



November 6, 2025

Proposal to provide investigatory and forensic accounting services to:

State of Nebraska Department of Health and Human Services

Prepared by:

Emilie Deveraux, CFE, Signing Director

emilie.deveraux@CLAconnect.com

Direct 505-222-3531

CLAconnect.com

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November 6, 2025

For electronic submission only

Bradley Murphy, Procurement Contract Officer
State of Nebraska Department of Health and Human Services
301 Centennial Mall South, 5th floor
Lincoln, NE 68509

Dear Mr. Murphy:

Thank you for inviting us to propose. We welcome the opportunity to share our approach for helping the State of Nebraska Department of Health and Human Services (DHHS) meet its investigatory and forensic accounting needs.

We are confident that our extensive experience serving similar public entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for your consideration:

- **Industry-specialized insight and resources** – As one of the nation’s leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to assist DHHS. In addition to your experienced forensic services engagement team, you will have access to one of the country’s largest and most knowledgeable pools of regulated industry resources.
- **Strong methodology and responsive timeline** – In forming our overall forensic and investigatory approach, we have carefully reviewed the RFP and considered our experience performing similar work for other entities. Our stage agency clients are included amongst the more than 4,200 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. The work plan also minimizes the disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.
- **Communication and proactive leadership** – DHHS will benefit from a high level of hands-on service from our team’s senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues and take an active role in addressing them.
- **A focus on providing consistent, dependable service** – CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, DHHS will enjoy the service of members of our state and local government forensic services team who understand the issues and environment critical to state agencies other governmental entities.

Getting to know you puts us in a better position to help. We start with a conversation, ask questions that matter, and listen. You'll get innovative advice that is clear and actionable. We call it the CLA promise, and it's expressed in the values that drive our behavior: curious, collaborative, transparent, inclusive, and reliable. It's simply how we do business.

We want to serve DHHS, and we have the qualifications to deliver quality, timely work. Throughout this proposal, we take you on a journey outlining how we'll work together and the value you can come to appreciate when we exceed expectations. The structure adheres tightly to RFP section VI. *Solicitation Response Instructions*.

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

CliftonLarsonAllen LLP

A handwritten signature in blue ink, appearing to read 'Emilie Deveraux', is positioned above the printed name.

Emilie Deveraux, CFE

Signing Director

505-222-3531

emilie.deveraux@CLAconnect.com

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1. Corporate Overview

a. Bidder identification and information

Full company or corporate name	<i>CliftonLarsonAllen LLP (CLA)</i>
Address of the company's headquarters	CLA is not a headquartered firm — there is not a place from which the firm is controlled or directed. Leadership, ownership, and entrepreneurship permeate the firm, independent of location.
Entity organization	CLA (CliftonLarsonAllen LLP) is a limited liability partnership.
State in which the bidder is incorporated or otherwise organized to do business	CLA is an LLP and not a corporation. Our partnership was certified in the state of Minnesota.
Year in which the bidder first organized to do business	On January 1, 2012 , two regional firms, Clifton Gunderson and LarsonAllen, merged to become CLA.
Whether the name and form of organization has changed since first organized	No, neither the name or form of our organization has changed since organized in 2012.

Figure 1

b. Financial statements

CLA is not a publicly held partnership. The information below is duly submitted, as requested, in such a manner that solicitation evaluators may reasonably formulate a determination about financial strength.

Financial stability of CLA

CLA is a professional services firm delivering integrated wealth advisory, outsourcing, and public accounting capabilities to enhance our clients' enterprise value and assist them in growing and managing their related personal assets. CLA is among the nation's top 10 accounting, consulting, and advisory firms and has been providing quality service and experience to clients for more than 70 years. CLA has annual revenues of roughly \$2 billion and employs nearly 9,000 professionals in more than 130 locations throughout the United States.

As a privately held company we are not rated, nor do we provide financial information outside of the company. CLA is in good standing and maintains a D&B rating of 1R2.

CLA's commitment to not taking on private equity investments

Our business model does not include private equity investments, allowing us to internally finance technology, expansion, and succession investments. Consequently, our clients are less likely to experience changes in priorities, staffing, and pricing that may occur with external investments.

Banking reference

See subsequent page.





CliftonLarsonAllen LLP
220 South Sixth Street, Suite 300
Minneapolis, MN 55402-1436

phone 612-376-4500 fax 612-376-4850
CLAconnect.com

Credit References

Trade references

MARCO
Accounts Receivable
PO Box 1450
Minneapolis, MN 55485-7128
Telephone: 1-800-847-3014
Acct: LA02
ar@marconet.com

THE SCAN GROUP INC.
Mike Ciano
W222 N625 Cheaney Drive
Waukesha, Wisconsin 53186
Telephone: 262-521-1365
Fax: 262-521-3265
ciano@scangroup.net

STAPLES, INC.
665 W North Avenue, Suite 200
Lombard, Illinois 60148
Caitlin Mobley, Account Manager
Caitlin.Mobley@Staples.com
970-222-6516

Bank reference

PNC Bank
Financial Services Group
Laura Gleissner
301 SW Adams St
Peoria, Illinois 61602-1500

Telephone: 309-655-5495
Fax: 877-560-0676
laura.gleissner@pnc.com

Partners (abbreviated) and board of directors

Jennifer Leary	Chief Executive Officer and Board Member
Nancy Brown	Chief Seamless Officer and Board Member
Cathy Clarke	Chief Culture Officer
Randie Dial	Managing Principal and Board Member
Scott Dietzen	Chief Practice Officer and Board Member
Joe Kask	Regional Managing Principal and Board Member
Reed Matthews	Managing Principal and Board Member
Bryon Reinhart	Chief Practice Officer and Board Member
Jack Rybicki	Principal and Board Member
Cathy Schweigel	Managing Principal and Board Member
James Watson	Regional Managing Principal and Board Chair
Scott Engelbrecht	Chief Geographic Officer
Yassir Karam	Chief Solutions Officer
Heidi Hillman	Chief Finance and Operations Officer

(A complete list of partners (~350) can be provided upon receipt of a non-disclosure agreement)

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Judgments and pending or expected litigation

From time to time, the firm is a defendant in lawsuits involving alleged professional malpractice. In all cases, the firm believes that it has a strong position and intends to defend it vigorously. Should the ultimate outcome be unfavorable, however, net of the deductible provisions of the firm's malpractice insurance, all cases are expected to be fully covered by insurance and will not have a material impact on the firm or its ability to perform these services.



Moreover, in those cases where claims have been resolved by settlement (the vast majority of our cases), the firm is typically subject to confidentiality agreements that prohibit the disclosure of information regarding those matters. Disclosure by the firm of any details about those matters could invalidate the settlement agreements.

c. Change of ownership

CLA is a limited liability partnership and does not have a parent or holding company. We do not anticipate any merger with another accounting firm or the acquisition of assets from another accounting firm that would have a material impact on CLA. It is confirmed and acknowledged that any change of ownership to an awarded bidder(s) will require notification to the State.

d. Office location

Our firm matches the necessary skill set to an engagement before considering the geographic location of the staff. Assigning team members who specialize in working with similar clients can provide DHHS higher-quality services and allows us to complete the engagement in a more efficient and effective manner with little interruption to your staff.

DHHS will be served by an industry-specialized engagement team located in our Indianapolis, Indiana office with support from our Albuquerque, New Mexico office, as well as from members of our national forensic team.

e. Relationships with the state

CLA has no known previous relationships involving DHHS.

f. CLA employee relations to the state

No party named in our solicitation response is or was an employee of the State within the past twenty-four (24) months. Further, no employee of any agency of the State of Nebraska is employed by CLA or is a subcontractor to the CLA as of the due date for solicitation response submission.

g. Contract performance

CLA has not had a contract terminated for default during the past five (5) years.

Lost clients

As a matter of policy, CLA does not disclose information regarding former clients as it may violate the confidentiality terms of the clients at issue, especially if the reason for their departure is governed by a non-disclosure agreement, confidentiality agreement, or confidentiality terms/provisions found in the engagement terms.

