



Nebraska Department of Health and Human Services Investigatory and Forensic Accounting Services

Request for Proposal Number: 123350 O3

November 06, 2025

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November 06, 2025

Bradley Murphy
Procurement Contract Officer
Department of Health and Human Services (DHHS)
301 Centennial Mall South, 5th Floor
Lincoln, NE 68509

Subject: Response to RFP 123350 O3

Dear Mr. Bradley Murphy:

Deloitte Financial Advisory Services LLP (Deloitte¹) is pleased to submit this proposal in response to RFP 123350 O3 to provide investigatory and forensic accounting activities with DHHS' Adult Protective Services (APS). We are committed to continuing the years-long relationship we have been privileged to have with the State of Nebraska. We have supported the State in addressing some of its important issues, [REDACTED]

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

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

We are excited by the prospect of continuing our work with DHHS, and we look forward to working with you to achieve optimum value. If you have questions or require additional information, please reach out to Michael at [REDACTED] or [REDACTED], or Dan at [REDACTED] or [REDACTED]

Sincerely, [REDACTED]

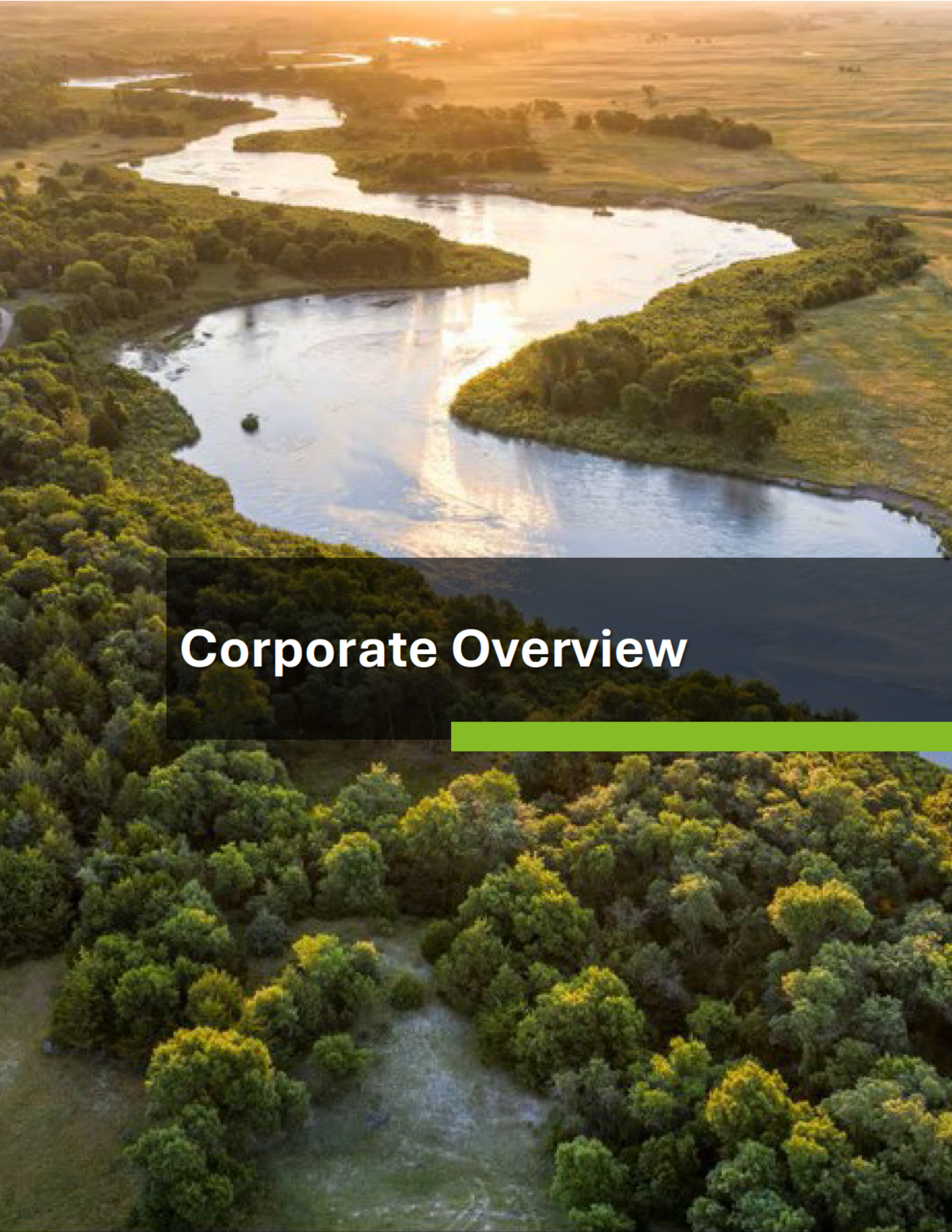


Michael Wylie
Managing Director
Deloitte Financial Advisory Services LLP



Dan Kinsella
Nebraska Office Managing Partner
Deloitte & Touche LLP

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

An aerial photograph of a winding river flowing through a dense, green forest. The sun is low on the horizon, casting a warm, golden glow over the scene. The river reflects the light, and the surrounding trees are lush and vibrant. A small boat is visible on the river. The overall atmosphere is serene and natural.

Corporate Overview

1. Corporate Overview

1.a. Bidder Identification and Information

Deloitte has had the opportunity to serve the State of Nebraska for more than 20 years, building on our 70-year local legacy of supporting the Nebraska community. Our commitment extends beyond client services; we are dedicated to making a meaningful difference in the lives of our neighbors through the **more than 30 Local Community Organizations and Boards** that our professionals belong to or actively support, including the Aksarben Foundation, United Way of the Midlands, Habitat for Humanity, and Nebraska Chamber of Commerce. Deloitte is the recipient of the Governor's Wellness Award which demonstrates our commitment and dedication to a culture of health and wellness for our professionals.



What truly differentiates Deloitte from other firms?

We are Local. As a major employer with 300 employees in Nebraska, we have a vested interest in accelerating the State's ability to significantly improve the quality and outcomes of government services for the people of Nebraska. Our team is excited to combine our resources to assist the State in this endeavor and we will serve the State with our **Nebraska-based leadership team.**

We invest in the State of Nebraska. We are honored to participate and sponsor the annual Governor's Summit, the Nebraska Data & AI Summit hosted by the Office of the Chief Information Officer, and the upcoming Nebraska NEXT talent initiative hosted by the Department of Economic Development. Our investments with the State go beyond sponsorships. We have conducted ongoing Strategy Labs with various agencies and bring in national thought leaders to address the more complex challenges facing the State.



Established in 1845, Deloitte has evolved into one of the world's largest and most trusted professional services firms, offering audit, consulting, tax, and advisory services to clients across diverse industries. Deloitte has a history of setting the standard for excellence and integrity and a U.S. workforce of over 170,000 professionals across 108 cities. We combine our global and national reach with our deep local roots and focus.

Figure 1.1: Overview of Deloitte's Recent Awards and Recognition



Deloitte’s **Forensic, Discovery, and Financial Crime (FD&FC) and Program Integrity** practices are well-equipped to support the Nebraska Adult Protective Services (APS) Program with investigatory and forensic accounting services. Our team has **extensive experience in financial investigations, civil and criminal litigation, and audits across both public and private sectors**, including governmental agencies. Through our Program Integrity practice, we also support clients’ fraud, waste, abuse, and error (FWAE) prevention and detection efforts with a wide array of capabilities such as fraud risk management, analytics and modeling, targeted interventions, and strategy assessments. Our combined approach integrates forensic accounting practices with advanced data analytics and automation, providing thorough and efficient investigations. Our proven capability in identifying financial fraud and exploitation uniquely positions us to assist Nebraska APS in developing forensic accounting investigative reports for APS, law enforcement, and legal proceedings, to support the safety and protection of vulnerable adults.

Contractor Identification and Information

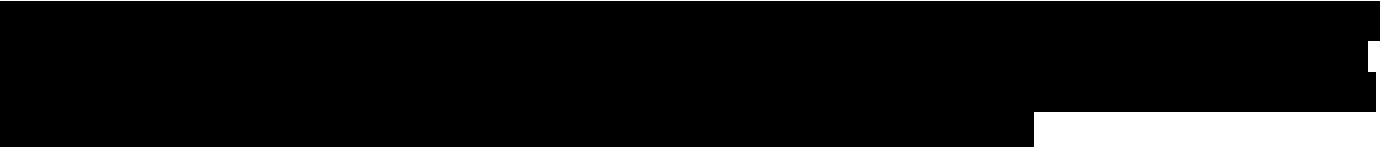
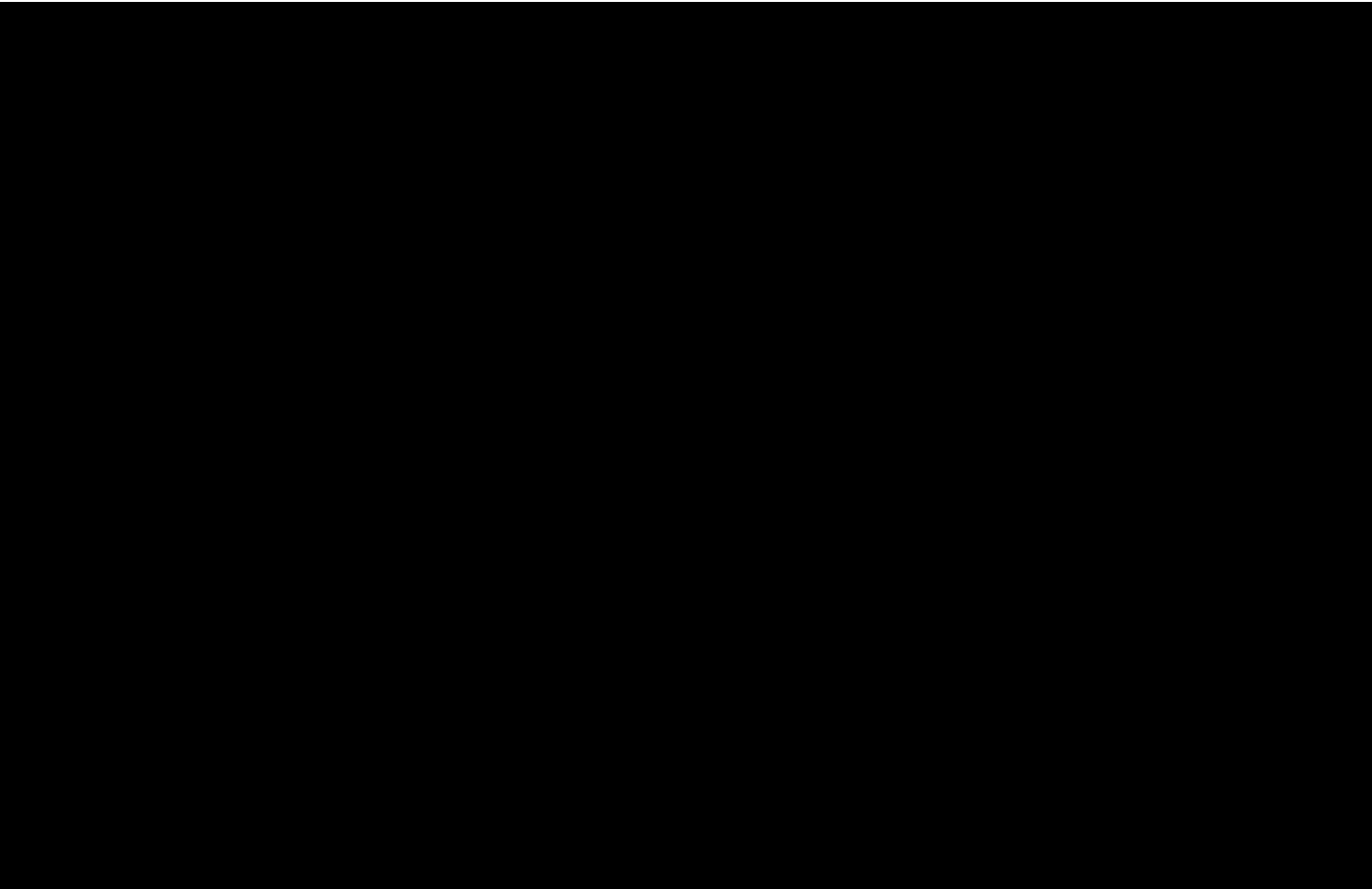
Name:	Deloitte Financial Advisory Services LLP
Nebraska Office:	1100 Capitol Avenue, Suite 300 Omaha, NE 68102
Headquarters:	30 Rockefeller Plaza New York, NY 10112
Entity organization: (corporation, partnership, proprietorship)	Limited Liability Partnership
State in which the bidder is incorporated or otherwise organized to do business	Delaware
Year in which the bidder first organized to do business	Original entity founded in 1845. Current entity, Deloitte Financial Advisory Services LLP, became a limited liability partnership in 2003.
Whether the name and form of organization has changed since first organized	Yes, since Deloitte was founded in 1845, it has undergone numerous organizational changes. The bidder for this RFP is Deloitte Financial Advisory Services LLP (including its subsidiary Deloitte Transactions & Business Analytics LLP), which is a subsidiary of Deloitte LLP. Please see www.deloitte.com/us/about for a detailed description of the legal structure of Deloitte LLP and its subsidiaries.

