



NEBRASKA DEPARTMENT OF
HEALTH AND HUMAN SERVICES
Adult Protective Services

Forensic Accountant

RFP No. 123350 03

Technical Proposal

November 6, 2025



November 6, 2025

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

Dear Members of the Evaluation Committee:

Myers and Stauffer LC (Myers and Stauffer) is pleased to provide our technical proposal in response to the Request for Proposal (RFP) No. 123350 O3 *Forensic Accountant* for the Nebraska Department of Health and Human Services (DHHS or State), Division of Children and Family Services, Adult Protective Services (NE APS). Myers and Stauffer acknowledges receipt of all solicitation documents and Addendum 1, dated October 31, with responses to bidder questions.

Our almost 50 years of experience providing compliance and consulting services to federal and state government agencies, uniquely qualifies us to support NE APS with the services and tools requested. Specifically, we have more than 48 years of experience assisting health and human service agencies, including more than three decades performing similar forensic accounting services, including our current work with NE APS. We have provided forensic services to numerous states and many federal agencies, such as the Kansas Department of Adult Protective Services, Alaska Department of Law, Centers for Medicare & Medicaid Services, United States Department of Justice, Federal Bureau of Investigation, U.S. Department of Health and Human Services – Office of the Inspector General, and Medicaid Fraud Control Units throughout the country.

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

We take no exceptions to the RFP requirements or terms and conditions. We look forward to continuing our work with APS on this important initiative. If we can be of further assistance, please contact me at 800.505.1698 or mparks@mslc.com.

Sincerely,

Melissa Parks, CFE, AHFI
Principal



Table of Contents

■ Table of Contents	2
List of Tables	2
List of Figures	3
■ Contractual Agreement Form	4
■ Corporate Overview (RFP Section VI.A.1)	5
Bidder Identification and Information (VI.A.1.a)	5
Full Name, Company Headquarters, and Date Established	7
Entity Organization and State of Incorporation	7
Financial Statements (VI.A.1.b)	7
Bank Reference	8
Judgments and Litigation	8
Change of Ownership (VI.A.1.c)	8
Office Location (VI.A.1.d)	8
Relationships with the State (VI.A.1.e)	8
Bidder's Employee Relations to State (VI.A.1.f)	10
Contract Performance (VI.A.1.g)	11
Summary of Bidder's Corporate Experience (VI.A.1.h)	11
Overview of Forensic and Investigation Experience	11
Relevant Contracts (VI.A.1.h.i)	15
Case Profiles	16
Subcontractor Experience (VI.A.1.h.ii/iii)	19
Summary of Bidder's Proposed Personnel/Management Approach (VI.A.1.i)	19
Your Engagement Team: Management and Organization	19
Management Approach	25
Subcontractors (VI.A.1.j)	25
■ Technical Response (RFP Section VI.A.2)	26
Understanding of the Project Case Analysis Requirements (VI.A.2.Response a)	26
Project Overview and Business Requirements (V.A/B)	26
Scope of Work (V.C)/Case Analysis Requirements (V.C.1)	29
Reporting Requirements (VI.A.2. Response b)	38
Case Reporting (V.C.1.a)	39
Monthly (V.C.1.b)	39
Quarterly (V.C.1.c)	39
Detailed Project Work Plan (VI.A.2. Response c)	39
Work Plan for Assigning Cases; Work Plan for Managing Confidential Case Documents, Evidence, and Storage (VI.A.2.c.1/2)	39
Project Activities and Completion Dates (VI.A.2. Response d)	41
■ Completed Sections II Through IV	42
■ Appendix: Resumes	59

List of Tables

Table 1: Myers and Stauffer Nebraska Contracts	9
--	---



Table 2: Forensic and Program Integrity Client Overview/Summary Matrix..... 13

Table 3: Engagement Team Qualifications 22

Table 4: Myers and Stauffer Work Plan 40

List of Figures

Figure 1: Case Profiles..... 17

Figure 2: Project Organizational Chart..... 21

Figure 3: Myers and Stauffer Nebraska CPA Proof of Licensure..... 24

Figure 4: Myers and Stauffer Audit Approach 30



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.

____ 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:	Myers and Stauffer LC
ADDRESS:	10200 Grand Central Avenue, Suite 200, Owings Mills, MD 21117
PHONE:	(800) 505-1698
EMAIL:	MParks@mslc.com
BIDDER NAME & TITLE:	Melissa Parks, CFE, AHFI - Principal
SIGNATURE:	
DATE:	11/5/2025

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

NAME:	
TITLE:	
PHONE:	
EMAIL:	



Corporate Overview (RFP Section VI.A.1)

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

Myers and Stauffer, one of the most experienced health care consulting and audit vendors in the nation, has been providing consulting, accounting, auditing, pricing, and analytical services to government health care and human services agencies for almost 50 years. Our more than 1,000 associates, located in 21 offices nationwide, collectively manage active engagements in all 50 states. Highly regarded for our character, integrity, reputation, judgement, experience, efficiency, professional objectivity, innovation, quality people, and unparalleled service, we bring skill, value, and heart to what we do every day because we know our work impacts the beneficiaries of government-sponsored health and human services programs. Whether it is ensuring proper stewardship of taxpayer money that funds programs, enforcing program integrity, or improving quality and service delivery, when we help our clients succeed, some of the most vulnerable populations and fragile communities in the nation benefit. We believe it, and so do the millions of individuals helped by the clients we serve—clients like Nebraska Adult Protective Services (NE APS).

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

Myers and Stauffer: At a Glance



Almost 50 years as a national CPA firm providing services exclusively to government specialization in health and human services compliance.



Unlike our competitors, we do not accept engagements with providers or other non-governmental entities, thereby eliminating any real or perceived conflict of interest for our government clients.



Actively engaged in providing small and large-scale forensic and litigation support services to the public sector since the 1990s – including use and knowledge of accounting and auditing standards, analytical tools, reporting, and other investigative support.



Strong working relationship with Nebraska DHHS since 1998, including our work with NE APS.



Proposed senior project team of the firm's top talent with experience directly applicable to this RFP.

Meeting or Exceeding APS' Requirements



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

- **Knowledge of and Track Record with Nebraska.** As described in *Relationships with the State (VI.A.1.e)*, our firm has a long and deep relationship with Nebraska, including serving as the incumbent vendor on this project as well as performing a broad range of engagements. Our historical and current work with the Nebraska Department of Health and Human Services (DHHS or State) demonstrates we understand the Nebraska-specific environment, including its challenges and opportunities. Through our collaborative work with the State, we have learned invaluable lessons that can only be gained through direct experience. In addition to the excellent working relationship we have developed with NE APS and other state agencies, we have also established a respectful and professional relationship with the provider community.
- **Expertise in Human Services Forensic Accounting.** Myers and Stauffer's client relationships are important, and we are always there for our clients, regardless of whether we have an existing contract. Clients will often contact us with questions about certain fraud schemes or ask us to opine the extent of the fraud. We have had many client relationships lasting for 20 years or more. For example, since 1995, Myers and Stauffer has assisted the US Department of Justice (DOJ) in investigating health care fraud (HCF) cases. Our forensic accounting services, investigative skills, and reports assist the DOJ in resolving its Medicare and Medicaid fraud investigations.
- **Excellent Oversight and Proactive Leadership.** Our firm's partner-level leadership, including those who will be assigned to this engagement, have an average tenure of more than 25 years with Myers and Stauffer continuously serving government clients. This exceptional continuity has facilitated the development of client relationships and deep knowledge of our clients' challenges and concerns.
- **Lack of Conflicts.** Unlike our competitors, we intentionally restrict our practice to supporting government clients—in other words, we do not contract with human services or health care providers, individuals, or corporations. This model allows us to avoid any real or perceived conflicts of interest and would protect APS from potential public scrutiny and conflict-related performance expectations.
- **Best Practices from Across the Country.** We are aware of what works, what does not, why, and what can be expected. We follow research and participate in all the large national conferences. Our professionals are members in all the industry's organizations. We do not simply track best practices; we help our clients develop them. We will utilize this knowledge in best practices to compare the challenges that APS faces and identify where solutions may need to be modified to specifically address circumstances as they arise in our fraud investigations.





We are dedicated to continuing to meet the performance requirements of the RFP, providing timely contractual deliverables and achieving performance requirements that exceeds the State's expectations. We understand the significance of performance requirements and deadlines, which is why we have put forth a leadership team of experienced resources that will be fully dedicated to the success of the project.

Full Name, Company Headquarters, and Date Established

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

Entity Organization and State of Incorporation

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

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

Financial Statements (VI.A.1.b)

Myers and Stauffer is financially stable. For almost 50 years, we have conducted our business in a fiscally responsible manner. Through long-term strategic planning and responsible spending in both good and bad economic times, we have built a solid fiscal foundation. Evidenced by our longstanding client relationships, we proactively plan for fiscal challenges, including monitoring operation costs, controlling expenditures, reviewing and realigning costs, and maintaining financial reserves. While turmoil in many economic sectors has created challenging conditions for businesses, Myers and Stauffer remains, and will continue to be, financially viable.



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

Bank Reference

The contact information for our bank reference is:

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

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

Judgments and Litigation

Myers and Stauffer is not a party in any judgments, pending or expected litigation, or other real or potential financial reversals.

Change of Ownership (VI.A.1.c)

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

Office Location (VI.A.1.d)

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

Myers and Stauffer LC
10200 Grand Central Ave., Ste. 200
Owings Mills, MD 21117

As needed, we will supplement our proposed staff with subject matter experts and other experienced staff from our team of national forensic accounting subject matter experts.

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

Our long history of supporting Nebraska agencies has provided us with the opportunity to learn invaluable lessons and develop institutional knowledge that can only be gained through direct experience. Myers and Stauffer has worked with agencies in the state of Nebraska since 1998. *Table 1* lists our contracts in Nebraska over the past five years.



Table 1: Myers and Stauffer Nebraska Contracts

Myers and Stauffer: Nebraska Contracts	
Contract Number and Duration	Project Title and Brief Description
103700 O4 2023-Present	Investigatory and Forensic Accounting: Myers and Stauffer provides analysis and AUPs to assist DHHS, Division of Children and Family Services, APS by providing forensic and fraud investigative services for suspected financial exploitation of vulnerable adults.
86273 O4 2022-2023	Aged and Disabled Waiver Rate Study: Myers and Stauffer provided cost survey development, data collection, quality assurance, and additional project-related support.
100632 O4 2022-2023	Americans with Disabilities (ADA) Covered Population Compliance Consulting: Myers and Stauffer reviewed ADA compliance practices and current service array options available to ensure availability of adequate services to all populations within Nebraska.
86273 O4 2022-2023	Division of Developmental Disabilities (DDD) Evaluation: Myers and Stauffer provided support to the developmental disabilities system evaluation project, which includes research and report authorship.
102967 O4 2023	Behavioral Health Division Assessment: Myers and Stauffer assessed the organizational structure of the Division of Behavioral Health (DBH) by conducting a review of its current structure and identifying best practices and recommendations. We considered the current system of care in Nebraska, the roles and responsibilities of DBH within DHHS, and the DBH strategic plan for behavioral health services to propose three potential organizational structures and the desired qualities for the Director of DBH that might best serve the future of DHHS.
97637 O4 2022-Present	Financial Auditing Services of Medicaid Managed Care: Myers and Stauffer assists DHHS in its oversight responsibilities by performing the Centers for Medicare & Medicaid Services (CMS) Protocol 5 (validation of encounter data) for the State's three Medicaid managed care organizations.
95290 O4 2021-Present	Long-Term Care Reimbursement: Myers and Stauffer performs field and desk audits for long-term care facilities, intermediate care facilities for individuals with intellectual disabilities, tribal nursing facilities, and other regional care centers as identified by the State. We also review their current nursing facility case mix reimbursement system, identify strengths and weaknesses of the system, and make recommendations based on the State's goals and objectives. Other reimbursement consulting includes developing and implementing home and community-based services (HCBS) reimbursement, assisting the State implement reform initiatives related to the inclusion of nursing facility services in a managed care arrangement, and methods to incorporate quality incentives into the reimbursement system.
Service Contract Award from DHHS dated 1/2/2024 2024-Present	Certified Community Behavioral Health Clinic (CCBHC) Program Development: Myers and Stauffer is supporting DHHS in the design of their CCBHC program using stakeholder engagement activities to solicit feedback on foundational elements such as services provided, rate and reimbursement structure, certification requirements and many other aspects of the program. Following design of the program, Myers and Stauffer will lead town hall meetings educating Nebraska external stakeholders on the CCBHC program. One of these meetings will be specifically geared towards providers interested in becoming a CCBHC while the other meeting will be open to all stakeholders in Nebraska to learn more



Myers and Stauffer: Nebraska Contracts	
Contract Number and Duration	Project Title and Brief Description
	about the program. Once the State selects CCBHC providers, Myers and Stauffer will train these providers on all requirements to become a CCBHC including, but not limited to, accessibility and availability, staffing, governance, scope of services, quality improvement, cost reporting, and certification. Myers and Stauffer will work with providers to submit cost reports which will be used to set the year 1 PPS rate. Additionally, Myers and Stauffer will work with the state to establish certification standards for this new provider type.
108821 O4 2024-2025	Nebraska interRAI: Myers and Stauffer provided assistance to strengthen and modernize eligibility, enrollment, and person-centered planning practices for DHHS' developmental disability HCBS 1915(c) waivers.
92734 O4 2020-2025	Program Evaluation Qualified Vendor List: Myers and Stauffer was part of the pool of pre-qualified vendors to perform evaluations and related services of programs, including the comprehensive cancer control, core sexual violence and injury prevention program, Nebraska violent death reporting system, prescription drug overdose prevention for states, Nebraska childhood lead poisoning prevention program, and Medicaid eligibility and enrollment system.
90564 O4 2020-2021	HCBS Waiver Redesign: Myers and Stauffer supported the State's efforts to merge all HCBS 1915(c) waiver operations and administration under a single organizational structure.
112277 O4 2025-Present	Olmstead Implementation: Myers and Stauffer provides technical support and legal advice as it relates to the services required for ADA remediation efforts.
67958 O4 2009-2021	Independent Certified Examination of Disproportionate Share Hospital (DSH) Payments: Myers and Stauffer conducts independent, certified audits of the Nebraska Medicaid Program that provides DSH payments to eligible Nebraska hospitals. The annual independent audits must certify that each DSH hospital qualifies for payment; DSH payments do not exceed allowable uncompensated care costs; and the hospital accurately reported payments, spending, and utilization for the purpose of DSH payment methodology.
95290 O4 2021-Present	
65079 O4 2010-2021	Supplemental Payments Determination: Since 2010, Myers and Stauffer determines and calculates the quarterly fee-for-service supplemental payments and managed care directed payments for hospital-based physicians. We also advise the State on changes to the calculation methodology to ensure compliance with fee-for-service upper payment limit guidance from CMS and managed care directed payment rules.
95290 O4 2021-Present	
105252 O4 2023-2025	Reduce Reliance on Congregate Care: Myers and Stauffer provided consultation services to evaluate and provide recommendations to incentivize independent living versus congregate 24-hour residential living for comprehensive developmental disabilities waiver participants.