Sometimes clients will leave CLA to engage another CPA firm for audit services. It is not our practice to publicly identify the clients we are engaged to serve, including discussing specific reasons organizations chose to leave our firm. In general terms, any clients who decided to engage a new public accounting firm have done so for the following reasons:

- Organization was acquired by or sold to a larger organization and audits were no longer necessary, or the larger organization had a different audit firm
- Long-term clients attempting to comply with interpretations of the Sarbanes-Oxley Act had the impression they should change auditors
- Transition at the CEO or CFO level caused the decision to engage a firm with whom they had a previously established relationship

As part of this, it is important to note none of the client transitions described above was the result of unresolved auditing or accounting matters or due to poor client service.

h. Summary of corporate experience

See below for a summary of three (3) previous projects similar to this solicitation in size, scope, and complexity. It is confirmed and acknowledged that the State will review the three (3) project summaries submitted by CLA during its evaluation of the solicitation response.

University of New Mexico Health Sciences Center	
Time Period of Project	2021 – Present
Scheduled Completion Date Budget	Ongoing \$577,710
Actual Completion Date Budget	Ongoing N/A
CLA's responsibilities	Internal audit and IT security, HIPAA compliance, cost segregation studies.
Contact Person	Angela Vigil, Compliance Officer
Phone Number Email	505-272-7069 angmvigil@salud.unm.edu
Prime or Subcontractor	Prime

Figure 2

Apache Behavioral Health Services	
Time Period of Project	2023 – Present
Scheduled Completion Date Budget	Ongoing \$500,000
Actual Completion Date Budget	Ongoing N/A
CLA’s responsibilities	Client accounting advisory services, tax consulting, fraud training and forensic investigation
Contact Person	Alethea Velasquez, Chief Financial Officer
Phone Number Email	928-338-4811 ext. 5001 avelasquez@wmabhs.org
Prime or Subcontractor	Prime

Figure 3

Jicarilla Apache Housing Authority	
Time Period of Project	2023 – Present
Scheduled Completion Date Budget	Ongoing \$300,000
Actual Completion Date Budget	Ongoing N/A
CLA’s responsibilities	Forensic investigation of financial transactions, procurement records, and internal controls to identify irregularities and ensure compliance with applicable tribal, state, and federal regulations, ultimately delivering findings and recommendations to strengthen fiscal accountability and operational transparency and other Consulting Accounting Assistance Services to provide support in financial reporting, internal control evaluation, and process improvement to enhance operational efficiency, ensure compliance with HUD and tribal regulations, and strengthen the Authority’s overall financial management framework.
Contact Person	Alison Wood, Executive Director
Phone Number Email	575-759-3415 alisonwood@jaha1.org
Prime or Subcontractor	Prime

Figure 4

Transparent: We place honesty and integrity at the center of all communication. We welcome you to start an open and candid conversation with those who know us best.



Our forensic services practice

Our forensic services team includes professionals with years of experience conducting risk assessments, internal audits, internal control evaluations, fraud investigations, forensic accounting examinations, anti-fraud and ethics training, and data analytics.

The team consists of Certified Public Accountants (CPAs), Certified Fraud Examiners (CFEs), Certified Financial Forensics (CFFs), licensed attorneys practicing as forensic accountants, and private investigators. They also have access to our in-house subject matter experts in security, electronic data processing, and physical security systems.

Our forensic investigators have extensive experience working directly with management, boards of directors, audit committees, counsel, regulatory agencies, and other stakeholders at every stage of the engagement.

Providing a range of services from confidential internal inquiries to expert witness testimony, our forensic investigators act as advisors who uphold the highest standards of accuracy and confidentiality.

Forensic experience

CLA's forensic services practice focuses on helping resolve fraud matters and mitigating fraud risks, as well as assisting DHHS in matters involving compliance and internal controls.

The forensic services we provide generally involve the application of specialized knowledge and investigative skills possessed by our CPAs and professionals, such as forensic accounting, litigation services, regulatory compliance, and the use of forensic technology. We collect, analyze, and interpret data and objectively communicate our findings in the boardroom, courtroom, or other venues.

Throughout our forensic engagement services, we use data analysis technology and incorporate the knowledge and experience of trained investigators to identify fraud red flags and anomalies across all types of financial and non-financial information. Our forensic data analysis can identify transactions related to potential inappropriate expenditures and activity. Once the relevant information and data is gathered and analyzed, the results aim to support the underlying efforts of the forensic engagement.



Current and former clients

The majority of the work performed by CLA’s forensic services practice is conducted under attorney client privilege, which is confidential; however, we can provide certain, general examples of our experience conducting internal control attestations and forensic audits and evaluation of internal controls for public school board entities. In certain instances, the forensic audit reports produced by CLA have become publicly available. CLA is providing a sampling of these reports below, where available, as a testament to the quality of our work.

Governmental Forensic Audit Experience	
Entity or Agency	Scope of Work
County of Monterey, California	CLA conducted a forensic audit for the County of Monterey, California, focusing on grant-related expenditures. This included examining internal control processes and procedures related to the management and administration of grant funds, investigating circumstances surrounding unaccounted-for funds, testing transactions for indicators of potential misappropriation or abuse, and reviewing procurement activities to provide insight into historical practices.
Riverside County, California	CLA performed a forensic audit for Riverside County, California focusing on the Fire Department Service Center procurement process. This included evaluating procurement policies and procedures for compliance with applicable regulations, assessing vendor selection and contract management practices, identifying opportunities for process improvements, and ensuring transparency and accountability in the use of public funds.
Connecticut State Department of Education (CSDE)	Retained in 2025 by the Connecticut State Department of Education to perform a forensic audit of the Bridgeport Public School District’s operational budget and fiscal controls for fiscal years 2024 and 2025, covering the scope period from July 1, 2023, through June 30, 2025. The engagement, conducted between May 9 and July 11, 2025, included evaluating whether operational budget expenditures aligned with budgeted allocations and assessing the effectiveness of fiscal controls, document reviews, interviews, data analysis, transaction testing, and assessments of budgeting, procurement, grants, facilities, and financial reporting. A copy of our final report has been made publicly available by CSDE and can be accessed at the following link: https://portal.ct.gov/-/media/sde/press-room/files/cla-final-report.pdf



Governmental Forensic Audit Experience

Mississippi Department of Human Services (MDHS)	Retained in 2020 by the Mississippi Department of Human Services (MDHS) with the Mississippi Office of the State Auditor as a third party to the contract. CLA conducted a forensic audit of the MDHS Temporary Assistance for Needy Families (TANF) grant program for the period of January 1, 2016 to December 31, 2019. The objective of the forensic audit was to determine expenditure allowability pursuant to federal requirements, state law, MDHS policies and procedures, and applicable grant scope. CLA tested transactions for MDHS disbursements that included subsidies, loans and grants, service contracts, salaries, travel, and equipment and commodities. CLA performed analytical procedures for 28 TANF subgrantees for the forensic audit period. The process used to analyze MDHS and subgrantee transactions involved obtaining and normalizing financial data and performing various analysis on the data of all entities. CLA selected transactions for testing based on the results of analytics, public record searches performed on parties of interest, and a review of emails for certain former MDHS employee(s). <i>TANF Forensic Audit: Procedures and Results</i> is found at the following link: MDHS-Report-of-Forensic-Audit-Procedures-Results-FINAL_Redacted.pdf . <i>TANF Forensic Audit: Internal Controls Assessment</i> is found at the following link: MDHS-Current-Period-TANF-Internal-Controls-Assessment-Final.pdf .
Office of Hawaiian Affairs	Retained by Office of Hawaiian Affairs (OHA) in 2018. OHA is a quasi-governmental organization that operates in the social sector and exists to improve the lives of Native Hawaiians. CLA conducted an examination of OHA and its five LLCs pertaining to contracts, grants, and disbursements for a period of five fiscal years. Specifically, the procedures included verification of compliance with procurement laws, compliance with internal policies and procedures, sufficiency of contract oversight, deliverables were met by contractors, and compliance with budget restrictions. The examination included the selection of 110 contracts and 75 other disbursements of funds for testing and review. Our procedures for this engagement were designed to detect and identify indicators of potential fraud, waste, and abuse. A copy of our final report has been made publicly available by OHA and can be accessed at the following https://www.oha.org/oha-llcs-contract-and-disbursement-review/

Figure 5

Experience conducting investigations

Our depth of forensic accounting and specialized advisory experience is highly integrated, allowing engagement activities and information to be easily shared and coordinated. Our team includes seasoned CFE investigators who have many years of experience conducting investigations in a wide variety of industries. They also have years of experience investigating, auditing, and monitoring government programs for compliance and financial integrity.