1.b. Financial Statements

For the most recent fiscal year ended May 31, 2025, Deloitte LLP and its subsidiaries (the “U.S. Firms”) had revenue of U.S. \$35.7 billion. The subsidiaries of Deloitte LLP provide industry-leading audit & assurance, consulting, tax, and risk and financial advisory services to a broad cross-section of the largest corporations and governmental agencies. With nearly 182,000 professionals, the U.S Firms operate in 103 cities. See additional information in the chart below.



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



1.c. Change of Ownership

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

1.d. Office Location

Deloitte serves the State with leaders based in Nebraska to lead our engagements and provide client support. Our team continues to build trusted relationships across over a dozen agencies as we lead a variety of cross-functional programs.

Office Location

Office Address:	1100 Capitol Avenue, Suite 300 Omaha, NE 68102-1113
Telephone Number (Office):	+1 402 346 7788
Contact Person & Title:	Dan Kinsella, Nebraska Office Managing Partner Jeff Harrison, Nebraska Services Senior Manager
Mobile Phone Number and E-mail:	

1.e. Relationships with the State

Deloitte has had the opportunity to serve the State of Nebraska, the University System, and various local jurisdictions **for more than 20 years** as part of our 70-year history supporting local clients. Deloitte has built a strong reputation for delivering results and fostering trusted relationships, **bringing a local focus with our national experience**.

We are proud to consider Nebraska one of our most valued clients and look forward to continuing our support in the years ahead.

1.e.1 State of Nebraska Projects and Sponsorships

Department or Agency	Description
Sponsorships	<p>Governor’s Summit: Growing Nebraska</p> <p>Deloitte was a Sponsor of the 2025 Governor’s Summit hosted by the Departments of Economic Development and Agriculture held in Kearney. The summit focused on Nebraska’s workforce, manufacturing, and bioeconomy. The Governor’s Youth Summit enabled high school students navigate their path to career success and connect with businesses to learn more about internships and career opportunities in Nebraska.</p> <p><i>Contract: Not Applicable</i></p>
	<p>Nebraska Data & AI Summit</p> <p>Deloitte was a Sponsor of the 2025 Nebraska Data & AI Summit hosted by the Office of Chief Information Officer held in Omaha. The Nebraska Data and AI Summit brought together public sector leaders and industry experts to explore how data and artificial intelligence can transform public services, drive operational efficiency, and position the state as a national leader in technology.</p> <p><i>Contract: Not Applicable</i></p>
	<p>Governor’s Operational Excellence Summit: Leading through Change</p> <p>Deloitte sponsored the 2021 Governor’s Operational Excellence Summit hosted by the Department of Administrative Services. The summit focused on improving government services and driving operational excellence.</p> <p><i>Contract: Not Applicable</i></p>
Health and Human Services	<p>Child Care Stabilization Program</p> <p>Deloitte administered a \$150+ million Child Care Stabilization program with the Children and Family Services Division. Deloitte supported Nebraska with helping over 2,500 childcare providers remain open, improve operations, and financially support providers during and to recover from the COVID-19 pandemic.</p> <p><i>Contract: NDAS-21-0000-MSA-HHSCC</i></p>
	<p>Data Management and Analytics</p> <p>Deloitte currently supports DHHS’s Medicaid & Long-Term Care Division with the operations and original implementation of the data management and analytics (DMA) solution. One of DHHS’ DMA objectives is to improve the capability to manage the large amounts of data received by the Department. Deloitte manages the data and produces correct and timely reports to help the State make informed business decisions to better manage and grow the Medicaid program. As part of this project, Deloitte provided program integrity specific algorithms and reports that helped identify potential anomalous providers and claims within the Nebraska Medicaid ecosystem. This overall experience will better enable Deloitte to deliver the Program Integrity Case Management and FAD platform.</p> <p><i>Contract: 78047 O4</i></p>
Governor’s Office	<p>Nebraska Coronavirus Relief Funds (CRF)</p> <p>Deloitte supported the State in the administration of \$1.08 billion in CARES Act CRF to assist Nebraskans. Deloitte worked with the Governor’s Office, the Budget Office, State Accounting and multiple other agencies including the Departments of Health and Human Services, Economic Development, and the Emergency Management Agency to support current state assessment of the State capabilities, support the implementation of Coronavirus Relief Fund processes and procedures to enable program application, fund reimbursement, compliance monitoring, closeout, and reporting. We also hosted the COVID-19 CARES Act Statewide Online Transparency website to provide constituents with detailed information on available COVID-19 related services and programs, communities served, and outcomes of each of the programs.</p> <p><i>Contract: 20-NE-C19-SA</i></p>

Department or Agency	Description
	<p>Emergency Rental Assistance Program</p> <p>Deloitte was engaged to assist the State to administer its \$158.6 million allocation of the Emergency Rental Assistance Program (ERAP) fund. Deloitte worked with the Budget Office, Emergency Management Agency, and the Nebraska Investment Finance Authority and supported the design and configuration of the program rules, configuration of GovConnect, a cloud-based technology solution; integration of a 20-agent contact center; case management function with internal controls for case managers to review eligibility requirements, supervisors and quality assurance personnel; delivery of financial management capabilities to support the processing, reconciliation, and disbursement of program funds; program integrity; and enabling public transparency and accountability via the State's website with geospatial reporting.</p> <p><i>Contract: NE-21-0000-MSA-ERAP</i></p>
	<p>State Broadband Support</p> <p>Deloitte supported the Statewide Broadband Coordinator in development, implementation, initial maintenance, and transition of the broadband.nebraska.gov website which serves as a hub for communicating broadband activities funded with ARPA, IJA, and state funding sources.</p> <p><i>Contract: 95281 O4</i></p>
Economic Development	<p>American Rescue Plan Act</p> <p>Deloitte supported 23 ARPA programs accounting for \$700 million with the program design and implementation including program manuals, website content, grant applications, and an internal federal fund management guide. Deloitte also supported the development of community outreach and communications strategy and a program-wide risk management assessment and monitoring processes.</p> <p><i>Contract: 95281 O4</i></p>
Nebraska Emergency Management Agency	<p>Federal Emergency Management Agency Public Assistance</p> <p>Deloitte supports the administration of the 2019 Floods and COVID-19 FEMA Public Assistance grants to eligible subrecipients, such as cities, counties, medical care facilities, school districts, and other entities. Deloitte has helped disburse over \$200 million of eligible grant funds while supporting compliance with applicable local, state, and federal regulations and statutes. We also support NEMA with program administration support for the ARPA statewide administration of funds.</p> <p><i>Contract: 20-NE-C19-SA and 95281 O4</i></p>
Administrative Services	<p>Accounting and Financial Reporting</p> <p>Deloitte supported the State Accounting Office with improving the timeliness and quality of the year-end closing, financial reporting processes, and lease and IT subscription-based accounting requirements. Deloitte developed a roadmap for process and technology enhancements, leading to the State's <i>first unmodified opinion</i> in FY2023, since FY2019.</p> <p><i>Contract: 95281 O4</i></p>
Agriculture	<p>American Rescue Plan Act</p> <p>Deloitte supported the Department of Agriculture with compliance research and reviews for ARPA funded grant programs. These reviews assisted the department in evaluating the success and failures of each program, along with identify areas of improvement for future programs. As new funding became available, we also supported the Department of Agriculture with program administration, application intake, and review.</p> <p><i>Contract: 95281 O4</i></p>
Labor	<p>Audit Remediation and Annual Comprehensive Financial Report</p> <p>Deloitte supported the Department of Labor to review and reconcile data conversion balances between a predecessor tax system and its current tax system. The goal of the conversion process was to correct entries and decommission the predecessor system prior to the end of the 2023 fiscal year. Leveraging Deloitte's understanding of the current tax system, Deloitte was further engaged to support NDOL in performing current year account reconciliations, audit remediation related to prior year audit findings as well as accounting support for the FY23 annual audit.</p> <p><i>Contract: 95281 O4</i></p>

Department or Agency	Description
	<p>American Rescue Plan Act</p> <p>Deloitte supported the Department of Labor with eligibility determinations for their ARPA programs. These programs included the Teacher Recruitment and Retention Program and the Nursing Recruitment and Retention Program. These reviews assisted the department in distributing over \$5 million to eligible teachers and nurses.</p> <p><i>Contract: 95281 O4</i></p>

1.f. Bidder’s Employee Relations to State

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

1.g. Contract Performance

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

1.h. Summary of Bidder’s Corporate Experience

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

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

Demonstrated Experience

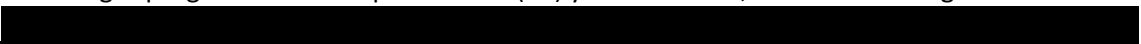
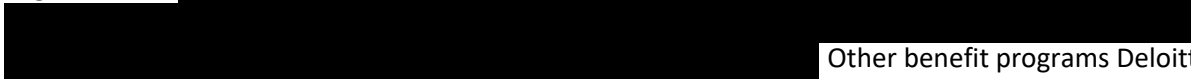
In 2025, Gartner ranks Deloitte #1 in security consulting services for the 14th consecutive year¹

“We believe our no. 1 ranking in the Gartner report reflects the strength of Deloitte’s multidisciplinary approach, which allows us to bring broad capabilities to design with cyber in mind where cyber is embedded across business, technology, and risk to drive transformative value across the enterprise.”