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

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



Contract Performance (VI.A.1.g)

Myers and Stauffer's business is centered on working with state and federal agencies operating public health care and social service programs. All annual revenue is related to contracts with these agencies. We have never had a contract terminated for default/non-performance. See *Proprietary Information* volume for additional details.

Summary of Bidder's Corporate Experience (VI.A.1.h)

Myers and Stauffer's dedicated group of forensic accountants and consultants has acquired many skills related to the forensic accounting field. Our forensic accounting group has over 125 years of combined experience and includes a large team of CPAs and CFEs who are familiar with the AICPA Statement on Standards for Forensic Services. Many team members have national security clearance, which demonstrates our integrity and freedom from conflicts of interest.

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

Overview of Forensic and Investigation Experience

Since 2022, Myers and Stauffer has assisted state APS programs with forensic auditing and investigative services. To date, we have provided forensic audit services for over 170 APS cases and identified millions of dollars in potential misappropriated funds. Each case differs by its specific facts and circumstances, but our goal remains the same: to call out bad actors, quantify losses, and shield the adult from further financial harm by alleged perpetrators.

In addition, for the past two and a half decades, Myers and Stauffer has provided investigative and forensic services to states, several Assistant United States Attorney (AUSA) offices, and the federal government. Our work with government agencies has provided the opportunity to lend our expertise and knowledge to assist on numerous criminal and civil investigations. Specifically, our work has included the following areas:

Asset Tracing and Recovery

- Identification of assets (real and personal property) derived directly or indirectly from fraud proceeds and assisting with asset forfeiture proceedings for indictment, seizure, and restraining.
- Identification of shell corporations involved in money laundering and tracing the fraud proceeds to identified shell companies.



- Calculation of the lowest intermediary balance to determine the amount of comingled fraud proceeds in seized bank accounts.

Investigation and Trial Assistance

- Assistance with indictment counts, trial preparation, trial charts, and trial testimony.
- Assistance with drafting subpoena requests and evaluating results.
- Creation and maintenance of a searchable database for use in analyzing financial records.
- Creation and maintenance of a searchable database for use in analyzing health care records such as Kipu and ZEN electronic patient files.

Expert Testimony and Opinions

- Experience testifying in more than 30 federal jury trials across the country.
- Issuance of over 25 expert opinions and reports on subjects including cost report fraud, forensic accounting, commercial reasonableness, and fair market value of services, property, and rents.
- Court-qualified experts related to fair market value, commercial reasonableness, and Medicare cost report issues.

Analysis of Financial Exploitation for Elder Abuse

- Analysis of financial records including bank, credit, and retirement accounts, assets, legal contracts, and other documentation to uncover potentially misappropriated funds.
- Quantify and document the amount of potential misappropriation of funds.
- Assistance with documentation and information requests related to the financial analysis.
- Experience conducting meetings with local law enforcement and investigators to explain findings.

Damage Calculations

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

In addition, we have significant experience in the preparation of expert witness reports, trial exhibits, depositions, and fact witness and expert testimony. Our team of forensic accountants have testified in over 30 federal criminal trials. Furthermore, we have significant experience with forensic audits for vulnerable adults who have been victimized by financial exploitation. We created a proprietary workbook that allows us to easily illustrate to the social workers the extent of financial loss incurred by the vulnerable adults.



We have worked on multiple fraud schemes throughout the United States and are well versed on the needs of coordinating these wide-ranging investigations. Our work with state and federal agencies has provided us the opportunity to lend our expertise and knowledge to assist with numerous criminal and civil investigations. In addition, we have significant experience in the preparation of expert witness reports, trial exhibits, depositions, and fact witness and expert testimony. *Table 2* highlights our most relevant forensics, fraud, and program integrity clients.

Table 2: Forensic and Program Integrity Client Overview/Summary Matrix

Myers and Stauffer: Forensic and Program Integrity Client Overview									
Client	Service Areas								
	Identify Medicaid/Medicare-related FWA								
		Identify Inappropriate Charges/Fraudulent Expenditures/Non-Allowable Costs							
			Validate Appropriate Time Charged						
				Examine Financial Records					
					Calculate Extent of Fraud/Overpayments/Irregularities				
						Conduct Interviews			
							Communicate with Law Enforcement		
								Expert Testimony	
								Prepare/Present Findings Reports	
Alaska Attorney General, Office of Public Advocacy: Forensic Accounting Services (2022-Present)		✓		✓	✓		✓		✓
DOJ: (FBI) (1988-Present)	✓	✓	✓	✓	✓		✓	✓	✓
DOJ: (Main Justice) and AUSA State Offices (1998-Present)	✓	✓	✓	✓	✓	✓	✓	✓	✓
CMS: Medicaid Integrity Contractor/Uniform Program Integrity Contractor Audits (2009-Present)	✓	✓		✓	✓	✓	✓	✓	✓
CMS: National Benefit Integrity Medicare Drug Integrity Contract (2005-Present)	✓		✓		✓	✓	✓		✓
Florida Agency for Health Care Administration: Expert Witness Services (2014-Present)		✓		✓	✓			✓	✓
Georgia Department of Community Health: Recovery Audit Contractor (2012-Present)	✓	✓	✓	✓	✓		✓	✓	✓
Indiana Family and Social Services Administration: Fraud and Abuse Detection System (2011-2020)	✓	✓	✓		✓	✓		✓	✓
Kansas Department for Children and Families: Forensic Accounting for APS (2022-Present)	✓	✓		✓	✓	✓	✓	✓	✓



Myers and Stauffer: Forensic and Program Integrity Client Overview									
Client	Service Areas								
	Identify Medicaid/Medicare-related FWA								
		Identify Inappropriate Charges/Fraudulent Expenditures/Non-Allowable Costs							
			Validate Appropriate Time Charged						
				Examine Financial Records					
					Calculate Extent of Fraud/Overpayments/Irregularities				
						Conduct Interviews			
							Communicate with Law Enforcement		
								Expert Testimony	
								Prepare/Present Findings Reports	
Minnesota Department of Human Services: Independent Audit of Non-Emergency Medical Transport Services (2020-2023)	✓		✓		✓			✓	
Mississippi Department of Human Services: Expert Report on TANF Grant Funds (2024-Present)		✓		✓	✓				✓
Nebraska Department of Health and Human Services: Investigator and Forensic Accounting (2023-Present)	✓	✓		✓	✓	✓	✓	✓	✓
Texas Health and Human Services Commission: Office of Inspector General (OIG) Provider Audit Services (2019-Present)	✓		✓		✓	✓	✓	✓	✓



Relevant Contracts (VI.A.1.h.i)

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

Kansas Department of Children and Family Services: APS Forensic Accounting	
Time Period (a)	2022-Present
Scheduled/Actual Completion Dates (b)	All scheduled completion dates for each case were met per contract requirements.
Bidder's Responsibilities (c)	<p>Forensic Accounting</p> <p>We provide forensic accounting services to the Kansas Department of Children and Families APS for suspected financial exploitation on vulnerable adults. Myers and Stauffer auditors review the investigator's summary of concerns, vulnerable adult's financial records, and any other pertinent information provided, to determine the extent of the vulnerable adult's financial exploitation. Upon completion of each forensic audit, we provide the APS investigators with a workbook which includes a summary of our findings, recommendations to assist the adult in preventing additional financial harm and graphical illustrations quantifying the amount of potential misappropriated funds. In addition, we complete an exit conference at the end of each audit to ensure the investigator understands our findings and how the auditor determined the amount of financial harm. If needed, Myers and Stauffer also provides testimonial services on any financial exploitation case that we have reviewed.</p> <p><i>Successes Achieved:</i> Each case has been completed within the time requirements set forth in the existing contract. We were able to quantify losses in over 105 cases with potential misappropriation findings totaling over \$9.3 million.</p>
Customer Contact Information (d)	<p>Jessica Snyder, LBSW Program Administrator for Adult Protective Services Prevention and Protection Services Kansas Department for Children and Families 555 S Kansas Ave., Topeka, KS 66603 Ph: 785.368.8105/Fx: N/A Jessica.snyder@ks.gov</p>
Project Description (e)	<p><i>Role:</i> Prime Contractor <i>Current Budget:</i> \$180,000 over four years <i>Current Completion Date:</i> Ongoing <i>Note that scheduled completion dates and budgets were met.</i></p>

U.S. Department of Justice: Sober Home Task Force	
Time Period (a)	2018-Present
Scheduled/Actual Completion Dates (b)	All scheduled completion dates were met.
Bidder's Responsibilities (c)	<p>Sober Home Task Force</p> <p>We assist the DOJ with several sober home investigations that span the east and west coasts. Due to the ongoing and extremely sensitive nature of these investigations, detailed specifics cannot be provided. We are collaborating with joint investigative teams that include various federal agencies and team members from the DOJ.</p>



U.S. Department of Justice: Sober Home Task Force	
	<p>In general, we are assisting with analyzing the voluminous data requests from private and federal insurance agencies, forensic accounting, claims trends, reviewing patient files for pertinent information, trial exhibits, and trial testimony.</p> <p><i>Successes Achieved:</i> We have assisted in several trials and plea arrangements that have resulted in guilty verdicts for sober home owners and physicians. We calculated the largest sober home loss calculation to date at over \$700 million dollars.</p>
Customer Contact Information (d)	<p>James Hayes, Assistant Chief-Jury Trials, Criminal Fraud Section U.S. DOJ Criminal Division - Fraud Section 1400 New York Avenue, NW Washington, D.C., 20005 Ph: 202.257.6537/Fx: N/A james.hayes@usdoj.gov</p>
Project Description (e)	<p><i>Role:</i> Prime Contractor <i>Current Budget:</i> \$3.3 million <i>Current Completion Date:</i> Ongoing <i>Note that scheduled completion dates and budgets were met.</i></p>

U.S. DOJ: MEGA 5	
Time Period (a)	1998-Present
Scheduled/Actual Completion Dates (b)	All scheduled completion dates were met.
Bidder's Responsibilities (c)	<p>MEGA 5</p> <p>We are assisting the FBI in a broad spectrum of criminal HCF investigations throughout the United States. Currently, we are assisting with cases in Miami. The DOJ contracted with Myers and Stauffer through Amentum/PAE to provide litigation support services to Main Justice, AUSA offices, and local FBI offices across the country in HCF investigations. The prime contract with the DOJ is the Automated Litigation Support contract (otherwise known as the MEGA contract).</p> <p><i>Successes Achieved:</i> Each completed case resulted in a successful settlement for the DOJ. See <i>Figure 1</i> for specific examples of results for select cases.</p>
Customer Contact Information (d)	<p>Dan Gill, Contracts/Subcontracts Analyst 4800 Westfields Blvd, Ste 400 Chantilly, Virginia 20151 Ph: 215.740.7088/Fx: N/A dan.gill@amentum.com</p>
Project Description (e)	<p><i>Role:</i> Subcontractor¹ <i>Current Budget:</i> \$101,211 (<i>Note: Each case has a separate budget.</i>) <i>Lifetime of Contract:</i> over \$20 million <i>Current Completion Date:</i> Ongoing <i>Note that scheduled completion dates and budgets were met.</i></p>

Case Profiles

We are aware that the RFP requests only three “narrative descriptions” or references with contract information, budget, etc. As mentioned in our references, because of the highly confidential nature of

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



our active cases, it is difficult to provide specific details that truly demonstrate the breadth and expertise of our team related to ongoing investigations.

We hope you will consider *Figure 1* to further illustrate our forensic accounting work. We have provided additional details on our Kansas work, which is most similar to the services requested in the RFP, as well as two additional case profiles to discuss, in detail, our forensic analysis and the results of the case. All three examples went to trial and we provided trial testimony on the work performed. Please note that for the Miami home health agency (HHA) Initiative, there were several home health cases which resulted in trials and plea deals.

Figure 1: Case Profiles



CASE PROFILE: Kansas Department of Children and Family Services APS: Forensic Accounting

Myers and Stauffer provides the Kansas Department of Children and Family Services APS with forensic accounting and investigative services for financial exploitation cases. In addition, we provide testimonial services and training when requested or needed.



Forensic Accounting Analysis

Myers and Stauffer provides forensic accounting services for Kansas APS pertaining to financial exploitation cases. Through the use of industry leading software automation tools, and in conjunction with our proprietary database, we are able to convert financial data efficiently and provide investigators with detailed and categorically summarized transactions, identify and quantify any potential misappropriation of funds occurring in the vulnerable adult's financial records (ex. bank accounts, credit cards, and investment/retirement accounts), and identify any potential assets that may have been sold or taken without the consent of the individual.

