

Professional Services Proposal for State of Nebraska Department of Health and Human Services

Request for Proposal #123350 O3
Investigatory and Forensic Accounting Services

November 6, 2025

Proposer

CRI Advisors, LLC
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Miramar Beach, FL 32550
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NEBRASKA

Good Life. Great Mission.

DEPT. OF HEALTH AND HUMAN SERVICES

Submitted by

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Engagement Partner
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BKincaid@CRIadv.com



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Dear Evaluation Committee:

Carr, Riggs & Ingram (CRI) appreciates the opportunity to propose on the investigatory and forensic accounting services for the State of Nebraska Department of Health and Human Services (State or Nebraska HHS). We are genuinely excited about the prospect of serving you and establishing a long-term relationship. CRI is a national accounting and advisory firm and **is currently ranked among the top 25 accounting firms in the United States**. CRI has over 2,800 professionals across the United States, and we serve hundreds of governments nationwide. This includes numerous legislative bodies, state agencies, state auditors and law enforcement agencies. We pride ourselves on our governmental focus and providing innovative ideas and solutions to assist in identifying fraud in a timely and efficient manner, as well as bringing awareness to the financial exploitation of vulnerable individuals.

CRI has a dedicated forensic accounting team that specialize in providing these investigatory and forensic accounting services for state agencies and other governmental organizations. The team's credentials include Certified Public Accountants, Certified Fraud Examiners and individuals Certified in Financial Forensics.

Notably, members of the proposed team serve on various forensic accounting boards and committees for the American Institute of Certified Public Accountants and the Association of Certified Fraud Examiners. Members of the proposed team also speak regularly on the topic of fraud hot topics, financial exploitation and other fraud matters for various governmental associations. CRI has the ability and resources to begin accepting cases immediately upon award.

- **Financial Exploitation Experience** - CRI frequently works with law enforcement agencies throughout the country on economic-related crimes including financial exploitation. We see firsthand the level of financial exploitation that occurs in the vulnerable population and the best practices to investigating financial exploitation. CRI provides similar ongoing forensic accounting/expert witness services for law enforcement, prosecutors, courts and other government agencies. CRI's investigation processes and reports are well-tested and proven in and out of the courtroom.
- **Specialized Guardianship Experience** - Our lead forensic partner, Ben Kincaid, currently serves as the forensic investigator for the Maryland Judiciary and is routinely appointed by various Maryland courts to investigate financial activities of guardianships.
- **Experienced/Credentialed Team** - CRI has a dedicated, experienced team that performs these types of forensic accounting/investigative services throughout the United States on a regular basis. Over 75% of CRI's forensic accounting team members are either Certified Public Accountants (CPA), Certified Fraud Examiners (CFE), Certified in Financial Forensics (CFF), Certified in Forensic Accounting (CRFAC) or hold a combination of these credentials. CRI's forensic team also has significant experience in assisting with and collaborating on financial exploitation investigations.

Our extensive experience in performing a variety of fraud investigations for similar government agencies and organizations will enable us to bring fresh insights and innovative methods to help identify and quantify financial exploitation of vulnerable individuals. CRI has proven success in collaborating with state agencies and law enforcement in forensic investigations and has a deep bench of subject matter experts available to meet the State's need for forensic accounting services. CRI also has provided these same forensic investigation services, including expert witness services, in matters involving the financial exploitation of vulnerable adults in both criminal and civil settings.

The following individual will serve as the Contract Manager for the State and will serve as the point of contact for the executed contract:

Ben Kincaid
850.337.3235
BKincaid@CRLadv.com

CRI Advisors, LLC
500 Grand Boulevard Suite 210
Miramar Beach, FL 32550

We welcome the opportunity to demonstrate to you the same teamwork, expertise, innovation, and responsiveness that have made us one of the fastest growing accounting and advisory firms in the United States. Again, we appreciate your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ben Kincaid", is written over a light blue horizontal line.

Ben Kincaid, CPA, CFE, CVA, CFF
Engagement Partner

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CORPORATE OVERVIEW



EXECUTIVE SUMMARY



Carr, Riggs & Ingram appreciates the opportunity to propose on the investigatory and forensic accounting services for the State of Nebraska Department of Health and Human Services. We are committed to providing a thorough and transparent investigation to assist the Nebraska Adult Protective Services (APS) Program to determine whether allegations of financial fraud and/or exploitation are substantiated. CRI has significant experience providing these forensic accounting services including expert witness services, in matters involving the financial exploitation of vulnerable adults in both criminal and civil settings.

As a nationally recognized accounting and advisory firm with extensive experience in providing forensic accounting services to governmental entities, CRI will apply industry-leading methodologies to identify any irregularities, misconduct, suspicious financial activity and/or misuse of the vulnerable adult's funds. **The proposed team includes individuals who are Certified Public Accountants (CPA), Certified Fraud Examiners (CFE), and professionals Certified in Financial Forensics (CFF).**

We are confident that our expertise and tailored forensic investigation process will meet and exceed the State's expectations. CRI employs a structured, risk-based approach to forensic investigations, ensuring a detailed analysis of financial records, processes and controls. The special audit would be completed in three phases. A high-level explanation of each phase is presented below:

Phase 1: Case Intake and Initial Inspection

- Inspect the assigned APS case for suspected fraud and financial exploitation.
- Scan provided documentation to obtain an understanding of the facts and allegations.

Phase 2: Investigation and Fieldwork

- Identify all assets of the involved vulnerable adult.
- Conduct income/asset tracing, determine sources/uses of funds, and identify irregularities, misconduct, suspicious financial activity and/or misuse of the vulnerable adult's funds.
- Analyze and quantify financial misrepresentations, omissions and fraudulent activity.

Phase 3: Reporting and Expert Testimony

- Present data in usable reports, utilizing clear visible structure with charts and graphs.
- Prepare evidentiary exhibits for legal proceedings.
- Provide a written report of the expert's findings.
- Provide expert witness testimony in civil and/or criminal proceedings as needed.

CRI is committed to delivering high-quality investigatory and forensic accounting services for the State of Nebraska Department of Health and Human Services. We welcome the opportunity to collaborate with the State to support your commitment to financial integrity.



FIRM PROFILE



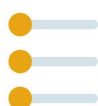
CRI is a national accounting and advisory firm and one of the fastest growing accounting firms in the United States.* Firm-wide, we have been performing government audit/forensic accounting services since 1997 and are proud of our more than 300 professionals who dedicate their time to governmental audits. The graphic below further explains our operations overall.

FOUNDED IN 1997 • **35+ MARKETS** across the United States & Mexico

Carr, Riggs & Ingram (CRI) is a top 25* nationally-ranked accounting and advisory firm driven by relationships to cultivate growth. From traditional accounting services to leading-edge business support, technology resources, and assurance* offerings, CRI's breadth and depth of expertise takes you from compliance to competitive advantage.



2,000+
PROFESSIONALS



TOP 25*
FIRM

(as ranked by
Accounting Today)

**CRI FIRM
VALUES:**

- **CLIENT SERVICE.**
- **RESPECT.**
- **INTEGRITY.**



25+ YEARS
OF CONSISTENT GROWTH
SINCE FORMATION



SERVICES

Advisory
Audit & Attest*
Tax

Captive Insurance
Commercial Real Estate
Construction
Financial Institutions
Government & Public Sector

INDUSTRY EXPERTISE

Hospitals & Health Systems
Insurance
Manufacturing & Distribution
Nonprofits
Physician Groups
Post-Acute Care
Private Foundations
Religious Organizations

CRI FAMILY OF COMPANIES

At CRI, we know that the best results come from a fully integrated approach to your business, organization, or family's financial well-being. The CRI Family of Companies works collectively to parallel our clients' evolving needs beyond traditional accounting, cutting-edge business support, technology solutions, outsourcing, and assurance*. By working side-by-side, our expansive suite of companies and their focused solutions provide more personalized, holistic advice that checks every box.



* Assurance, attest, and audit services provided by Auditwerx, LLC and/or Carr, Riggs & Ingram, L.L.C.

*Auditwerx and "CRI" are the brand names under which Auditwerx, LLC and Carr, Riggs & Ingram, L.L.C. ("CPA Firms") and CRI Advisors, LLC ("Advisors") and its subsidiary entities provide professional services. CPA Firms and Advisors (and its subsidiary entities) practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firms are licensed independent CPA firms that provide attest services to their clients, and Advisors and their subsidiary entities provide tax and business consulting services to their clients. Advisors and its subsidiary entities are not licensed CPA firms.



Bidder Identification and Formation

Founded in 1997, Carr, Riggs & Ingram is a national accounting and consulting firm with roots going back to 1972. CRI is governed by a seven-member executive committee. The day-to-day governance is handled by our CEO, Chad Pinson, along with our corporate team based out of Enterprise, Alabama. CRI Advisors, LLC is a partnership with a Certificate of Formation filed in the state of Delaware. CRI's corporate office address is: 100 North Main Street, Enterprise, AL 36330.

Name Changes, Mergers, Acquisitions and Sales

During the course of the last ten years, CRI has merged in several firms across the United States. These mergers, individually, have not materially impacted CRI, its operations or processes. CRI has an established due diligence process that is designed to ensure any firms merged into CRI are subject to the same rigorous quality control standards practiced by CRI.

On November 18, 2024, CRI received a strategic investment from funds advised by affiliates of Centerbridge Partners, L.P. (Centerbridge), a global alternative investment manager with approximately \$40 billion in assets under management as of September 30, 2024, and a focus in the financial services, technology, industrial and healthcare markets, and Bessemer Venture Partners (Bessemer), a venture capital firm with more than \$18 billion in assets under management primarily invested in the consumer, financial technology, enterprise, and healthcare markets.

This first-time investment of institutional capital for CRI recognizes the firm's exemplary track record of growth and creating value for its clients. The strategic investment will help CRI accelerate its growth trajectory through strategic expansion into new markets and service areas, investments in technology to enhance service delivery, attracting and retaining top professional talent, and enhancing internal infrastructure. This investment will enrich CRI's organic growth and M&A strategy, paving the way for expanded geographic reach and service capabilities. In addition to the strategic investment from Centerbridge and Bessemer, CRI's partners hold an ownership interest in CRI and retain management function of CRI.

As a result of this strategic investment, our firm uses an alternative practice structure in accordance with the AICPA's Code of Professional Conduct, in which our forensic accounting services are provided by an accounting/consulting firm that is not a certified public accounting firm (CRI Advisors, LLC), as these services are not considered attest services. Our firm still employs certified public accountants as well as highly credentialed forensic accountants, and we have significant experience in providing these forensic accounting services to federal, state, county and municipal government entities throughout the United States. Attest services are provided by Carr, Riggs & Ingram, L.L.C. "Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C. and CRI Advisors, LLC provide professional services.

Financial Statements

As a result of the above strategic investment, CRI's financial statements were audited for the period of November 18, 2024, to December 31, 2024. The unaudited financial position of CRI for fiscal years ending September 30, 2023 and 2024 is also presented within the related financial statements and demonstrates that CRI has more than adequate financial capacity for this engagement. CRI is not a publicly held corporation, and the audited financial statements are therefore not subject to public reporting requirements. These financial statements are confidential, trade secret and should not be distributed further. Based on the foregoing, CRI's audited financial statements are considered proprietary and therefore provided under a separate cover titled "123350 O3 CRI Advisors, LLC File 2 of 4 PROPRIETARY INFORMATION."