- **Demonstrated record with the State of Nebraska** – Deloitte has a history of more than twenty (20) years serving the State of Nebraska across multiple agencies and has a significant footprint in Nebraska anchored by an effective and experienced leadership team. Deloitte has consistently been recognized as a leading employer in Nebraska, with an active engagement in the community, and hundreds of locally educated, trained, and hired employees working each day to assist public and private employers in the region. Given our tenured services across Nebraska, we consider the State to be one of our valued clients that we will be pleased to continue to serve in the future.
- **Significant experience working investigative and litigation support services**– Deloitte brings a breadth of investigative experience and qualifications who can apply reliable knowledge and experience to improve the efficiency, effectiveness, and ability to achieve results of ongoing investigations and litigation support. For

¹ See Deloitte, [“Deloitte ranked No. 1 in Security Services by revenue in the 2025 Gartner Market Share: Security Services, Worldwide, 2024 report,”](#) (June 20, 2025)



- **Substantial integrity monitoring and oversight experience with COVID-19 funding and other benefits programs** – Our team has had significant experience in this area prior to the COVID-19 pandemic. As a result, we were asked to support on-the-ground COVID-19 efforts supporting many state and local governments since the pandemic began. In addition, we established a COVID-19 Center of Excellence to stay up to date on legislation and funding sources, allowing us to share relevant information efficiently with our clients and people. Our grant and monitoring teams have worked with many states across the country to analyze multiple funding streams released in association with COVID-19, including the Coronavirus Aid, Relief, and Economic Security (CARES) Act and American Rescue Plan Act (ARPA) funding. We have also delivered integrity, monitoring, and oversight programs over the past fifteen (15) years for state, local and other governmental organizations. 
 Other benefit programs Deloitte has supported include Unemployment Insurance, Supplemental Nutrition Assistance Program/Temporary Assistance for Needy Families (SNAP/TANF), and Medicaid across the Federal and State government space, and we understand the risk and applicable compliance activities associated with them. Deloitte as a team shares compliance items, potential fraud schemes, and other relevant information across our network to provide informed decision making to our clients.
- **Leading Data and Analytics service providers as recognized by Gartner** – Deloitte has had a strong track record of recognition by Gartner and in 2022 was highlighted in the Magic Quadrant for Data and Analytics Service Providers as a top firm for these services. We were recognized as a leader in both the ability to execute programs and the completeness of our vision as it relates to Data and Analytics (D&A) services such as Data management, Analytics and Business Intelligence (ABI), Data science and machine learning (AI), D&A governance, and program management. This enables us to leverage our analytics experience to support DHHS's vision for fraud analysis.
- **Unique industry insight** – We have a deep bench of specialists across each of Deloitte's career levels available to draw from. This includes a team knowledgeable on fraud analysis within COVID-19 funding programs. In addition, we have specialists on-hand within the breadth of Deloitte including Certified Public Accountants (CPAs), Certified Fraud Examiners (CFEs), Project Management Professionals (PMPs), Forensic Investigators, and Data Scientists. Furthermore, we maintain a large pool of resources in our US Delivery Centers that we have available to rapidly deploy to assist our team in efficiently delivering the services on this engagement.

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

1.h.1 [REDACTED]

Client Name	[REDACTED] Comprehensive Case Management Grants Compliance Services
Time Period	[REDACTED] [REDACTED] [REDACTED] [REDACTED]
Scheduled Date and Actual Completion Date	There are currently multiple projects ongoing. Deloitte effectively achieved schedule expectations and continues to do so through the duration of the projects.
Scheduled/Actual Budget	[REDACTED] [REDACTED] [REDACTED] [REDACTED]
Responsibilities	<p>Deloitte has supported the State to design, configure, implement, and operate over a dozen COVID-19 related programs that included the end-to-end integration of an online application portal, public awareness website, digital contact center, and grant management operations including eligibility determination, program integrity, and funding disbursement since May 2020.</p> <p>[REDACTED]</p> <p>Deloitte has supported the State's management and compliance reporting for [REDACTED]</p> <p>[REDACTED]</p> <ul style="list-style-type: none">• [REDACTED]• [REDACTED] <p>Deloitte coordinated with program staff to establish criteria in accordance with U.S. DHHS and U.S. Treasury guidelines along with planning, designing, and implementing overall program processes. Deloitte developed public facing guidance documents, including application portal user guides, FAQ's/eligibility criteria, as well as internal administrative guidance to effectively administer these federally funded programs. Lastly, in support of the ARPA Programs administered by [REDACTED], we created and delivered a Risk Management Framework required by 2 CFR Part 200 to assist the State to understand, mitigate, and measure risks within the wide range of grant programs being administered.</p> <ul style="list-style-type: none">• [REDACTED] <p>Through these support services, Deloitte has implemented program integrity controls and enhanced analytics to assist with the investigations support services to prevent potential fraud, waste, and abuse of the State's program funds across multiple agencies which has been demonstrated effective to-date.</p>

Customer Contact Information	[REDACTED]
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Contract Type	Prime Contractor
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1.h.2 [REDACTED]

Client Name	[REDACTED]
Time Period	[REDACTED]
Scheduled Date and Actual Completion Date	The project has been ongoing since 2012. Deloitte effectively achieved schedule expectations and continues to do so through the duration of the project.
Scheduled/Actual Budget	[REDACTED]
Responsibilities	<p>[REDACTED] and participating federal law enforcement agencies, including Homeland Security Investigations (HSI), IRS Criminal Investigation (IRS-CI), and the United States Secret Service (USSS), in complex financial investigations involving money laundering, fraud, and asset tracing. [REDACTED]</p> <ul style="list-style-type: none">[REDACTED][REDACTED][REDACTED][REDACTED][REDACTED][REDACTED][REDACTED]

Customer Contact Information	[REDACTED]
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Contract Type	Prime Contractor
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1.h.3 [REDACTED]

Client Name	[REDACTED]
Time Period	[REDACTED]
Scheduled Date and Actual Completion Date	The project ended as scheduled in April 2024. Deloitte effectively achieved schedule expectations throughout the duration of the project.
Scheduled/Actual Budget	[REDACTED]
Responsibilities	<p>Deloitte was retained to perform monitoring and provide Investigative Case Review, quality assurance/quality control (QA/QC), and Program Integrity services to the [REDACTED]</p> <p>Deloitte's role is to be an additional layer of review to mitigate risk between [REDACTED] and its vendors. The QA/QC team reviewed paid applications and controls to determine whether vendors were accurately implementing their procedural controls throughout the program. The Program Integrity Team performed high-level fraud, waste, abuse, and error (FWAE) analytics and reviews applications for duplicates. The Case Reviews team assisted [REDACTED] in reviewing specific cases identified by [REDACTED] as an extension of their regulatory investigations team.</p> <ul style="list-style-type: none">[REDACTED][REDACTED][REDACTED]

<div>• [REDACTED]</div>	
Customer Contact Information	[REDACTED]
Contract Type	Prime Contractor

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

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

Deloitte takes significant pride in its ability to provide quality services with knowledgeable staff for our clients. Our subject matter specialists have solved some of the toughest challenges for our clients, driving complex financial investigations with a proven and tested approach which is further bolstered by our use of technology.

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

While methodology and project management are critical factors for project effectiveness, the quality of the people assigned is even more important. [REDACTED]

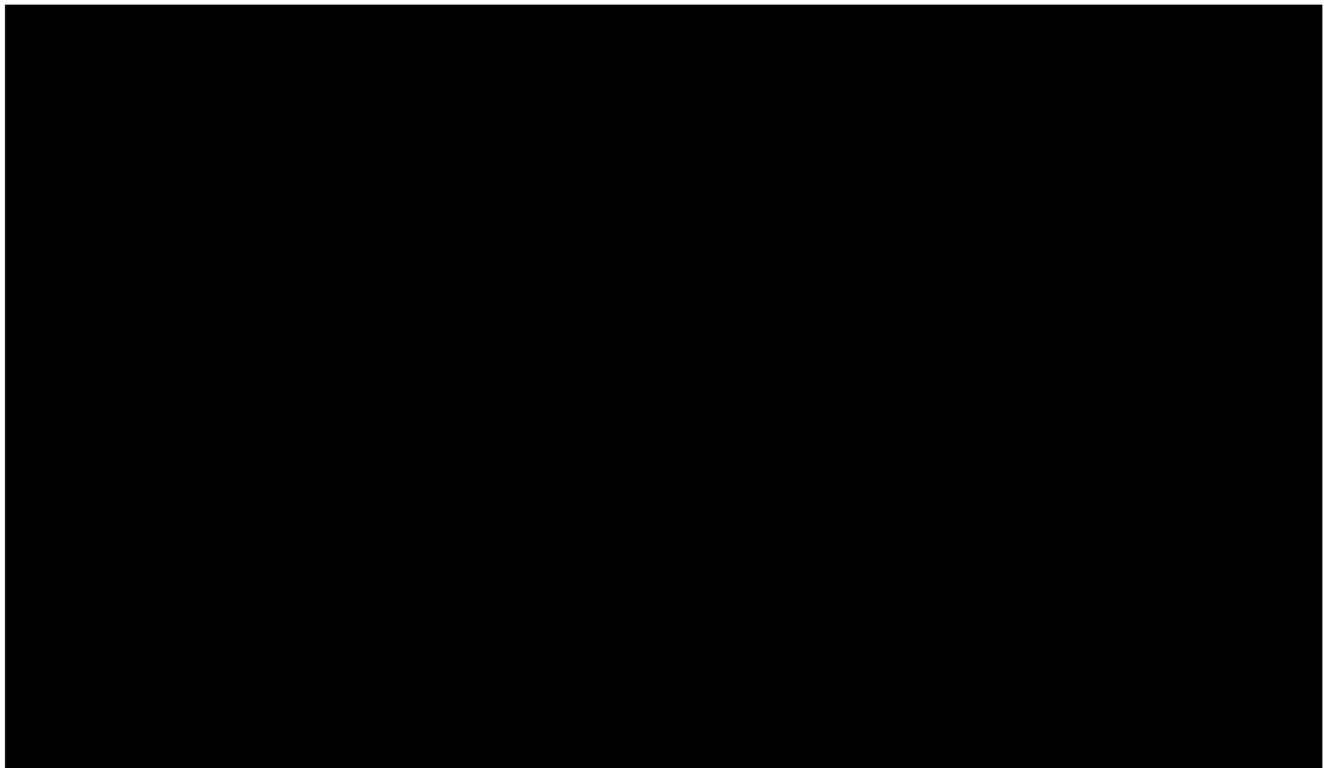
Specific Benefits to DHHS
<ul style="list-style-type: none">• 30+ years of experience in litigation support, forensic accounting, investigative services, and financial management across the proposed project team• Senior advisors, such as Jeff Harrison, who have experience leading engagements across Nebraska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

1.i.1 Organizational Structure

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

- [REDACTED]
- [REDACTED]
- [REDACTED]

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



Our project team will be directed by Engagement Director [REDACTED]

[REDACTED]

[REDACTED]

The table below provides a summary of experiences for each of the key staff with further details provided in **Appendix 3.b Resumes**. Our team has **no history of suspended licensing** associated with forensic accounting cases and/or legal proceedings.