Once the information is processed, we provide a summary report to the investigator detailing our analysis, including notes, findings, and recommendations related to each forensic audit. We developed our forensic report summary in collaboration with KS APS investigators to ensure they had a report that would assist in furthering their investigations. Our forensic summary reports are consistent and streamlined, providing KS APS investigators with pivot tables to easily read financial information, graphical illustrations to visualize the transaction summaries, providing relevant notes for the investigator, quantifying potential misappropriation findings and suggesting recommendations. In addition, we conduct exit interviews with the investigator for each case to discuss the results of the analysis and to answer any questions.

In one financial exploitation case, there was a concern that the alleged perpetrator had purportedly taken over \$1 million dollars of the vulnerable adult's money over the span of several years. Our analysis into the vulnerable adult's bank accounts, investment accounts, business expenditures and transfers to other accounts quantified the amount of potential misappropriation exceeding the \$1 million threshold. On several occasions, we have traced potential misappropriated funds to new financial accounts that were unknown to the investigators at the time of our audit. We assist investigators in obtaining these accounts by providing them with the full account number, bank name and relevant time frame to request from the financial institutions when the information was discovered in our analysis.



Results

We assisted the Kansas Department of Children and Family Services in over 105 cases resulting in approximately \$9.3 million dollars in identified potential misappropriated funds in less than 2 years. We reviewed approximately 290 individual financial accounts related to financial exploitation cases involved with romance scams, gift card exams, misappropriation of funds, caregiver financial exploitation, etc.



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

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



Forensic Accounting Analysis

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

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

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

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



Results

The Medicare program was billed hundreds of millions of dollars, and potentially over a billion dollars, on the cases we supported. Most of the cases we have supported exceed \$20 million in potential fraud, with the highest reaching \$74 million. At the end of our contract, we had analyzed over 510,000 checks and over 116,000 deposits in our database. We analyzed hundreds of thousands of lines of data during the investigations.



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

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



CASE PROFILE:

United States v. Jacques Roy, M.D.



Forensic Accounting Analysis

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

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



Results

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

Subcontractor Experience (VI.A.1.h.ii/iii)

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

Summary of Bidder's Proposed Personnel/Management Approach (VI.A.1.i)

All personnel assigned to this contract have extensive experience providing forensic accounting services for state and federal government agencies. We will manage this engagement from our Baltimore office. With over 1,000 professionals, we are able to staff any engagement immediately with a tenured team and have the flexibility to reallocate staff, as needed, to further support the requirements of our engagements.

Your Engagement Team: Management and Organization

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



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

We understand that you need:

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

We have assembled an investigative engagement team comprised of licensed CPAs, licensed CFEs, accredited health care fraud investigators (AHFI), and individuals with accounting degrees. If needed, we also have staff that are attorneys and IT professionals that can be relied upon for this engagement. Our proposed team is experienced in all facets of state and federal litigation issues.

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

Organizational Chart (VI.A.1.i.Response 1)

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

A key element of the management plan for this project is the organizational structure of the project team. *Figure 2* illustrates the structure of our proposed team and its lines of authority. Establishing these lines of authority and communication is critical to achieving a successful project outcome. Accountability is established and key positions are clearly delineated.

We have identified the roles of Project Director, Quality Assurance, Project Manager, and Support Staff. Involvement of these individuals will be determined by the nature and scope of each case. The Project Director and Project Manager will provide overall project oversight, including at the individual project

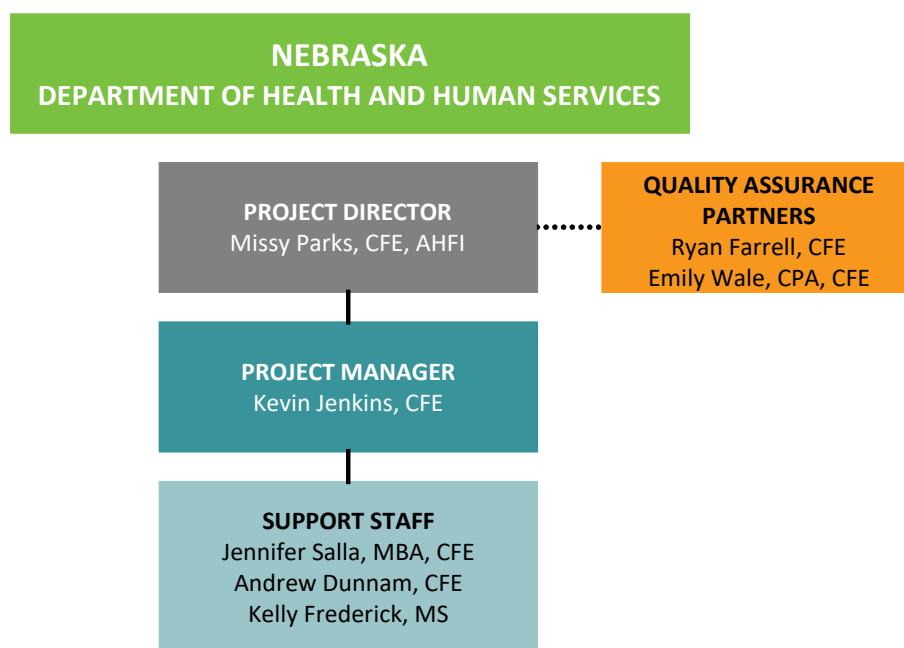


level, as well as total client satisfaction. The Project Manager will also provide more in-depth project management, while also ensuring we deliver high-quality work in a timely manner.

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

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

Figure 2: Project Organizational Chart



Proposed Engagement Team Experience and Resumes (VI.A.1.i.1/2/Response 2/3)

Table 3 highlights our proposed engagement team and their qualifications to continue work on this engagement. Our approach to staffing and time commitments ensures that we assign the right people with the right expertise and level of experience to meet the objectives of each investigation in the most economical and effective way possible. We staff each project to exceed our clients' expectations, including meeting all required deadlines. Our professionals are required to obtain extensive continuing education and are given frequent internal training to keep up with the ever-changing field of forensic accounting, human services, health care, and other government sectors. This institutional experience and knowledge is invaluable to APS.



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

Our proposed engagement team has an abundance of experience to complete the requirements outlined in this RFP. *Table 3* provides details on our staff experience handling forensic accounting cases and/or legal proceedings. Additionally, we have included professional resumes and copies of relevant certifications for each key team member of our proposed team in *Appendix: Resumes*.

Table 3: Engagement Team Qualifications

Myers and Stauffer Proposed Engagement Team	
Team Member/Role	Qualifications and Experience
Melissa Parks, CFE, AHFI Principal (Partner) <i>Role: Project Director</i>	<ul style="list-style-type: none">• More than 29 years of experience with health care and human services consulting and audits with a focus on Medicare and Medicaid reimbursement principles.• Partner overseeing Adult Protective Services (APS) forensic audits for Kansas and Nebraska.• More than 25 years of experience working with the DOJ, FBI, and state agencies providing health care fraud investigation and litigation support services (including handling forensic accounting cases and/or legal proceedings).• Assists investigative teams with project management, claims analysis, loss calculations, asset tracing, money laundering schemes, lowest intermediary balance calculations, cost report analysis, indictment preparation, trial charts, and trial testimony.• Extensive trial testimony experience, testifying in 30 federal trials on behalf of the FBI and DOJ.• CFE and a member of the Association of Certified Fraud Examiners (ACFE).• AHFI and a member of the National Health Care Anti-Fraud Association.• Security clearance through DOJ Criminal Division, Fraud Section.• B.S., Accounting, York College of Pennsylvania.
Ryan Farrell, CFE Principal (Partner) <i>Role: Quality Assurance Partner</i>	<ul style="list-style-type: none">• More than 25 years of health care and human services consulting and compliance experience with a specialization in fraud, waste, and abuse.• Has provided oversight, quality assurance, strategic planning, subject matter expertise, and general program guidance for the firm's PI practice since the early 2000s.• Co-leads the firm's benefit/PI practice area and serves on the leadership team of the MC compliance and consulting practice area.• Oversees engagements involving health care delivery system reform consulting and evaluations, health care provider FWA detection (including for FSSA), MC/health benefit plan and vendor compliance, health care encounter claims analyses and auditing, Medicaid Enterprise System assurance, and benefit eligibility.• Prior experience leading Myers and Stauffer's Indiana Medicaid PI initiatives in the early 2000s, as well as from 2011-2021.• CFE and a member of ACFE.• B.A., Finance, Ball State University.



Myers and Stauffer Proposed Engagement Team	
Team Member/Role	Qualifications and Experience
Emily Wale, CPA, CFE Member (Partner) <i>Role: Quality Assurance Partner</i>	<ul style="list-style-type: none">• More than 28 years of experience providing health care and human services consulting and compliance experience with a specialization in fraud, waste, and abuse.• Experience in auditing and consulting work, including eligibility reviews, performance evaluations of the areas within state agencies, internal control reviews, DSH audits and consulting, nursing facility audits, hospital audits, and claim and billing reviews, for state public health agencies.• Has extensive experience auditing and consulting for HHS OIG and CMS.• Has served as an expert witness for the Ohio Department of Job and Family Services and Mississippi Division of Medicaid and has provided subject matter expert services to the southern district of the DOJ.• CPA.• CFE and a member of ACFE.• B.S., Accounting, Indiana University.
Kevin Jenkins, CFE Senior Manager <i>Role: Project Manager</i>	<ul style="list-style-type: none">• More than 15 years of experience working with the DOJ, FBI, and state agencies providing health and human services fraud investigation/litigation support services.• Assists the investigative teams with project management, claims analysis, loss calculations, asset tracing, money laundering schemes, patient file record analysis, indictment preparation, trial charts, and trial testimony.• Project Manager for APS financial exploitation casework for multiple states.• Trial testimony experience, including federal trials for FBI, AUSA, and DOJ.• Assists the DOJ or relators' counsel regarding the analysis of the fair market value of physician remuneration.• CFE and a member of ACFE.• Security clearance through DOJ Criminal Division, Fraud Section.• B.S., Accounting and B.S., Business Management, Salisbury University.
Jennifer Salla, MBA, CFE Manager <i>Role: Project Support Staff</i>	<ul style="list-style-type: none">• More than 24 years of experience specializing in public sector forensic, compliance, and consulting experience.• Assists the investigative teams with large scale financial and patient file record review, as well as APS financial exploitation casework for multiple states.• CFE and member of ACFE.• Security clearance through DOJ Criminal Division, Fraud Section.• M.B.A., Management, Loyola College; B.A. Accounting, Towson University.
Andrew Dunnam, CFE Senior Accountant <i>Role: Project Support Staff</i>	<ul style="list-style-type: none">• More than six years of experience specializing in public sector forensic, compliance, and consulting.• Assists the investigative teams with large scale financial and patient file record review and analysis, as well as APS financial exploitation casework for multiple states.• CFE and a member of ACFE.• Security clearance through DOJ Criminal Division, Fraud Section.• B.S. Accounting, Pennsylvania State University.
Kelly Frederick, MS Staff Accountant	<ul style="list-style-type: none">• More than four years of experience providing forensic accounting services.• Assists the investigative teams with large scale financial and patient file record analysis, as well as APS financial exploitation casework for multiple states.



Myers and Stauffer Proposed Engagement Team	
Team Member/Role	Qualifications and Experience
Role: Project Support Staff	<ul style="list-style-type: none">M.S. Candidate, Forensic Accounting; B.S., Accounting, Stevenson University.

Staff Experience Providing Testimony (VI.A.1.3/Response 4)

Our listed staff have extensive experience providing testimony as either fact or expert witnesses and creating forensic accounting documentation. Within the last 10 years, our proposed Project Director, Melissa Parks, has testified in 16 federal trials and provided two depositions. Our proposed Project Manager, Kevin Jenkins, has testified in five cases; please see *Appendix: Resumes* for additional details on recent cases.

Required Firm/Personnel Credentials and Licensure (VI.A.1.i.4/5/6)

Please see *Appendix: Resumes* for copies of current individual staff licensure and credentials. All listed staff have experience creating forensic accounting documentation for use in legal proceedings and will comply with the Public Accountancy Act and the rules and regulations adopted and promulgated under the act as set forth in Neb. Rev. Stat. 1-105 to 1-171. In addition, we will keep current any professional licenses and permits required by federal, state, and local laws for performance of a contract entered as a result of this RFP. Additionally, Myers and Stauffer is a licensed CPA firm in the state of Nebraska; see *Figure 3* to demonstrate our active certificate.

Figure 3: Myers and Stauffer Nebraska CPA Proof of Licensure

NEBRASKA

Nebraska Board of Public Accountancy

The registry

Myers and Stauffer

?

Credential:

Select

ALL

A

B

C

D

E

F

G

H

I

J

K

L

M

N

O

P

Q

R

S

T

U

V

W

X

Y

Z

First Name/Firm Name	Last name	Mailing Address City	Mailing Address State	Permit Number	Permit Status	Expiration date
MYERS AND STAUFFER, LLC	N/A	KANSAS CITY	MO	67691	Not Expired	2026-06-30

NEBRASKA
Board of Public Accountancy

NEBRASKA
The registry

MYERS AND STAUFFER, LLC

First Name/Firm Name:

MYERS AND STAUFFER, LLC

Last name:

N/A

Mailing Address City:

KANSAS CITY

Mailing Address State:

MO

Permit Number:

67691

Permit Status:

Not Expired

Expiration date:

2026-06-30



Suspended Licensing (VI.A.1.i.7/Response 5)

Myers and Stauffer has no staff with suspended licensing associated with forensic accounting cases and/or legal proceedings. We will notify DHHS immediately if any licensure is suspended at any time during the life of the Contract.