CRI is a national accounting and consulting firm with over 2,800 professionals located in 80+ offices throughout the United States and Mexico. CRI provides auditing, tax, forensic accounting, compliance, consulting and other accounting related services to its broad client base. This client base includes over 100,000 clients located in all 50 states and abroad. These clients consist of governmental organizations (including numerous state agencies), not-for-profit organizations, private companies and publicly traded companies. CRI's governmental audit practice consist of 500+ governmental organizations with annual revenues in excess of \$26 billion. CRI's forensic accounting practice regularly includes governmental organizations, law enforcement agencies, attorneys and other parties.

For a firm of CRI's size, CRI has been subjected to very few issues that evolve into suits. Over the past three years, neither CRI nor any affiliated companies have been involved in any business litigation or other legal proceedings related to our forensic accounting or audit work. CRI currently carries over \$80 million in professional liability insurance coverage to protect against any covered claims. As such, there is no material, pending litigation against CRI that could adversely affect our ability to meet contract requirements pursuant to this RFP or have a material adverse effect on CRI's financial condition.



Change of Ownership

CRI does not anticipate any change in ownership or control during the twelve (12) months following the solicitation response due date. Should any change in ownership or control occur while CRI is engaged by the State to provide the requested forensic accounting and investigative services, CRI will notify the State immediately.

Office Location

The team responsible for performance pursuant to an award of a contract with the state of Nebraska will be located in our firm's Miramar Beach office, located at 500 Grand Boulevard, Suite 210, Miramar Beach, FL 32550. This team is primarily responsible for all of CRI's forensic accounting engagements and is significantly involved in CRI's forensic accounting endeavors across the United States. This team also currently performs the requested investigatory and forensic accounting services for the Maryland Judiciary.

Relationships with the State

CRI performed an internal conflict check with the proposed forensic investigation team and CRI's entire partner group. No conflict or perceived conflicts of interest were identified with respect to the State or Nebraska HHS or any other party identified within the RFP. CRI has not provided any contracted services for the State within the last five (5) years.

CRI confirms that no relationship exists between CRI and any person or entity which either is, or gives the appearance of, a conflict of interest related to this solicitation or project. We further certify that CRI will not employ any individual known by CRI to have a conflict of interest nor take any action or acquire any interest, either directly or indirectly, which will conflict in any manner or degree with the performance of our contractual obligations, or which creates an actual or apparent conflict of interest.

Bidder's Employee Relations to State

No party named in CRI's solicitation response is or was an employee of the State within the past twenty-four (24) months. Additionally, no employee of any agency of the State of Nebraska is employed by CRI or is a subcontractor for CRI. As such, no conflict of interest or perceived conflict of interest exists between CRI and the State.

Contract Performance

CRI routinely completes a large number of forensic accounting engagements for governmental organizations each year throughout the United States. CRI has not been unable to complete any forensic accounting engagements within the last five (5) years. Additionally, CRI has not had a contract terminated for default during the past five (5) years. CRI has also not had a contract terminated for convenience, non-performance, non-allocation of funds, or any other reason during the past five (5) years.

CRI is not and has not been debarred, suspended, proposed for debarment or voluntarily excluded from covered transactions by any federal or state department or agency. CRI and/or its partners have not within the past five (5) years been convicted of, or had a civil judgment rendered against the contracting party from commission of fraud, or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or grant under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property. CRI and/or its partners are not presently indicted or otherwise criminally or civilly charged by a government entity (federal, state or local) with commission of any of the offenses detailed above. CRI has not within the five-year period preceding the contract had one or more public transactions (federal, state or local) terminated for cause or default.

Summary of Bidder's Corporate Experience

On the following page, we provide a summary of three (3) previous projects similar investigatory and forensic accounting services to those requested by the State. We have also included additional information regarding CRI's forensic experience and qualifications.

SUMMARY OF BIDDER'S CORPORATE EXPERIENCE



Maryland Department of Juvenile and Family Services

01/2024 - Present

Nisa Subasinghe, Esq.
410.260.1738 phone
410.974.5577 fax
nisa.subasinghe@mdcourts.gov

187 Harry S. Truman Parkway
Annapolis, MD 21401

- Proposed Engagement Partner Ben Kincaid currently serves as the guardian forensic investigator for the Maryland Judiciary and is routinely appointed by various Maryland courts to investigate the financial activities of guardianships. These services include **tracing income/assets, collecting the necessary documentation, determining sources/uses of funds, identifying suspicious financial activity and/or misuse of funds, conducting interviews**, as well as preparing and providing the Honorable Court and other designated parties with the requested reports. Additionally, Mr. Kincaid provides expert testimony for the Maryland Judiciary as needed.
- CRI has been engaged as a **prime vendor** to provide these services since January 2024.
- Similar to the investigatory and forensic accounting services requested by Nebraska HHS, guardianship investigation cases are referred to CRI on an as-needed basis. As such, there are no specified scheduled and actual completion dates. CRI is currently engaged to provide these services for \$2,800 per referred case.

Florida Department of Children and Families

09/2022 - Present

Chad Barrett
850.717.4756 phone
850.922.2993 fax
Chad.Barrett@myflfamilies.com

2415 North Monroe St., Suite 400
Tallahassee, FL 32303

- CRI performed multiple successive forensic investigations related to community-based care organizations responsible for child welfare services. **These investigations included analysis of large volumes of data, analysis of complex transactions and related party relationships.** CRI determined that several of the auditees did not comply with federal and state solicitation requirements with the aggregate contracts exceeding over \$100 million, did not fully disclose related party relationships and/or contracts and allocated management compensation in excess of federal salary caps. **CRI prepared detailed forensic investigation reports that identified multiple areas of noncompliance, overbillings and unallowable related party transactions. These reports were presented to the state legislature and resulted in various new statutes being adopted by the state.**
- CRI has been engaged as a **prime vendor** to provide these services since September 2022.
- Similar to the investigatory and forensic accounting services requested by Nebraska HHS, these investigations are requested on an as-needed basis. As such, there is no specified scheduled and actual completion date for this engagement. The contract value for these requested services is approximately \$500,000.

Office of State Attorney, First Judicial Circuit of Florida

02/2020 - Present

Paul Gillespie, Assistant State Attorney
850.595.4200 phone
850.595.8403 fax
PGillespie@osa1.org

190 W. Government Street
Pensacola, FL 32502

- CRI is engaged as expert witness consultants to the State Attorney's Office for the First, Fifth & Seventeenth Judicial Circuits of Florida. CRI provides assistance in determining the amounts of misappropriation, how the funds were misappropriated and whether there are any assets that were purchased with misappropriated funds. These forensic investigations have involved complex schemes involving numerous shell companies, money laundering, etc. CRI also prepares summary exhibits for trial and provides expert witness testimony for white collar criminal cases.
- CRI is engaged as a **prime vendor** for these investigative services and has provided forensic accounting services for the various circuit courts since February 2020.
- These forensic accounting and expert witness services are provided on an as-needed basis with no specific scheduled and actual completion date. Rather, these services are provided on an hourly basis, and completion dates generally align with court deadlines which widely vary.

FIRM EXPERIENCE



CRI Qualifications

One of CRI's industry focuses/specializations is state agency and other governmental related organizations. CRI is structured by industry line to allow for a deep bench of talent and expertise for our clients within these industries. This industry-line focus has allowed our teams to consistently meet and exceed the expectations of our clients and helps provide an additional measure of quality and reliability in our work, particularly in the governmental area. We are proud members of the following accounting/audit organizations:

- The American Institute of Certified Public Accountants (AICPA);
- The Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center of the AICPA;
- The Center for Audit Quality of the AICPA;
- Institute of Internal Auditors;
- Information Systems and Control Association (ISACA)
- National Association of Construction Auditors; and,
- The Public Company Accounting Oversight Board.

Members of the above voluntary organizations are select accounting firms recognized in the profession to be of the highest caliber. As a result, we are subject to stricter quality control standards than firms that choose not to take this voluntary step to improve the quality of their practices. Within CRI's industry lines, CRI has numerous experienced professionals that focus on governmental forensic investigations, governmental audits, education audits, etc.

CRI delivers a depth of resources that ensures our understanding of the complexity and challenges of these types of investigations and allows us to develop innovative solutions for overcoming them. Our firm has consistently provided the requested forensic investigation services for over 25 years. CRI is proud of our commitment to the public sector in providing services similar to those requested in this RFP. This commitment is demonstrated by CRI's 25+ years of consistent growth.

The commitment shown by our personnel to the governmental sector is impressive. CRI professionals serve as volunteer instructors at seminars conducted by various governmental associations/organizations and other meetings of government officials. In addition, we participate in the U.S. Chapter of the Government Finance Officers Association (GFOA), the American Institute of Certified Public Accountants (AICPA), and numerous state CPA societies.

Top 25 Accounting Firm - #1 Accounting Firm in the Gulf Coast Region



FIRM EXPERIENCE



CRI's Quality Control Process for Internal Control and Forensic Engagements

External Quality Control

CRI is enrolled in the AICPA Peer Review Program, through which our accounting and auditing practice is triennially reviewed by another independent public accounting firm. These reviews always include specific government engagements. The most recent review of our firm was performed in 2025 by Brown Edwards, whose report was the most favorable possible—"Pass." In addition, we are registered with the PCAOB, and our 2024 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified.

Internal Quality Control

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the previous paragraph and are performed on completed engagements.

- **Internal Inspection:** A permanent team of subject matter experts annually perform 150+ reviews of a risk-based sample of partners and engagements.
- **Single Audit Reviews:** CRI worked with our Southwest SPU in order to implement a multi-tier review process where all single audits, firm-wide, are subjected to an additional layer of review by our Single Audit Specialist.
- **Continuous Process Improvement Reviews:** In addition to the above, this ongoing process reviews each audit partner twice annually, representing 300+ reviews each year.



Forensic Investigation Quality Control

While forensic investigations are not subject to the peer review process, CRI has a rigorous internal review process that include in-depth partner reviews and independent partner cold reviews of the work performed as well as any issued reports. CRI plans and performs these types of engagements as if they will be involved in a litigation and/or criminal setting. **CRI's forensic investigation reports are routinely relied upon by federal and state law enforcement agencies, courts, governmental organizations and attorneys.** These defensible, written forensic investigation reports result in successful outcomes.