Deloitte Project Team

<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>
<p>[REDACTED]</p>	<p>[REDACTED]</p>

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

In addition to having the desirable team, high performance is driven by having the requisite organizational structure in place, allowing team members to play to their strengths while having the ability to collaborate towards the collective accomplishments of the project.

[REDACTED]

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

1.j. Subcontractors

[REDACTED]


The image is a collage of autumn-themed photographs. The top half features a close-up of vibrant yellow maple leaves. Below this, a semi-transparent dark brown rectangle contains the title text. The bottom half shows a red brick building with a large arched entrance and stone steps. A large, dark, circular sculpture is in the foreground. A student is lying on the grass reading a book, while others walk on the path. A solid green horizontal bar is positioned below the title rectangle.

Technical Response: Project Description and Scope of Work

2. Technical Response



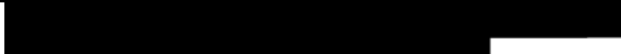
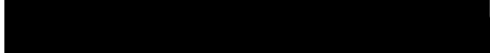

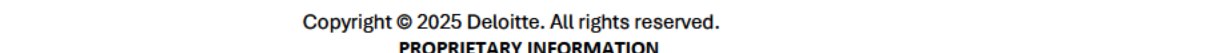
2.a Understanding of the Project Case Analysis Requirements

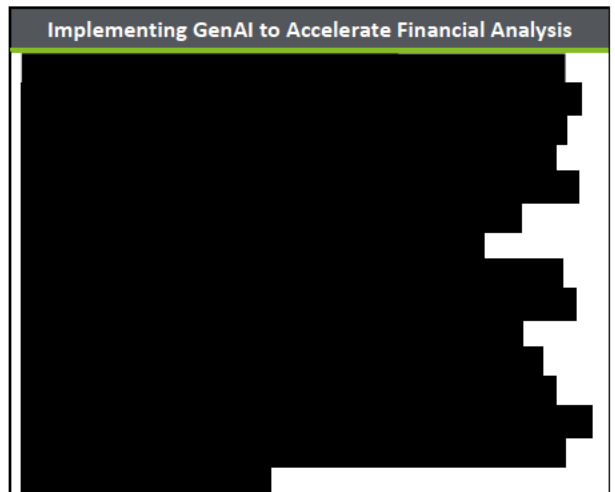
Project Overview: Our team understands that Nebraska APS safeguards vulnerable adults statewide and has established a forensic accounting capability to enhance investigations and prosecutions of financial exploitation. In 2024, APS investigated 3,502 cases, with 856 involving alleged financial fraud or exploitation and 29 referred for forensic audit.

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Environment: We are prepared to operate within APS's established structure and cadence, collaborating with their 40 case workers, Lead Worker, six Supervisors, Program Specialist, Training Coordinator, and the State Administrator, as well as law enforcement and attorneys as required, in support of their investigations.

Our team utilizes various software and tools to enable accurate and efficient forensic analysis, tailored specifically to the needs of fraud and exploitation investigations:

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This approach enables our forensic accounting team to deliver clear, actionable, and traceable findings.

Case Analysis Requirements:

[REDACTED]

[REDACTED]

[REDACTED]

2.b Reporting Requirements

[REDACTED]

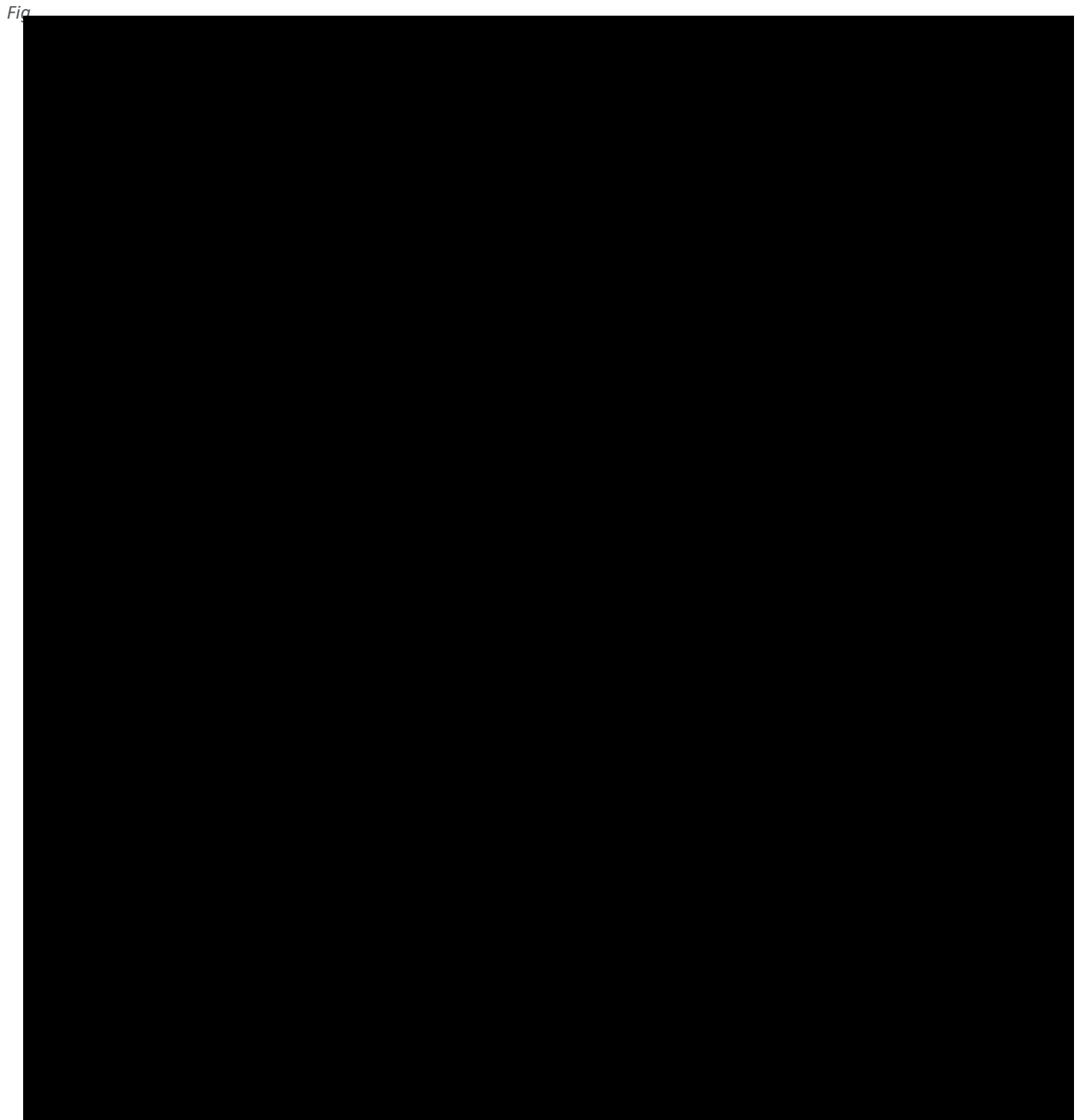
[REDACTED]

Req ID	Deliverable	Our Approach	Proposed Delivery
a.	Case Reporting	<p>[REDACTED]</p> <ul style="list-style-type: none"> ○ [REDACTED] ○ [REDACTED] ○ [REDACTED] ○ [REDACTED] 	[REDACTED]
b.	Monthly	[REDACTED]	[REDACTED]
c.	Quarterly	[REDACTED]	[REDACTED]
	Protection of Data	[REDACTED]	[REDACTED]
	Communication with APS	[REDACTED]	[REDACTED]
	Requests for Modifications	[REDACTED]	[REDACTED]

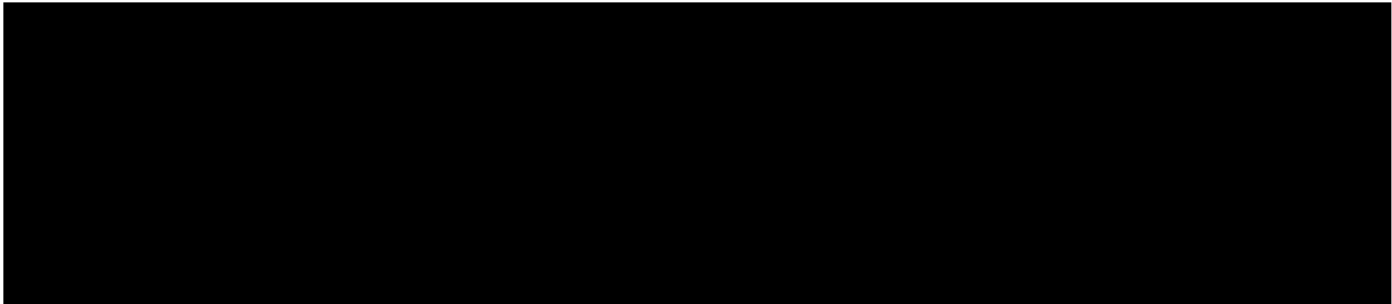
2.c Detailed Project Work Plan

[REDACTED]

Figure 2.3 demonstrates how our approach aligns with DHHS case analysis requirements. Each requirement aligns with at least one step in our process. Requirements that are designated as “CPA” will be completed specifically by our CPAs, while the remaining requirements may be completed by CPA or non-CPA personnel (under the direction of a CPA).