CLA's investigative professionals work closely with our industry professionals and collaborate when conducting risk assessments and internal control evaluations, providing the added benefit of identifying risks and internal control improvements as the investigation or forensic engagement proceeds. We have years of experience investigating, auditing, and monitoring government programs for compliance and financial integrity. We recognize the greatest threat to any organization often comes from within, from employees and management. However, the threat is not limited to within and may also include suppliers, contractors, sub-contractors, and outside vendors.



Litigation support

CLA advisors and industry professionals add depth to an organization's legal team capabilities and provide resources for more effective discovery, interpretation, and presentation of financial information. Our professionals can assist in communicating clear and independent observations based on available evidence, improving the efficiency and effectiveness of discovery requests, addressing issues around spoliation, and understanding the strengths and weaknesses of opposing subject matter expert opinions.

Our team has extensive experience in all phases of litigation, serving as investigators, litigation consultants, and testifying experts. Engagements before civil and criminal courts and regulatory boards typically involve:

- White-collar fraud
- Conversion and embezzlement
- Shareholder and partnership disputes
- Purchase and sale disputes
- Breach of contract and fiduciary duty
- Theft of intellectual property and trade secrets
- Unfair competition
- Fraudulent transfer
- Alter-ego
- Vicarious liability

Testimonial experience — Our professionals have testified as expert witnesses on accounting, financial, and digital forensic issues in both jury and bench trials in state and federal courts, as well as at grand jury, preliminary hearings, arbitration, and deposition.

Litigation consulting experience — We've served as consulting experts on financial, accounting, and computer issues in numerous litigation matters, performing investigations, drafting discovery plans, assisting with the preparation and issuance of subpoenas and search warrants, directing the reconstruction of bank, brokerage, and other financial records, assisting with depositions, conducting financial analysis of settlement options, providing trial support, providing court-appointed independent monitorships, and consulting for criminal defense attorneys.



i. Summary of proposed personnel and management approach

Required personnel credentials and licensure

Minimum Credentials and Licensure of Personnel	Met?
Bachelor's degree in accounting and/or finance	✓
Certification in forensic accounting or in the process of completing certification within six months of contract execution	✓
Experience creating forensic accounting documentation for use in legal proceedings	✓
Documentation of and commitment to 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. Required and/or preferred key licenses and credentials include: <ul style="list-style-type: none"> • Certified Public Accountant (CPA) • Certified Fraud Examiner (CFE) • Certified in Financial Forensics (CFF) 	✓*
Compliance 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.	✓
Active status as certificate as a certified public accountant, under Neb. Rev. Stat. 1-114.	✓*
Commitment to notify DHHS immediately if any licensure is suspended at any time during the life of the Contract.	✓

Figure 6

*See **Section 3.b. Proof of licensure** for more information.



Specific professionals who will work on the project

The true value in working with our team is developing a personal and professional relationship with leaders who understand your industry, challenges, and opportunities — with the full support of an entire CLA family behind them.

Meet your service team below.

Engagement Team Member	Primary Work Assigned	Years of Experience
Emilie Deveraux, CFE <i>Signing Director</i>	Engagement director and relationship principal – Emilie will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. She is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	23
Deb Emerson, CPA, RAC-CT, RAC-CTA <i>Principal</i>	Health care resource principal – Deb will be the health care resource for the audit team as well as DHHS personnel. Her many years of experience serving governmental health care entities will be an invaluable resource.	30
Denise Soucy, LNHA, MBA <i>Director</i>	Technical resource director – Denise will serve as DHHS’s technical principal. She will be responsible for total client satisfaction through the deployment of all required resources and communication with management and the audit team.	25
Ana M. Rodriguez, CPA, CFE <i>Manager</i>	Engagement manager – Ana will act as the lead manager on the engagement. In this role, she will assist the engagement principal with planning the engagement and performing complex audit areas. She will perform a technical review of all work performed and is responsible for the review of the annual comprehensive financial report and all related reports.	12
Jennifer Jones, CFE <i>Senior</i>	Senior – Jennifer will be responsible for the day-to-day activities for this engagement, including the supervision of all staff assigned.	3
Additional staff – We will assign additional staff to your engagement based on your needs and their experience providing services to similar clients.		

Figure 7

Collaborative: Support from a responsive local team complemented by national resources. We consider the whole of your organization, bringing innovative teams to the table.



Resumes for all personnel proposed to work on the project

CLA confirms and acknowledges that the State will consider the resumes as a key indicator of our understanding of the skill mixes required to carry out the requirements of the Solicitation in addition to assessing the experience of specific individuals. Please continue to subsequent pages for biographies of the individuals named above in **Section 1.i. Specific professionals who will work on the project**, including academic background and degrees, professional certifications, and three (3) references who can attest to the competence and skill level of the individual.

Understanding of the process

Each of the individuals named above in **Section 1.i. Specific professionals who will work on the project** has full understanding of the processes required to perform the scope of the project, as defined in RFP Section V. *Project Description and Scope of Work*.





Emilie Deveraux, CFE

CLA (CliftonLarsonAllen LLP)

Signing Director
Albuquerque, NM

505-977-2923
emilie.deveraux@CLAconnect.com



Profile

Emilie has more than 23 years of experience in providing forensic accounting and fraud examination services to both regulated industry and private clients. She specializes in leveraging data analytics to uncover financial discrepancies and fraudulent activities, performing complex financial investigations, performing document searches and utilizing analytical tools and methodologies to conduct thorough examinations and provide actionable insights. She also has extensive experience performing fraud risk assessments, internal control reviews, litigation support, and anti-fraud and ethics training.

Technical experience

- Forensic accounting: Proficient in investigating and analyzing financial records, identifying discrepancies, and tracing fraudulent activities
- Fraud examination: Skilled in conducting comprehensive fraud examinations, including asset misappropriation, corruption, and financial statement fraud
- Data analytics: Expertise in applying data analytics techniques and tools, such as Excel, SQL, and Access, to detect patterns, anomalies, and trends indicative of fraud
- Reporting and documentation: Ability to prepare detailed reports and presentations, effectively communicating findings to stakeholders and providing recommendations for corrective actions
- Risk assessment: Capable of assessing financial risks and implementing control measures to mitigate potential fraud and support financial integrity

Education and professional involvement

- Bachelor of science in accounting from University of New Mexico, Albuquerque, New Mexico
- Certified Fraud Examiner (CFE)
- Association of Certified Fraud Examiners

Speaking engagements

- May 2017 – White Mountain Apache Tribe, US DOJ, US Department of the Solicitor – Tribal Trust Funds Reconciliation Project (Co-presenter)
- September 2020 – Cherokee Nation of Oklahoma, US DOJ, US Department of the Solicitor – Tribal Trust Funds Reconciliation Project (Co-presenter)
- October 2021 – AGA Webinar – Current Fraud Risks Facing State and Local Governments (Co-presenter)
- May 2023 – Florida Government Training Academy – Ethical Challenges in Business Decisions (Speaker)



- September 2023 – New England States GFOA Annual Fall Conference – Ethical Challenges and Fraud Risks Facing Governments (Speaker)
- March 2024 – Commonwealth of Pennsylvania Technology Training Day – Understanding the Impact of Ethics and Fraud in Business (Co-presenter)
- March 2024 – Denver Training Academy – Fraud, Waste, and Abuse: Current Trends (Co-presenter)
- Fall 2024 – NAFOA Fall Finance and Tribal Economies Conference – Current Trends in Fraud, Waste and Abuse (Panel Moderator)
- January 2025 – New Mexico State and Local Government Winter Training – Fraud, Waste, and Abuse: Current Trends (Speaker)
- March 2025 – Commonwealth of Pennsylvania Training Day – Ethical Challenges in Business Decisions (Speaker)
- April 2025 – New Mexico Association of Government Accountants Professional Development Training – Staying Ahead: Proactive Strategies for Fraud Prevention and Detection (Speaker)
- July 2025 – Texas Examiner School – Fraud, Waste and Abuse – What to Know and How to Prepare Your Organization (Instructor)
- August 2025 – Denver Government and Nonprofit Training Academy – Emerging Themes: A Fresh Take on Ethics and Fraud (Speaker)