Continuing Education

Continuing education is a top priority for CRI and helps ensure the quality of our work. Each of our team members receives a wide variety of annual training and content updates from highly qualified instructors, ensuring that they remain on the forefront of issues that could potentially impact our clients. Each of CRI's professional staff's Continuing Professional Education (CPE) record is reviewed annually to ensure that they are in compliance with internal and external requirements regarding CPE. Key members of the proposed engagement team also regularly present CPE courses involving fraud, audit, internal controls and other matters to both internal and external audiences. **CRI's forensic team also regularly attends the AICPA's Forensic and Valuation Services Conference, and select team members serve on various committees that determine/offer forensic accounting CPE for CPAs throughout the country.**

FORENSIC QUALIFICATIONS



Forensic Investigation Experience

CRI maintains a dedicated, credentialed forensic investigation team that provides a spectrum of forensic accounting services ranging from prevention to detection in response to fraud. Our team members hold designations from the top forensic accounting associations and routinely work with government agencies, investigative bodies, law firms and law enforcement agencies on a variety of civil and criminal matters. **Members of our proposed team also regularly speak on the topic of fraud, including holding a *White Collar Crime: Investigation and Prosecution* workshop for law enforcement and inspector general personnel.** Select members of the proposed engagement team are proud members of the following forensic accounting organizations:

- Forensic and Valuation Services Section of the AICPA;
- Forensic and Valuation Services Sections for various State CPA Societies;
- Association of Certified Fraud Examiners;
- American Board of Forensic Accounting;
- Sponsoring organization of International Fraud Awareness Week by the ACFE; and,
- National Association of Certified Valuators and Analysts.

Select members of the proposed forensic team also serve on various boards and committees of the above forensic accounting organizations. The lead forensic partner, Ben Kincaid, and Senior Forensic Manager, Donna Melillo, serve on various AICPA committees and task forces related to forensic accounting, the development of emerging forensic accounting professionals and the offering of quality continuing education for forensic accounting practitioners. Other team members serve on the boards of various chapters of the Association of Certified Fraud Examiners.

This team is primarily responsible for all of CRI's forensic accounting engagements and is significantly involved in CRI's forensic accounting endeavors across the United States. Thus, CRI's proposed team has extensive experience in providing these services as compared to other accounting and consulting firms.

CRI's forensic accounting engagements include income/asset tracing, determining sources/uses of funds, and identifying suspicious financial activity and/or misuse of funds, as well as analysis of internal controls, failures of the internal control systems, payroll, procurement, leadership failures, fraud, waste, abuse and much more. Unlike other firms, the engagements highlighted throughout this proposal were solely performed by the proposed team, not other team members that are not part of this engagement team. The experience highlighted throughout this proposal demonstrate the following:

- Extensive experience providing investigative services related to the exploitation of vulnerable individuals;
- Defensible, written forensic investigation reports that clearly communicate findings, effects and any recommendations;
- Experience providing expert witness testimony in courts throughout the United States; and,
- Experience in dealing with matters involving a high degree of public interest.

On the following page, we share a few *select* engagements related to some of our most recent forensic accounting endeavors, as well as other relevant forensic engagements for local governmental entities.





Florida Legislature

State Legislature

10/2020 - 04/2021; ongoing

- Payroll Analysis
- Reporting Analysis
- Conflict of Interest Analysis
- Internal Control Analysis
- Compliance Analysis

Services:

CRI assisted the Florida Legislature and various inspector general offices in investigating the Florida Coalition Against Domestic Violence Inc. (FCADV). CRI performed complex forensic analyses of FCADV's voluminous records and audited financial statements to help determine whether there was misuse of public funds by FCADV.

CRI determined that FCADV's management utilized noncompliant payroll allocation methodologies for its federal and state grants to help provide significant compensation for FCADV's management. CRI also determined that FCADV's management manipulated its open positions to secure more funding that was utilized to fund management's significant compensation. **CRI presented the results of its findings to multiple state and federal law enforcement agencies as well as legislative delegations.**

South Carolina, Office of State Auditor

State Government

09/2024 - 04/2025

- Internal Control Analysis
- Procurement Analysis
- Payroll Analysis
- Compliance Analysis

Services:

CRI was engaged by the South Carolina Office of the State Auditor to conduct a forensic investigation of the Town of Calhoun Falls to determine the sources of financial difficulties experienced by the Town.

CRI determined there was inaccurate and inadequate financial reporting, waste and abuse of Town funds, degradation of internal controls, and operational and financial mismanagement. CRI also determined the town deficits were a result of a lack of increase in utility rates, malfunctioning/inoperable utility meters, significant water loss due to a deteriorating water system, and underbilling various utility customers. A copy of our written report is publicly available [on their website](#).

Okaloosa County School District

County Government

05/2023 - 08/2025

- Asset Misappropriation Analysis
- Digital Forensic Investigation
- Successive Forensic Investigations

Services:

CRI was engaged to investigate concerns regarding missing documentation related to certain purchases and potential misappropriation of funds. CRI determined that over 90% of the supporting documentation was not retained by the subject as required. CRI successfully obtained over 30% of the missing documentation using open-source intelligence tools and identified various documentation that supported the allegations. CRI determined the amount of misappropriated funds and worked collaboratively with law enforcement, which resulted in a plea deal and insurance recoveries.

CRI was separately engaged by the Okaloosa County School District to investigate concerns regarding questionable transfers made within another school's internal funds accounts. CRI determined that unauthorized transfers were made to conceal deficits within various internal fund accounts. CRI determined the total amount overspent based upon these unauthorized transfers and calculated the correct balance for each fund account.

St. Johns County Sheriff's Office

County Government

05/2017 - 10/2018

- Asset Misappropriation Analysis
- Financial Records Analysis

Services:

CRI was engaged to provide assistance to the Sheriff's Office in determining whether or not certain allegations of financial misappropriation within a prominent not-for-profit organization warranted further investigation. CRI helped the Sheriff's Office determine that additional investigation into the matter was warranted and provided assistance in determining the extent of the financial misappropriation. Ultimately, CRI in conjunction with the Sheriff's Office presented our findings to the FBI for further investigation. Multiple individuals were subsequently indicted in this case.

PROPOSED PERSONNEL/MANAGEMENT APPROACH



Forensic Engagement Team

CRI's proposed engagement team has been designed to provide highly capable and experienced personnel to the State of Nebraska Department of Health and Human Services and accomplish the investigatory and forensic accounting services in an efficient and reliable manner. Our central priority in assembling this team is to ensure the quality (not quantity) of the professionals, the experience of the professionals, and the availability of these professionals. The proposed individuals are tenured individuals within the firm and will be available to serve the State throughout the four (4) year contract period.

As demonstrated throughout this proposal, the proposed team has conducted numerous small, medium and large-scale forensic investigations, for state agencies and government organizations throughout the United States. The proposed engagement team's national expertise, combined with extensive forensic accounting expertise with adult protective services and financial exploitation of vulnerable individuals, reflects that no other firm can match our level of forensic accounting and Adult Protective Services expertise.

The CRI team will be led by the engagement partner, Ben Kincaid, who will assume overall responsibility for this contract and serve as the contract manager. Each of the proposed key team members have five or more years of experience providing similar services to state agencies and/or local governments throughout the United States and has the applicable forensic credentials or specialized forensic investigation experience. Key team members also serve on the boards and committees of the various professional organizations that issue these forensic credentials.

Below is an overview of the key engagement partners, managers and staff on the proposed team (Figure 1). Formal resumes for each professional are included in the appendix of this proposal, as well as copies of the related degrees and certifications. CRI has the capabilities and resources to add additional highly qualified team members to this contract if necessary. Each proposed team member receives a wide variety of annual continuing education, and each proposed team member is in compliance with both the internal and external continuing education requirements. These continuing education courses include governmental auditing topics as well as forensic accounting topics.

Figure 1



PROPOSED PERSONNEL/MANAGEMENT APPROACH



Forensic Engagement Team

As previously indicated, the proposed team solely provides forensic accounting services. As such, the proposed engagement team has significant experience in creating forensic accounting documentation for use in legal proceedings. Additionally, various members of the proposed team have significant experience providing deposition testimony and expert witness testimony in courts throughout the United States. As indicated below, each team member meets the education and certification requirements set forth within the Request for Proposals and will maintain these licenses throughout the contract period. No team member has had any licenses associated with forensic accounting cases and/or legal proceedings suspended.

Ben Kincaid, Engagement Partner



Bachelor's Degree in Accounting and Finance
Certified Public Accountant
Certified Fraud Examiner
Certified Valuation Analyst
Certified in Financial Forensics

- 13+ years of forensic accounting experience
- **Provided deposition and expert witness testimony 40+ times**
- Serves as the guardian forensic investigator for the Maryland Judiciary and is appointed by various Maryland courts to investigate financial activities of guardianships
- Member of the AICPA's Forensic and Litigation Services Committee
- Chair of the AICPA's Fraud Task Force
- Reports directly to the State and Nebraska HHS

Ben Kincaid will serve as the engagement partner and contract manager for the engagement. He will serve as the primary contact and expert for the State, conduct interviews, provide expert testimony as requested, and oversee all staff assigned to the engagement.

Brent Sparkman, Partner



Bachelor's Degree in Accounting and Finance
Certified Public Accountant
Certified in Financial Forensics
Certified Information Technology Professional

- 27+ years of public accounting and forensic accounting experience
- Served on the State of Florida's Board of Accountancy
- Significant experience with investigating white-collar crime, fraud and embezzlement
- Board Member of the Tallahassee Chapter of the Information Systems Audit and Control Association

Brent Sparkman will serve as the Quality Assurance Partner for the engagement. As the quality assurance partner, Brent will ensure that the services provided to the State are consistent, accurate and reliable.

Donna Melillo, Senior Manager



Bachelor's Degree in Accounting
Bachelor's Degree in Business Education
Certified Public Accountant
Certified Fraud Examiner
Certified in Financial Forensics

- 8+ years of accounting and forensic investigation experience
- Provided expert witness testimony
- Member of the AICPA's CFF Credential Committee
- Co-Chair of the CFF Value Proposition Task Force
- Member of the AICPA's Forensic and Valuation Services Conference Planning Committee
- Member of the FICPA's Valuation, Forensic Accounting and Litigation Services Knowledge Resource Group
- Treasurer of the Northwest Florida Chapter of the Association of Certified Fraud Examiners
- Reports directly to Engagement Partner, Ben Kincaid

Donna Melillo will serve as the Lead Forensic Manager for the engagement. She will oversee and materially participate in the investigation process and ensure that the related reports are provided to the State within the requested timeframes.

SUMMARY OF BIDDER'S CORPORATE EXPERIENCE



Brian Manuel, Senior Manager



Bachelor's Degree in Accounting
Master's Degree in Accounting
Certified Public Accountant
Certified Fraud Examiner

- 15+ years of public accounting and forensic accounting experience
- Former Board Member of the Florida Institute of Certified Public Accountants
- President of the Tallahassee Chapter of the Association of Certified Fraud Examiners
- Chair of the Board of Directors of 2-1-1 Big Bend, Inc., a community services information and crisis hotline.
- Reports directly to Engagement Partner Ben Kincaid

Brian Manuel will serve as a Senior Manager for the engagement. He will assist in overseeing the investigation process.

Mikayle Gibson, Supervising Senior Associate



Bachelor's Degree in Accounting
Certified Fraud Examiner

- 5+ years of public accounting and forensic investigation experience
- Routinely performs asset tracing and other investigative tasks for complex divorce litigation matters
- Mikayle is not currently a licensed Certified Public Accountant but is actively preparing to sit for the CPA exams.
- Reports directly to Forensic Manager Donna Melillo and Engagement Partner Ben Kincaid

Mikayle Gibson will serve as a Senior Staff Investigator for the engagement. As senior staff investigator, Mikayle will perform various asset tracing procedures, determine the sources/uses of funds, and identify suspicious financial activity and/or misuse of funds.