Management Approach

Myers and Stauffer is highly regarded for our professional objectivity, innovation, exceptional staff, and unparalleled service. This level of service requires commitment to always properly plan, perform, supervise, review, document, and communicate to clients in accordance with professional standards, regulatory authorities, and project requirements. Our exceptional staff deliver these services based on the highest levels of professionalism and integrity, communicating clearly, responding timely, and supporting solution-oriented decision-making.

We have organized a highly qualified engagement team based on qualifications, expertise required for this work, and availability. All members of the proposed project team have supported forensic accounting engagements for numerous states. This combination of relevant skills means APS can count on us to deliver exceptional results.

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

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

Subcontractors (VI.A.1.j)

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



Technical Response (RFP Section VI.A.2)

Understanding of the Project Case Analysis Requirements (VI.A.2.Response a)

Following, we have addressed relevant requirements from RFP Section V. Project Description and Scope of Work.

Project Overview and Business Requirements (V.A/B)

Myers and Stauffer understands that the mission of APS is to prevent and reduce harm to vulnerable adults from abuse, neglect, and exploitation, while supporting individuals in maintaining control over their lives and making informed choices without coercion. According to the 2024 IC3 annual report², there were over 147,000 separate complaints of financial exploitation resulting in almost \$5 billion dollars in losses. The 40% increase in both the number of complaints and the loss amount from the previous year highlights the pressing need to address this issue. Our role is to assist APS meet its noble mission by providing forensic and fraud investigative services for suspected financial exploitation of vulnerable adults.

Since 2023, Myers and Stauffer has assisted NE APS investigators with over 65 financial exploitation cases resulting in over \$8 million dollars identified as potential misappropriated funds. We have experience reviewing financial exploitation schemes such as romance, lottery scams, gift card scams, real estate scams and an individual being scammed while incarcerated by fellow prisoners. In addition, our reviews have uncovered unauthorized internet withdrawals from bank accounts, and unauthorized withdrawals and purchases from family members/caregivers. Myers and Stauffer staff investigate all case referrals thoroughly to ensure we identify all potential financial exploitation and communicate our findings to the investigators. A vulnerable adult as defined by Laws 2016, LB934, §7 is “any person eighteen years of age or older who has a substantial mental or functional impairment or for whom a guardian has been appointed under the Nebraska Probate Code.”³ If a report of suspected financial exploitation is received, Myers and Stauffer is to assist APS with its investigation by reviewing underlying financial records including, but not limited to bank statements, credit card statements, money market accounts, and legal and other documents to determine the validity of the reported fraud. We understand, and are familiar with, the procedures APS is requesting for initiation of each investigation. The work we perform currently for Nebraska and Kansas DCF APS and DOJ fraud investigations have similar procedures, such as preparing a statement of work for each investigation outlining the required deliverables.

Financial exploitation cases must be completed within 30 business days based on the complexity of the audit, and clear and convincing evidence is required for financial exploitation substantiated findings. As defined in Laws 2016, LB934, §4, “Exploitation means the wrongful or unauthorized taking, withholding, appropriation, conversion, control, or use of money, funds, securities, assets, or any other property of a

² https://www.ic3.gov/AnnualReport/Reports/2024_IC3Report.pdf

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



vulnerable adult or senior adult by any person by means of undue influence, breach of a fiduciary relationship, deception, or extortion, intimidation, force or threat of force, isolation, or by any unlawful means or by the breach of a fiduciary duty by the guardian, conservator, agent under a plan of action (POA), trustee, or any other fiduciary of a vulnerable adult or senior adult.”⁴

Through our analysis and agreed upon procedures, we will assist the APS investigator to make a final conclusion on whether or not a financial exploitation referral is “Agency Substantiated,” meaning that the “greater weight of the evidence collected during an APS investigation determines that abuse, neglect, and/or exploitation occurred and the alleged victim meets the definition of a vulnerable adult.” The investigator will document specific events of maltreatment including the severity, duration, and locations of the events.⁵

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

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

Myers and Stauffer understands that APS will refer approximately 60 cases a year, and that some cases require more investigative hours than others. We have the staff, experience, and tools to complete the case work. We will use our established templates to analyze all financial related documentation to produce our summary reports which assist the investigators with financial exploitation referred cases. For the financial exploitation cases, we will use industry leading computer assisted audit tools and technology. We have used these same computer-assisted tools for over twenty years in the forensic work we perform for the FBI/DOJ.

- **ScanWriter:** ScanWriter is used to automate data entry for all bank records for an entire case, including check and deposit images. The program also has the capability to convert most paper documents or digital files into structured and normalized data for Excel or data visualization and provides instant analytic summaries.
- **Caseware IDEA Data Analysis Software:** IDEA assists us in analyzing large sets of data. Using IDEA, we will employ specific audit techniques and tools which include data stratifications,

⁴ Ibid.

⁵ <https://apslibrary.oucpc.org/determining-findings/>



specific cost matching sequencing programs and pattern testing for even dollar amounts, identifying dollar thresholds and duplicate entries, identify outliers, anomalies, trends and patterns that may indicate abuse of cost allocations, contract billing practices, and claims processing and/or other related systems processing.

- **Proprietary Database:** In conjunction with ScanWriter, our databases allow us to store, process, and analyze vast amounts of data and generate detailed reports for all transactions reviewed in financial exploitation cases.
- **LexisNexis:** This product enables us to conduct research on individuals, businesses, and real estate using search fields such as name, date of birth, social security number (SSN), federal tax identification number, and address. It also assists us with researching statutes, regulations, and similar cases and their outcomes.

The industry-leading computer automation tools and proprietary financial databases that we utilize in our forensic analysis capture all the required information that APS is seeking regarding the requirement of collecting, digitizing, and summarizing the investigation documents. After the financial information is processed through these tools, we have developed an adaptable report that summarizes our findings in an easy-to-use manner. These individual case reports will detail the concern being investigated, the documentation reviewed during analysis, overall case notes to provide background information to the investigator, a detailed summary that quantifies potentially misappropriated funds, recommendations for the investigator to pursue regarding the analysis provided, as well as visual summaries including pivot tables and charts detailing key information. We will also make our team available to perform an exit interview to discuss the details of the case analysis and answer any questions if needed.

Continuing to contract with Myers and Stauffer saves APS resources in learning curve hours. There will be no ramp up time for us to continue providing services. We can continue to improve upon prior methodologies and processes to seamlessly transition into the new contract period. We will rely on our proven standard operating procedures, focusing on the systematic process of investigations, documentation requirements, and addressing unique situations encountered. The

standard operating procedures are a living document that will be updated throughout the contract period. We have also developed tools and checklists to help aid in the fraud investigations and will continue to provide any developed materials to APS to confirm our understanding and processes are appropriate. These activities ensure consistency in investigations conducted by both Myers and Stauffer and in-house by protection specialists. Because we are already well versed in the activities required for this project, we can continue to perform the work accurately without significant guidance.



Your Trusted Partner

Since 2023, Myers and Stauffer has assisted NE APS investigators with over 65 financial exploitation cases resulting in over \$8 million dollars identified as potential misappropriated funds.



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

- Total number of cases investigated or in progress.
- Any findings of fraud, including theft, financial statement fraud, and other illegal financial activities.
- All active investigations involving collaboration with law enforcement.
- All court cases with evidence prepared and/or testimony provided.
- Complete copies of all reports, working papers or other documents as required by the contract, and related background supporting materials.
- Any potential issues identified during investigation, including additional information needed in order to provide a complete and thorough analysis.
- Cases closed and noted outcome of whether the allegations are substantiated.
- Difficulties that may affect the investigations and related action plans to address the problem.

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

Scope of Work (V.C)/Case Analysis Requirements (V.C.1)

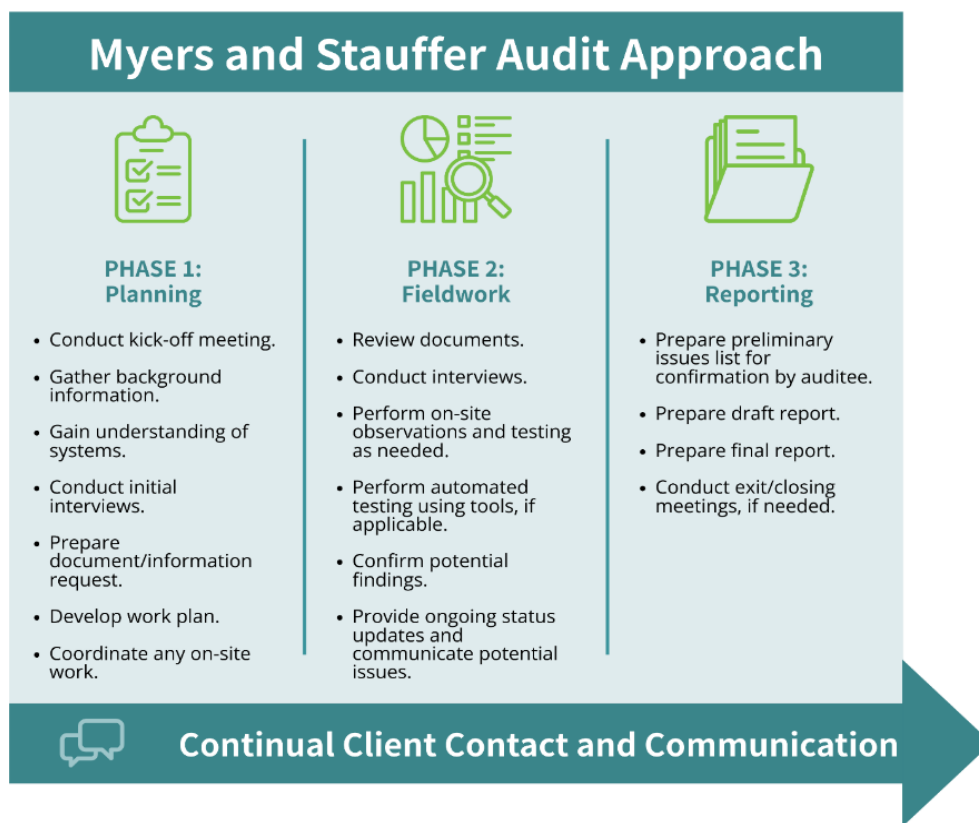
Immediately upon contract award, we will continue the forensic audit process and conduct each of the forensic audits in three phases as illustrated in *Figure 4*. We will perform our engagement in accordance with the AICPA Statement of Standards for Forensic Services No. 1 (SSFS. No.1), the AICPA Code of Professional Conduct, and the Code of Professional Standards of the ACFE.

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

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



Figure 4: Myers and Stauffer Audit Approach



Case Review

- *Review Each APS Case Assigned for Suspected Fraud and Financial Exploitation (V.C.1.a) and Identify Irregularities or Misconduct (V.C.1.b)*

We understand that our role will be to assist APS with cases to identify potential financial exploitation related to vulnerable adults. We will review case materials to look for the warning signs of financial exploitation as defined by the United States DOJ,⁶ which include but is not limited to:

- Sudden changes in bank accounts or banking practices, including an unexplained withdrawal of large sums of money by a person accompanying the older adult.
- The inclusion of additional names on an older adult's bank signature card.
- Unauthorized withdrawal of the older adult's funds using their ATM card.
- Abrupt changes in a will or other financial documents.
- Unexplained disappearance of funds or valuable possessions.
- Provision of substandard care or bills left unpaid despite the availability of adequate financial resources.

⁶ <https://www.justice.gov/elderjustice/red-flags-elder-abuse-0>.



- Discovery of a forged signature for financial transactions or for the titles of the older adult's possessions.
- Sudden appearance of previously uninvolved relatives claiming their rights to an older adult's property or possessions.
- Unexplained sudden transfer of assets to a family member or someone outside the family.
- The provision of services that are not necessary.
- An older adult's report of financial exploitation.

Other viable signs of possible financial exploitation may also include:

- Lack of home comforts that the victim could readily afford.
- Caregiver living with or "off" the victim.
- Victim has signed property transfers such as a new will, POA, and insurance policies when they lack the cognitive abilities to understand the transfers.
- Caregiver has control of the victim's money, but daily needs are not being met.
- The older adult is unaware of monthly income and bills.
- Important possessions, documents, or credit cards are missing.
- The caregiver refuses to spend the older adult's money on the older adult.
- The older adult has given many expensive gifts to the caregiver.
- Checks are made out to cash.
- The caregiver asks or coerces an older adult to sign a blank check, and then the caregiver misuses the check or steals the money.
- A recent contact expresses an interest in finances, promises to give care, or cozies up with the elder.
- A relative or caregiver has no visible means of support and is overly interested in the elder's financial affairs.
- A relative or caregiver is hesitant to spend money for needed medical treatment for the elder.
- The elder's placement, care, or possessions clash with the size of his or her estate.
- A relative or caregiver isolates the elder, makes excuses when friends or family call or visit, and does not give the elder messages.
- A relative or caregiver gives unlikely reasons about finances, and the elder is unaware of or unable to explain the arrangements made.
- Checking account and credit card statements are sent to a relative or caregiver and are not open to the elder.



- At the bank, the elder is escorted by a relative or caregiver who refuses to let the elder speak for him- or herself. The elder appears nervous or afraid of the person going with him or her.
- The elder is concerned or confused about “missing money.”
- There are suspicious signatures on the elder’s checks, or the elder signs checks and another party fills in the payee and amount sections.
- There is an odd amount of banking activity, mainly just after joint accounts are set up or someone new starts helping with the elder’s finances.
- A will, POA, or other legal document is drafted, but the elder does not understand its effects.⁷

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

Myers and Stauffer understands the scope of the allegations and the strict deadlines associated with these cases due to the vulnerable population served. In 2024, Nebraska APS investigated 3,502 cases of abuse, neglect and financial exploitation. 856 of these cases contained allegations of financial fraud and exploitation against a vulnerable adult, accounting for 24.4% of all Nebraska APS cases.