Civic organizations

- Church of Jesus Christ of Latter Day Saints, Youth Group Leader/Teacher

References

Organization and Contact	New Mexico Department of Corrections Wanda Gonzales
Phone Number Email	505-228-3780 wanda.gonzales@cd.nm.gov
Organization and Contact	Jicarilla Apache Housing Authority Alison Wood
Phone Number Email	575-759-3415 alisonwood@jaha1.org
Organization and Contact	Bennett College Suzanne Walsh
Phone Number Email	336-517-2225 suzanne.walsh@bennett.edu

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Deborah D. Emerson, CPA, RAC-CT, RAC-CTA

CLA (CliftonLarsonAllen LLP)

Principal
Indianapolis, Indiana

317-574-9100
deb.emerson@CLAconnect.com



Profile

Deb is a principal with the health care and life science group at CLA, specializing in reimbursement and consulting services for senior living facilities, home health, and hospice organizations. She has more than 30 years of experience handling the distinctive issues facing health care and life science organizations in today's challenging environment.

Technical experience

- Medicare and Medicaid reimbursement for senior living facilities, home health agencies, and hospice organizations, including cost report preparation
- Extensive experience working with for-profit, nonprofit, and governmental health care organizations
- Analysis of internal controls and assessments
- Risk assessments
- Extensive knowledge of Patient-Driven Payment Model (PDPM)

Education and professional involvement

- Bachelor of science in accounting from Upper Iowa University, Des Moines, Iowa
- Bachelor of science in animal ecology from Iowa State University, Des Moines, Iowa
- Indiana Certified Public Accountant Society, *ethics committee chair (former)*
- American Institute of Certified Public Accountants
- American Association of Nurse Assessment Coordination (AANAC)
- American Health Care Association, *quality committee member*
- American Health Lawyers Association
- Indiana Health Care Association
- LeadingAge Indiana

Speaking engagements

Deb is a frequent speaker at state and national associations, in addition to providing education directly to provider organizations.



References

Organization and Contact	Mission Health Communities Stuart Lindeman
Phone Number Email	813-367-3350 slindeman@missionhealthcommunities.com
Organization and Contact	Indiana Professional Management Group (IPMG) Karen Brummet
Phone Number Email	765-427-7082 k.brummet@gotoipmg.com
Organization and Contact	Regency Integrated Health Jessie Rodriguez
Phone Number Email	361-576-0694 jrodriguez@regencyhealthcare.com

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Denise Soucy, LNHA, MBA

CLA (CliftonLarsonAllen LLP)

Director
Quincy, Massachusetts

617-984-8163
denise.soucy@CLAconnect.com



Profile

Denise is a director in CLA's healthcare practice, working in all aspects of healthcare operations, finance, and reimbursement maximization. She also works extensively in capital planning and Determination of Need (DoN) applications as well as operational and revenue cycle assessments. Denise has more than 25 years of experience in healthcare—she was a nursing home administrator, opened and operated long-term care facilities and assisted-living facilities, and has worked as a CFO for a healthcare community and as a director of finance and administration for a certified hospice agency.

Technical experience

- Reimbursement maximization
- Operational reviews
- Strategic planning
- Capital planning
- Third-party reimbursement services, including preparation and review of Medicare and Medicaid cost reports and related appeals, intermediary communications, interim cost reports, compliance program audits, billing audits, and other reimbursement consulting
- DoN application preparation and filing
- Demonstrated ability in organizing, planning, and conducting full operations within a busy health care setting
- Involvement with financing, planning, construction, budgeting, policy writing, and regulatory compliance for two separate start-up operations in health care, one a skilled nursing facility and one an assisted living community on a health care campus setting

Education and professional involvement

- Master of business administration with a concentration in healthcare from Bryant University, Smithfield, Rhode Island
- Bachelor of science in accounting from the University of Massachusetts, Dartmouth, Massachusetts
- Licensed nursing home administrator
- American College of Healthcare Administrators, *member*



References

Organization and Contact	Mark Cummings – CLA Principal
Phone Number Email	617-984-8154 mark.cummings@CLAconnect.com
Organization and Contact	Jennifer Corliss – CLA Signing Director
Phone Number Email	617-984-8134 jennifer.corliss@CLAconnect.com
Organization and Contact	Sean Morrison – CLA Principal
Phone Number Email	617-984-8185 sean.morrison@CLAconnect.com

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Ana M. Rodriguez, CPA, CFE

CLA (CliftonLarsonAllen LLP)

Manager
Glendora, California

626-857-7300
ana.m.rodriguez@CLAconnect.com



Profile

Ana is a manager with the Valuation, Forensics, Litigation, and Investigations group (VFLI) at CLA and has more than twelve years of experience in forensic accounting and auditing, fraud investigations, internal control review and analysis, and litigation support. Ana has served clients in many industries, including education, state and local government, health care, nonprofit, employee benefit plans, and other for-profit entities. Ana has investigated numerous allegations of conflicts of interest, employee embezzlement schemes, and other asset misappropriation schemes as well as provided forensic accounting services relating to business disputes. Ana is fluent in Spanish.

Technical experience

- Forensic accounting examinations and analysis
- Fraud investigations
- Fidelity and insurance claims
- Data analytics
- Litigation support
- Internal control reviews
- Conflicts of interest investigations
- Contract and vendor fraud
- Investigative interviews
- Anti-fraud training

Education and professional involvement

- Bachelor of science in business administration with an emphasis in accounting, co-valedictorian, California State Polytechnic University, Pomona, California
- Certified Public Accountant in the state of California
- Certified Fraud Examiner
- American Institute of Certified Public Accountants (AICPA)
- Association of Certified Fraud Examiners (ACFE)
- Inland Empire Chapter ACFE, Treasurer
- California Society of Certified Public Accountants (CalCPA)



Speaking engagements

- February 2024 – CalCPA Forensic Services Section – Dynamics of Compliance Monitorships
- April 2023 – Institute of Management Accountants, Mt. Rainer (Tacoma) – Forensic Accounting Insights into Occupational Fraud and Case Studies from the Field
- April 2023 – Commonwealth of Pennsylvania Training Academy hosted by CLA – Fraud, Waste, and Abuse – Current Trends in State and Local Government
- April 2022 – State of Vermont Training Academy hosted by CLA – Fraud Prevention and Detection for State and Local Governments
- April 2022 – Institute of Internal Auditors, Inland Empire – Fraud Tools for Auditors
- March 2021 – Midwest Government Training Academy hosted by CLA – Ethical Challenges in State and Local Government
- March 2021 - IIA / ISACA / ACFE Spring Fraud Conference — Investigating Fraud: Case Studies in Employee Theft and Dishonesty

References

Organization and Contact	Kawahara Law, APC James Kawahara
Phone Number Email	310-348-0070 james@kawaharalaw.com

Organization and Contact	Glendale Unified School District Dr. Kyle Bruich
Phone Number Email	818-241-3111, ext. 1259 kbruich@gusd.net

Organization and Contact	San Mateo Community College Dr. Richard Storti
Phone Number Email	650-358-6764 stortir@smccd.edu

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Jennifer Jones, CFE

CLA (CliftonLarsonAllen LLP)

Senior
Albuquerque, New Mexico

505-314-1605
jennifer.jones@CLAconnect.com



Profile

Jennifer is a senior with the Valuation, Forensics, Litigation, and Investigations group (VFLI) at CLA. She has three years of experience providing fraud investigation services to regulated industry and private clients alike. She excels at reconstructing financial data points, including performing advanced financial analysis to confirm proper recording of transactions, reconciliation of balances and general ledger postings, and accurate financial reporting. Prior to joining CLA, Jennifer specialized in account management and operations for small businesses.