Kathy Belt, Accountant



- 11+ years of experience providing high-level administrative support to accounting professionals
- 14 years of experience in local and state law enforcement as a dispatcher, supervisor and 911 operator
- Kathy is not a Certified Public Accountant. As a member of our paraprofessional staff, Kathy is an integral part of our engagement team, as she coordinates meetings and interviews, as well as manages the intake and organization of large volumes of records. She also routinely assists with data preparation and entry.
- Reports directly to Forensic Manager Donna Melillo and Engagement Partner Ben Kincaid

Kathy Belt will serve as a Paraprofessional and Document Manager for the engagement. She will coordinate meetings and interviews, manage the documentation provided by the State, and provide data entry assistance.

Subcontractors

CRI will not subcontract any investigatory or forensic accounting services as part of our performance of a resulting contract with the State. CRI has sufficient in-house resources to add to the proposed engagement team if needed.



TECHNICAL RESPONSE





Understanding of the Project Case Analysis Requirements

Project Description

Project Overview, Environment and Case Analysis Requirements

CRI understands that the State of Nebraska Department of Health and Human Services is seeking a vendor to provide investigatory and forensic accounting services to assist the State with investigations of financial fraud and exploitation cases. These services are necessary to address the safety of vulnerable adults who are at risk of harm due to the presence or threat of abuse, neglect, self-neglect, and particularly financial exploitation. By partnering with Nebraska HHS, CRI can greatly assist with the financial fraud and exploitation investigations, as we have proven success in collaborating with state agencies and law enforcement in forensic investigations and have a deep bench of subject matter experts available to meet the State's need for forensic accounting services. CRI also has provided these same forensic investigation services, including expert witness services, in matters involving the financial exploitation of vulnerable adults in both criminal and civil settings.

CRI understands that the services to be provided for Nebraska HHS include investigating incidents of financial fraud and exploitation to assist HHS in determining whether the allegation of financial fraud and exploitation is substantiated. Additionally, CRI will be responsible for developing reports to be submitted to law enforcement and state/county attorneys for the purpose of criminal charges and/or prosecution. These services will be provided in conjunction with the Nebraska Adult Protective Services (APS) Program for the purpose of Health Information Portability and Accountability Act (HIPAA) compliance.

Scope of Work

When a case is identified that involves possible financial fraud and/or exploitation, HHS will notify CRI and provide access to the relevant documents and/or records. We will work closely with the Nebraska APS program's Case Workers, Supervisors and/or Program Specialist to obtain the necessary documentation to provide the requested investigatory and forensic accounting services for each assigned case. We understand that documentation will be provided within ten (10) business days of case notification, with the below case analysis requirements to be developed and implemented by CRI within thirty (30) business days. These requirements will be completed in the below phases:

Phase 1: Case Intake and Initial Inspection

- Inspect each APS case assigned for suspected fraud and financial exploitation.
- Scan the provided documentation gathered as evidence to obtain an understanding of the facts and allegations.
- Identify public and third-party financial records needed to perform the investigation and communicate with the appropriate HHS personnel to obtain the needed information.
- Provide a listing of tasks to be completed by CPA and non-CPA personnel. All investigation oversight, review, determination and testimony will be conducted by a licensed CPA.

Phase 2: Investigation and Fieldwork

- Convert the provided financial data for financial investigative purposes.
- Identify all assets of the involved vulnerable adult.
- Conduct income/asset tracing, determine sources/uses of funds, and identify irregularities, misconduct, suspicious financial activity and/or misuse of the vulnerable adult's funds. Analyze and quantify financial misrepresentations, omissions and fraudulent activity.
- Conduct interviews with APS investigators and/or law enforcement when necessary.
- Facilitate interactions with law enforcement and regulatory authorities as appropriate.
- Collect, digitize, and summarize investigation documents into a data collection format, including demographic information and any other data relevant to the investigation. This information will be sortable and can be queried to extract data.
- Provide consultation to APS personnel as needed or requested.

Phase 3: Reporting and Expert Testimony

- Provide HHS with a detailed breakdown of the related financial records/assets.
- Present data in usable reports, utilizing clear visible structure with charts and graphs.
- Prepare evidentiary exhibits for legal proceedings.
- Provide a written report of the expert's findings to HHS prior to release and prior to providing expert testimony to ensure that the anticipated analysis and/or testimony has appropriate basis in fact and is both relevant and reliable.
- Analyze, quantify, and provide testimony about financial misrepresentations, omissions and fraud, as needed in court proceedings and provide expert witness testimony in civil and criminal proceedings as needed.



Reporting Requirements

Reporting Requirements, Confidentiality and Secure Document Transfer

Case Reporting

CRI understands that each case assigned by Nebraska HHS should be completed within thirty (30) business days of receipt. This investigation period is to begin when the final records are provided to CRI. Should issues or concerns arise that were not previously identified, CRI will notify HHS to discuss whether additional steps need to be taken in the investigation or if additional time or documentation is needed to provide the investigatory and forensic accounting services. Any extension provided will include written approval from HHS. CRI understands the importance of this timeline and will make every effort to ensure the investigation is completed within the thirty (30) business day deadline, as we understand that the APS Investigation of alleged financial exploitation is due ninety (90) days from the date the report was accepted for investigation with limited exceptions.

Monthly and Quarterly Reporting

- CRI will provide a summary of all assigned cases including findings and recommendations by the 10th calendar day of each month.
- By the 15th calendar day of each quarterly month, CRI will provide reports to HHS that include the following:
 - All cases assigned, including the current status of each investigation;
 - Fiscal reports and a supplemental narrative for each active case;
 - Any findings of fraud including theft, financial statement fraud, or other illegal financial activities;
 - A list of all active investigations involving collaboration with law enforcement; and,
 - All court cases with evidence prepared and/or testimony provided.

Document Format, Confidentiality and Secure Documentation Transfer

All documents, workpapers or investigation reports will be provided to Nebraska HHS in an appropriate format including, but not necessarily limited to, Microsoft Word/Excel or Adobe PDF files.

CRI utilizes the Smartsheet platform for documentation requests, secure file transfers, and request tracking. This secure, online portal will enable CRI to compartmentalize each assigned case and its related documentation and/or reports to relevant, authorized HHS personnel as well as law enforcement as appropriate. This will also allow us to prioritize certain documentation requests based on our work plan, as well as allow both the State and CRI to easily access the information related to each individual case to properly track, report, upload documentation, and communicate effectively. With HHS's approval, CRI will also upload all requested case reports/exhibits/findings to the case's corresponding Smartsheet for seamless and secure access.

CRI understands the confidential nature of these investigations. CRI is routinely consulted and retained to work on high-profile, litigious, and/or confidential matters including those that are subject to a high degree of public interest. CRI will maintain confidentiality and professionalism throughout each investigation.

CRI will conduct all APS investigations in accordance with the AICPA's Statement on Standards for Forensic Services No. 1 and the Association of Certified Fraud Examiners' Professional Standards. CRI involves partners and managers in all phases of our engagement and uses our experience, technology and experienced staff to execute an effective and efficient work plan.

Detailed Project Work Plan

Case Assignments, Investigative Procedures and Documentation Management

Case Assignments

CRI uses a collaborative approach to assigning APS investigations within the engagement team that allows flexibility around other assigned projects while ensuring all deadlines are met. As discussed, CRI understands the importance of meeting the strict deadlines and has the capacity within the proposed engagement team to meet the stated timeframes. All cases assigned by HHS will go through Engagement Partner Ben Kincaid. As indicated in the professional staffing section of this proposal, CRI has various individuals with the skills and knowledge to perform the requested services. The proposed team also has a deep bench of subject matter experts who have the skills necessary to provide the requested services and reports, as well as provide expert witness testimony. Based on our team's composition and forensic accounting strength, all cases assigned by HHS under this contract will be investigated within the stated deadlines.



Detailed Project Work Plan, Continued

Investigative Procedures

Our general approach to forensic investigations is risk-based, specifically tailoring our procedures to the engagement's unique circumstances. APS investigations often involve unforeseen issues/problems that need unique solutions. CRI is known to develop and provide these unique solutions to APS personnel, HHS agencies, attorneys and law enforcement. We never underestimate those who have access to another individual's funds and find creative ways to misuse, abuse or misappropriate those funds. CRI plans and performs all of its forensic investigation engagements as if they will be involved in a litigation and/or criminal setting, which further enhances the reliability of CRI's work. **Our team has the capacity and the specialized experience that is necessary to perform the requested investigatory and forensic accounting services.** CRI's general approach to this engagement is presented in Figure 2 below.

Figure 2



Upon referral from HHS, CRI will begin the phases outlined under the "Case Analysis" section of this proposal. As indicated above, the investigation will begin with obtaining an initial understanding of the case facts, individuals/parties involved, the associated allegations, the available documentation, etc. During this initial analysis, CRI will:

- Identify specific areas of concern;
- Develop an investigation plan and associated tasks;
- Determine whether additional documentation may be required to complete the investigation; and,
- Design the nature, timing and extent of our procedures based on a comprehensive planning process that includes evaluation of known issues/risks, inquiries with relevant individuals and an internal strategy session.

Upon developing an appropriate investigation plan and timeline for the referred APS case, CRI will collaborate with HHS to obtain and/or acquire any additional documentation as needed. CRI's investigation processes and reports are well-tested and proven in and out of the courtroom. These processes include the use of forensic technology to rapidly analyze financial data in a cost-efficient and reliable manner. CRI will perform the requested scope of work which may include the following tasks:

- | | |
|--|---|
| • Analyzing financial documentation | • Performing public records searches |
| • Tracing income, assets and fund transfers | • Conducting interviews with relevant individuals |
| • Determining sources and uses of funds | • Collaborating with HHS personnel and/or law enforcement |
| • Identifying suspicious financial activity and/or misuse of funds | • Preparing charts and evidentiary exhibits |

Upon completion of the investigation portion of the case, CRI will finalize our findings and prepare a detailed report and associated evidentiary exhibits. As previously indicated, CRI will provide a draft report to HHS, allowing the State to provide feedback or request clarification. If requested, CRI will provide expert witness testimony as well.

Documentation Management

As previously discussed, CRI uses the Smartsheet platform for secure document request and retrieval. Internally, CRI uses additional case management software to maintain case-related documentation and perform the scope of work. Upon HHS request, CRI can quickly and easily provide the documentation used and relied upon in our investigation, the related reports and charts/exhibits. The engagement team routinely provides these forensic investigation services relating to confidential matters and understands the importance of discretion and confidentiality. Our firm is committed to the integrity of our systems and has a robust internal and external Information Technology department that ensures that the integrity of our client's information and documentation is safeguarded appropriately.



Project Activities and Completion Dates

Project Timeline Management

As previously discussed, CRI understands the importance of performing case investigations in a timely manner to ensure that HHS can meet their required deadlines as well. As indicated throughout this proposal, CRI has significant experience in providing the requested investigatory and forensic accounting services for guardianships as well as other governmental organizations. Due to this experience, **CRI has proven internal processes and methodologies that allow us to rapidly begin an investigation, prepare additional documentation request lists, and begin the scope of work immediately.**

CRI will utilize specialized forensic software that will allow the rapid conversion and analysis of bank statements, credit card statements, etc. CRI's specialized forensic software also includes the ability to rapidly map and account for fund transfers. These tools, along with our experienced and credentialed staff, will allow us to provide completed case documentation and reports within the requested timeframes. CRI has provided a synopsis of these timelines in the Tables A and B below.

