Health and Human Services – Promoting Interoperability Program Audit (2020 – 2022)*

### Presentations

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- “Electronic Clinical Quality Measures,” Providers, Arizona, 2020 and 2021.
- “Stage 3 Requirements,” Provider Arizona, 2020 and 2021.
- “Documentation Retention,” Provider Arizona, 2020 and 2021.
- “Open Forum: PY 2020/2021 Checklist,” Provider Arizona, 2020 and 2021.
- “Open Forum focus on: Objective 1: Protect Patient Health Information (Security Risk Analysis) and Objective 8: Public Health and Clinical Data Registry Reporting,” Provider Arizona, 2021.
- “Objective 1: Protect Patient Health Information (Security Risk Analysis),” Provider Arizona, 2020.
- “Objective 5: Patient Electronic Access to Health Information,” Provider Arizona, 2020.
- “Objective 6: Coordination of Care through Patient Engagement,” Provider Arizona, 2020.
- “Objective 8: Public Health and Clinical Data Registry,” Provider Arizona, 2020.
- “Objective 2: Electronic Prescribing, Objective 3: Clinical Decision Support, Objective 4: Computerized Provider Order Entry,” Provider Arizona, 2020.
- “Objective 7: Health Information Exchange,” Provider Arizona, 2020.
- “In-Depth Look at the Security Risk Analysis,” Variations of this presentation were delivered to providers, Arizona and Georgia, 2019.
- “Security Risk Analysis Training,” State Staff, Arizona, 2019.
- “Auditing 101,” State Staff, Arizona, 2019.
- “Electronic Health Records Incentive Program Training for Eligible Professionals and Hospitals,” State Staff, Arizona, 2019.
- “Risk Assessment and Sample Selection Training,” State Staff, Arizona, 2019.

### References

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Karen Edgley, Post-Payment Audit Program Supervisor, Office of Inspector General  
Arizona Health Care Cost Containment System (AHCCCS)/ 5035 n 196th Ave/Litchfield park AZ 85340





602.620.3103/Karen.edgley@azahcccs.gov

Tameka Lester, Associate Dean for Student Success Programs & Strategic Enrollment Management  
Georgia State University College of Law/P.O. Box 4037/Atlanta, GA 30302  
404.413.9077/tlester@gsu.edu

Valorie Vigil, Former Staff Manager, Medicaid Promoting Interoperability Program  
New Mexico Human Services Department/2408 Madeira Drive NE/Albuquerque, NM 87110  
505.389.5262/vavigil@comcast.net



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## **Robert Jones, MBA, CFE**

### **Senior Accountant**

Since joining the litigation support engagement team in 2022, Mr. Jones has assisted with multiple health care and vulnerable adult fraud investigations and litigation support service engagements. His clients have included the U.S. Department of Justice (DOJ), Assistant United States Attorney offices, and the Kansas Department for Children and Families, Adult Protective Services. He is responsible for recording and performing analysis on financial information, identifying potential misappropriation of funds, asset tracing, recording patient file information, and providing litigation support.

Before joining the litigation support engagement team, Mr. Jones specialized in public health care auditing, consulting, and compliance. He performed analyses of Medicaid fee-for-service and encounter claims data, stratified provider risk pools for sample selection, conducted post-payment desk reviews, assisted with the identification of upward and downward payment adjustments, and generated written reports for state-specific Medicaid Electronic Health Records (EHR) Promoting Interoperability (PI) Programs. He co-authored multiple revisions of Louisiana's EHR audit guide which were approved by the Centers for Medicare & Medicaid Services (CMS) and assisted with updating Louisiana's State Medicaid Health Information Technology Plan. He has also conducted Certified Electronic Health Record Technology (CEHRT) Validation desk audits for CMS as a subcontractor to Mathematica since 2018. In this role, he prepared the Entity work books and completed clinician sample selection, performed audit procedures and generated reports, communicated extensively with selected alternative payment model (APM) participants, and prepared/presented weekly status reports.

Prior to joining Myers and Stauffer, from 2014 through 2017, Mr. Jones worked as an investigative auditor with the Office of the Attorney General, Georgia Medicaid Fraud Control Unit where he worked in a multidisciplinary team to investigate suspected Medicaid fraud and elder abuse using claims data, bank statements, and financial report analysis. While in this role, he designed and implemented audit plans; collected, evaluated, and analyzed data and other evidence; prepared analysis, identified different types and amounts of fraud, prepared trial exhibits, and served as a testifying witness. He also assisted other team disciplines as needed to include case planning, subject interviews, and patient file review.