Technical experience

- Fraud investigation
- Data extraction and reconstruction
- Complex financial and accounting analysis

Education and professional involvement

- Bachelor of science in accounting from Western Governors University, Salt Lake City, Utah
- Master of accounting from Western Governors University, Salt Lake City, Utah
- Association of Certified Fraud Examiners
- Institute of Management Accountants, Western Governors University Student Chapter

Security clearance

- Certification of Favorable Determination for a Public Trust Position

Civic organizations

- Homeowners Association for Broadway Vistas Community, Albuquerque, New Mexico, *board president (former)*



References

Organization and Contact	Joan Sholz – CLA CAAS Engagement Director
Phone Number Email	414-476-1880 joan.scholz@CLAconnect.com
Organization and Contact	Lea Wyatt – CLA VFLI Director
Phone Number Email	617-221-1983 lea.wyatt@CLAconnect.com
Organization and Contact	Luke Stahelski – CLA VFLI Manager
Phone Number Email	617-717-0832 luke.stahelski@CLAconnect.com

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Changes in proposed personnel

Engagement principals, managers, other supervisory staff, and professionals may be changed if those personnel leave the firm, are promoted, or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of DHHS. In all instances, DHHS would retain the right to approve or reject replacements.

Consultants and firm specialists mentioned in the response to this request for proposal may be changed with express prior written permission of DHHS, which retains the right to approve or reject replacements. Any other personnel may be changed at the discretion of CLA, provided that replacements have substantially the same or better qualifications or experience.

Proposed personnel/management approach

Organizational chart



Resumes, curriculum vitae, or summary of background experience

See previous **Section 1.i. Resumes for all personnel proposed to work on the project.**

Years of experience for each staff in handling forensic accounting cases and/or legal proceedings

This information has been included in **Section 1.i. Specific professionals who will work on the project.**

Experience of staff in providing testimony as expert or fact-only witness within the last 10 years

Over the past decade, CLA professionals have consistently contributed as expert and fact-only witnesses in a range of legal and regulatory matters. Our teams bring deep experience in forensic accounting, fraud investigation, and compliance, supported by credentials such as CPA and Certified Fraud Examiner (CFE). CLA's approach emphasizes defensible methodologies, clarity in communication, and a strong understanding of industry-specific regulations. Our professionals are routinely called upon to present findings in high-stakes environments, reinforcing our reputation for reliability and subject matter expertise.

History of staff that have any suspended licensing associated with forensic accounting cases and/or legal proceedings

From time to time, individuals in the firm are parties to an inquiry from a regulatory or ethics body. In all cases the individual, with the firm's backing, shall cooperate in providing the information required to respond appropriately to the inquiry.

The firm and professionals within the firm presently do not have any regulatory or ethics inquiries outside the normal course of our practice.

j. Subcontractors

While we are not a small or minority-owned business, we are committed to utilizing the services of such firms whenever possible. This includes using small and/or minority-owned businesses as subcontractors, as well as vendors. For this engagement, however, **we do not foresee using any subcontractors.**

CLA strives to fill its professional positions with skilled and experienced accountants regardless of race or gender.



2. Technical Response

a. Understanding of the project case analysis requirements

We have read the Request for Proposal (RFP) and understand the scope of the work to be performed as detailed in the RFP. Should CLA be selected to serve this engagement, we will perform these services within the time period specified in the RFP and as finalized in the planning stages of the engagement.

CLA confirms and acknowledges full understanding of and ability to perform the case analysis requirements as shown in RFP *Section V.C.1.* and as indicated below.

Item	Case Analysis Requirements	Understanding and Capability to Perform
a	Review each APS case assigned for suspected fraud and financial exploitation.	✓
b	Identify irregularities or misconduct.	✓
c	Scanning of multiple documents gathered as evidence.	✓
d	Convert financial data for financial investigative purposes.	✓
e	Present data in usable reports, utilizing clear visible structure with charts and graphs.	✓
f	Conduct asset tracing for purposes of review.	✓
g	Identify and communicate public and third-party financial records needed for financial exploitation investigations.	✓
h	Conduct interviews with APS investigators and/or law enforcement, when necessary.	✓
i	Gather and review evidence; prepare fact-finding reports; provide expert witnesses and serve as an expert witness in civil and criminal proceedings.	✓
j	Facilitate interactions with law enforcement and regulatory authorities and identify irregularities or misconduct.	✓
k	Identify all assets of the involved vulnerable adult.	✓
l	Provide DHHS with a detailed breakdown of financial records/assets.	✓
m	Provide a written report of accountant's interpretation and findings, or lack of, to DHHS prior to its release and the rendering of any expert testimony to determine that the anticipated analysis or testimony has the appropriate basis in fact, and that such testimony is both relevant and reliable.	✓
n	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 Vendor.	✓
o	Prepare evidentiary exhibits for legal proceedings.	✓
p	Analyze, quantify, and provide testimony about financial misrepresentations, omissions and fraud, as needed in court proceedings.	✓
q	Provide consultation to APS personnel as needed or requested.	✓
r	Provide listing of tasks to be completed by the CPA and by the non-CPA personnel. DHHS requires all oversight, reviews, determinations and testimony to be conducted by the CPA.	✓

Figure 8



b. Reporting requirements

Understanding of reporting requirements

CLA confirms and acknowledges full understanding of and ability to perform the case analysis requirements as shown in RFP *Section V.C. Scope of Work* and as indicated below.

Item	Case Analysis Requirements	Understanding and Capability to Perform
a. Case reporting		✓
i	Identify irregularities or misconduct.	
ii	Scanning of multiple documents gathered as evidence.	
iii	Convert financial data for financial investigative purposes.	
b. Monthly		✓
By the 10th calendar day of each month the vendor should provide a summary of all assigned cases. Summary should include findings and recommendations to DHHS for case investigations.		
c. Quarterly		✓
By the 15th calendar day of each quarterly month (March 31, June 30, September 30, and December 31) the vendor should provide reports that consist of:		
i	Fiscal reports and a supplemental narrative for each case.	
ii	All cases assigned, including the current status of each investigation.	
iii	Any findings of fraud, including theft, financial statement fraud, and other illegal financial activities.	
iv	All active investigations involving collaboration with law enforcement.	
v	All court cases with evidence prepared and/or testimony provided.	
Completed copies of all reports, working papers or other documents as required by the Contract and related background supporting materials should be submitted electronically to DHHS in a standard format such as Word, Excel or Adobe PDF. The Vendor shall protect all carrier data and documents using standard privacy procedures. All requests for modifications in reporting, formatting or transmittal of information should be responded to by the Vendor within three (3) business days from receipt of such request.		✓

Figure 9

Type and extent of use of EDP software in the engagement

We use IDEA as an analysis and data extraction tool to perform analytical procedures and assist in substantive testing. It enables us to import and analyze large volumes of financial transaction data from virtually any source, allowing for comprehensive review rather than reliance on random sampling. Through IDEA, we perform statistical sampling, stratification, aging, and gap analysis, as well as identify duplicates and outliers within financial records. By leveraging IDEA, we can deliver thorough, data-driven insights and actionable findings to meet the rigorous standards required by DHHS.

Communication methods for collaboration with DHHS

Effective communication is critical to a successful engagement. This includes weekly status meetings where observations, potential exceptions, and leading practices are discussed. To avoid surprises at the end of the engagement, we discuss and document our observations, clarify fact patterns, and confirm management's understanding and agreement with our findings.

CLA adheres to all auditing standards related to reporting observations, recommendations, and findings. All significant deficiencies and material weaknesses will be reported to the audit committee/governance in writing. Best practices, observations, and other matters will be reported to management in a management letter that can be used as a tool to track the implementation of our recommendations.

Report to those charged with governance — In addition to observations and recommendations, we will inform the audit committee of:

- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments and passed adjustments, if any
- Disagreements with management, if any
- Management consultation with other accountants, if any
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit, if any

We are sensitive and understanding of the fact that we report to those charged with governance, and our audit professionals maintain objectivity and independence in issuing audit opinions. If we identify significant fraud, illegal acts, or significant delays during the audit process, we will alert the audit committee timely.