Table A

Initial Project Activities	
Description	Completion Timeframe (Post-Award)
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 report	45-60 days

Table B

Ongoing Project Activities	
Description	Completion Timeframe
Obtain information released 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 days of referral
Develop detailed information request	Within 3 business days of referral
Analyze, summarize, and digitize financial records	Within 30 business days after access to required records
Meet with any other parties of interest who have information about the suspected financial exploitation	Within 7-25 business days from referral
Develop and prepare report on findings: depending on the complexity of the issues and case, most investigations should be completed within the required 30 business days.	Within 7-30 business days after access to required records
Assist HHS APS in determining whether or not case findings are Agency Substantiated through a preponderance of evidence	Within 7-30 business days after access to required records
Assist in developing a corrective action plan (if applicable)	Within 7-30 business days after access to required records



APPENDIX



PROPOSED FORENSIC TEAM



Ben Kincaid, CPA, CFE, CVA, CFF

Engagement Partner
CRI Advisors, LLC

BKincaid@CRIadv.com
850.337.3235 | Direct



Key Representative Clients

- Broward County School District
- Okaloosa County School District
- Gadsden County School District
- Walton County School District
- City of Port St. Lucie
- City of Fort Lauderdale
- City of Fort Walton Beach
- City of Homewood
- City of Unadilla
- City of Enigma
- City of Madeira Beach
- City of Mount Dora
- City of DeFuniak Springs
- South Carolina Office of State Auditor
- Florida House of Representatives
- Florida Department of Economic Opportunity
- Florida Department of Elder Affairs
- Florida Department of Children and Families
- Florida Agricultural & Mechanical University
- Office of State Attorney, 1st, 5th and 17th Judicial Circuits
- Escambia County
- Bay County
- Alachua County
- Martin County
- Broward County Sheriff's Office
- Okaloosa County Sheriff's Office
- Walton County Sheriff's Office
- St. Johns County Sheriff's Office

Experience

Known for his data analytics and translating the data into defensible, investigative results, Ben Kincaid has over 13 years of experience in providing forensic accounting services throughout the United States. Ben specializes in conducting forensic investigations of governmental organizations and leads CRI's forensic accounting and dispute practice. Ben serves as the engagement partner or the quality control partner on the majority of CRI's governmental forensic investigations (including state agencies). Ben will serve as the lead partner for the forensic related work on this engagement.

Ben speaks regularly on the topics of fraud prevention and detection particularly for governmental organizations, and provides thought leadership on these topics regularly. Ben has worked with various law firms and law enforcement on civil and criminal matters and presented findings to numerous federal, state and local law enforcement agencies. Ben also provides expert witness services and has qualified as an expert witness in various state courts. Ben serves as a forensic accounting expert for various district/state attorney offices as well as the Maryland Judiciary.

Education, Licenses & Certifications

- BS, Business, Pensacola Christian College
- Certified Public Accountant (CPA) - Indiana and Florida
- Certified Fraud Examiner (CFE)
- Certified Valuation Analyst (CVA)
- Certified in Financial Forensics (CFF)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Association of Certified Fraud Examiners (ACFE)
- National Association of Certified Valuators and Analysts (NACVA)

Professional Committees/Achievements

- **2021 AICPA Forensic and Valuation Services Standing Ovation**
- **AICPA Forensic and Litigation Services Committee, Member**
- **AICPA Fraud Task Force, Chair**
- **AICPA Emerging Forensic Accountants Task Force, Member**
- AICPA Forensic and Litigation Services Education Task Force, Member
- Florida Institute of Certified Public Accountants, Former Valuation, Forensic Accounting, and Litigation Committee Member

PROPOSED FORENSIC TEAM



Ben Kincaid, CPA, CFE, CVA, CFF

Personal and/or Client References

Nisa C. Subasinghe, Esquire Domestic & Guardianship Program Manager	Maryland Judiciary Administrative Office of the Courts 187 Harry S. Truman Parkway Annapolis, MD 21401	410.260.1738 phone nisa.subasinghe@mdcourts.gov
Chad Barrett Assistant Secretary for Administration	Florida Department of Children and Families 2415 North Monroe St. Suite 400 Tallahassee, FL 32303	850.717.4756 phone chad.barrett@myflfamilies.com
Sue Moss Interim State Auditor	South Carolina Office of the State Auditor 1401 Main St. Suite 1200 Columbia, SC 29201	803.832.8249 phone smoss@osa.sc.gov

Ben Kincaid has provided deposition and trial testimony as an expert witness for over 40 cases. We have provided some of the most relevant testimony or investigator reports accepted by the courts below. A full curriculum vitae can be provided at the State's request.

State of Florida v. April Briggs No. 2024-CF-001962 Okaloosa County, Florida Deposition Testimony – July 2025	In the Matter of Christine Psoras No. 24-T-24-000131 Baltimore City, Maryland Court Appointed Investigator (Report Admitted) – February 2025 Hearing Testimony – April 2025	Hi-Tech Granite & Marble, LLC v. Space Ori LLC No. 2023-CA-014648-O Orange County, Florida Deposition Testimony – November 2024
In the Matter of Matthew Nelson, Jr. No. C-03-FM-23-004053 Baltimore County, Maryland Court Appointed Investigator (Report Admitted) – 2025	In the Matter of Bernice Cooper No. C-03-FM-21-004255 Baltimore County, Maryland Court Appointed Investigator (Report Admitted) – 2025	In the Matter of Aryehian Hector No. C-07-FM-21-661 Cecil County, Maryland Court Appointed Investigator (Report Admitted) – 2024
In the Matter of Blake Brooks No. 06-C-08-50815 Carroll County, Maryland Court Appointed Investigator (Report Admitted) – 2024	In the Matter of Raigen Brooks No. 06-C-08-50816 Carroll County, Maryland Court Appointed Investigator (Report Admitted) - 2024	In the Matter of Paul Jefferson No. C-07-FM-23-000772 Cecil County, Maryland Court Appointed Investigator (Report Admitted) - 2024
In the Matter of Evan Caldwell No. C-20-FM-18-133 Talbot County, Maryland Court Appointed Investigator (Report Admitted) - 2024	In the Matter of Aaron Caldwell No. C-20-FM-18-132 Talbot County, Maryland Court Appointed Investigator (Report Admitted) - 2024	In the Matter of Laura Fender No. C-18-FM-19-846 St. Mary's County, Maryland Court Appointed Investigator (Report Admitted) - 2024
State of Florida v. Susana Arneson No. 2022-CF-174 Hernando County, Florida Deposition Testimony – May 2023	State of Florida v. Jarrell Lamar Reynolds No. 2019-CF-006466 Escambia County, Florida Deposition Testimony – January 2021 Hearing Testimony – February 2023	Theresa Odom v. Amanda Kramer, et al. No. 2019-CA-000344 Walton County, Florida Hearing Testimony – August 2021 Hearing Testimony – August 2022 Deposition Testimony – August 2022
State of Florida v. Brandy Ferris No. 2020-CF-000447 Okaloosa County, Florida Hearing Testimony – October 2021	State of Florida v. Kristina Kay Heming No. 17004213CFMA Bay County, Florida Deposition Testimony – April 2018 Trial Testimony – May 2021	State of Florida v. Rhonda Rhodes Marchman No. 2019-CF-000957-F Okaloosa County, Florida Deposition Testimony – December 2019 Hearing Testimony – June 2020

PROFESSIONAL CERTIFICATIONS/CREDENTIALS



Ben Kincaid, CPA, CFE, CVA, CFF



Benjamin J. Kincaid

has passed all examinations and has met all of the requirements prescribed by the Florida Public Accountancy Law and by the rules of this Board for qualification as a

Certified Public Accountant

IN WITNESS WHEREOF, the said Board grants this certificate, AC 55575
Under its seal this 4th day of June 2020

ATTEST



Michael C. King

McFerran

Michael C. King

Michael C. King

Certified Fraud Examiner



Under and by virtue of the provisions of the bylaws of the
Association of Certified Fraud Examiners
this certificate is granted to

Benjamin Kincaid

Given under our hands and the Seal of The Association

July 8, 2016



**National Association of
Certified Valuators and Analysts**

Upon recommendation of the NACVA's
Valuation Credentialing Board, this certificate recognizes that

Ben Kincaid

has complied with the requirements of the NACVA
and has been granted the designation of

Certified Valuation Analyst

The CVA credential is accredited by the
National Commission for Certifying Agencies (NCCA).
In witness of their hands at Salt Lake City, Utah
This 15th day of May 2017

NACVA

CHIEF EXECUTIVE OFFICER

SECRETARY



Certificate #
1015147

PROPOSED FORENSIC TEAM



Brent Sparkman, CPA, CFF, CITP

Quality Assurance Partner

CRI Advisors, LLC and Carr, Riggs & Ingram, L.L.C.

BSparkman@CRIadv.com

850.201.5822 | Direct



Representative Clients

- Florida House of Representatives
- Florida Department of Children and Families
- Florida Department of Health, Office of Medical Marijuana
- Florida Agriculture and Mechanical University
- Florida Department of Economic Opportunity
- Florida Division of Emergency Management
- Florida Office of Early Learning
- Four Oaks Community Church
- Ajax Building Corporation
- Visit Florida

Experience

Brent has over 27 years of experience in public accounting with concentrations in governmental audits, compliance and forensic investigations. Brent will serve as the quality assurance partner for the forensic investigation related work on this engagement. Brent has specific training and expertise in forensic accounting, litigation support and expert witness testimony. Brent is also certified in Financial Forensics (CFF) by the American Institute of Certified Public Accountants (AICPA). Brent has served as a consultant for numerous state and local governments.

Brent has investigated numerous white-collar crimes, fraud and embezzlement cases. Additionally, he has served as a consultant for numerous for profit and non-profit organizations, as well as state and local governments related to forensic matters. In 2020, Brent was appointed to the State of Florida Board of Accountancy, responsible for the examination, licensure, and regulation of over 35,000 CPAs and over 5,600 accounting firms.

In these roles, Brent provides support to the project managers, assisting in all aspects to ensure project objectives are met and exceed the client's expectations. Brent will often take on challenging aspects of these projects collaboratively with the Division/Agency leadership to ensure difficult or complex matters are thoroughly considered and the correct decisions are made so projects move forward efficiently. Brent enjoys collaborating directly with the bureau chief, contract manager and other leadership providing strategic thinking on the implementation and delivery of complex large projects. Brent measures his success by the success of those with whom he works.