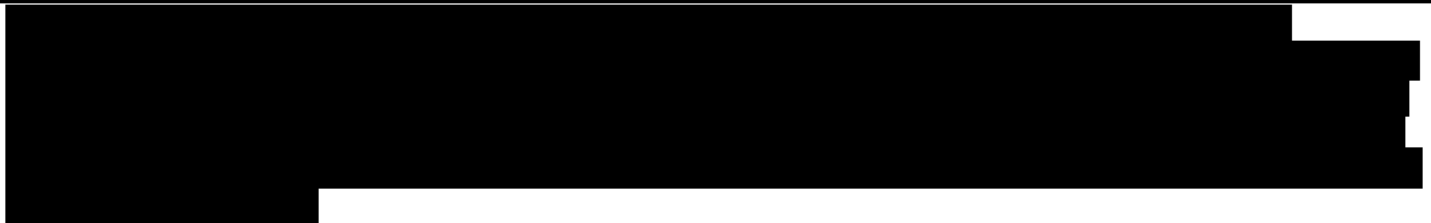
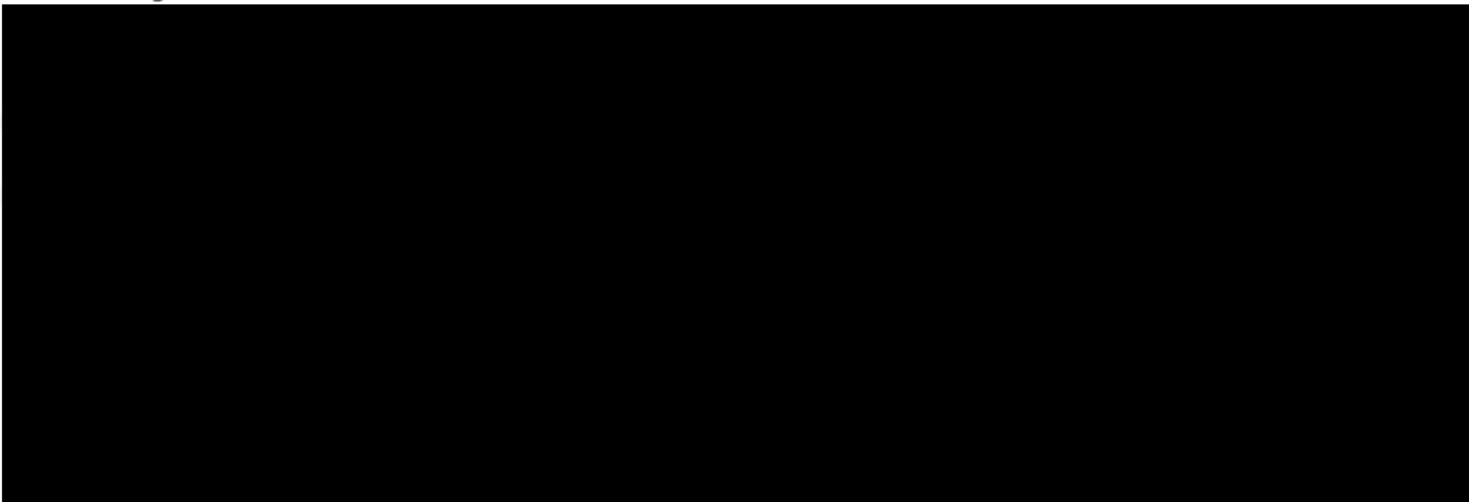


5 [Redacted]
6 [Redacted]
7 [Redacted]



In the following sections, we will discuss each step in our investigative approach while detailing how the corresponding case analysis requirements will be completed.

2.c.1 Strategize



In the strategize phase of our technical approach, our team will:

- 
- 
- 

Lead Management Vulnerabilities and Investigations


⁸ Refer to *Figure 2.3* for a breakdown of Case Analysis Requirements to be performed by our CPAs versus those that may also be performed by our non-CPAs.

[REDACTED]

-

[REDACTED]

[REDACTED]

[REDACTED]

2.c.2 Gather

[REDACTED]

-

[REDACTED]

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[REDACTED]

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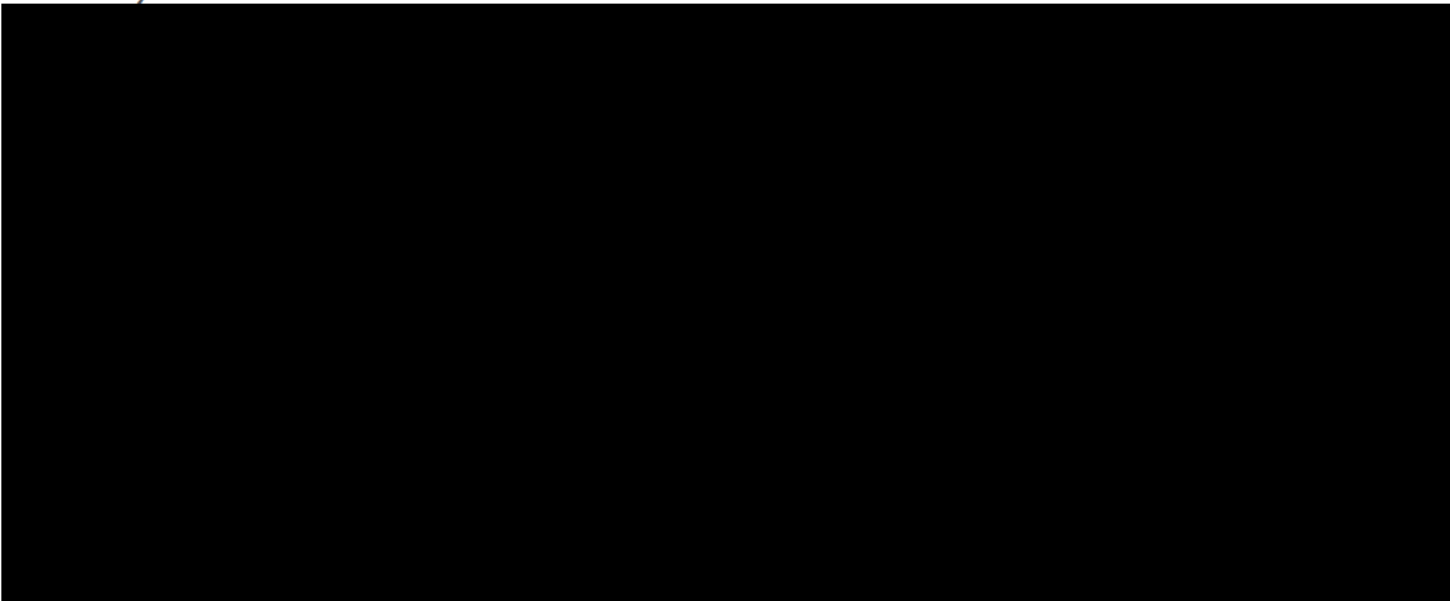
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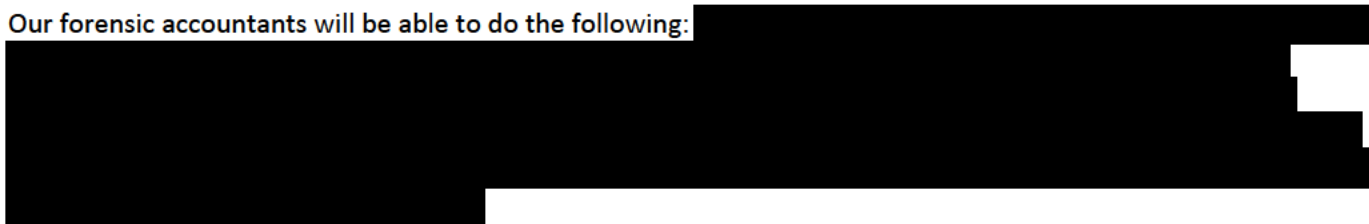


2.c.3 Analyze

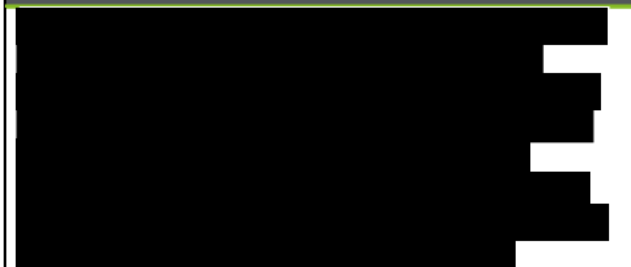


Our team brings together multiple skillsets to accelerate DHHS' ability to detect complex financial relationships through financial forensics to review evidence and analyze money flows.

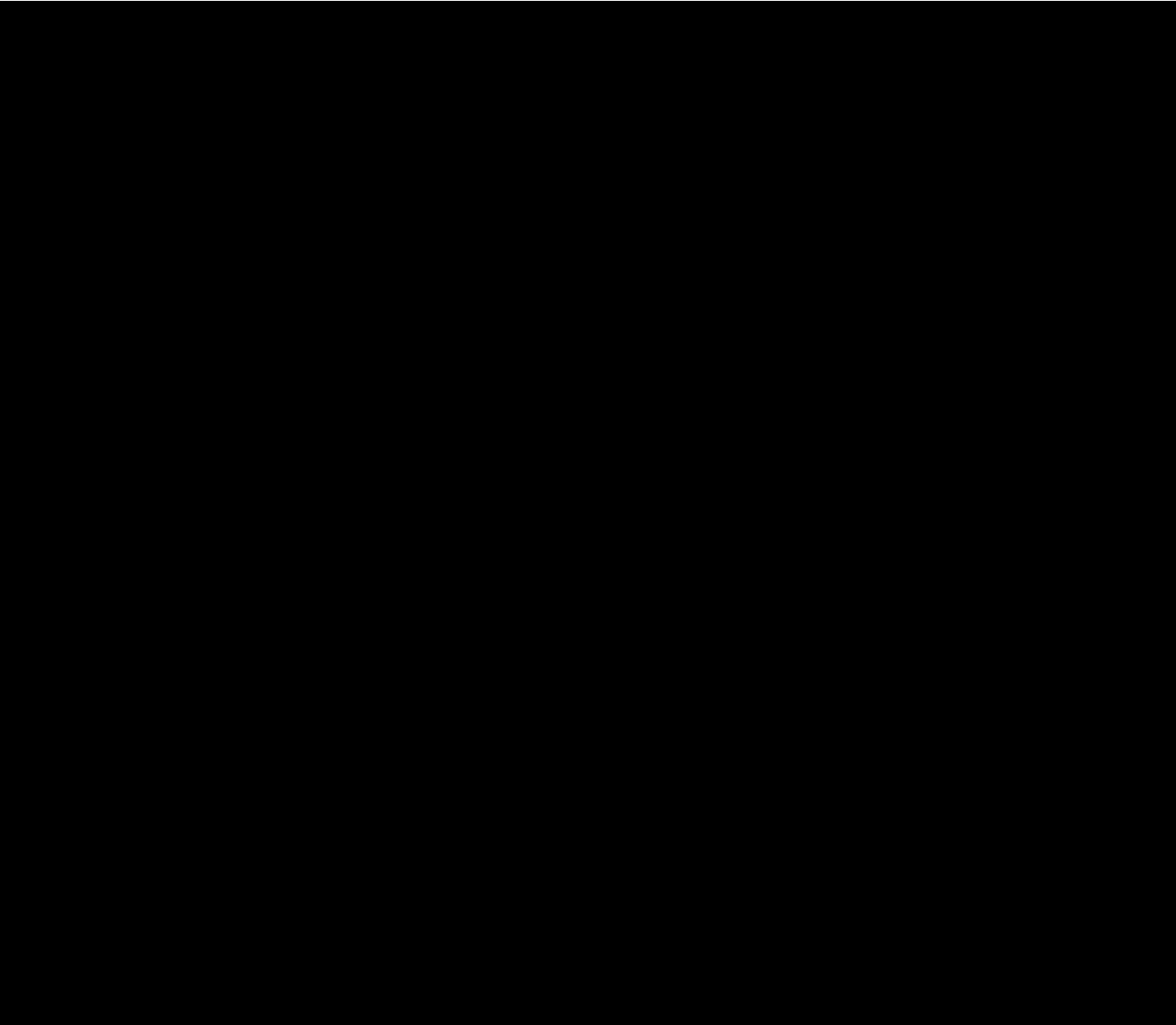
Our forensic accountants will be able to do the following:



Forensic Accounting Support to NY Fraud Investigation



[REDACTED]



⁹ See FinCEN, [“Advisory on Elder Financial Exploitation,”](#) (June 15,2022)

¹⁰ See FBI IC3, [“2023 Elder Fraud Report,”](#) (April 30, 2024); *see also*, DOJ, [“Annual Report to Congress on Department of Justice Activities to Combat Elder Fraud and Abuse,”](#) (October 2024); *see also*, FinCEN, [“Advisory on Elder Financial Exploitation,”](#) (June 15,2022)

[REDACTED]

[REDACTED]

[REDACTED]

2.c.4 Report

[REDACTED]

[REDACTED]

- [REDACTED]
- [REDACTED]
- [REDACTED]

[REDACTED]

Forensic Accounting Support to Elder Fraud Investigation in [REDACTED]

[REDACTED]

2.c.5 Testify

[REDACTED]

[REDACTED]

Factual Testimony Support
[REDACTED]

[REDACTED]

2.c.6 Applying Deloitte's Approach to a Sample APS Case Scenario

Sample APS Case Scenario with Deloitte's Approach
Background: [REDACTED] [REDACTED] [REDACTED]
How Deloitte Delivers:
1. [REDACTED] <ul style="list-style-type: none">[REDACTED][REDACTED]
2. [REDACTED] <ul style="list-style-type: none">[REDACTED][REDACTED]
3. [REDACTED] <ul style="list-style-type: none">[REDACTED][REDACTED][REDACTED]
4. [REDACTED] <ul style="list-style-type: none">[REDACTED][REDACTED][REDACTED][REDACTED]

[REDACTED]

2.c.7 Conclusion of Case Support and Project

[REDACTED]

[REDACTED]

2.d Project Activities and Completion Dates

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

2.f Project Delivery and Pricing Assumptions

Project Delivery Assumptions

A black and white photograph of a bookshelf filled with books. The books are arranged in rows, with some spines visible and others partially obscured. The lighting is dramatic, with strong highlights and deep shadows, creating a sense of depth and texture. The bookshelf itself is dark, and the books vary in size and thickness.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Appendix



3. Appendix

3.a Contractual Agreement Form

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.

X 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).

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

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

THIS FORM MUST BE SIGNED MANUALLY IN INK OR BY DOCUSIGN

COMPANY:	Deloitte Financial Advisory Services LLP
ADDRESS:	1100 Capitol Ave., Ste 300 Omaha, NE 68102
PHONE:	(402) 346-7788
EMAIL:	
BIDDER NAME & TITLE:	Michael Wylie, Managing Director
SIGNATURE:	
DATE:	November 6, 2025

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

NAME:	Jeff Harrison
TITLE:	Senior Manager
PHONE:	
EMAIL:	

3.b Resumes

Deloitte Financial Advisory Services LLP
Program Role: Engagement Director

Education

-

Certification

1. **Introduction**
 2. **Background**
 3. **Methodology**
 4. **Results**
 5. **Conclusion**
 6. **References**
 7. **Appendix**
 8. **Figure 1**
 9. **Figure 2**
 10. **Figure 3**
 11. **Figure 4**
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Understanding of the Process

- 

Overview

[REDACTED]

Relevant & Related Program Experience

Deloitte Financial Advisory Services LLP

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]


[REDACTED]

[REDACTED]

Documentation of Professional Licenses and Certification

No history of suspended licensing associated with forensic accounting cases and/or legal proceedings.

VIRGINIA BOARD OF ACCOUNTANCY



Business Address

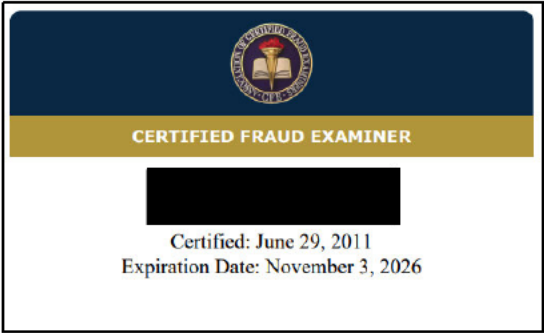
Mailing Address

WASHINGTON, DC

Contact the VA Board for official verification of information

License

License / Permit / Certification Number	
CPE ID	CPE-IAC3B (Definition)
Registration Number	-
License / Permit / Certification Status	ACTIVE (Definition)
License Type	CPA (Definition)
Basis for License	INITIAL



Deloitte & Touche LLP

Program Role: Nebraska Account Advisor

Education

Certifications

Understanding of the Process

Overview


Relevant & Related Program Experience



Deloitte & Touche LLP

References

Documentation of Professional Licenses and Certification

No history of suspended licensing associated with forensic accounting cases and/or legal proceedings.


NEBRASKA BOARD OF PUBLIC ACCOUNTANCY 



Mailing Address
OMAHA, NE

Contact the NE Board for official verification of information [→](#)

License

License / Permit / Certification Number	
CPE ID	CPE-15ACF (Definition)
Registration Number	-
License / Permit / Certification Status	ACTIVE PERMIT (Definition)
License Type	CPA (Definition)
Basis for License	-

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Documentation of Professional Licenses and Certification

No history of suspended licensing associated with forensic accounting cases and/or legal proceedings.

VIRGINIA BOARD OF ACCOUNTANCY



Business Address

Mailing Address

WASHINGTON, DC

[Contact the VA Board for official verification of information →](#)

License

License / Permit / Certification Number	[REDACTED]	
CPE ID	CPE-10073	(Definition)
Registration Number	-	
License / Permit / Certification Status	ACTIVE	(Definition)
License Type	CPA	(Definition)



CERTIFIED FRAUD EXAMINER

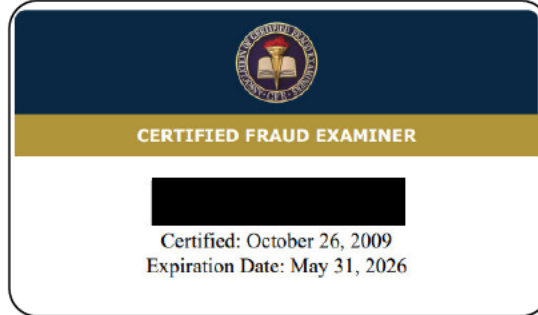


Certified: February 10, 2015
Expiration Date: January 31, 2026

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Documentation of Professional Licenses and Certification

No history of suspended licensing associated with forensic accounting cases and/or legal proceedings.



	<div><div></div><div>Deloitte Transactions and Business Analytics LLP</div><div>Program Role: Manager and Testimony Oversight</div></div>
<div>Education</div> <div><ul style="list-style-type: none"></div> <div>Certification</div> <div><ul style="list-style-type: none"></div> <div>Understanding of the Process</div> <div><ul style="list-style-type: none"></div>	<div>Overview</div> <div></div> <div>Relevant & Related Program Experience</div> <div>Deloitte Transactions and Business Analytics LLP</div> <div></div> <div></div> <div>References</div> <div></div> <div></div> <div></div>

Documentation of Professional Licenses and Certification

No history of suspended licensing associated with forensic accounting cases and/or legal proceedings.



Deloitte Transactions Business and Analytics LLP
Program Role: Forensic Accountant

Education

- [Redacted]
- [Redacted]

Certification

- [Redacted]
- [Redacted]

Understanding of the Process

- [Redacted]
- [Redacted]

Overview

[Redacted]

Relevant & Related Program Experience
Deloitte Transactions Business and Analytics LLP

[Redacted]

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Documentation of Professional Licenses and Certification

No history of suspended licensing associated with forensic accounting cases and/or legal proceedings.

IDAHO BOARD OF ACCOUNTANCY 


Home Address

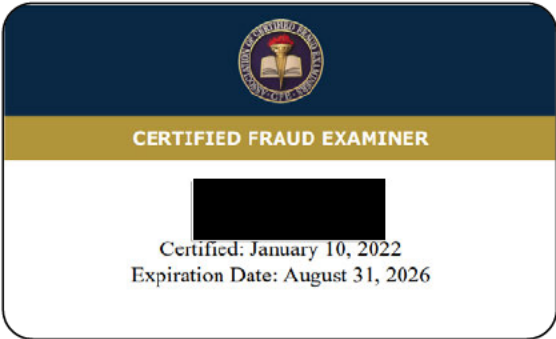
Mailing Address

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USA

Contact the ID Board for official verification of information →

Licensee

License / Permit / Certification Number		
CPE ID	CPE-DTCES	(Definition)
Registration Number	-	
License / Permit / Certification Status	ACTIVE	(Definition)
License Type	CPA	(Definition)



	<div>Deloitte Transactions Business and Analytics LLP</div> <div>Program Role: Forensic Accountant</div>
Education	<div>Overview</div> <div></div>
Certifications	<div>Relevant & Related Program Experience</div> <div>Deloitte Transactions Business and Analytics LLP</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div>
Understanding of the Process	<div>Documentation of Professional Licenses and Certification</div> <div>No history of suspended licensing associated with forensic accounting cases and/or legal proceedings.</div>

3.d Responses to Sections II through IV

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.)
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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,



Unless otherwise specifically agreed to in writing by the State, the State's standard terms and conditions, as executed by the State, shall always control over any terms and conditions or agreements submitted or included by the Vendor.

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

B. NOTIFICATION

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

Communications regarding the executed contract shall be in writing and shall be deemed to have been given if delivered personally; electronically, return receipt requested; or mailed, return receipt requested. All notices, requests, or communications shall be deemed effective upon receipt.

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

C. BUYER'S REPRESENTATIVE

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

D. GOVERNING LAW (Nonnegotiable)

Notwithstanding any other provision of this contract, or any amendment or addendum(s) entered into contemporaneously or at a later time, the parties understand and agree that, (1) the State of Nebraska is a sovereign state and its authority to contract is therefore subject to limitation by the State's Constitution, statutes, common law, and regulation; (2) this contract will be interpreted and enforced under the laws of the State of Nebraska; (3) any action to enforce the provisions of this agreement must be brought in the State of Nebraska per state law; (4) the person signing this contract on behalf of the State of Nebraska does not have the authority to waive the State's sovereign immunity, statutes, common law, or regulations; (5) the indemnity, limitation of liability, remedy, and other similar provisions of the final contract, if any, are entered into subject to the State's Constitution, statutes, common law, regulations, and sovereign immunity; and, (6) all terms and conditions of the final contract, including but not limited to the clauses concerning third party use, licenses, warranties, limitations of liability, governing law and venue,

usage verification, indemnity, liability, remedy or other similar provisions of the final contract are entered into specifically subject to the State's Constitution, statutes, common law, regulations, and sovereign immunity.