Information related to overall fiscal health or other concerns of your organization observed during audit testing will be presented in the exit presentation and as part of the management letter. We will also help you create opportunities for improvement through recommendations and suggestions for strengthening your policies, accounting procedures, and processes.

Confidentiality and secure transfer of documentation

CLA is committed to maintaining the integrity and security of information entrusted to us during an engagement. Confidentiality of client and firm data and information is ingrained in our acceptable use and technology standards, policies, and procedures. ***Please see the next page for CLA's Client Privacy Policy.***



Encryption methods

Contractually, client data is collected, stored, and transmitted with encryption and storage/utilization based on client/solution requirements. AES-256 encryption is used for data at rest and back-ups.



Client Privacy Policy

CliftonLarsonAllen LLP (CLA) is committed to maintaining the confidentiality, integrity and security of sensitive and personal information entrusted to us during the course of an engagement. When you provide sensitive and personal information to us, we believe that you should be aware of our policies to protect the confidentiality of that information.

The following summarizes the privacy policy of CLA and its affiliates.

We collect nonpublic sensitive and personal information about you, your company, and your employees solely for the purpose of furnishing professional services to you. The types of information we may collect include:

- Information we receive from you on income tax return organizers, applications, or other forms, such as your name, address, Social Security number, assets, and income.
- Information about your investment history, including your transactions with us and our affiliates.
- Information you may authorize us to obtain from others, such as consumer credit and medical information.
- Information we received from you relating to your company and employees such as payroll reports and employee benefit plan information which may include employee names, addresses, social security numbers, etc.

We are required to comply with various legal and regulatory requirements regarding the protection of information you provide to us. In some cases, we may share sensitive and personal information about you, your company and your employees with other professionals who assist us in servicing your account and processing transactions you request. We will not share your sensitive and personal information with any third party without assurance that the third party also maintains a comprehensive information security program.

Additionally, IRS regulations dictate situations in which your written consent must be obtained to share information with others, including affiliates. We will only share sensitive and personal information about you, your company, and your employees with third parties as required or permitted by law.

Because CLA already limits the sharing of nonpublic information as outlined above, no action is required on your part to limit such sharing.

CLA recognizes that the privacy landscape is changing rapidly. As it does, CLA develops and maintains policies and procedures that comply with your rights under these laws. Rights specific to the privacy of personal information include:

- Your right to request disclosure about our collection and use of your personal information.
- Your right to request deletion of your personal information stored in CLA systems.

Please feel free to contact us regarding any questions about the CLA privacy policy or would like to exercise any of your rights set forth within.



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Figure 10

c. Detailed project work plan

Work plan for assigning cases

The following work plan outlines a systematic approach for assigning and managing forensic accounting cases in alignment with the Nebraska DHHS RFP requirements. This plan is designed so that each case of suspected financial exploitation is efficiently routed, thoroughly analyzed, and accurately reported, while maintaining compliance with all contractual timelines and confidentiality standards. By establishing clear roles, structured processes, and robust reporting mechanisms, our methodology supports timely case resolution and effective collaboration between APS staff, the forensic accounting team, and relevant stakeholders.

1. Intake and assignment

Effective case management begins with a structured intake process to route all suspected financial exploitation cases for prompt identification and review.

- DHHS screens and identifies cases of suspected financial exploitation.
- Each qualifying case is assigned to a designated case worker and supervisor.
- Cases requiring forensic analysis are referred to CLA for specialized review.

2. Case notification and access

Timely access to case records and clear initial communication are essential for launching each investigation efficiently.

- DHHS provides secure access to all relevant case records within ten (10) business days of notification.
- A kick-off meeting is scheduled between DHHS and CLA to clarify scope, expectations, and timelines.

3. Case analysis (CLA)

Upon receipt of case materials, CLA undertakes a comprehensive forensic review to uncover irregularities and prepare actionable findings.

- CLA reviews assigned cases, analyzes financial data, and digitizes evidence.
- Asset tracing and structured reporting are conducted.
- Interviews with APS staff and law enforcement are performed as needed.
- Evidentiary exhibits are prepared; CPA oversees all findings and testimony.

4. Reporting

Consistent and timely reporting ensures transparency and keeps all stakeholders informed of case progress and outcomes.

- Each case is completed within 30 business days of receiving records.
- Monthly summary reports are submitted by the 10th of each month.
- Quarterly reports are delivered by March 31, June 30, September 30, and December 31, detailing case status, findings, and legal involvement.
- All reports are submitted electronically in standard formats.

5. Timeline management

Proactive tracking of deadlines and milestones is maintained to ensure compliance with contractual requirements and timely case resolution.

- All deadlines for record access, analysis, and reporting are closely monitored.
- Written requests for extensions are submitted when necessary.



Forensic engagement approach

Effective communication is the key to a successful engagement, including the exchange of ideas and advice as DHHS considers or implements changes. The CLA forensic engagement methodology uses a five-phase approach as listed below.

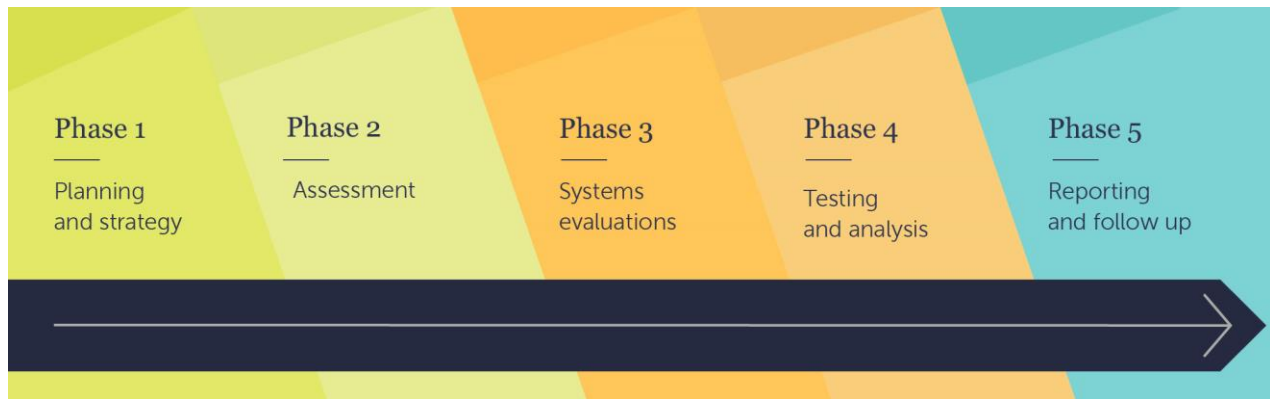


Figure 11

Phase 1: Planning and strategy

We begin by collaborating with DHHS to define the engagement scope, identify key stakeholders, and establish protocols for confidentiality and evidence handling. The planning phase includes internal team meetings to discuss observations, track progress, and ensure all team members are aligned with the engagement objectives. We'll communicate our plan to begin the work and discuss the engagement process to:

- Identify key administrators, staff, and primary engagement liaisons
- Introduce our team and identify key CLA contact personnel
- Discuss and establish the engagement timetable
- Explain our means and ways of communication

Phase 2: Assessment

During assessment, we gain a detailed understanding of the specific concerns, financial records, and processes subject to forensic review. We obtain and evaluate relevant documents, interview key personnel, and plan any necessary non-investigative interviews with third parties. This phase sets the foundation for targeted forensic procedures. This will include:

- Obtain and review relevant case documentation, including:
 - Identification of the vulnerable adult and summary of suspected financial exploitation or fraud.
 - Assignment of APS case worker and supervisor for each case.
- Conduct interviews with APS case workers, supervisors, and other key personnel to understand case specifics and internal processes.
- Evaluate initial risk factors and areas of concern for each assigned case.
- Plan for any non-investigative interviews with third parties as needed.
- Document assessment findings to inform the systems evaluation and testing phases.