We have the staffing flexibility and professional experience to:

- Review the documentation provided.
- Identify additional information needed to complete the analysis.
- Complete audits of assigned cases and summarize case findings within an average of 30 business days based on the complexity of the referral.
- Complete 60 audits per year as referred to in the SOW. Additional cases can be completed as needed.
- Communicate the findings to the investigator.

⁷ <https://www.kansaslegalservices.org/node/1910/financial-abuse-elderly-crime-kansas>.



Data, Reporting, and Expert Witness

- *Convert Financial Data for Financial Investigative Purposes (V.C.1.d)*
- *Present Data in Usable Reports, Utilizing Clear Visible Structure with Charts and Graphs (V.C.1.e)*
- *Conduct Interviews with APS Investigators and/or Law Enforcement, When Necessary (V.C.1.h)*
- *Gather and Review Evidence; Prepare Fact-Finding Reports; Provide Expert Witness and Serve as an Expert Witness in Civil and Criminal Proceedings (V.C.1.i)*
- *Facilitate Interactions with Law Enforcement and Regulatory Authorities and Identify Irregularities or Misconduct (V.C.1.j)*

Our team of CPAs and CFEs are detail-oriented, understand financial records and financial systems, and are adept at identifying irregularities and wrongdoing. Our forensic team possesses an investigative mindset requiring a higher degree of professional skepticism that fraud may have occurred, is occurring, or will occur in the future. We know fraud schemes can be complex, which is why we use certain investigative, analytical, and technology-based techniques to uncover the fraud.

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

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



Documentation, Data Collection, and Asset Tracing

- *Scanning of Multiple Documents Gathered as Evidence (V.C.1.c)*
- *Conduct Asset Tracing for Purposes of Review (V.C.1.f)*
- *Identify All Assets of the Involved Vulnerable Adult (V.C.1.k)*
- *Provide DHHS with a Detailed Breakdown of Financial Records/Assets (V.C.1.l)*
- *Collect, Digitize, and Summarize Investigation Documents Into a Data Collection Format. This Information Should be Sortable and Can be Queried to Extract Data as Needed. This Should Include Demographic Information, and Any Other Data Relevant to Assigned Forensic Investigations Collected by Vendor (V.C.1.n)*

Collection, Organization, and Transmission of Data

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

Asset Tracing and Recovery

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

Myers and Stauffer has extensive experience assisting the FBI, DOJ and other states with analyzing financial records and source documentation supporting those records. Our experience allows us to know the bank/financial records, medical records, and other documentation needed to conduct an investigation into the alleged financial exploitation of the vulnerable adult. Each report associated with a financial exploitation case review will also detail all financial accounts reviewed, including the owner, financial institution name and account number, as well as the time frame of support provided for analysis. As records are analyzed and reviewed, potential assets and additional bank accounts may be identified that would need to be procured and analyzed.

Myers and Stauffer utilizes industry-leading data analysis and research tools to support a number of our program integrity engagements. These tools enable us to conduct research on individuals, businesses,



and real estate using search fields such as name, date of birth, social security number (SSN), federal tax identification number, and address. We will leverage various tools, in addition to available APS records, titlesearcher.com, and ustitlesearch.net to complete asset and title searches on the vulnerable adult. Asset searches will be performed within 10 business days of notification of the investigation, or within five business days of a request by APS. All findings will be documented in the work papers and available for real-time access by authorized APS users.

The list below provides search result categories that could be useful as secondary sources in investigations:

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

Fact Finding and Investigative Procedures

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



- Potential misappropriations found during the audit, as well as any other relevant data, will also be included in the monthly/quarterly reports.

Myers and Stauffer, with recommendations from Kansas and Nebraska APS investigators, have created financial exploitation templated spreadsheets used for forensic audits.

For every audit, we will issue a financial summary report detailing the vulnerable adults bank accounts, credit cards, and any other financial information for the specified time period in question. Following the analysis of the financial information, Myers and Stauffer will provide a list of potential misappropriated expenses related to possible fraudulent activity, provide recommendations for the investigator to discuss with the vulnerable adult, and prepare an overall conclusion summarizing our findings. In addition, other relevant information found during our analysis will be conveyed in a “Notes for the Investigator” section of our report.

Records Needed

- *Identify and Communicate Public and Third-Party Financial Records Needed for Financial Exploitation Investigations (V.C.1.g)*

To support a comprehensive forensic audit, we provide investigators with a standard information request list which identifies all necessary documents required for the audit. The information request include items such as all bank records, including check copies and deposit details, credit card statements, investment statements, copies of trusts, wills, durable POA records, insurance policies, and medical records, if necessary. We routinely prepare similar information requests for our Kansas DCF APS, DOJ, and FBI fraud investigations. We regularly identify additional documentation needed for analysis which our clients then incorporate into their subpoenas or civil investigative demands.

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

Written Report

- *Provide a Written Report of Accountant’s Interpretation and Findings, or Lack of, to DHHS Prior to its Release and the Rendering of any Expert Testimony to Determine that the Anticipated Analysis or Testimony Has the Appropriate Basis in Fact, and That Such Testimony is Both Relevant and Reliable (V.C.1.m)*

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

Reports prepared will be a representation of our findings and will include supporting detailed analysis that will illustrate and assist in understanding the findings noted. Our reports are a concise summary of our findings and describe the relevant facts that were reviewed. The report will be sent to the



investigator, and a follow-up meeting will be scheduled to discuss the audit. Typically, the reports will contain the following:

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

Evidentiary Exhibits and Testimony

- *Prepare Evidentiary Exhibits for Legal Proceedings (V.C.1.o)*
- *Analyze, Quantify, and Provide Testimony About Financial Misrepresentations, Omissions and Fraud, as Needed in Court Proceedings (V.C.1.p)*

Our senior forensic leadership team members have decades of experience not only testifying in depositions, civil qui tam legal actions, and criminal trials but also preparing expert reports. Our leadership has a proven track record of preparing clear and effective summary trial exhibits and demonstrative graphics for court proceedings. We are prepared to testify to the work we perform on any forensic audit-financial exploitation case. When a need does arise for testimony, we will prepare trial exhibits that assist the jury in understanding our findings and conclusions.

The members of this project team have prepared trial exhibits and provided sworn testimony in over 30 federal criminal trials across the United States.

Consultation

- *Provide Consultation to APS Personnel as Needed or Requested (V.C.1.q)*

The investigator will have an assigned staff member which will be their point of contact during the forensic audit. Investigators are encouraged to reach out to their assigned staff member with any questions during the audit process.

After each financial exploitation case is completed, we offer the investigator the opportunity for an “Exit Interview” to discuss our analysis. In these briefings, we discuss the layout of the report we developed, notes we determined pertinent for the investigators, outline our findings of potential misappropriated funds, and discuss recommendations to deter future financial exploitation.

Myers and Stauffer is committed to helping our clients succeed and we will be available for consultations whenever NE APS needs assistance.



Listing of Tasks

- *Provide Listing of Tasks to be Completed by the CPA and by the Non-CPA Personnel. DHHS Requires All Oversight, Reviews, Determinations and Testimony to be Conducted by the CPA (V.C.1.r)*

Myers and Stauffer regularly employ individuals that study for their CPA during their employment with the firm and those individuals work on a variety of consulting engagements, including NE APS forensic audits prior to receiving CPA designations.

Our proposed engagement team Project Director holds a CFE and AHFI with over 25 years of fraud and forensic investigative experience with DOJ, FBI and other state agencies. As a seasoned witness for the Department of Justice, she has provided testimony in 30 criminal trials and is highly experienced in cases involving financial exploitation. We feel this experience outweighs the need to have a CPA designation for oversight, reviews, determinations and testimony.

Although DHHS is requesting all testimony to be conducted by a CPA, based on our experience, the prosecuting attorney determines which individual is the most qualified to provide effective testimony for the case. As such, if a non-CPA individual would be subpoenaed, we would have to comply with the subpoena and provide the requested witness for the attorney.

The proposed engagement team duties are listed but not limited to the following:

- **Project Director.** Oversight of engagement, final reviewer, provides quality review, contact person for all APS personnel for concerns related to case work or contract, trainer on financial exploitation cases, any additional duties that are necessary to ensure engagement runs seamlessly.
- **Project Manager.** Directly oversees staff assigned on NE APS financial exploitation case work, reviews completed cases, assigns personnel to case, provides training to staff and APS personnel when needed, completes monthly and quarterly reports, intake of APS cases and prepare inventory and engagement letters for each case.
- **Support Staff.** Completes forensic reviews on each financial exploitation case assigned and complete first level reviews, contact person for investigator on questions pertaining to referred case, provides guidance on documents still required to finalize audits, etc.

Myers and Stauffer did not identify between CPA and non-CPA tasks as this would limit the expertise for this engagement. We would rather provide the best and most experience staff regardless of designations of CPA/non-CPA.

Reporting Requirements (VI.A.2. Response b)

Following, we have addressed relevant requirements from RFP Section V. Project Description and Scope of Work.



Case Reporting (V.C.1.a)

We will complete approximately 60 audit per year based on the complexity of the referred cases, providing the audit findings to DHHS within 30 business days of completion. These reports will include overall summaries, findings, and recommendations for DHHS based on the results of our analysis. If necessary, we shall provide a written request to extend the completion case analysis, including rationale, for written approval from DHHS.

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

Monthly (V.C.1.b)

We will provide monthly reporting on deliverable progress via progress reports that shall be submitted by the 10th calendar day of the month. Our reports will quantify total potentially misappropriated funds from completed case analyses, summarize progress to date on active casework, and identify any challenges and/or barriers to conducting data analysis and forensic investigations.

Quarterly (V.C.1.c)

We will provide quarterly fiscal reports and supplemental narrative to DHHS APS electronically for March, June, September, and December by the 15th calendar day. Our reports will consist of the following:

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

Detailed Project Work Plan (VI.A.2. Response c)

Work Plan for Assigning Cases; Work Plan for Managing Confidential Case Documents, Evidence, and Storage (VI.A.2.c.1/2)

In *Table 4*, we have provided our detailed project work plan. Please note, the activities and dates listed on the work plan are the same for assigning cases and also managing confidential case documentation.



Table 4: Myers and Stauffer Work Plan

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

Management of Current Workload and Assigned Cases from this Contract

Myers and Stauffer's current workload of engagements will not impede our ability to perform forensic audits from this contract. We will continue to provide excellent client service while providing a quality work product to all clients.

Myers and Stauffer currently conducts forensic and fraud investigations on NE financial exploitation cases and will continue to have a robust system in place to ensure we manage all financial exploitation cases efficiently and effectively.

Myers and Stauffer maintains an inventory of all case referrals received as well as applicable milestone dates. We will continue to have dedicated team members assigned to each referred case ensuring consistent, high-quality work is completed within the designated timeframes. Our current team members have experience with NE APS financial exploitation cases and investigators, which provides us with the opportunity to transition smoothly into this engagement. Each investigator submitting a referral has a designated staff member as their point of contact which allows the investigator to



communicate any concerns, provide additional information received, or ask any questions they might have during the entire forensic audit review process.

We will continue to manage this engagement by assigning qualified staff to complete the reviews and perform quality assurance oversight to ensure all aspects of the forensic audit have been completed. The Project Director will always be available to any investigator or DHHS personnel during the engagement time period for questions or concerns.

Methodology for Fact Findings and Investigative Procedures

Upon receiving a referral from NE APS, the investigators will have the ability to utilize our FTP secure portal to transmit all relevant documents required to perform each forensic audit. Once Myers and Stauffer receives a referral from the investigators, a staff member is assigned and will set up a call with the investigator to ask questions pertaining to the vulnerable adult's circumstances. We have found that asking certain relevant questions about the vulnerable adult's circumstances provides valuable insight and assist with our forensic audits.

Once the fact-finding call has commenced, we continue to review financial documents that have been provided to determine the extent of exploitation. As mentioned above, we use technology assisted tools to schedule the accounts and upload the detailed financial information into our proprietary system.

The auditor will review the detailed transactions to determine if there is anything in the memo line that can assist with the investigation, who signs the checks, who signs withdrawal slips, review transfers between accounts, etc. In addition, the auditor will create pivot tables to summarize the voluminous financial transactions by amount and total number of transactions through the time period in question.

Any additional information provided will also be reviewed to determine if it is relevant or pertinent for the forensic audit.

Once our review is completed, a workbook is prepared for the investigator that highlights our findings of potential misappropriated funds, provides all the detailed transactions and includes graphical illustrations on the amount of misappropriated funds taken from the vulnerable adult's accounts.

Project Activities and Completion Dates (VI.A.2. Response d)

We will work with APS to ensure the schedule for case analysis activities is maintained. This requires ongoing evaluation of the project schedule and any critical risks and associated mitigation plans as needed. We will work with APS to ensure the expected content of deliverables is met in an agreed-upon format. Key to deliverable management are the activities the project uses to draft, review, and obtain appropriate levels of acceptance for project deliverables. As part of our larger project plan, we will develop and maintain a project deliverables log to identify all the deliverables, due dates, and review processes to be performed during the project life cycle. Additionally, the project will leverage a formal deliverable acceptance process to review, approve, and obtain APS sign-off and acceptance of all deliverables and documents.



Completed 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.)

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

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

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

A. GENERAL

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

These documents constitute the entirety of the contract.

Unless otherwise specifically stated in a future contract amendment, in case of any conflict between the incorporated documents, the documents shall govern in the following order of preference with number one (1) receiving preference over all other documents and with each lower numbered document having preference over any higher numbered document: 1) Amendment to the executed Contract with the most recent dated amendment having the highest priority, 2) Executed Contract and any attached Addenda 3) Addendums to the solicitation and any Questions and Answers, 4) the original solicitation document and any Addenda or attachments, and 5) the Vendor's submitted solicitation response, including any terms and conditions or agreements that are accepted by the State.



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.