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

E. BEGINNING OF WORK & SUSPENSION OF SERVICES

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

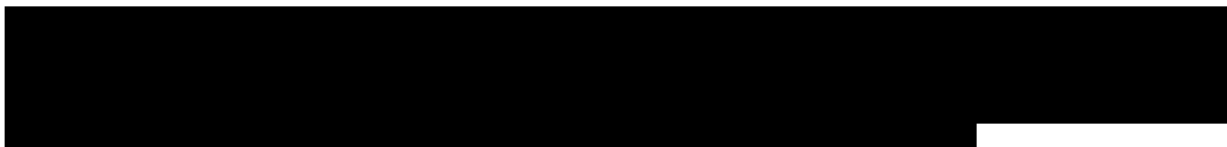


F. AMENDMENT

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

G. CHANGE ORDERS OR SUBSTITUTIONS

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



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

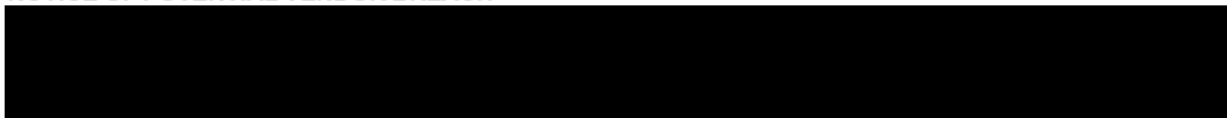


Vendor will not substitute any item that has been awarded without prior written approval of DHHS

H. RECORD OF VENDOR PERFORMANCE

The State may document the vendor's performance, which may include, but is not limited to, the customer service provided by the vendor, the ability of the vendor, the skill of the vendor, and any instance(s) of products or services delivered or performed which fail to meet the terms of the purchase order, contract, and/or specifications. In addition to other remedies and options available to the State, the State may issue one or more notices to the vendor outlining any issues the State has regarding the vendor's performance for a specific contract ("Contract Compliance Request"). The State may also document the Vendor's performance in a report, which may or may not be provided to the vendor ("Contract Non-Compliance Notice"). The Vendor shall respond to any Contract Compliance Request or Contract Non-Compliance Notice in accordance with such notice or request. At the sole discretion of the State, such Contract Compliance Requests and Contract Non-Compliance Notices may be placed in the State's records regarding the vendor and may be considered by the State and held against the vendor in any future contract or award opportunity. The record of vendor performance will be considered in any suspension or debarment action.

I. NOTICE OF POTENTIAL VENDOR BREACH



[REDACTED]

J. BREACH

Either Party may terminate the contract, in whole or in part, if the other Party breaches its duty to perform its obligations under the contract in a timely and proper manner. Termination requires written notice of default and a thirty (30) calendar day (or longer at the non-breaching Party's discretion considering the gravity and nature of the default) cure period. Said notice shall be delivered by email, delivery receipt requested; certified mail, return receipt requested; or in person with proof of delivery. Allowing time to cure a failure or breach of contract does not waive the right to immediately terminate the contract for the same or different contract breach which may occur at a different

[REDACTED]

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

[REDACTED]

K. NON-WAIVER OF BREACH

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

L. SEVERABILITY

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

M. INDEMNIFICATION

1. GENERAL

The Vendor agrees to defend, indemnify, and hold harmless the State and its employees, volunteers, agents, and its elected and appointed officials ("the indemnified parties") from and against any and all third party claims, liens, demands, damages, liability, actions, causes of action, losses, judgments, costs, and expenses of every nature, including investigation costs and expenses, settlement costs, and attorney fees and expenses ("the claims"), sustained or asserted against the State for personal

[REDACTED]

except to the extent such Vendor liability is attenuated by any action of the State which directly and proximately contributed to the claims.

2. INTELLECTUAL PROPERTY

The Vendor agrees it will, at its sole cost and expense, defend, indemnify, and hold harmless the indemnified parties from and against any and all claims, to the extent such claims arise out of, result from, or are attributable to, the actual or alleged infringement or misappropriation of any patent, copyright, trade secret, trademark, or confidential information of any third party by the Vendor or its employees, Subcontractors, consultants, representatives, and agents; provided, however, the State gives the Vendor prompt notice in

[REDACTED] without the State's prior written consent, which consent may be withheld for any reason.

If a judgment or settlement is obtained or reasonably anticipated against the State's use of any intellectual property for which the Vendor has indemnified the State, the Vendor shall, at the Vendor's sole cost and expense, promptly modify the item or items which were determined to be infringing, acquire a license or

licenses on the State's behalf to provide the necessary rights to the State to eliminate the infringement, or provide the State with a non-infringing substitute that provides the State the same functionality. At the State's election, the actual or anticipated judgment may be treated as a breach of warranty by the Vendor, and the State may receive the remedies provided under this Solicitation.

3. PERSONNEL

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

4. SELF-INSURANCE

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

5. ALL REMEDIES AT LAW

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

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

N. ATTORNEY'S FEES

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

O. ASSIGNMENT, SALE, OR MERGER

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

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

P. CONTRACTING WITH OTHER NEBRASKA POLITICAL SUBDIVISIONS OF THE STATE OR ANOTHER STATE

The Vendor may, but shall not be required to, allow agencies, as defined in Neb. Rev. Stat. § 81-145(2), to use this contract. The terms and conditions, including price, of the contract may not be amended. The State shall not be contractually obligated or liable for any contract entered into pursuant to this clause. A listing of Nebraska political subdivisions may be found at the website of the Nebraska Auditor of Public Accounts.

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

Q. FORCE MAJEURE

Neither Party shall be liable for any costs or damages, or for default resulting from its inability to perform any of its obligations under the contract due to a natural or manmade event outside the control and not the fault of the affected Party ("Force Majeure Event") that was not foreseeable at the time the Contract was executed. The Party so affected shall immediately make a written request for relief to the other Party and shall have the burden of proof to justify the request. The other Party may grant the relief requested; relief may not be unreasonably withheld. Labor disputes with

the impacted Party's own employees will not be considered a Force Majeure Event.

R. CONFIDENTIALITY

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

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

S. EARLY TERMINATION

The contract may be terminated as follows:

1. The State and the Vendor, by mutual written agreement, may terminate the contract, in whole or in part, at any time.
2. The State, in its sole discretion, may terminate the contract, in whole or in part, for any reason upon thirty (30) calendar day's written notice shall be delivered by email, delivery receipt requested; certified mail, return receipt requested; or in person with proof of delivery to the Vendor. Such termination shall not relieve the Vendor of warranty or other service obligations incurred under the terms of the contract. In the event of termination, the Vendor shall be entitled to payment, determined on a pro rata basis, for products or services satisfactorily performed or provided.
3. The State may terminate the contract, in whole or in part, immediately for the following reasons:
 - a. if directed to do so by statute,
 - b. Vendor has made an assignment for the benefit of creditors, has admitted in writing its inability to pay debts as they mature, or has ceased operating in the normal course of business,
 - c. a trustee or receiver of the Vendor or of any substantial part of the Vendor's assets has been appointed by a court,
 - d. fraud, misappropriation, embezzlement, malfeasance, misfeasance, or illegal conduct pertaining to performance under the contract by its Vendor, its employees, officers, directors, or shareholders,
 - e. an involuntary proceeding has been commenced by any Party against the Vendor under any one of the chapters of Title 11 of the United States Code and (i) the proceeding has been pending for at least sixty (60) calendar days; or (ii) the Vendor has consented, either expressly or by operation of law, to the entry of an order for relief; or (iii) the Vendor has been decreed or adjudged a debtor,
 - f. a voluntary petition has been filed by the Vendor under any of the chapters of Title 11 of the United States Code,
 - g. Vendor intentionally discloses confidential information,
 - h. Vendor has or announces it will discontinue support of the deliverable; and,
 - i. In the event funding is no longer available.

T. CONTRACT CLOSEOUT

Upon termination of the contract for any reason the Vendor shall within thirty (30) days, unless stated otherwise herein:

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

Nothing in this section should be construed to require the Vendor to surrender intellectual property, real or personal

property, or information or data owned by the Vendor for which the State has no legal claim

U. AMERICANS WITH DISABILITIES ACT

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

V. LONG-TERM CARE OMBUDSMAN (Nonnegotiable)

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

W. OFFICE OF PUBLIC COUNSEL (Nonnegotiable)

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

X. LOBBYING

1. No federal or state funds paid under this RFP shall be paid for any lobbying costs as set forth herein.

2. Lobbying Prohibited by 31 U.S.C. § 1352 and 45 CFR §§ 93 et seq, and Required Disclosures.

- a. Contractor certifies that no federal or state appropriated funds shall be paid, by or on behalf of Contractor, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this award for: (a) the awarding of any federal agreement; (b) the making of any federal grant; (c) the entering into of any cooperative agreement; and (d) the extension, continuation, renewal, amendment, or modification of any federal agreement, grant, loan, or cooperative agreement.
- b. If any funds, other than federal appropriated funds, have been paid or will be paid to any person for influencing or attempting to influence: an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with Contractor, Contractor shall complete and submit Federal Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. Lobbying Activities Prohibited under Federal Appropriations Bills.

- a. No funds paid under this RFP shall be used, other than for normal and recognized executive-legislative relationships, for publicity or propaganda purposes, for the preparation, distribution, or use of any kit, pamphlet, booklet, publication, electronic communication, radio, television, or video presentation designed to support or defeat the enactment of legislation before the Congress or any State or local legislature or legislative body, except in presentation of the Congress or any State or local legislature itself, or designed to support or defeat any proposed or pending regulation, administrative action, or order issued by the executive branch of any state or local government itself.
- b. No funds paid under this RFP shall be used to pay the salary or expenses of any grant or contract recipient, or agent acting for such recipient, related to any activity designed to influence the enactment of legislation, appropriations, regulation, administrative action, or Executive order proposed or pending before the Congress or any State government, State legislature or local legislature or legislative body, other than normal and recognized executive legislative relationships or participation by an agency or officer of an State, local or tribal government in policymaking and administrative processes within the executive branch of that government.
- c. The prohibitions in the two sections immediately above shall include any activity to advocate or promote any proposed, pending, or future federal, state or local tax increase, or any proposed, pending, or future requirement or restriction on any legal consumer product, including its sale or marketing, including but not limited to the advocacy or promotion of gun control.

4. Lobbying Costs Unallowable Under the Cost Principles. In addition to the above, no funds shall be paid for executive lobbying costs as set forth in 45 CFR § 75.450(b). If Contractor is a nonprofit organization or an Institute of Higher Education, other costs of lobbying are also unallowable as set forth in 45 CFR § 75.450(c).

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.)
	MW	<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div>

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.

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,
6. All claims on behalf of any person arising out of employment or alleged employment (including without limit claims of discrimination alleged against the Vendor, its officers, agents, or subcontractors or subcontractor's employees).

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

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

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

B. FOREIGN ADVERSARY CONTRACTING PROHIBITION ACT CERTIFICATION (Nonnegotiable)

The Vendor certifies that it is not a scrutinized company as defined under the Foreign Adversary Contracting Prohibition Act, Neb. Rev. Stat. Sec. § 73-903 (5); that it will not subcontract with any scrutinized company for any aspect of performance of the contemplated contract; and that any products or services to be provided do not originate with a scrutinized company.