Phase 3: Systems evaluation

We obtain and analyze financial transaction data using Computer Assisted Audit Techniques (CAATs) such as IDEA and TeamMate, enabling us to review 100% of transactions and focus on outliers. We identify higher-risk areas, and determine which transactions require deeper examination. Public record searches and electronic data extraction are performed as needed to inform risk assessment. This evaluation will include the following:



- Receive and organize all case-related records from DHHS, including:
 - Financial documentation (bank statements, transaction records, contracts, invoices, receipts)
 - Non-financial documentation (correspondence, case notes, organizational charts, staff lists, written policies and procedures)
 - Demographic information and background details of involved parties
 - Any prior APS investigation reports or findings related to the case
- Import and analyze financial transaction data using Computer Assisted Audit Techniques (CAATs) such as IDEA and TeamMate, focusing on:
 - Review of transactions for outliers, gaps, duplicates, and anomalies
 - Cross-referencing internal records with external data sources as needed
- Evaluate internal control systems and processes based on documentation provided by DHHS, identifying areas susceptible to override or weakness.
- Supplement DHHS data with public record searches and electronic data extraction to enhance risk assessment and asset identification.
- Document systems evaluation results, selecting higher-risk transactions and activities for targeted testing and analysis in subsequent phases.

Phase 4: Testing and analysis

In this phase, we conduct sample testing and targeted investigative procedures to identify transactions that may indicate irregularity, misconduct, or fraud. Our approach includes:

- Conduct sample testing to verify that transactions are properly recorded, supported, and compliant with policies.
- Use CLEAR to perform comprehensive background checks on parties of interest, uncovering potential assets, financial relationships, and hidden holdings.
- Trace assets and reconstruct financial activity using both internal records and external data sources.
- Perform targeted investigative procedures, including fund tracing, document review, and communications analysis.
- Conduct follow-up interviews with individuals most familiar with the transactions, and review electronic evidence (e.g., emails) as needed.
- Summarize and document findings, including any irregularities, misconduct, or fraud identified.
- Communicate promptly with DHHS if new issues or concerns arise and recommend additional forensic checks or investigative interviews as warranted.

Phase 5: Reporting and follow-up

We compile findings into a comprehensive report that details the work performed, documents evaluated, financial analysis conducted, and interviews completed. Reports include an executive summary, recommendations for internal control improvements, and sufficient evidential matter for any identified misconduct. Draft reports are reviewed with DHHS prior to finalization, and all documentation is retained according to professional standards. CLA will:

- Compile findings into a comprehensive report detailing methodology, evidence reviewed, analysis performed, and conclusions reached.
- Include an executive summary, recommendations for internal control improvements, and evidential exhibits for any identified misconduct.
- Provide draft reports to DHHS for review and feedback prior to finalization.
- Retain all documentation and workpapers in accordance with professional standards and regulatory requirements.
- Maintain ongoing communication with DHHS throughout the engagement, responding promptly to requests and addressing urgent issues as needed.
- Archive final engagement materials securely and conduct post-engagement review to verify quality and compliance.

Our forensic engagement methodology is designed to deliver comprehensive, defensible, and timely results for DHHS. Each phase of our approach is structured to address the full spectrum of RFP requirements, from initial planning and intake through assessment, systems evaluation, targeted testing, and final reporting. By combining case management protocols, internal controls review, and advanced data analytics, we provide a thorough examination of available evidence and financial records.

A key differentiator in our process is the integration of industry-leading investigative tools such as CLEAR, which enables our team to conduct in-depth background checks and uncover potential assets that may not be readily apparent from internal documentation alone. This capability enhances our asset tracing and financial analysis, supporting the potential identification of hidden relationships, financial holdings, and other critical information relevant to each case.

Throughout the engagement, our team maintains strict compliance with all applicable state and federal regulations, including HIPAA and Nebraska-specific requirements, and adheres to professional standards for confidentiality, documentation, and reporting. Our methodology is designed to facilitate collaboration with DHHS staff, law enforcement, and other stakeholders, while providing clear, actionable findings and recommendations that support case resolution and prosecution.

By leveraging advanced technology, proven forensic techniques, and specialized investigative resources, our approach fully aligns with the expectations and deliverables outlined in the Nebraska DHHS RFP, positioning our team to deliver high-quality, reliable forensic accounting services for every assigned case.



Management of current workload

Our goal is to provide DHHS with high-quality services at a competitive fee with no surprises. The time and fee estimates reflect our knowledge and experience in providing similar services to similar clients. We are confident we can provide the services you need to help accomplish your goals.

Our professionals are well-balanced when it comes to managing workloads and have never had a problem prioritizing client deadlines. We focus on well-established project management techniques to keep all parties on track and accountable to each other. CLA recognizes and understands the sense of urgency required in meeting regulatory deadlines, and we make continual efficiency improvements to our process so we can provide a smooth, timely engagement.

Work plan for managing confidential case documents, evidence, and storage

CLA employs a structured and secure approach to managing confidential documents and evidence in forensic audit engagements. The following work plan outlines the procedures and controls used to protect sensitive information throughout the lifecycle of an engagement.

1. Document intake and classification

Upon receipt, all case-related materials—whether digital or physical—are logged and assigned a unique identifier. Each item is categorized by type (e.g., financial records, correspondence, digital evidence) and stored in a client-specific directory on CLA’s secure network. Subfolders are created for administration, communications, work plans, and evidence to maintain clarity and organization.



2. Secure storage protocols

Digital documents are stored within the designated drive using a standardized folder structure. Physical evidence is secured in locked, access-controlled environments, and chain-of-custody logs are maintained to document all handling activities.

3. Access controls and confidentiality

Access to case files is limited to authorized personnel based on role-specific permissions. All team members are required to sign confidentiality agreements prior to accessing sensitive materials. Communications with clients and legal counsel are stored in a dedicated subfolder, separate from general documentation, to preserve confidentiality and privilege.

4. Backup and retention

Regular backups are conducted in accordance with CLA’s data protection policies. Backup and retention practices align with applicable legal and regulatory requirements, including the U.S. Federal Rules of Civil Procedure. Engagement workpapers and supporting documentation are retained for a minimum of five years following the conclusion of the engagement. Proprietary workpapers remain internal unless otherwise agreed upon with the client.

5. Finalization and archiving

At the conclusion of the engagement, all working files are compiled into a final engagement folder and archived in a secure location. The original working directories are reviewed for completeness, and any temporary or non-essential files are purged after 30 days to reduce storage risk and maintain data hygiene.

6. Compliance and quality review

All documentation and storage practices are subject to internal quality control reviews. CLA follows documentation and review protocols including second-level reviews and adherence to standardized naming conventions and file structures. These practices support audit readiness and promote consistency across engagements.

Methodology for fact findings and investigative procedures

CLA applies a structured, risk-based methodology to forensic audits grounded in professional standards and tailored to the unique characteristics of each engagement. **Our approach is designed to uncover, analyze, and interpret financial and operational evidence in a manner that supports defensible conclusions and actionable insights.**

1. Engagement planning and scoping

Each engagement begins with a collaborative planning phase to define the scope, objectives, and areas of concern. CLA works closely with the client to identify key stakeholders, understand the regulatory environment, and establish protocols for confidentiality and evidence handling.

2. Preliminary risk assessment

We conduct a fraud risk assessment to identify vulnerabilities in internal controls and areas susceptible to manipulation or misstatement. This step incorporates our understanding of behavioral incentives and financial pressures, allowing us to tailor procedures to the specific risks of the engagement.

3. Evidence collection and chain of custody

CLA uses a combination of document review, data extraction, and interviews to gather relevant evidence. All materials are logged and tracked using a documented chain-of-custody protocol. Digital evidence is preserved using forensic imaging tools, and physical documents are secured in access-controlled environments.

4. Forensic data analysis

Our team applies advanced forensic data analytics to identify anomalies, trends, and patterns across large datasets. This includes transaction testing, keyword searches, and cross-referencing financial records with external sources. Visualization tools are used to map relationships and detect irregularities.

5. Targeted investigative procedures

We perform targeted procedures such as tracing funds, reconstructing financial activity, and reviewing communications. These steps are designed to validate or refute specific allegations and quantify the financial impact of any identified misconduct.

6. Expert collaboration and legal interface

We coordinate with legal counsel where applicable to align our procedures with litigation strategy and evidentiary standards. Our professionals are experienced in providing both expert and fact-only testimony.