Education, Licenses & Certifications

- BS, Accounting, Florida State University
- BS, Finance, Florida State University
- Certified Public Accountant (CPA) - Florida
- Certified in Financial Forensics (CFF)
- Certified Information Technology Professional (CITP)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Association of Certified Fraud Examiners (ACFE)
- Information Systems Audit and Control Association (ISACA), Tallahassee Chapter Board Member

PROPOSED FORENSIC TEAM



Brent Sparkman, CPA, CFF, CITP		
Personal and/or Client References		
Bill Graham President	Advon Construction 2882 Remington Green Lane Tallahassee, FL 32308	850.727.7626 phone bgraham@advonconstruction.com
Jay Smith Vice President	Ajax 1080 Commerce Blvd Midway, FL 32343	850.224.9571 phone jay.smith@ajaxbuilding.com
Paul Gleasman Vice President	RAM Construction 20 Ram Blvd Midway FL 32343	850.671.7267 phone pgleasman@ramflorida.com

PROFESSIONAL CERTIFICATIONS/CREDENTIALS



Brent Sparkman, CPA, CFF, CITP



The American Institute of
Certified Public Accountants

certifies that

Brent Dubose Sparkman

has fulfilled all the established requirements of eligibility by demonstrating the necessary qualifications
and is thereby entitled under the conditions prescribed by the AICPA to hold and use the certification

Certified in Financial Forensics (CFF®)

Date certified 8/31/2018


Jimmy J. Williams, Chair
National Accreditation Commission




Barry C. Melancon, CPA, CGMA
President & CEO


Jimmy J. Williams, Chair
National Accreditation Commission




Barry C. Melancon, CPA, CGMA
President & CEO



The American Institute of
Certified Public Accountants

certifies that

Brent Dubose Sparkman

has fulfilled all the established requirements of eligibility by demonstrating the necessary qualifications
and is thereby entitled under the conditions prescribed by the AICPA to hold and use the certification

Certified Information Technology Professional (CITP®)

Date certified 5/29/2018

PROPOSED FORENSIC TEAM



Donna Melillo, CPA, CFE, CFF

Lead Forensic Manager

DMelillo@CRLadv.com

850.337.3207 | Direct



Key Representative Clients

- Florida Department of Children and Families
- South Carolina Office of State Auditor
- Office of State Attorney, Fifth Judicial Circuit of Florida
- Office of State Attorney, First Judicial Circuit of Florida
- Okaloosa County School District
- Gadsden County School District
- Broward County School District
- Bay County
- Escambia County
- Manatee County
- Broward County Sheriff's Office
- City of DeFuniak Springs
- City of Fort Walton Beach
- City of Port St. Lucie
- City of Enigma
- City of Unadilla
- Central Basin Municipal Water District
- Holley-Navarre Water System, Inc.

Experience

Donna has over eight years of experience in accounting and forensic accounting services. She leads complex forensic and consulting engagements across the country, managing multidisciplinary teams and ensuring the accuracy, integrity and clarity of all deliverables. Her forensic experience includes investigations involving employee malfeasance, payroll fraud, breach of contract claims, grant compliance and digital forensics. She has worked extensively with state agencies, county governments, school districts and municipalities throughout the United States.

Donna specializes in forensic accounting, fraud detection and fraud prevention. She has also provided internal control consulting to clients and has testified as an expert witness. Donna is a Certified Public Accountant (CPA), a Certified Fraud Examiner (CFE), and is Certified in Financial Forensics (CFF). She also serves on multiple committees and task forces for the AICPA and FICPA and sits on the board of the Northwest Florida Chapter of the ACFE, contributing to the advancement of forensic accounting standards and ethics.

Education, Licenses & Certifications

- BS, Accounting, University of West Florida
- BS, Mathematics Education, Pensacola Christian College
- BS, Business Education, Pensacola Christian College
- Certified Public Accountant (CPA) - Florida
- Certified Fraud Examiner (CFE)
- Certified in Financial Forensics (CFF)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Association of Certified Fraud Examiners (ACFE)

Professional Committees

- **AICPA - CFF Credential Committee Member**
- **AICPA - Forensic and Valuation Services Conference Planning Committee Member**
- **AICPA - Volunteer for various task forces including the CFF Study Program and Emerging Forensic Accountants**
- **ACFE - Current Treasurer for the Northwest Florida Chapter**
- **FICPA - Valuation, Forensic Accounting, and Litigation Services Knowledge Resource Group Member**

PROPOSED FORENSIC TEAM



Donna Melillo, CPA, CFE, CFF

Personal and/or Client References

Paul Gillespie Assistant State Attorney	Office of State Attorney, First Judicial Circuit of Florida 190 W. Government Street Pensacola, FL 32502	850.595.4200 phone pgillespie@osa1.org
Sue Moss Interim State Auditor	South Carolina Office of the State Auditor 1401 Main St. Suite 1200 Columbia, SC 29201	803.832.8249 phone smoss@osa.sc.gov
Jennifer Harpalani Assistant Director, IT Audits	Broward County Public Schools 600 SE 3rd Avenue, 8th Floor Fort Lauderdale, FL 33301	754.321.2419 phone jennifer.harpalani@browardschools.com

Expert Witness Testimony

Luther v. Luther No 2021-DR-4266 Manatee County, Florida Trial Testimony – May 2024	State of Florida v. Matthew Scott Banks No 2023-CF-0590 Santa Rosa County, Florida Hearing Testimony – July 2025	State of Florida v. Matthew Scott Banks No 2023-CF-002688A Escambia County, Florida Hearing Testimony – October 2025
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Professional Speaking Engagements

Forensic Accounting Career Paths: Lessons Learned for Individual and Team Success

American Institute of Certified Public Accountants Forensic and Valuation Services National Conference Speaker
Continuing Professional Education – October 2025

Forensic Analytics & Fraud Investigations

Tallahassee Association of Certified Fraud Examiners & Institute of Internal Auditors Joint Conference Speaker
Continuing Professional Education – October 2025

Forensic and Dispute Services Reports and Report Writing

Carr, Riggs & Ingram Speaker – Continuing Professional Education – May 2025

Forensic Accounting and Divorce Hot Topics

Northwest Florida State College Speaker – Continuing Professional Education – December 2024

Consulting & Advisory Services

University of West Florida Chapter of Beta Alpha Psi Speaker – Professional Education – October 2024

FICPA Accounting Opportunities Week

Milton High School Speaker – Professional Education – November 2023

Consulting & Advisory Services

Pensacola Christian College Speaker – Professional Education – October 2023

Consulting & Advisory Services

University of West Florida Chapter of Beta Alpha Psi Speaker – Professional Education – September 2023

Approaching Forensic Investigations

Carr, Riggs, & Ingram, LLC Speaker – Continuing Professional Education – May 2023



Donna Melillo, CPA, CFE, CFF

PENSACOLA CHRISTIAN COLLEGE

Pensacola, Florida

*The Board of Directors of Pensacola Christian College
upon recommendation of the Faculty
hereby confers upon*

Donna Joy Robinson

the degree of

Bachelor of Science

with all rights and privileges hereto appertaining.

*Given at Pensacola, in the State of Florida, this fifteenth day of December,
two thousand and six.*



The University of West Florida

*Upon the recommendation of the Faculty and by the
authority of the Board of Trustees hereby confers upon*

Donna Joy Melillo

the degree of

**Bachelor of Science in Business Administration
Accounting/Professional Accountancy**

Cum Laude

together with all the honors, rights, privileges, and responsibilities thereunto appertaining.

*In testimony whereof, the undersigned have subscribed their names and affixed the seal of the
University this twelfth day of December, two thousand and twenty.*

Martha D. Saunders
President of the University

George W. Ellenberg
Provost and Senior Vice President



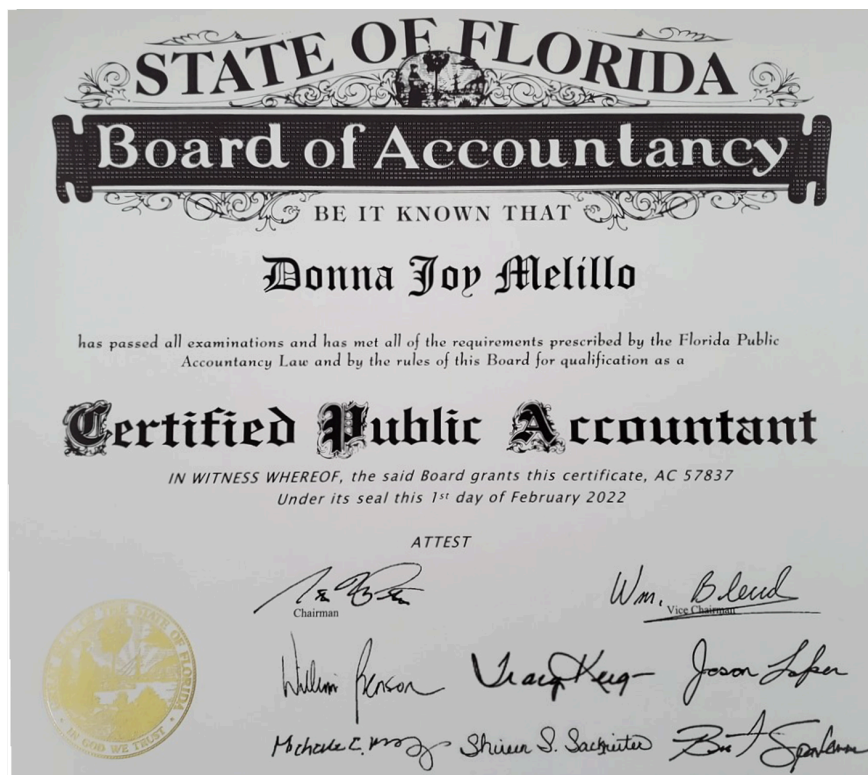
Ron DeSantis
Governor of the State of Florida

David C. Cleveland
Chairman, Board of Trustees

PROFESSIONAL CERTIFICATIONS/CREDENTIALS



Donna Melillo, CPA, CFE, CFF



PROPOSED FORENSIC TEAM



Brian Manuel, CPA, CFE

Senior Manager

BManuel@CRIadv.com.com

850.201.5842 | Direct



Key Representative Clients

- City of Tallahassee
- City of Jacksonville
- Washington County
- Florida Department of Children and Families
- Florida Department of Management Services
- Florida Prepaid College Board
- Florida Department of Economic Opportunity
- Florida Department of Education, Office of Student Financial Assistance
- Florida Public Assets for Liquidity Management
- The Florida Bar Association
- The Florida Sheriffs Association
- Florida Agricultural and Mechanical University

Experience

Brian has over 15 years of experience providing tax and assurance services for closely held businesses, non-profit organizations, municipalities and state agencies. Brian currently serves as a manager at CRI in planning, supervising, and conducting audits and forensic examinations of governmental, not-for-profit, and local for-profit entities. Brian has extensive experience with audits of local governments, cities and municipalities ranging from cities with a few thousand residents to the serving as manager of the audits of the City of Jacksonville and City of Tallahassee. Brian has also managed forensic engagements involving Florida economic incentive programs, Florida community-based care programs, and activities within Florida Universities. Brian has accumulated substantial experience through his career in internal control and compliance monitoring and auditing.

Brian has served on the Board of the Florida Institute of Certified Public Accountants (FICPA). Brian currently serves as the president of the Tallahassee chapter of the Association of Certified Fraud Examiners (ACFE). Brian also serves as Chair of the Board of Directors of 2-1-1 Big Bend, Inc. a community services information and crisis hotline.