The State may, at any time and without advance notice, require the Vendor to suspend any or all performance or deliverables provided under this Contract. In the event of such suspension, the Contract Manager or POC, or their designee, will issue a written order to stop work. The written order will specify which activities are to be immediately suspended and the reason(s) for the suspension. Upon receipt of such order, the Vendor shall immediately comply with its terms and take all necessary steps to mitigate and eliminate the incurrence of costs allocable to the work affected by the order during the period of suspension. The suspended performance or deliverables may only resume when the State provides the Vendor with written notice that such performance or deliverables may resume, in whole or in part.

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.



The Vendor shall prepare a written description of the work required due to the change and an itemized cost sheet for the change. Changes in work and the amount of compensation to be paid to the Vendor shall be determined in accordance with applicable unit prices if any, a pro-rated value, or through negotiations. The State shall not incur a price increase for changes that should have been included in the Vendor's solicitation response, were foreseeable, or result from difficulties with or failure of the Vendor's solicitation response or performance.

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.

In the event any good or service is discontinued or replaced upon mutual consent during the contract period or prior to delivery, the State reserves the right to amend the contract to include the alternate product at the same price.

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

If Vendor breaches the contract or anticipates breaching the contract, the Vendor shall immediately give written notice to the State. The notice shall explain the breach or potential breach, a proposed cure, and may include a request for a waiver of the breach if so desired. The State may, in its discretion, temporarily or permanently waive the breach. By granting a waiver, the State does not forfeit any rights or remedies to which the State is entitled by law or equity, or pursuant to the provisions of the contract. Failure to give immediate notice, however, may be grounds for denial of any request for a waiver of a breach.

J. BREACH

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 time.

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

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 injury, death, or property loss or damage, arising out of, resulting from, or attributable to the willful misconduct, negligence, error, or omission of the Vendor, its employees, Subcontractors, consultants, representatives, and agents, resulting from this contract, 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 writing of the claim. The Vendor may not settle any infringement claim that will affect the State's use of the Licensed Software without the State's prior written consent, which consent may be withheld for any reason.

If a judgment or settlement is obtained or reasonably anticipated against the State's use of any intellectual property for which the 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 property loss or damage or death or personal injury arising out of and during the performance of this contract. Any liabilities or claims for property loss or damages or for death or personal injury by a Party or its agents, employees, 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,
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.)
MSF		

A. INDEPENDENT VENDOR / OBLIGATIONS

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

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

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

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

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

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

1. Any and all pay, benefits, employment taxes and/or other payroll withholding,
2. Any and all vehicles used by the Vendor's employees, including all insurance required by state law,
3. Damages incurred by Vendor's employees within the scope of their duties under the contract,
4. Maintaining Workers' Compensation and health insurance that complies with state and federal law and submitting any reports on such insurance to the extent required by governing law,
5. Determining the hours to be worked and the duties to be performed by the Vendor's employees; and,



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).

If the Vendor intends to utilize any subcontractor, the subcontractor's level of effort, tasks, and time allocation should be clearly defined in the solicitation response. The Vendor shall agree that it will not utilize any subcontractors not specifically included in its solicitation response in the performance of the contract without the prior written authorization of the State. If the Vendor subcontracts any of the work, the Vendor agrees to pay any and all subcontractors in accordance with the Vendor's agreement with the respective subcontractor(s).

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/material/docs/pdf/Individual%20or%20Sole%20Proprietor%20United%20States%20Attestation%20Form%20English%20and%20Spanish.pdf>
2. The completed United States Attestation Form should be submitted with the Solicitation response.
3. If the 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. The Vendor shall agree to cooperate with such other Vendors or individuals and shall not commit or permit any act which may interfere with the performance of work by any other Vendor or individual. Vendor is not required to compromise Vendor's intellectual property or proprietary information unless expressly required to do so by this contract.



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.

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

J. INSURANCE REQUIREMENTS

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

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

In the event that any policy written on a claims-made basis terminates or is canceled during the term of the contract or within (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 name the State of Nebraska as an Additional Insured, and the policies shall be primary, and any insurance or self-insurance carried by the State shall be considered secondary and non-contributory as additionally insured."	

3. EVIDENCE OF COVERAGE

The 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 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 services and shall comply in all respects with the requirements of this Agreement. For any breach of this warranty, the Vendor shall, for a period of ninety (90) days from performance of the service, perform the services again, at no cost to the State, or if Vendor is unable to perform the services as warranted, Vendor shall reimburse the State all fees paid to Vendor for the unsatisfactory services. The rights and remedies of the parties under this warranty are in addition to any other rights and remedies of the parties provided by law or equity, including, without limitation, actual damages, and, as applicable and awarded under the law, to a prevailing party, reasonable attorneys' fees and costs.

R. TIME IS OF THE ESSENCE

Time is of the essence with respect to Vendor's performance and deliverables pursuant to this Contract.

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 the attempted or successful unauthorized access, use, disclosure, modification, or destruction of information, or interference with system operations in an information system.
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 Secretary or DHHS for purposes of determining compliance with the HIPAA Rules. Vendor shall provide DHHS with copies of the information it has made available to the Secretary at the same time as it was made available to the Secretary.
 - h. Report to DHHS within fifteen (15) days of when Vendor becomes aware, any unauthorized use or disclosure of PHI made in violation of the Contract or the HIPAA Rules, including any security incident that may put electronic PHI at risk. Vendor shall, as instructed by DHHS, 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 in accordance with HIPAA rules and regulations, and all costs associated with security incident investigations and breach notification procedures.
 - i. Business Associate shall indemnify, defend, and hold harmless DHHS for any financial loss as a result of claims brought by third parties and which are caused by the failure of Vendor, its officers, directors, agents, or subcontractors to comply with the terms of the Contract, or for penalties imposed by the United States Department of Health and Human Services (HHS) Office of Civil Rights (OCR) for any violations of the HIPAA Rules caused by Vendor, its officers, directors, agents, or subcontractors. Additionally, Vendor shall indemnify DHHS for any time and expenses it may incur from breach notifications that are necessary under the HIPAA Breach Notification Rule, which are caused by a failure of Vendor, its officers, directors, agents, or subcontractors to comply with the terms of the Contract.
7. TERMINATION FOR VIOLATION OF BUSINESS ASSOCIATE PROVISIONS.
- a. In addition to other termination provisions provided for herein, DHHS may immediately terminate the Contract, and any and all associated contracts, 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 return, or at the written direction of DHHS, 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 by DHHS to 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.)
MSP		

- 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 pay amounts due on 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 satisfactorily completed as of the 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 weaknesses or condition found as a result of the audit.



Appendix: Resumes

Melissa Parks, CFE, AHFI

Principal (Partner)

Ms. Parks has over 29 years of experience with Medicare/Medicaid billings, health care-related consulting audits and forensic accounting analysis, including over 25 years of work with the DOJ and FBI. Her industry experience relates to Medicare and Medicaid cost report audits, compliance reviews relating to government entities such as CMS, Medicare cost report fraud, forensic accounting, asset tracing, identifying illegal kickback payments, physician time studies, calculation of lowest intermediary balance, reviewing and analyzing medical claims data from private and government payor sources, trend analysis on claims data, loss calculations, preparation of trial exhibits and government testifying witness. She is currently involved with numerous health care fraud investigations and litigation support service engagements and has worked on over 150 criminal fraud investigations. She has extensive trial testimony experience including testifying as summary witnesses in federal trials, testifying in sentencing hearings, and providing non-testimony assistance for trial teams.

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

Ms. Parks oversees the Kansas Adult Protective Services forensic analysis and Nebraska Adult Protective Services forensic analysis on financial exploitation cases affecting vulnerable/involved adults. The investigative forensic analysis is performed to determine the extent of financial exploitation that has occurred to the vulnerable/involved adult. She also assisted CMS from 2001 – 2005 in Chief Financial Officer (CFO) Audits, Regional Office Audits, and the Agreed-Upon Procedure (AUP) Project – United Government Services.

EDUCATION

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

YEARS OF EXPERIENCE

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

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

29 years of professional experience.

25 years with Myers and Stauffer.

LICENSES/CERTIFICATIONS

Certified Fraud Examiner/Accredited Health Care Fraud Investigator

AFFILIATIONS

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

SECURITY CLEARANCE

Security clearance through DOJ Criminal Division, Fraud Section.

RELEVANT CLIENT EXPERIENCE

Forensic Accounting Analysis

Myers and Stauffer provides forensic accounting analysis on referred cases by the Adult Protection Services for suspected fraud and financial exploitation. Ms. Parks' role as principal overseeing the Kansas and Nebraska APS work includes:

- Review financial documents such as bank records, investment reports, loan documents, etc. per case and investigate to determine if there has been misappropriation of funds from the Involved Adults accounts.



- Provide written financial summary reports of case analysis to investigators which outline our findings and recommendations.
- Conduct exit conferences with investigators to discuss findings and recommendations for each case.
- Complete engagement letters documenting the commencement of our case analysis and request any additional records that are needed.
- Attend any law enforcement/attorney calls regarding our forensic analysis.
- Ensure all cases are reviewed timely per the contract requirements.
- Provide monthly reports detailing case information, receipt of documents, follow-up information; report submission to supervisor; and report issuance back to APS.
- Oversee the completion of our standardized workpapers, which are used for each case investigation.
- When needed, will provide trial testimony and exhibits on relevant case.

Clients/References:

Kansas Department for Children and Families (2022-Present): Jessica Snyder, LBSW Program Administrator for Adult Protective Services/555 S Kansas Ave./Topeka, KS 66603/Jessica.Snyder@ks.gov/785.368.8105

Nebraska Department of Health and Human Services (2023-Present): Antonia Bonsera, C.L.S.S.Y.B., APS, CPS Program Specialist/301 Centennial Mall South/Lincoln, NE 68509/Antonia.Bonsera@nebraska.gov/402.219.2515

Federal Forensic Accounting and Litigation Support

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

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



- Prepare trial charts and extensive trial testimony as a summary witness in 23 federal trials with the Miami, Detroit, Dallas, Brooklyn, and Houston FBI field offices.

Clients/References:

U.S. Department of Justice – Forensics and Litigation Support (1998-Present): William Stewart/505 S Flagler Drive, Suite 500/West Palm Beach, FL 33401/wstewart@fbi.gov/561.833.7517

Assistant United States Attorney Offices – Forensics and Litigation Support (1998-Present): James Hayes, Assistant Chief-Jury Trials/950 Pennsylvania Ave. NW, Room 4400/Washington, DC 20530-00001/James.Hayes@usdoj.gov/202.514.2001

TESTIFYING TRIAL DISTRICTS

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

TESTIFYING TRIALS/DEPOSITIONS

- *U.S. v. Pikus* – Provided summary witness testimony on forensic analysis and loss calculations.
- *U.S. v. Bakry* – Provided summary witness testimony on claims and loss calculations.
- *U.S. ex rel. STF, LLC. v. Crescendo Bioscience, Inc. et al.* – Expert witness report for damage calculations (deposition August 2021).
- *U.S. v. Markovich, et al.* – Provided summary witness testimony on patient file analysis, loss calculation, and private insurance claims.
- *U.S. v. Baillyson, et al.* – Provided summary witness testimony on patient file analysis, loss calculation, and private insurance claims.
- *U.S. v. Perez, et al.* – Provided testimony on claims analysis.
- *U.S. v. Markovich, et al.* (second trial for physician) – Provided summary witness testimony on patient file analysis, loss calculation and private insurance claims.
- *Willow Tree Consulting Group, LLC, Liquidating Trustee of the TH Liquidating Trust vs C. Grottenthaler, et al.* – Expert witness report for Hospital Outpatient Department Program.
- *U.S. vs Perez-Paris, et al* – Provided testimony on claims data.

ADDITIONAL MEDICAID/MEDICARE EXPERIENCE

Program Integrity Audits

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

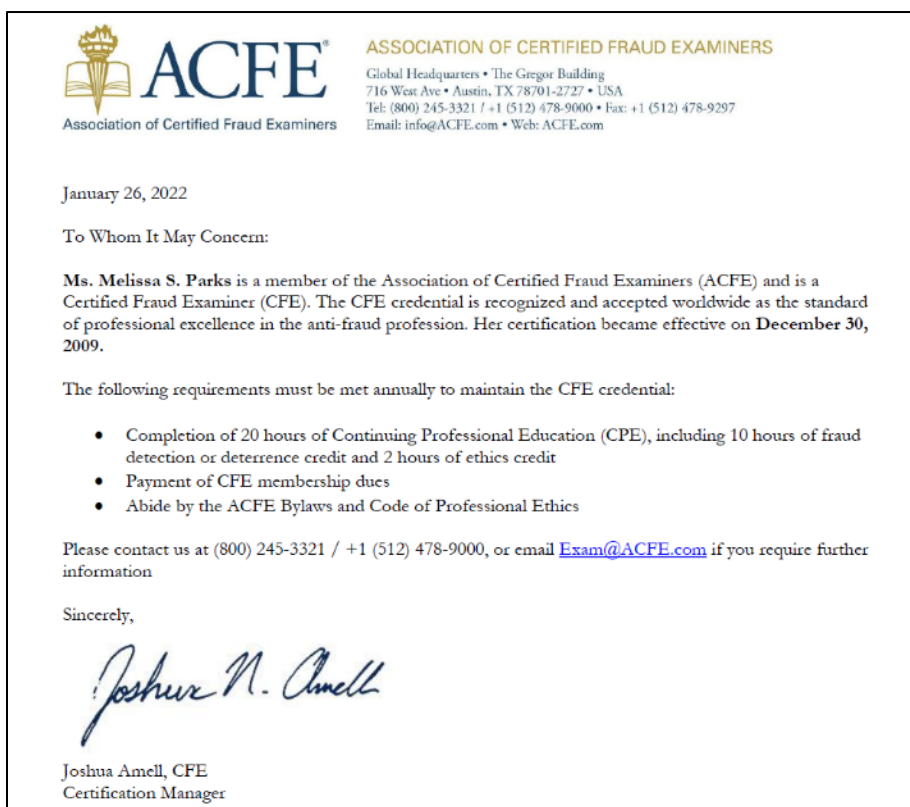
- Assisted in the FYE 2001 through 2003 CFO Audit – AdminaStar Federal.
- Assisted in planning and completion of the 2001 through 2003 Regional Office Audits.
- Assisted in the FYE 2003 AUP Project – United Government Services.
- Assisted in running the FYE 2004 CFO Audit – Riverbend/Assisted in the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

Clients: CMS (2003-2005)



MELISSA PARKS: CERTIFICATIONS

Certified Fraud Examiner



Accredited Health Care Fraud Investigator





Ryan Farrell, CFE

Principal/Partner

Mr. Farrell is one of two partners in charge of the firm's national BPI practice. The BPI practice includes multiple integrity service areas comprised of health care payment integrity, human services payment integrity, Medicaid estate recovery, and forensic accounting/litigation support engagements. In addition to co-leading the BPI practice area, co-leads the firm's Innovation Council, serves on the leadership team of the managed care compliance and consulting practice area, is a member of the firm's training committee, and is responsible for the management of operations in the Austin, Texas and Nashville, Tennessee offices, including the management of health care and human services engagements with multiple government-sponsored health and human services agencies.