#### **Education**

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M.B.A., Columbus State University, 2013

B.B.A., Accounting, Columbus State University, 2013

B.B.A., Management, Columbus State University, 2005

#### **Licenses/Certifications**

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Certified Fraud Examiner

#### **Affiliations**

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Association of Certified Fraud Examiners

#### **Security Clearance**

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Security clearance through DOJ Criminal Division, Fraud Section.

#### **Years of Experience**

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4 years of experience conducting forensic audits/accounting for government agencies.

4 years of experience in planning, conducting, and participating in complex fraud investigations.

14 years of professional experience.

5 years with Myers and Stauffer.



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3 years with the Office of the Attorney General, Georgia Medicaid Fraud Control Unit.

### Relevant Client Experience

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#### Forensics Accounting

Myers and Stauffer assists the DOJ/FBI in a broad spectrum of criminal health care fraud investigations and assists Adult Protective Services with forensic accounting and investigative work. Mr. Jones' areas of experience include: organizing evidence; reviewing financial records/patient files; identifying potential misappropriation of funds, generating review reports, and meeting the general needs of clients.

*Clients: Kansas Department for Children and Families (2022 – Present); U.S. Department of Justice – Forensics and Litigation Support (2022 – Present); Assistant United States Attorney Offices – Forensics and Litigation Support (2022 – Present)*

#### Alternative Payment Model Program Analysis

Mr. Jones assists CMS in auditing the CEHRT requirement for advanced APMs. Working as a subcontractor to Mathematica for multiple audit cycles, he has utilized participation data to stratify eligible clinicians into risk pools, created sample selections, conducted/reviewed audits of APM Entities' eligible clinicians, generated written reports, and prepared/presented weekly status reports.

*Clients: CMS MACRA Section 101(e) Alternative Payment Model Program Analysis Contractor (2018 – Present)*

#### Electronic Health Records

Mr. Jones assisted the Department in planning, developing, implementing, operating and auditing various functions of the PI Incentive Program. He completed eligible provider and eligible hospital reviews; stratifications of providers into risk pools and provider sample selection; audit guide updates, and serviced as a State witness providing testimony for program payment appeals. He is currently assisting with program close out projects such as final appeals and program payment reconciliation.

*Clients: Colorado Department of Health Care Policy and Financing – Promoting Interoperability Program Audit (2018 – 2019); Connecticut Department of Social Services – Promoting Interoperability Program Audit (2018 – 2022); Georgia Department of Community Health Promoting Interoperability Program Audit (2018 – 2022); Louisiana Department of Health Promoting Interoperability Program Audit and Health Information Technology/Health Information Exchange (2018 – Present); Maine Department of Health and Human Services – Promoting Interoperability Program Audit (2018 – 2022); New Mexico Human Services Department – Promoting Interoperability Program Audit (2018 – 2022); Tennessee Department of Finance and Administration – Promoting Interoperability Program Audit (2019 – 2022)*

#### Child and Adult Care Food Program Audit

Mr. Jones conducted administrative reviews for the Child and Adult Care Food Program throughout the state of Alabama. He performed in depth administrative reviews of program related financial information including reviews of labor expenditures, bank records, payments made to vendors, and other documentation necessary to ensure proper use of program funds.

*Clients: Alabama State Department of Education, Child and Adult Care Food Program Audit (2018 – 2020)*

### Testifying Trial Districts

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Northern District of Georgia

### Testifying Trials/Depositions

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*United States of America vs. Matilda Lynn Prince, No. 2:15-cr-00037-RWS-JCF*

### References

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Sara Vann, Assistant Attorney General  
Office of the Attorney General, Georgia Medicaid Fraud Control Unit/ 600 West Peachtree Street, NW/



Atlanta, GA 30308  
678.357.1180/ SVann@law.ga.gov

Lyndie Freeman (Former Assistant Attorney General, Georgia Medicaid Fraud Control Unit)  
Trial Attorney – Market Integrity and Major Frauds Unit, Fraud Section/1400 New York Ave. NW/Washington, DC  
20530

U.S. Department of Justice, Criminal Division  
770.826.5918/Lyndie.Freeman@USDOJ.gov

Elizabeth White, Esq. (Former Assistant Attorney General, Georgia Medicaid Fraud Control Unit)  
Law Office of Elizabeth White/ 3715 Northside Pkwy NW/Building 100, Suite 500/Atlanta, GA 30327  
404.941.8289/liz@lizwhitelaw.com



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## **Samantha Smallwood, MS-FFE**

### **Staff Accountant**

Ms. Smallwood is responsible for providing litigation support for the U.S. Department of Justice (DOJ), recording information in financial databases, and recording patient file information.