Education, Licenses & Certifications

- BSBA, Accounting, Appalachian State University, NC
- MS, Accounting, Appalachian State University, NC
- Certified Public Accountant (CPA) - Florida and North Carolina
- Certified Fraud Examiner (CFE)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- North Carolina Association of Certified Public Accountants (NCACPA)
- Association of Certified Fraud Examiners (ACFE)

PROPOSED FORENSIC TEAM

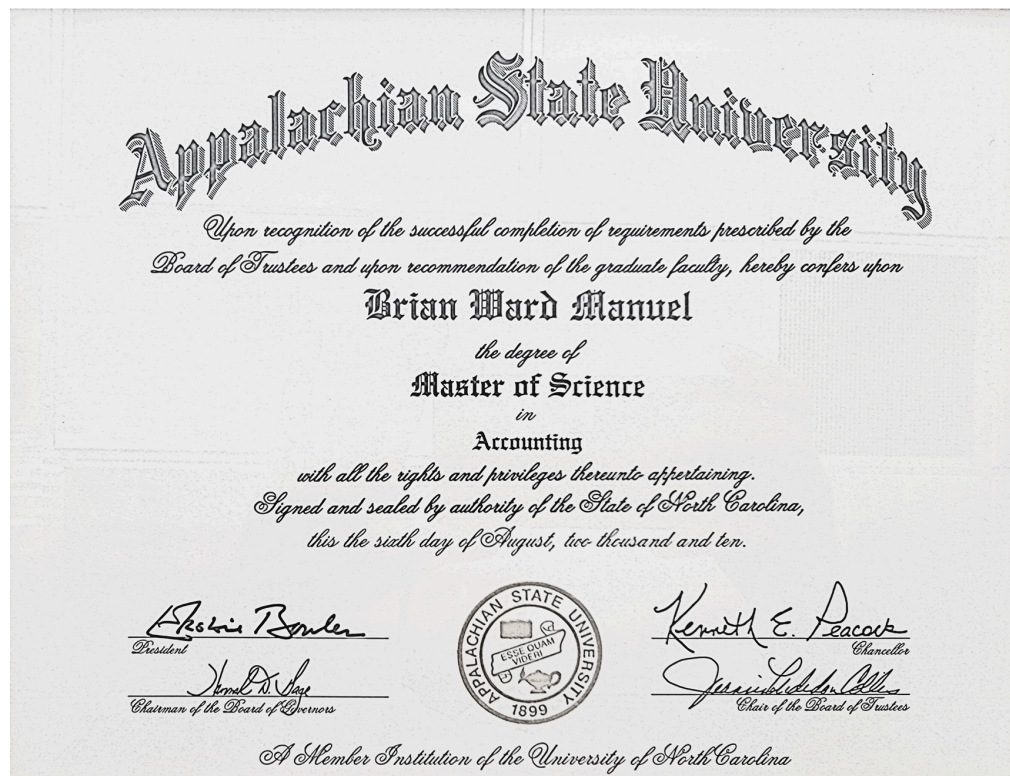


Brian Manuel, CPA, CFE		
Personal and/or Client References		
Ashley Leggett Chief People Officer	Capital City Bank 3800 Esplanade Way, Suite 300 Tallahassee, Florida 32311	850.402.7721 phone leggett.ashley@ccbg.com
Cynthia Hartsfield Controller	Florida Transportation Builder's Association 1007 E. DeSoto park Drive Tallahassee, Florida 32301	850.942.1404 phone chartsfield@ftba.com
Dave Simison Vice President of Operations	Aging with Dignity, Inc. 3050 highland Oaks Terrace, Suite 2 Tallahassee, Florida 32301	850.399.2700 phone dave@fivewishes.org

PROFESSIONAL CERTIFICATIONS/CREDENTIALS



Brian Manuel, CPA, CFE



PROFESSIONAL CERTIFICATIONS/CREDENTIALS



Brian Manuel, CPA, CFE



Brian Ward Manuel

has passed all examinations and has met all of the requirements prescribed by the Florida Public Accountancy Law and by the rules of this Board for qualification as a

Certified Public Accountant

IN WITNESS WHEREOF, the said Board grants this certificate, AC 45982
under its seal this 15th day of May 2013
ATTEST



[Signature]
Chairman

[Signature]
Vice Chairman

[Signature] *[Signature]* *[Signature]*
[Signature] *[Signature]* *[Signature]* *[Signature]*



Brian Manuel, CPA, CFE

Certified Fraud Examiner



Under and by virtue of the provisions of the bylaws of the
Association of Certified Fraud Examiners
this certificate is granted to

Brian Manuel

Given under our hands and the Seal of The Association

October 13, 2014

Attest:
Richard Brady
Richard Brady



Brian D. Kelly
James D. Kelly
John W. Wain
Brian Davis

PROPOSED FORENSIC TEAM

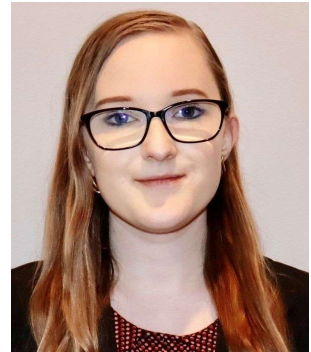


Mikayle Gibson, CFE

Supervising Senior Associate

MGibson@CRLadv.com

850.337.3218 | Direct



Key Representative Clients

- City of DeFuniak Springs, Florida
- City of Enigma, Georgia
- Escambia County
- Manatee County
- Holley-Navarre Water System, Inc.
- Office of State Attorney, Fifth Judicial Circuit

Experience

Mikayle has over five years of public accounting experience. As a Senior Forensic Accountant, she specializes in fraud detection and prevention, divorce litigation support, and employee malfeasance investigations. She has conducted forensic investigations for numerous municipalities and government agencies, including cases involving embezzlement, contracts, internal control failures, and asset misappropriation across industries such as healthcare, civil engineering, and public utilities. **Mikayle will perform analysis for any construction and grant-related contracts in this engagement, as well as certain high-risk contracts. She will also assist with the analysis related to procurement compliance, contract compliance, and compliance with federal laws, rules and regulations.**

Mikayle prepares charts and evidentiary exhibits, litigation support schedules, conducts financial analyses, and quantifies assets and liabilities for equitable distribution. Her work includes supporting complex divorce matters involving over 15 business entities, requiring detailed analysis of both business and personal financial activity. She has also assisted in municipal financial reconciliations and proposed adjusting journal entries to ensure accurate financial reporting.

Her background includes experience in compliance-intensive public programs, where she navigated evolving regulatory frameworks, managed high volumes of documentation under strict policy standards, and supported public-facing financial assistance efforts during times of crisis. She also contributed to the development of a financial categorization tool that streamlined data entry and analysis for forensic review.

Mikayle is a graduate of the University of West Florida in Pensacola with a Bachelor of Science in Business with a concentration in Professional Accountancy and a minor in Criminal Justice. She is a Certified Fraud Examiner (CFE).

Education, Licenses & Certifications

- BS, Accounting, University of West Florida
- Certified Fraud Examiner (CFE)

Professional Affiliations

- Association of Certified Fraud Examiners (ACFE)

PROPOSED FORENSIC TEAM



Mikayle Gibson, CFE		
Personal and/or Client References		
Ben Kincaid, CPA, CFE, CVA, CFF Partner	CRI Advisors, LLC 500 Grand Boulevard, Suite 210 Miramar Beach, FL 32550	850.337.3235 phone BKincaid@CRLadv.com
Steve Riggs, CPA, CRFAC Partner in Charge	CRI Advisors, LLC 500 Grand Boulevard, Suite 210 Miramar Beach, FL 32550	850.337.3200 phone SRiggs@CRLadv.com
Jimmy Woodall, CPA, CISA, CVA Consulting Service Line Leader	Carr, Riggs & Ingram, L.L.C. 100 North Main Street Enterprise, AL 36330	270.495.6375 phone JWoodall@CRLadv.com



Mikayle Gibson, CFE

UWF

UNIVERSITY OF WEST FLORIDA
OFFICE OF THE REGISTRAR
11000 UNIVERSITY PARKWAY
PENSACOLA, FLORIDA 32514-5750
850.474.2244

Record of: Mikayle Malynn Gibson

Issued To: Mikayle Gibson
Parchment DocumentID: TWVTH36M

Course Level: Undergraduate

Current Program
Program : Professional Accountancy
Minor : Criminal Justice

Degrees Awarded Associate of Arts (AA) 08-MAY-2021
Primary Degree
Program : Associate of Arts

Degrees Awarded BS Business Admin (BSBA) 07-MAY-2022
Primary Degree
Program : Professional Accountancy
Minor : Criminal Justice
Inst. Honors: Cum Laude

Certified Fraud Examiner



Under and by virtue of the provisions of the bylaws of the
Association of Certified Fraud Examiners
this certificate is granted to
Mikayle Gibson
Given under our hands and the Seal of The Association
May 8, 2024



















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PROPOSED FORENSIC TEAM

Kathy Belt

Paraprofessional

KBelt@CRIadv.com

850.337.3232 | Direct



Key Representative Clients

- Broward County School District
- Okaloosa County School District
- Gadsden County School District
- City of DeFuniak Springs
- South Carolina Office of State Auditor
- Florida Department of Economic Opportunity
- Florida Department of Children and Families
- Office of State Attorney, Fifth Judicial Circuit of Florida
- Office of State Attorney, First Judicial Circuit of Florida
- City of Enigma
- Central Basin Municipal Water District
- Holley-Navarre Water System, Inc.
- Maryland Administrative Office of the Courts

Experience

Kathy brings over eleven years of experience providing high-level administrative support to accounting professionals, with a strong focus on forensic engagement teams. She plays a key role in coordinating meetings and interviews, managing the intake and organization of large volumes of financial records, and assisting with data preparation and entry. Her exceptional attention to detail and organizational expertise ensure that forensic staff can efficiently conduct their analyses and meet critical deadlines. **Kathy will provide administrative assistance, document management and data entry services for this engagement.**

Prior to joining CRI, Kathy served for 14 years in local and state law enforcement as a dispatcher, supervisor, and 911 operator. During that time, she routinely researched and analyzed confidential information under pressure to support officers during time-sensitive and high-risk situations. Her ability to manage sensitive data and navigate complex information systems continues to be a valuable asset in forensic accounting engagements.

PROPOSED FORENSIC TEAM



Kathy Belt		
Personal and/or Client References		
Ben Kincaid, CPA, CFE, CVA, CFF Partner	CRI Advisors, LLC 500 Grand Boulevard, Suite 210 Miramar Beach, FL 32550	850.337.3235 phone BKincaid@CRLadv.com
Steve Riggs, CPA, CRFAC Partner in Charge	CRI Advisors, LLC 500 Grand Boulevard, Suite 210 Miramar Beach, FL 32550	850.337.3200 phone SRiggs@CRLadv.com
Jimmy Woodall, CPA, CISA, CVA Consulting Service Line Leader	Carr, Riggs & Ingram, L.L.C. 100 North Main Street Enterprise, AL 36330	270.495.6375 phone JWoodall@CRLadv.com

SHARING CRI'S VALUES WITH YOU



We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



CLIENT SERVICE

Defining our brand by meeting or exceeding the highest expectations of our clients

RESPECT

Building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing

INTEGRITY

Living with sincerity, transparency, and honesty

Cost Proposal for State of Nebraska Department of Health and Human Services

Request for Proposal #123350 O3
Investigatory and Forensic Accounting Services

November 6, 2025

Proposer

CRI Advisors, LLC
500 Grand Boulevard, Suite 210
Miramar Beach, FL 32550
Phone: 850.837.3141
Fax: 850.654.4619

NEBRASKA

Good Life. Great Mission.