He oversees engagements involving provider FWA detection and prevention, managed care/health benefit plan and vendor compliance, health care encounter claims analyses and auditing, health care and human services analysis and consulting, health care delivery system reform consulting and evaluations, health care provider reimbursement/payment consulting and compliance, human services benefit consulting and compliance, MES assurance, benefit eligibility determination evaluations, estate recovery, and litigation support. His responsibilities include providing high-level strategic input to local, state, and federal agency clients, as well as general management and oversight of various engagements. His engagement responsibilities and experience include developing policy and policy recommendations, evaluating programmatic and policy-specific return on investment, identification of aberrant billing and/or reimbursement practices, creation and manipulation of complex data sets, analysis of expenditure trends, development of reimbursement models, conducting on-site and desk audits, evaluating health and human services benefit provider, plan, and vendor compliance with contractual and regulatory requirements, overseeing post-payment review of service utilization claims, integrity monitoring for reimbursement systems, and preparation of written and oral reports and presentations. He also develops statistical models and assists in the development of cost containment strategies for clients.

Mr. Farrell has been responsible for the identification of hundreds of millions of dollars in provider, health benefit plan, vendor, and system-generated FWA throughout his career. He is experienced with the format, content, and uses for health care claims and reference data; working extensively with CMS 1500, UB 04, dental, pharmacy, reference data, shadow encounter claims, and the electronic claims formats (e.g., 837s, National Council for Prescription Drug Programs standards) received by/from government payers and health benefit administration organizations.

EXPERIENCE

26 years of professional experience

EDUCATION

B.A., Finance, Ball State University

LICENSES/CERTIFICATIONS

Certified Fraud Examiner

AFFILIATIONS

American Institute of Certified Public Accountants/Association of Certified Fraud Examiners/National Association of Medicaid Program Integrity/National Healthcare Anti-Fraud Association

RELEVANT CLIENT EXPERIENCE

Arizona Health Care Cost Containment System

Directed Payment Compliance Support (2023-Present)

Compliance support services to assist with oversight of American Rescue Plan grant payments made to providers. These support services include audit process template creation and maintenance, provider risk stratification, audit guide document development and maintenance, provider audit surge support, data analysis, technical assistance during audits, and audit process training.



Georgia Department of Community Health

Care Management Organization (CMO) Compliance (2007-2010)

Oversight and monitoring of the Georgia Families CMOs.

Benefits Testing (2005-2011)

Evaluation of the accuracy of benefit payments made through the Medicaid program and CHIP.

Medicaid Management Information System (MMIS) (2009-2010)

Assisted the Department with evaluating the readiness of the MMIS prior to go-live.

Hawaii Department of Human Services

RAC (2013-Present)

RAC services.

Indiana Family & Social Services Administration

Fraud and Abuse Detection System (2011-2021)

Subcontractor to IBM. Medical review and auditing services, including program integrity oversight of the managed care health plans.

Promoting Interoperability Program Audit (2013-Present)

Assistance in oversight of the Medicaid EHR incentive program.

Iowa Department of Health and Human Services

Medicaid Enterprise Program Integrity Services (2016-2024)

Subcontractor to IBM. Medical review and auditing services, including program integrity oversight of the managed care health plans.

Kansas Department for Children and Families

Forensic Accountant (2022-Present)

Forensic accounting services. Clear the alleged perpetrator or substantiate the allegations, quantify the financial losses, and offer a set of recommendations to prevent further financial harm.

Minnesota Department of Human Services

RAC (2019-Present)

RAC services.

Independent Audit of Non-Emergency Medical Transportation (NEMT) Services (2020-Present)

Independent audits of NEMT services for the Minnesota Health Care Program.

Tennessee Department of Finance and Administration

Medicaid Estate Recovery Services (2021-Present)

Assistance with adjustment or recovery of funds for certain types of medical assistance from the estates of individuals who were age 55 or older at the time such assistance was received and from permanently institutionalized individuals of any age. Supply estate recovery case management system.

Texas Health and Human Services Commission (HHSC)

Office of the Inspector General Provider Audit Services (2019-Present)

Medical review and claims auditing of provider FFS and managed care claims.

Medicaid and CHIP Managed Care Program Oversight (2017-Present)

Compliance procedures on contract metrics and financial requirements under MCO contracts with the State.

Delivery System Reform Incentive Payment (DSRIP) Compliance Monitoring (2016-2023)

Compliance monitoring of the state DSRIP program designed to help providers achieve transformative care through innovation.

Nursing Facility Quality Incentive Payment Program QA Reviews (2024-Present)

Compliance monitoring of the state directed payment program designed to help nursing facilities achieve transformative care through innovation.



Charity Care and Hospital Transparency Article IX Hospital Report (2024)

Financial and utilization data study based on information collected from licensed Texas hospitals that generate revenue from public sources and programs and/or benefit from tax exemptions or the use of public debt.

Texas Department of Agriculture

Administrative and Procurement Reviews (2024-Present)

Administrative and procurement reviews for the Child and Adult Care Food Program and other food programs.

Washington State Health Care Authority

DSH Audit (2017-Present)

Independent certified audits of DSH program and DSH payment limit calculations.

West Virginia Public Employees Insurance Agency

Compliance Auditor (2021-Present)

Compliance audits, including provider claims, enrollee, and dependent eligibility, and third-party administrator (TPA) and PBM performance. Audit topics selected based on current trends, high risk areas, review of claims data and past audit results.

CMS

PERM Eligibility Reviews (2014-2016)

FFY 2013, 2014, and 2015 PERM reviews.

PERM National Contractor Demonstration-Eligibility Support Contractor (2014-2017)

Eligibility reviews for states during the eligibility support contractor pilots to provide information to CMS to assist them in making informed changes to the PERM eligibility review process, including the feasibility of a national contractor for PERM eligibility reviews, as well as identifying problematic areas with state eligibility systems, policies and state caseworker actions.

PERM Eligibility Review Contractor (2016-Present)

Subcontractor to Booz Allen Hamilton. Eligibility reviews for states by identifying problematic areas with state eligibility systems, policies, and state caseworker actions based upon federal and state regulations.

U.S. Attorney Office Middle District of Tennessee

Litigation Consulting Services (2024-Present)

Perform claims trend analysis on the provider's pain management, urine drug screen and other potentially related claims to determine likelihood of unsupported claims. This review is to assist the Client with determining case direction regarding allegations that the pain management provider was performing unnecessary UDS or other procedures to increase revenue.

U.S. Attorney's Office Northern District of Indiana

Expert Witness Services (2021-Present)

Expert witness services.

U.S. Department of Justice

Credit Balance Review (2021-Present)

A full scope credit balance review focused on managed Medicaid, managed Medicare, and Tricare overpayments that appear to have been improperly retained by the 14 Michigan-based hospitals.

Clients/References:

Minnesota Department of Human Services: Thomas Johnson, Deputy Inspector General/444 Lafayette Road North/St. Paul, MN 55155/thomas.s.johnson@state.mn.us/651.431.6050

Georgia Department of Community Health: John Hankins, Audits Director/2 Peachtree Street NW, 39th Floor/Atlanta, GA 30303/jhankins@dch.ga.gov/404.657.7880

Myers and Stauffer: Beverly Gehrich/700 W 47th Street, Ste. 1100/Kansas City, MO 64112/bevgehrich@gmail.com/317.409.2833



RYAN FARRELL: CERTIFICATIONS

Certified Fraud Examiner





Emily Wale, CPA, CFE

Member/Partner

For more than 28 years, Ms. Wale has provided health care consulting, compliance and audit work, including eligibility reviews, performance evaluations of the areas within state agencies, internal control reviews, DSH audits and consulting, nursing facility audits, hospital audits, and claim and billing reviews.

She has extensive experience auditing and consulting for the Office of Inspector General of the U.S. Department of Health and Human Services and the Centers for Medicare and Medicaid Services (CMS). She has served as an expert witness for the Ohio Department of Job and Family Services and Mississippi Division of Medicaid and has provided expert services to the southern district of the U.S. Department of Justice.

In addition, Ms. Wale has served the past ten years as one of the Eligibility Review Managers for the national Eligibility Review Contractor (ERC) for the CMS, responsible for completion of Medicaid and Childrens' Health Insurance Program (CHIP) eligibility reviews for the payment error rate measurement (PERM).

EXPERIENCE

28 years of professional experience

EDUCATION

B.S., Accounting, Indiana University

LICENSES/CERTIFICATIONS

Certified Public Accountant

Certified Fraud Examiner

AFFILIATIONS

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners

Indiana Certified Public Accountants Society

Mississippi State Board of Public Accounting

State of Illinois Department of Financial and Professional Regulation

Accountancy Board of Ohio

RELEVANT CLIENT EXPERIENCE

CMS

PERM ERC (2016-Present)

Subcontractor to Booz Allen Hamilton. Performance of eligibility reviews for states by identifying problematic areas with state eligibility systems, policies, and state case worker actions based upon federal and state regulations.

PERM National Contractor Demonstration-ESC (2014-2017)

Conducted eligibility reviews for states during the ESC pilots to provide information to CMS to assist them in making informed changes to the PERM eligibility review process, including the feasibility of a national contractor for PERM eligibility reviews, as well as to identify problematic areas with state eligibility systems, policies and state case worker actions.

Illinois Department of Healthcare and Family Services

Payment Reviews (2004-2008)

Conducted billing reviews of nursing homes, facilities for the developmentally disabled, and hospice under the Illinois Medicaid System.

Kansas Department for Children and Families

Forensic Accountant (2022-Present)

Forensic accounting services. Clear the alleged perpetrator or substantiate the allegations, quantify the financial losses, and offer a set of recommendations to prevent further financial harm.



Kentucky Cabinet for Health and Family Services

Eligibility Review PERM Pilot #4 (2016)

Assisted the state with its participation in the federal fiscal year 2014 through 2017 Medicaid and Children's Health Insurance Program (CHIP) eligibility review pilot 4.

Delaware Department of Health and Social Services

PERM Eligibility Review of Medicaid and CHIP (2011-2016)

Assisted the state with its participation in the FFY 2012 PERM eligibility reviews for the CHIP program as well as the FFY 2014 through 2017 Medicaid and CHIP eligibility review pilots #1, #2, and #4.

Michigan Department of Health and Human Services

PERM and Eligibility Reviews of Medicaid and CHIP (2008-2016)

Assisted the state with its participation in the federal fiscal year 2012 PERM eligibility reviews for the Medicaid and CHIP and the federal fiscal year 2014-2017 Medicaid and Medicaid and CHIP Eligibility Review Pilots #1 and #4.

Mississippi Division of Medicaid

Consulting and Compliance Audit Engagements (2008-2013)

Assisted in completing engagements to review claims submitted by community mental health providers, therapy providers, and hospitals. Evaluated the performance of the Program Integrity department. Reviewed compliance of cost reports submitted by nursing facilities and intermediate care facilities for the mentally-retarded (ICFs/MR).

South Dakota Department of Social Services

Improper Payment Information Act (IPIA) Review (2023-2024)

Assisted in completing subsidy case record reviews as a requirement of the IPIA.

Clients/References:

Office of Finance, CMS: Patricia Fenton, Payment Accuracy and Reporting Group/7500 Security Boulevard/Baltimore, MD 21244/Patricia.Fenton@cms.hhs.gov/410.786.1170

South Dakota Department of Social Services: Joy Fisk, Program Specialist/ 700 Governors Drive/Pierre, SD 57501/Joy.Fisk@state.sd.us/605.280.3477

Michigan Department of Health and Human Services: Dan Ridge, Director, MSA Customer Service Division/ 400 S. Pine Street, 5th Floor/Lansing, MI 48913/ ridged1@michigan.gov/517.241.7556



EMILY WALE: CERTIFICATIONS

Certified Public Accountant

CPAverify

Search > Search Results > CPA Details

EMILY LOUISE WALE


IN

OH

MS

IL

INDIANA BOARD OF ACCOUNTANCY



EMILY LOUISE WALE

Record Last Updated: 2025-10-28

Home Address

CARMEL, IN
UNITED STATES

Business Address


CARMEL, IN
UNITED STATES

Contact the IN Board for official verification of information ->

License

License / Permit / Certification Number	CP10100071	
CPE ID	CPE-32A67	(Definition)
Registration Number	-	
License / Permit / Certification Status	ACTIVE	(Definition)
License Type	CERTIFIED PUBLIC ACCOUNTANT	(Definition)
Basis for License	BOARD APPROVAL	
Issue Date	2001-03-23	
Expiration Date	2027-06-30	

Certified Fraud Examiner



CERTIFIED FRAUD EXAMINER

Emily Louise Wale, CFE, CPA

Member # 566941

Certified: September 20, 2010

Expiration Date: August 31, 2026

MYERS AND STAUFFER

page 69



Kevin Jenkins, CFE

Senior Manager

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

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

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

EDUCATION

B.S., Accounting, Salisbury University.