#### **Education**

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M.S., Fraud and Forensic Examination, West Virginia University, 2021

B.S., Accounting, Stevenson University, 2020

A.A.S., Accounting, College of Southern Maryland, 2018

#### **Years of Experience**

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2.5 years of experience planning, conducting, and participating in complex federal criminal fraud and money laundering investigations involving corporate entities and organizations.

2.5 years of experience conducting forensic audits/accounting for/of government agencies.

3 years of professional experience.

3 years with Myers and Stauffer.

#### **Security Clearance**

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Security clearance through DOJ Criminal Division, Fraud Section.

#### **Relevant Client Experience**

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##### **Forensics Accounting**

Ms. Smallwood has assisted with litigation support services for various provider types as a subcontractor for the Federal Bureau of Investigations. Her areas of experience include: organizing evidence; recording financial/patient information; cost report/financial review; reconciling accounts, generating review reports, and meeting the general needs of the clients. She also assists with Adult Protective Services forensics accounting/investigative work for state human service agency.

*Clients: Kansas Department for Children and Families (2022 – Present), U.S. Department of Justice – Forensics and Litigation Support (2020 – Present)*

#### **References<sup>14</sup>**

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Melissa Parks, CFE, AHFI, Principal (Partner)  
Myers and Stauffer LC/10200 Grand Central Ave, Suite 200/Owings Mills, MD 21117  
410.581.4548/MParks@mslc.com

Kevin Jenkins, CFE, Senior Manager  
Myers and Stauffer LC/10200 Grand Central Ave, Suite 200/Owings Mills, MD 21117  
410.581.4456/KJenkins@mslc.com

Kathleen McNamara, CPA, CFE, Senior Manager  
Myers and Stauffer LC/700 W 47<sup>th</sup> Street, Suite 100/Kansas City, MO 64112  
913.568.5375/KMcNamara@mslc.com

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<sup>14</sup> As a Staff Accountant, Ms. Smallwood has not developed client-specific references who can speak to the quality of her work; therefore, she has used internal management as references.



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## Andrew Dunnam, CFE

### Staff Accountant

Mr. Dunnam is responsible for recording information in financial databases, recording patient file information, and providing litigation support for the U.S. Department of Justice (DOJ). He has experience with rate setting reviews for the state of Maryland and on-site certified public expenditure audit work.

#### Education

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B.S., Accounting, Pennsylvania State University, 2019

#### Licenses/Certifications

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Certified Fraud Examiner

#### Years of Experience

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3 years of experience planning, conducting, and participating in complex federal fraud investigations.

3 years of experience conducting forensic audits/accounting for/of government agencies.

3 years of professional experience.

3 years with Myers and Stauffer.

#### Security Clearance

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Security clearance through DOJ Criminal Division, Fraud Section.

#### Relevant Client Experience

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##### Forensics Accounting

Mr. Dunnam has assisted with litigation support services for various provider types as a subcontractor for the Federal Bureau of Investigation. His areas of experience include: organizing evidence; recording financial/patient information; reconciling accounts, generating review reports, and meeting the general needs of the clients. He also has assisted with Adult Protective Services forensics accounting/investigative work for state human service agency. This included working with APS Investigators to obtain financial documentation that helped to identify potential misappropriation of funds.

*Clients: U.S. Department of Justice – Forensics and Litigation Support (2019 – Present); Kansas Department for Children and Families (2022 – Present)*

##### Compliance and Auditing

Mr. Dunnam assists with audits of provider cost reports on the state and federal levels. These audits review financial records to ensure compliance with state and federal laws and regulations.

*Clients: Maryland Department of Health – Auditing, Accounting and Consulting Services (2019 – 2020); Centers for Medicare & Medicaid Services (CMS) – Audit, Oversight, and Technical/Operational Support (2019)*

#### References<sup>15</sup>

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Melissa Parks, CFE, AHFI, Principal (Partner)  
Myers and Stauffer LC/10200 Grand Central Ave., Suite 200/Owings Mills, MD 21117

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<sup>15</sup> As a Staff Accountant, Mr. Dunnam has not developed client-specific references who can speak to the quality of his work; therefore, she has used internal management as references.



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