DEPT. OF HEALTH AND HUMAN SERVICES

Submitted by

Ben Kincaid, CPA, CFE, CVA, CFF
Engagement Partner
850.337.3235 | Direct
BKincaid@CRIadv.com



"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C. ("CPA Firm") and CRI Advisors provide professional services. Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the terms "CRI," "we," "our," "us," and terms of similar import, denote the alternative practice structure conducted by CPA Firm, CRI Advisors, and their respective subsidiaries and affiliates, as appropriate.

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	\$ 1,900	\$ 2,000	\$ 2,100	\$ 2,200
Hourly Rate (all-inclusive of travel) for providing testimony in court appearances.	HR	\$ 285	\$ 290	\$ 295	\$ 300

Required Forms for State of Nebraska Department of Health and Human Services

Request for Proposal #123350 O3
Investigatory and Forensic Accounting Services

November 6, 2025

Proposer

CRI Advisors, LLC
500 Grand Boulevard, Suite 210
Miramar Beach, FL 32550
Phone: 850.837.3141
Fax: 850.654.4619

NEBRASKA

Good Life. Great Mission.

DEPT. OF HEALTH AND HUMAN SERVICES

Submitted by

Ben Kincaid, CPA, CFE, CVA, CFF
Engagement Partner
850.337.3235 | Direct
BKincaid@CRIadv.com




"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C. ("CPA Firm") and CRI Advisors provide professional services. Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the terms "CRI," "we," "our," "us," and terms of similar import, denote the alternative practice structure conducted by CPA Firm, CRI Advisors, and their respective subsidiaries and affiliates, as appropriate.

II. TERMS AND CONDITIONS

Bidder should read the Terms and Conditions within this section and must initial either "Accept All Terms and Conditions Within Section as Written" or "Exceptions Taken to Terms and Conditions Within Section as Written" in the table below. The state will only consider exceptions that are expressly noted. If exceptions are not taken to a provision, the provision shall be deemed accepted as stated. If the bidder takes any exceptions, they must provide the following within the "Exceptions" field of the table below (Bidder may provide responses in separate attachment if multiple exceptions are taken):

1. The specific clause, including section reference, to which an exception has been taken;
2. An explanation of why the bidder took exception to the clause; and
3. Provide alternative language to the specific clause within the solicitation response.

By signing the solicitation, bidder agrees to be legally bound by all the accepted terms and conditions, and any proposed alternative terms and conditions submitted with the solicitation response. 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 solicitation response. The State reserves the right to reject solicitation responses that attempt to substitute the bidder's commercial contracts and/or documents for this solicitation.

Accept All Terms and Conditions Within Section as Written (Initial)	Exceptions Taken to Terms and Conditions Within Section as Written (Initial)	Exceptions: (Bidder must note the specific clause, including section reference, to which an exception has been taken, an explanation of why the bidder took exception to the clause, and provide alternative language to the specific clause within the solicitation response.)
		

The bidders should submit with their solicitation response 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 solicitation response 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 has been negotiated and agreed to, the Addendum to Contract Award shall be interpreted as follows:

1. If only one (1) 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

1. The contract resulting from this Solicitation shall incorporate the following documents:
 - a. Solicitation, including any attachments and addenda;
 - b. Questions and Answers;
 - c. Bidder's properly submitted solicitation response, including any terms and conditions or agreements submitted by the bidder;
 - d. Addendum to Contract Award (if applicable); and
 - e. Amendments to the Contract. (if applicable)

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) Addendums to the solicitation and any Questions and Answers, 4) the original solicitation document and any Addenda or attachments, and 5) the Vendor's submitted solicitation response, including any terms and conditions or agreements that are accepted by the State.

III. VENDOR DUTIES

Bidder should read the Vendor Duties within this section and must initial either "Accept All Terms and Conditions Within Section as Written" or "Exceptions Taken to Vendor Duties Within Section as Written" in the table below. If exception is not taken to a provision, it is deemed accepted as stated. If the bidder takes any exceptions, they must provide the following within the "Exceptions" field of the table below (Bidder may provide responses in separate attachment if multiple exceptions are taken):

1. The specific clause, including section reference, to which an exception has been taken;
2. An explanation of why the bidder took exception to the clause; and
3. Provide alternative language to the specific clause within the solicitation response.

By signing the solicitation, bidder agrees to be legally bound by all the accepted terms and conditions, and any proposed alternative terms and conditions submitted with the solicitation response. 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 solicitation response. The State reserves the right to reject solicitation responses that attempt to substitute the bidder's commercial contracts and/or documents for this solicitation.

Accept All Vendor Duties Within Section as Written (Initial)	Exceptions Taken to Vendor Duties Within Section as Written (Initial)	Exceptions: (Bidder must note the specific clause, including section reference, to which an exception has been taken, an explanation of why the bidder took exception to the clause, and provide alternative language to the specific clause within the solicitation response.)
		

A. INDEPENDENT VENDOR / OBLIGATIONS

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

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

The Vendor shall secure, at its own expense, all personnel required to perform the services under the contract. The personnel the Vendor 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 bidder's solicitation response 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 Vendor to the contract shall be employees of the Vendor or a subcontractor and shall be fully qualified to perform the work required herein. Personnel employed by the Vendor or a subcontractor to fulfill the terms of the contract shall remain under the sole direction and control of the Vendor or the subcontractor respectively.

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


1. Any and all pay, benefits, employment taxes and/or other payroll withholding,
2. Any and all vehicles used by the Vendor's employees, including all insurance required by state law,
3. Damages incurred by Vendor'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 Vendor's employees; and,

IV. PAYMENT

Bidder should read the Payment clauses within this section and must initial either "Accept All Terms and Conditions Within Section as Written" or "Exceptions Taken to Payment clauses Within Section as Written" in the table below. If exception is not taken to a provision, it is deemed accepted as stated. If the bidder takes any exceptions, they must provide the following within the "Exceptions" field of the table below (Bidder may provide responses in separate attachment if multiple exceptions are taken):

1. The specific clause, including section reference, to which an exception has been taken;
2. An explanation of why the bidder took exception to the clause; and
3. Provide alternative language to the specific clause within the solicitation response.

By signing the solicitation, bidder agrees to be legally bound by all the accepted terms and conditions, and any proposed alternative terms and conditions submitted with the solicitation response. 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 solicitation response. The State reserves the right to reject solicitation responses that attempt to substitute the bidder's commercial contracts and/or documents for this solicitation.

Accept All Payment Clauses Within Section as Written (Initial)	Exceptions Taken to Payment Clauses Within Section as Written (Initial)	Exceptions: (Bidder must note the specific clause, including section reference, to which an exception has been taken, an explanation of why the bidder took exception to the clause, and provide alternative language to the specific clause within the solicitation response.)
		

A. PROHIBITION AGAINST ADVANCE PAYMENT (Nonnegotiable)

Pursuant to Neb. Rev. Stat. § 81-2403, "[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 (Nonnegotiable)

The State is not required to pay taxes and assumes no such liability as a result of this Solicitation. The Vendor 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 Vendor's equipment which may be installed in a state-owned facility is the responsibility of the Vendor.

C. INVOICES

Invoices for payments must be submitted by the Vendor to the agency requesting the services with sufficient detail to support payment. The terms and conditions included in the Vendor'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. **The State shall have forty-five (45) calendar days to pay after a valid and accurate invoice is received by the State.**

D. INSPECTION AND APPROVAL

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

The State and/or its authorized representatives shall have the right to enter any premises where the Vendor or Subcontractor duties under the contract are being performed, and to inspect, monitor or otherwise evaluate the work being performed. All inspections and evaluations shall be at reasonable times and in a manner that will not unreasonably delay work.

E. PAYMENT (Nonnegotiable)

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 Vendor to accept payment by electronic means such as ACH

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:	CRI Advisors, LLC
ADDRESS:	500 Grand Boulevard, Suite 210, Miramar Beach, FL 32550
PHONE:	850.337.3235
EMAIL:	BKincaid@CRIadv.com
BIDDER NAME & TITLE:	Ben Kincaid, Engagement Partner
SIGNATURE:	<i>Ben Kincaid</i>
DATE:	November 5, 2025

VENDOR COMMUNICATION WITH THE STATE CONTACT INFORMATION (IF DIFFERENT FROM ABOVE)	
NAME:	Same as Above
TITLE:	
PHONE:	
EMAIL:	

SIGNATURE CERTIFICATE



REFERENCE NUMBER

E5C2BC0F-812E-4C12-9EDC-83142004C0A1

TRANSACTION DETAILS

Reference Number
E5C2BC0F-812E-4C12-9EDC-83142004C0A1

Transaction Type
Signature Request

Sent At
11/05/2025 10:05:45 AM CST

Executed At
11/05/2025 11:54:50 AM CST

Identity Method
email

Distribution Method
email

Signed Checksum
370aac4261934c9b3e048a8161af3c80a028bcbfb72052bbed9ab83111f2c766

Signer Sequencing
Disabled

Document Passcode
Disabled

DOCUMENT DETAILS

Document Name
NE Form

Filename
NE_Form.pdf

Pages
1 page

Content Type
application/pdf

File Size
242 KB

Original Checksum
a028da36e942525b8591e5f03abe0b20a4476fe9dc208317a8099453146ac29c

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
Name Ben Kincaid	Status signed	Viewed At 11/05/2025 11:54:38 AM CST
Email bkincaid@criadv.com	Multi-factor Digital Fingerprint Checksum 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945	Identity Authenticated At 11/05/2025 11:54:50 AM CST
Components 1	IP Address 174.224.133.80	Signed At 11/05/2025 11:54:50 AM CST
	Device Microsoft Edge via iOS	
	Typed Signature <div>Ben Kincaid</div>	
	Signature Reference ID 3A04E464	

AUDITS

TIMESTAMP	AUDIT
11/05/2025 10:05:45 AM CST	Kathy Belt (kbelt@criadv.com) created document 'NE_Form.pdf' on Microsoft Edge via Windows from 98.173.22.130.
11/05/2025 10:05:45 AM CST	Ben Kincaid (bkincaid@criadv.com) was emailed a link to sign.
11/05/2025 11:54:38 AM CST	Ben Kincaid (bkincaid@criadv.com) viewed the document on Microsoft Edge via iOS from 174.224.133.80.
11/05/2025 11:54:50 AM CST	Ben Kincaid (bkincaid@criadv.com) authenticated via email on Microsoft Edge via iOS from 174.224.133.80.
11/05/2025 11:54:50 AM CST	Ben Kincaid (bkincaid@criadv.com) signed the document on Microsoft Edge via iOS from 174.224.133.80.