C. EMPLOYEE WORK ELIGIBILITY STATUS

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

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

1. The Vendor must complete the United States Citizenship Attestation Form, available on the Department of Administrative Services website at <https://das.nebraska.gov/materiel/docs/pdf/Individual%20or%20Sole%20Proprietor%20United%20States%20Citizenship%20Attestation%20Form.pdf>

[20Attestation%20Form%20English%20and%20Spanish.pdf](#)

2. The completed United States Attestation Form should be submitted with the Solicitation response.
3. If the Vendor indicates on such attestation form that he or she is a qualified alien, the Vendor agrees to provide the US Citizenship and Immigration Services documentation required to verify the Vendor's lawful presence in the United States using the Systematic Alien Verification for Entitlements (SAVE) Program.
4. The Vendor understands and agrees that lawful presence in the United States is required, and the Vendor may be disqualified or the contract terminated if such lawful presence cannot be verified as required by Neb. Rev. Stat. § 4-108.

D. COMPLIANCE WITH CIVIL RIGHTS LAWS AND EQUAL OPPORTUNITY EMPLOYMENT / NONDISCRIMINATION (Nonnegotiable)

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

E. COOPERATION WITH OTHER VENDORS

Vendor may be required to work with or in close proximity to other Vendors or individuals that may be working on same or different projects.

F. DISCOUNTS

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

G. PRICES

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

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

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

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

H. PERMITS, REGULATIONS, LAWS

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

I. OWNERSHIP OF INFORMATION AND DATA / DELIVERABLES

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

J. INSURANCE REQUIREMENTS

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

1. Provide equivalent insurance for each subcontractor and provide a COI verifying the coverage for the subcontractor,
 2. [REDACTED]; or,
 3. Provide the State with copies of each subcontractor's Certificate of Insurance, evidencing the required coverage.
- [REDACTED]

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

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

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

1. WORKERS' COMPENSATION INSURANCE

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

2. COMMERCIAL GENERAL LIABILITY INSURANCE AND COMMERCIAL AUTOMOBILE LIABILITY INSURANCE

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

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

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

3. EVIDENCE OF COVERAGE

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

123350 O3

Department of Health and Human Services
Attn: Bradley Murphy
Address: 301 Centennial Mall S
City, State, Zip Lincoln, NE 68509
bradley.murphy@nebraska.gov

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

Reasonable notice of cancellation of any required insurance policy must be submitted to the contract

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PROPRIETARY INFORMATION

manager as listed above when issued and a new coverage binder shall be submitted immediately to ensure no break in coverage.

4. DEVIATIONS

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

K. ANTITRUST

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

L. CONFLICT OF INTEREST

By submitting a solicitation response, vendor certifies that no relationship exists between the vendor and any person or entity which either is, or gives the appearance of, a conflict of interest related to this solicitation or project.

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

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

M. ADVERTISING

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

N. NEBRASKA TECHNOLOGY ACCESS STANDARDS (Nonnegotiable)

1. The State of Nebraska is committed to ensuring that all information and communication technology (ICT), developed, leased, or owned by the State of Nebraska, affords equivalent access to employees, program participants and members of the public with disabilities, as it affords to employees, program participants and members of the public who are not persons with disabilities.
2. By entering into this Contract, Vendor understands and agrees that if the Vendor is providing a product or service that contains ICT, as defined in subsection 3 below and such ICT is intended to be directly interacted with by the user or is public facing, such ICT must provide equivalent access, or be modified during implementation to afford equivalent access, to employees, program participants, and members of the public who have and who do not have disabilities. The Vendor may comply with this section by complying with Section 508 of the Rehabilitation Act of 1973, as amended, and its implementing standards adopted and promulgated by the U.S. Access Board.
3. ICT means information technology and other equipment, systems, technologies, or processes, for which the principal function is the creation, manipulation, storage, display, receipt, or transmission of electronic data and information, as well as any associated content. Vendor hereby agrees ICT includes computers and peripheral equipment, information kiosks and transaction machines, telecommunications equipment, customer premises equipment, multifunction office machines, software, applications, web sites, videos, and electronic documents. For the purposes of these assurances, ICT does not include ICT that is used exclusively by a Vendor.

O. DISASTER RECOVERY/BACK UP PLAN

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

P. DRUG POLICY

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

Q. WARRANTY

Despite any clause to the contrary, the Vendor represents and warrants that its services hereunder shall be performed by competent personnel and shall be of professional quality consistent with generally accepted industry standards for the performance of such service [REDACTED]

[REDACTED] The rights and remedies of the parties under this warranty are in addition to any other rights and remedies of the parties provided by law or equity, including, without limitation, actual damages, and, as applicable and awarded under the law, to a prevailing party, reasonable attorneys' fees and costs.

R. TIME IS OF THE ESSENCE

S. BUSINESS ASSOCIATE PROVISIONS

1. **BUSINESS ASSOCIATE.** "Business Associate" shall generally have the same meaning as the term "business associate" at 45 CFR § 160.103, and in reference to the party to the Contract, shall mean Vendor or Contractor.
2. **COVERED ENTITY.** "Covered Entity" shall generally have the same meaning as the term "covered entity" at 45 CFR § 160.103, and in reference to the party to the Contract, shall mean DHHS.
3. **HIPAA RULES.** "HIPAA Rules" shall mean the Privacy, Security, Breach Notification, and Enforcement Rules at 45 CFR Part 160 and Part 164.
4. **SECURITY INCIDENT.** "Security Incident" shall mean [REDACTED]
5. **OTHER TERMS.** For purposes of these Business Associate Provisions, the following terms shall have the same meaning as those terms in the HIPAA Rules: Breach, Data Aggregation, Designated Record Set, Disclosure, Health Care Operations, Individual, Minimum Necessary, Notice of Privacy Practices, Protected Health Information, Required by Law, Secretary, Subcontractor, Unsecured Protected Health Information, and Use.
6. **THE VENDOR shall do the following:**
 - a. Not use or disclose Protected Health Information (PHI) other than as permitted or required by the Contract or as required by law. Vendor may use PHI for the purposes of managing its internal business processes relating to its functions and performance under the Contract. Use or disclosure must be consistent with DHHS' minimum necessary policies and procedures.
 - b. Implement and maintain appropriate administrative, physical, and technical safeguards to prevent access to, and the unauthorized use and disclosure of PHI. Comply with Subpart C of 45 CFR Part 164 with respect to electronic PHI, to prevent use or disclosure of PHI other than as provided for in the Contract and assess potential risks and vulnerabilities to the individual health data in its care and custody and develop, implement, and maintain reasonable security measures.
 - c. To the extent Vendor is to carry out one or more of the DHHS' obligations under Subpart E of 45 CFR Part 164, comply with the requirements of Subpart E that apply to DHHS in the performance of such obligations. Contractor may not use, or disclosure Protected Health Information in a manner that would violate Subpart E of 45 CFR Part 164 if done by DHHS.
 - d. In accordance with 45 CFR §§ 164.502(e)(1)(ii) and 164.308(b)(2), if applicable, ensure that any agents and subcontractors that create, receive, maintain, or transmit PHI received from DHHS, or created by or received from Vendor on behalf of DHHS, agree in writing to the same restrictions, conditions, and requirements relating to the confidentiality, care, custody, and minimum use of PHI that apply to the Contractor with respect to such information.
 - e. Obtain reasonable assurances from the person to whom the information is disclosed that the information will remain confidential and be used or further disclosed only as required by law or for the purposes for which it was disclosed to the person, and that the person shall notify Vendor of any instances of which the person is aware that the confidentiality of the information has been breached.
 - f. Vendor shall maintain and make available within fifteen (15) days in a commonly used electronic format:

- i. Protected Health Information to DHHS, as necessary to satisfy DHHS' obligations under 45 CFR § 164.524;
 - ii. Any amendment(s) to PHI, as directed or agreed to by DHHS, pursuant to 45 CFR § 164.526, or take other measures as necessary to satisfy DHHS' obligations under 45 CFR § 164.526;
 - iii. The information required to provide an accounting of disclosures to DHHS, as necessary to satisfy DHHS' obligations under 45 CFR § 164.528.
- g. Make its internal practices, books, and records relating to the use and disclosure of Protected Health Information received from or created or received by Vendor on behalf of DHHS available to the [REDACTED]
- h. Report to DHHS within fifteen (15) days of when Vendor becomes aware, any unauthorized use or disclosure of PHI [REDACTED] made in violation of the Contract or the HIPAA Rules, including any security incident that may put electronic PHI at risk. Vendor shall [REDACTED] take immediate steps to mitigate any harmful effect of such unauthorized disclosure of PHI pursuant to the conditions of the Contract through the preparation and completion of a written Corrective Action Plan that is subject to review and approval by DHHS. Vendor shall be responsible for all breach notifications [REDACTED]

7. TERMINATION FOR VIOLATION OF BUSINESS ASSOCIATE PROVISIONS.

- a. In addition to other termination provisions provided for herein, DHHS may immediately terminate the [REDACTED] if DHHS determines that Vendor has violated a material term of these section III. U. Business Associate Provisions.
- b. Within thirty (30) days of expiration or termination of the Contract, or as agreed, unless Vendor requests and DHHS authorizes a longer period of time, Vendor shall [REDACTED] destroy all Protected Health Information received from DHHS (or created or received by Vendor on behalf of DHHS) that Vendor still maintains in any form, and shall retain no copies of such PHI. Vendor shall provide a written certification to DHHS that all such PHI has been returned or destroyed (if so instructed), whichever is deemed appropriate. If such return or destruction is determined [REDACTED] be infeasible, Vendor shall use such PHI only for purposes that makes such return or destruction infeasible, and the provisions of the Contract shall survive with respect to such PHI.
- c. The obligations of the Vendor under this Termination section shall survive the termination of the Contract.

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.)
	MW	<div style="background-color: black; width: 100%; height: 100%;"></div>

- 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 deposit. In no event shall the State be responsible or liable to pay for any goods and services provided by the Vendor prior to the Effective Date of the contract, and the Vendor hereby waives any claim or cause of action for any such goods or services.

F. LATE PAYMENT (Nonnegotiable)

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

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

The State's obligation to [REDACTED] the Contract for fiscal years following the current fiscal year is contingent upon legislative or federal appropriation of funds. Should said funds not be appropriated, the State may terminate the contract with respect to those payments for the fiscal year(s) for which such funds are not appropriated. The State will give the Vendor reasonable written notice prior to the effective date of termination. All obligations of the State to make payments after the termination date will cease. The Vendor shall be entitled to receive just and equitable compensation for any authorized work which has been [REDACTED] termination date. In no event shall the Vendor be paid for a loss of anticipated profit.

H. RIGHT TO AUDIT (First Paragraph is Nonnegotiable)

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

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



Deloitte.

Bidder Name: Deloitte Financial Advisory Services LLP
Request for Proposal Number: 123350 O3

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	\$2,550	\$2,675	\$2,805	\$2,945
Hourly Rate (all-inclusive of travel) for providing testimony in court appearances.	HR	\$380	\$395	\$420	\$440