B.S., Business Management, Salisbury University.

YEARS OF EXPERIENCE

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

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

15 years of professional experience.

15 years with Myers and Stauffer.

LICENSES/CERTIFICATIONS

Certified Fraud Examiner

AFFILIATIONS

Association of Certified Fraud Examiners

SECURITY CLEARANCE

Security clearance through DOJ Criminal Division, Fraud Section.

RELEVANT CLIENT EXPERIENCE

Forensics Accounting

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

Clients/References:

Nebraska DHHS (2023-Present): Antonia Bonsera, C.L.S.S.Y.B., APS, CPS Program Specialist/301 Centennial Mall South/Lincoln, NE 68509/Antonia.Bonsera@nebraska.gov/402.219.2515



Kansas Department for Children and Families (2022-Present): Jessica Snyder, LBSW Program Administrator for Adult Protective Services/555 S Kansas Ave./Topeka, KS 66603/Jessica.Snyder@ks.gov/785.368.8105

Alaska Department of Law (2022-Present): John Haley - Senior Assistant Attorney General/1031 West 4th Avenue, Suite 200/Anchorage, AK 99501-1994/john.haley@alaska.gov/907.269.5200

U.S. Department of Justice – Forensics and Litigation Support (2011-Present): James Hayes, Senior Litigation Counsel/950 Pennsylvania Ave. NW, Room 4400/Washington, DC 20530-00001/James.Hayes@usdoj.gov/202.514.2001

Federal Bureau of Investigations – Forensics and Litigation Support (2011-Present): William Stewart, FBI/505 S Flagler Drive, Suite 500/West Palm Beach, FL 33401/wstewart@fbi.gov/561.833.7517

U.S. Securities and Exchange Commission – Forensics and Litigation Support (2011-Present): Judson Mihok, Senior Trial Attorney/1617 JFK Boulevard, Suite 520 Philadelphia, PA 19103/215.597.6500

TESTIFYING TRIAL DISTRICTS

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

TESTIFYING TRIALS/DEPOSITIONS

U.S. v. Kwaning, et al. – Provided summary witness testimony on forensic analysis.

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

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

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

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

ADDITIONAL MEDICAID/MEDICARE EXPERIENCE

Compliance and Auditing

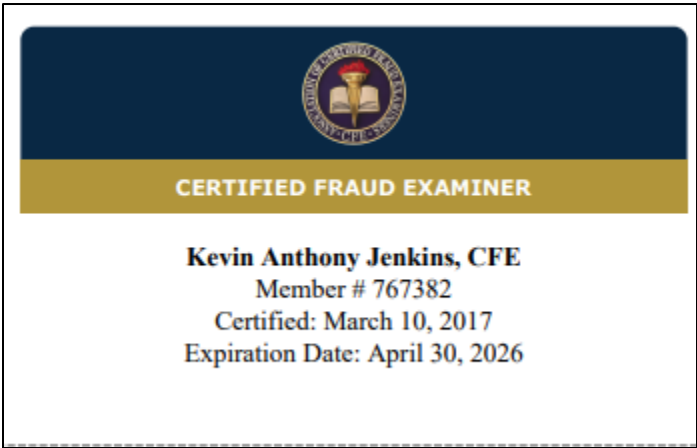
Mr. Jenkins has assisted with audits of provider cost reports at the state levels. These audits review financial records to ensure compliance with state and federal laws and regulations.

Clients: Center for Medicaid and Medicare Services – Payroll Based Journal Reviews (2023-Present); Connecticut Department of Social Services – Disproportionate Share Hospital Audit (2011); Georgia Department of Community Health – Medicaid Cost Report Settlement (2011); New Jersey Department of Health Auditing Services and Acute Care Hospital Common Audit Program (2011-2013); South Carolina Department of Health and Human Services – Disproportionate Share Hospital Audit (2011); South Carolina Department of Health and Human Services Medicaid Cost Report Settlement (2011); Tennessee Department of Finance and Administration – Disproportionate Share Hospital Audit and Certified Public Expenditures (2011)



KEVIN JENKINS: CERTIFICATIONS

Certified Fraud Examiner





Jennifer Salla, CFE, MBA

Manager

Ms. Salla specializes in providing litigation support for the U.S. DOJ. This includes organizing evidence, recording information in financial databases, reviewing financial databases, reviewing patient files, and preparing reports. She also has extensive experience conducting examinations of adjusted community rate proposals and bid pricing tools prepared by CMS. This included coordination and planning of field visits, on-site visits, supervising and training staff, report preparation, and interaction with health plan and CMS personnel. These tasks were performed under the Division of Capitated Plan Audits and Center for Beneficiary Choices, Medicare Advantage Group as well as the Office of the Actuary.

Other areas of experience include performing desk reviews and limited scope field verifications of cost reports and performing desk reviews and analyses of cost reports for interim rate setting for the Maryland Department of Health and Mental Hygiene; auditing the Maryland Trauma Fund semi-annual uncompensated trauma services applications; conducting audits of cost reports for the City of San Jose, the City of Baltimore, and the City of Milwaukee; performing verifications of disproportionate share claims data for the state of South Carolina; and performing Payroll Based Journal reviews for the Center of Medicaid and Medicare Services.

EDUCATION

M.B.A., Management, Loyola College.

B.A., Accounting, Towson University.

YEARS OF EXPERIENCE

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

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

24 years of professional experience.

24 years with Myers and Stauffer.

LICENSES/CERTIFICATIONS

Certified Fraud Examiner

AFFILIATIONS

Association of Certified Fraud Examiners

SECURITY CLEARANCE

Security clearance through DOJ Criminal Division, Fraud Section.

RELEVANT CLIENT EXPERIENCE

Forensics Accounting

Ms. Salla has assisted with litigation support services for various provider types for the FBI, as well as U.S. Attorney's offices. Her areas of experience include organizing evidence and reviewing financial records and patient files. She has also assisted with APS forensics accounting/investigative work for state human service agencies.

Clients/References:

U.S. Department of Justice – Forensics and Litigation Support (2006-Present): James Hayes, Senior Litigation Counsel/950 Pennsylvania Ave. NW, Room 4400/Washington, DC 20530-00001/James.Hayes@usdoj.gov/202.514.2001

Federal Bureau of Investigations – Forensics and Litigation Support (2006-Present): William Stewart, FBI/505 S Flagler Drive, Suite 500/West Palm Beach, FL 33401/wstewart@fbi.gov/561.833.7517



Nebraska Department of Health and Human Services (2023-Present): Antonia Bonsera, C.L.S.S.Y.B., APS, CPS
Program Specialist/301 Centennial Mall South/Lincoln, NE 68509/Antonia.Bonsera@nebraska.gov/
402.219.2515

ADDITIONAL MEDICAID/MEDICARE EXPERIENCE

Compliance and Auditing

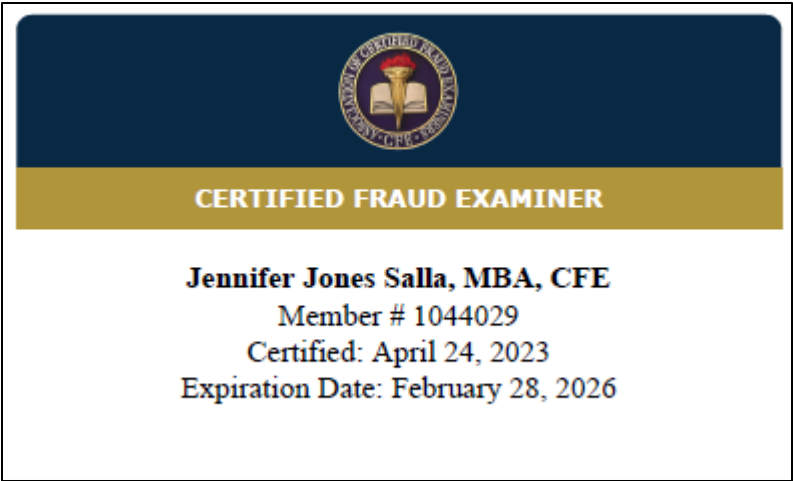
Ms. Salla has assisted with audits of provider cost reports at the state and federal levels. These audits review financial records to ensure compliance with state and federal laws and regulations.

Clients: Center for Medicaid and Medicare Services – Payroll Based Journal Reviews (2023-Present); Maryland Department of Health – Auditing, Accounting and Consulting Services (2001-2006); Maryland Health Care Commission – Claims Auditing (2006-2008); South Carolina Department of Health and Human Services – Disproportionate Share Hospital Audit (2011)



JENNIFER SALLA: CERTIFICATIONS

Certified Fraud Examiner





Andrew Dunnam, CFE

Senior Accountant

Mr. Dunnam is responsible for recording information in financial databases, recording patient file information, and providing litigation support for the U.S. DOJ. He has experience with rate setting reviews for the state of Maryland and on-site certified public expenditure audit work. Mr Dunnam has performed Payroll Based Journal reviews for the Center for Medicaid and Medicare Services. Additionally, he has experience using Computer-Assisted Audit Tools and Techniques in order to review claims of services by providers under Georgia's Medicaid program as well as to complete various Agreed-Upon Procedures for Texas Financial Status Reports.

EDUCATION

B.S., Accounting, Pennsylvania State University.

LICENSES/CERTIFICATIONS

Certified Fraud Examiner

YEARS OF EXPERIENCE

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

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

6 years of professional experience.

6 years with Myers and Stauffer.

SECURITY CLEARANCE

Security clearance through DOJ Criminal Division, Fraud Section.

RELEVANT CLIENT EXPERIENCE

Forensics Accounting

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

Clients/References:

Nebraska Department of Health and Human Services (2023-Present): Antonia Bonsera, C.L.S.S.Y.B., APS, CPS Program Specialist/301 Centennial Mall South/Lincoln, NE 68509/Antonia.Bonsera@nebraska.gov/402.219.2515

Kansas Department for Children and Families (2022-Present): Jessica Snyder, LBSW Program Administrator for Adult Protective Services/555 S Kansas Ave./Topeka, KS 66603/Jessica.Snyder@ks.gov/785.368.8105

U.S. Department of Justice – Forensics and Litigation Support (2019-Present): James Hayes, Senior Litigation Counsel/950 Pennsylvania Ave. NW, Room 4400/Washington, DC 20530-00001/James.Hayes@usdoj.gov/202.514.2001

ADDITIONAL MEDICAID/MEDICARE EXPERIENCE

Compliance and Auditing

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

Clients: Maryland Department of Health – Auditing, Accounting and Consulting Services (2019-2020); CMS – Audit, Oversight, and Technical/Operational Support (2019); Center for Medicaid and Medicare Services – Payroll Based Journal Reviews (2025-Present); Georgia Recovery Audit Contractor (2025-Present); Texas Financial Status Reports (2025-Present)



ANDREW DUNNAM: CERTIFICATIONS

Certified Fraud Examiner





Kelly Frederick, MS

Staff Accountant

Ms. Frederick is responsible for providing public accounting, auditing, consulting, data management, and analytical services to state, federal, and local health care and social service agencies addressing health care reimbursement issues.

EDUCATION

M.S. Candidate, Forensic Accounting, Stevenson University

B.S., Accounting, Stevenson University

YEARS OF EXPERIENCE

4 years of professional experience

SECURITY CLEARANCE

Security clearance through DOJ Criminal Division, Fraud Section.

RELEVANT CLIENT EXPERIENCE

Forensics Accounting

Ms. Frederick has assisted with forensics support services for various clients including adult protective service agencies in Nebraska and Kansas. She has also assisted with fraud, waste, and abuse detection and/or forensics support to federal agencies including CMS and DOJ including:

- CMS: Medicare Advantage Financial Examinations: Thorough examination of the financial information reported to the CMS to establish their capitation rates and provide assurance surrounding the relevant internal controls.
- U.S. Department of Justice: VA Sober Homes: Help set up the database by inputting patient files using Access and using IDEA for more standardized patient forms.

Clients/References:

Nebraska Department of Health and Human Services (2023-Present): Melody Hulse, Child/Family Services Specialist/301 Centennial Mall South/Lincoln, NE 68509/melody.hulse@nebraska.gov/402.922.3322

Kansas Department for Children and Families (2022-Present): Honey Whitcomb, Adult Protection Specialist/555 S Kansas Ave./Topeka, KS 66603/honey.whitcomb@ks.gov/620.644.7514

Myers and Stauffer (2022-Present): Melissa Parks, Managing Director/10200 Grand Central Ave #200/Owings Mills, MD 21117/mparks@mslc.com/410.591.5259



NEBRASKA DEPARTMENT OF
HEALTH AND HUMAN SERVICES
Adult Protective Services

Forensic Accountant

RFP No. 123350 03

Cost Proposal

November 6, 2025



November 6, 2025

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

Dear Members of the Evaluation Committee:

Myers and Stauffer LC (Myers and Stauffer) is pleased to provide our cost proposal in response to the Request for Proposal (RFP) No. 123350 O3 *Forensic Accountant* for the Nebraska Department of Health and Human Services (DHHS or State), Division of Children and Family Services (CFS), Adult Protective Services (NE APS). Myers and Stauffer acknowledges receipt of all solicitation documents and Addendum 1, dated October 31, with responses to bidder questions.

If you require additional information, please contact me at 800.505.1698 or mparks@mslc.com.

Sincerely,

Melissa Parks, CFE, AHFI
Principal



Completed Cost Sheet

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	\$2,400	\$2,520	\$2,650	\$2,780
Hourly Rate (all-inclusive of travel) for providing testimony in court appearances.	HR	\$325	\$325	\$325	\$325