7. Reporting and documentation

Findings are compiled into a comprehensive report that includes a detailed breakdown of financial records and assets reviewed, a clear summary of investigative procedures performed, findings and recommendations, and supporting evidentiary exhibits. Reports are structured to withstand legal scrutiny and are accompanied by detailed workpapers documenting all procedures performed. CLA's internal quality review process ensures consistency and compliance with professional and regulatory standards.



d. Project activities and completion dates

We have designed a plan to guide case analysis activities and maintain timeline and completion dates. In our planning meeting, we'll discuss this timeline with you in greater detail and adjust as appropriate. Our approach encompasses a series of clearly defined steps, beginning with initial planning and record access, followed by systematic case analysis, ongoing collaboration, and timely reporting. Each activity is assigned a target completion date to promote accountability and transparency throughout the engagement. These steps include:

Initial project activities:

- Review administrative rules and other pertinent information provided by DHHS (within 1 week post-award).
- Conduct a kick-off meeting in person or via teleconference (within 2–3 days of referral).
- Secure access to all required records, including case-specific information (within 30 days of referral).

Development activities:

- Develop mandatory reporting formats and transmittal protocols (within 45–60 days post-award).

Ongoing project activities:

- Obtain information released from the State at referral.
- Develop an engagement letter listing the statement of work, scope of investigation, deliverables, estimated hours, and fees (within 2–3 business days of referral).
- Develop detailed information requests (within 3 business days of referral).
- Review, summarize, and digitize financial records (within 30 business days after access to required records).
- Meet with other parties of interest who have information about suspected financial exploitation (7–25 business days from referral).
- Develop and prepare report on findings (most investigations completed within 30 business days after access to records).
- Assist DHHS in determining whether case findings are substantiated (7–30 business days after access to records).
- If applicable, assist in developing corrective action plans (7–30 business days after access to records).

Reporting and deliverables:

- Complete each assigned case within 30 business days of receiving financial records.
- Monthly summary reports by the 10th calendar day of each month.
- Quarterly reports by the 15th calendar day of each quarterly month (Mar 31, Jun 30, Sept 30, Dec 31).
- All reports and supporting materials submitted electronically in standard formats.

Key steps and deadlines

Step	Responsible Party	Deadline/Timeline
Intake and Case Identification	DHHS	Ongoing
Case Assignment	DHHS	As cases arise
Secure Records	DHHS/CLA	Within 10 business days
Kick-off Meeting	DHHS/CLA	2–3 days from referral
Case Analysis	CLA	Within 30 business days
Monthly Summary Report	CLA	By 10th calendar day each month
Quarterly Report	CLA	By 15th calendar day quarterly

Figure 12



3. Appendix

a. Contractual agreement form

DocuSign Envelope ID: 88B63ED3-AC7F-46E3-9C8D-DE9D81C621CD

CONTRACTUAL AGREEMENT FORM

BIDDER MUST COMPLETE THE FOLLOWING

By signing this Contractual Agreement Form, the bidder guarantees compliance with the provisions stated in this solicitation and agrees to the terms and conditions unless otherwise indicated in writing and certifies that bidder is not owned by the Chinese Communist Party.


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 Vendors. This information is for statistical purposes only and will not be considered for contract award purposes.

N/A NEBRASKA VENDOR AFFIDAVIT: Bidder hereby attests that bidder is a Nebraska Vendor. "Nebraska Vendor" 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. All vendors who are not a Nebraska Vendor are considered Foreign Vendors under Neb. Rev Stat § 73-603 (c).

N/A 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.

N/A 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.

THIS FORM MUST BE SIGNED MANUALLY IN INK OR BY DOCUSIGN

COMPANY:	CliftonLarsonAllen LLP (CLA)
ADDRESS:	6501 Americas Parkway NE, Suite 500, Albuquerque, NM 87110
PHONE:	505-222-3531
EMAIL:	emilie.deveraux@CLAconnect.com
BIDDER NAME & TITLE:	Emilie Deveraux, CFE, Signing Director
SIGNATURE:	<div>Signed by:  9B41373FD59C433...</div>
DATE:	11/3/2025

VENDOR COMMUNICATION WITH THE STATE CONTACT INFORMATION
(IF DIFFERENT FROM ABOVE)

NAME:	(same as above)
TITLE:	
PHONE:	
EMAIL:	

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SPB Form 22 | RFP Template | Effective 12162024

Figure 13



Certificate Of Completion

Envelope Id: 88B63ED3-AC7F-46E3-9C8D-DE9D81C621CD	Status: Completed
Subject: Complete with Docusign: Contractual Agreement Form (Docusign only).pdf	
Client Name: State of Nebraska DHHS	
Client Number: OPP0193363	
Source Envelope:	
Document Pages: 1	Signatures: 1
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
EnvelopeId Stamping: Enabled	Kayla Martin
Time Zone: (UTC-06:00) Central Time (US & Canada)	220 S 6th St Ste 300
	Minneapolis, MN 55402-1418
	Kayla.Martin@claconnect.com
	IP Address: 47.201.125.188


Record Tracking

Status: Original	Holder: Kayla Martin	Location: DocuSign
11/3/2025 10:31:55 AM	Kayla.Martin@claconnect.com	

Signer Events

Emilie Deveraux
emilie.deveraux@CLAconnect.com
Security Level: Email, Account Authentication (None)

Signature

Signed by:

8B41373FD69C433...
Signature Adoption: Pre-selected Style
Using IP Address: 76.113.92.58

Timestamp

Sent: 11/3/2025 10:34:22 AM
Viewed: 11/3/2025 10:36:37 AM
Signed: 11/3/2025 10:37:10 AM

Electronic Record and Signature Disclosure:

Accepted: 11/3/2025 10:36:37 AM
ID: 8cc5b954-84d6-4865-ae04-ea6979940556

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Shelley DeWees
shelley.deweess@claconnect.com
Security Level: Email, Account Authentication (None)

COPIED

Sent: 11/3/2025 10:37:11 AM
Viewed: 11/5/2025 12:14:29 PM

Electronic Record and Signature Disclosure:

Not Offered via Docusign

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp



Envelope Summary Events

Status

Timestamps

Envelope Sent	Hashed/Encrypted	11/3/2025 10:34:22 AM
Certified Delivered	Security Checked	11/3/2025 10:36:37 AM
Signing Complete	Security Checked	11/3/2025 10:37:10 AM
Completed	Security Checked	11/3/2025 10:37:11 AM

b. Proof of licensure

 CERTIFIED FRAUD EXAMINER Emilie Deveraux, CFE Member # 626764 Certified: September 5, 2012 Expiration Date: April 30, 2026	 CERTIFIED FRAUD EXAMINER Ana M. Rodriguez, CFE, CPA Member # 668764 Certified: July 10, 2015 Expiration Date: May 31, 2026
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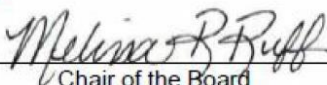
NEBRASKA BOARD OF PUBLIC ACCOUNTANCY P.O. Box 94725, Lincoln, Nebraska 68509	
FIRM PERMIT TO PRACTICE	
PERMIT NO.: <u>69011</u>	
This certifies that the firm named below is hereby authorized to practice public accountancy in Nebraska as a LIMITED LIABILITY PARTNERSHIP from <u>07/01/2025</u> through <u>06/30/2026</u> :	
<u>CLIFTONLARSONALLEN LLP</u>	
<u>220 S 6TH ST STE 300</u>	
<u>MINNEAPOLIS, MN 55402</u>	
	 Chair of the Board

Figure 14

4. Cost Sheet

4. COST SHEET

Bidders shall complete the Cost Sheet below. Travel expenses are to be included. No additional travel, fuel adjustment, packing, packages, or partial delivery costs will be allowed. Cost evaluation will be based on the total of each annual fee for services per Adult Case x 60 cases (estimate for analysis).

Description	UoM	Year 1 Cost	Year 2 Cost	Year 3 Cost	Year 4 Cost
Fee for services per Adult Protective Service case analysis with exception of court appearances.	EA	\$ 3,500	\$3,600	\$3,700	\$ 3,800
Hourly Rate (all-inclusive of travel) for providing testimony in court appearances.	HR	\$ 475	\$489	\$ 504	\$ 519

Figure 15

