

# STATE OF NEBRASKA



**PREPARE.**

**RESPOND.**

**RECOVER.**

**DISASTER MITIGATION, PREPAREDNESS,  
RESPONSE AND RECOVERY**

SOLICITATION 124469 O5

**PROTECTED BUSINESS CONFIDENTIAL**

Program management and implementation services for government programs are offered through BDO Government Services, LLC, a Delaware limited liability company and a separate legal entity affiliated with BDO USA, P.C. BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms. For more information on BDO Government Services, LLC, please visit: [www.bdo.com](http://www.bdo.com).

**Statewide Preparedness. Coordinated Recovery.**

Redacted Copy

# Proprietary and Confidential Information Justification

BDO GS's proposal contains proprietary and highly sensitive commercial and financial information, which is exempt from public disclosure under the Nebraska Public Records Act ("NE PRA") and the Nebraska Trade Secrets Act ("NE TSA"). The proposal includes non-public information regarding BDO GS's confidential financial data and business data and BDO GS's proprietary methods and strategies. This information can be found in the following sections of the proposal:

- Technical Response Section
- Exceptions Section; and
- Financial Information

This material is collectively referred to below as the "Protected Information." Please note that BDO GS also redacted personally identifiable information of listed references. BDO GS's Protected Information is exempt from public disclosure under Neb. Rev. Stat. § 84-712.05(3), which provides an exception from disclosure for trade secrets and "other proprietary or commercial information." The NE TSA defines trade secret as:

(4) Trade secret shall mean information, including, but not limited to, a drawing, formula, pattern, compilation, program, device, method, technique, code, or process that:

(a) Derives independent economic value, actual or potential, from not being known to, and not being ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use; and

(b) Is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.

Neb. Rev. Stat. § 87-502(4).

The Protected Information all falls under the requirements of trade secret or other proprietary and commercial information. BDO GS operates within a highly competitive market alongside a number of competing professional services firms. For the services detailed in the Proposal, BDO GS is subject to competition on a routine basis from other bidders regarding the quality of service and the prices offered to potential clients. These competitors include national audit and advisory firms as well as regional and local firms. The market for these services is national. BDO GS faces intense competition in competing for engagements such as this one.

BDO GS would suffer substantial competitive injury if the Protected Information were released because it would jeopardize BDO GS's public sector advisory services practice and would result in rival firms having access to non-public, competitively sensitive information about BDO GS's financial and business data and proprietary methods, workflows, and strategies. All of the Protected Information is material, non-public information.

The Protected Information is at the core of BDO GS's competitiveness in providing consulting services, especially with respect to government projects. It has enabled BDO GS to

become an industry leader and to secure new work in this area and is therefore extremely valuable to BDO GS. The Protected Information would be of great value to competitors precisely because it is competitive information not generally known by or shared with third parties. Also, it would be difficult for such competitors to develop the Protected Information on their own.

BDO GS's proposed methods are commercially sensitive because they incorporate BDO GS's application of its tools and methodologies to address specific client needs, lessons learned, and processes developed. While the narratives in the Proposal involve work that BDO GS has done for other public sector clients, BDO GS's own assessment of each engagement, as presented in the Proposal, has never been made public. The release of this information would cause immediate and significant competitive harm to BDO GS by giving its competitors critical insight into BDO GS's analysis of its prior engagements and its use of these engagements in ongoing business proposals to win additional work. Accordingly, this information is exempted from disclosure pursuant to Nebraska statute.

BDO GS has in place confidentiality policies that strictly prohibit the unauthorized disclosure of confidential information such as the Protected Information. Outside of BDO GS, consultants and counsel hired by BDO GS, or potential clients receiving the information as part of the bidding process, the Protected Information has not otherwise been disclosed. Furthermore, the Protected Information is not available from any public source – it is proprietary information created by or for, and specific to, BDO GS. Not even the subcontractors who may compose part of the BDO GS team when collaborating on proposals have access to the final complete document.

Within BDO GS, access to the Protected Information is only allowed on a limited basis to personnel who have a “need to know” such information. BDO GS's confidential engagement information, case studies, financial and business data, and internal program processes are also only available to BDO GS employees on a “need-to-know” basis. This information is typically known only by firm partners/principals and employees who are engaged in this particular, specialized line of work, and not to firm employees generally. All of the partners, principals, and employees with access to this information are bound to maintain its confidentiality under the terms of their employment or partnership agreements with BDO GS.

BDO GS has made every reasonable effort to guard and keep the Protected Information confidential, both internally and externally. Moreover, BDO GS has made substantial investments in its data security protocols to prevent misappropriation of this information by hackers and other parties outside of the firm.

## **Application of Nebraska Statute to the Protected Information**

### **1. Technical Response Section**

BDO GS's functional approach has been developed over the course of decades of work in this industry. The redacted information contains proprietary methodologies, workflows, and descriptions of processes as discussed above into which BDO GS has invested large amounts of both time and money to develop in order to best serve its clients. If BDO GS's proprietary methodologies and individual approach to work is disclosed, competitors will gain a decisive

advantage by being able to easily replicate BDO GS's unique approach that was formulated over the course of several years and based upon BDO GS's vast industry knowledge and expertise.

## **2. Exceptions Section**

BDO GS's exceptions to the terms and conditions contain confidential requests developed upon the advice of counsel, and reveal BDO GS's internal analysis of risk and other confidential factors.

## **3. Financial Information**

BDO GS's confidential financial information, including its consolidated financial statements, are non-public and would be highly valuable to BDO GS's competitors, and their release to a competitor would cause substantial competitive harm to BDO GS.

March 3, 2025



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Austin, TX 78701

512.477.7900

[BDO.COM](http://BDO.COM)

Craig Palik, Procurement Contract Officer  
Clinton Paul, Procurement Contract Officer  
State Purchasing Bureau  
1526 K Street, Suite 130  
Lincoln, NE 68508

**RE: Solicitation 124469 O5: Disaster Mitigation, Preparedness, Response and Recovery Programs**

Mr. Palik and Mr. Paul,

The State of Nebraska State Purchasing Bureau (SPB) seeks a firm to provide knowledgeable, experienced personnel to deliver all disaster mitigation, preparedness, response, and recovery programs under the Stafford Act and the National Flood Insurance Act.

BDO Government Services (BDO GS) will utilize its comprehensive expertise in administering Federal Emergency Management Agency (FEMA) programs, including Public Assistance (PA), Individual Assistance (IA), and Hazard Mitigation Assistance (HMA), as well as our delivery of numerous other federal funding streams to help Nebraska SPB achieve its goals.

Our team is ready to serve as a seamless extension of Nebraska's capabilities, providing surge capacity for qualified key personnel, deep federal grant expertise, and proven experience navigating evolving policies and working in FEMA systems with comprehensive reporting, so that when the Nebraska SPB needs additional support, we are ready to answer the call. We know how to serve rural communities and meet applicants where they are to put them on the path to recovery.

Nebraska has an increasing need for vendors ready to respond to a broad range of potential needs that FEMA may or may not address in the near term. BDO GS offers an integrated approach to program delivery, using our breadth of experience across multiple federal and state programs, including FEMA, the U.S. Treasury, the U.S. Department of Housing and Urban Development (HUD), Community Development Block Grant Disaster Recovery (CDBG-DR), the Department of Energy, and mutual aid.

**This experience enables us to serve as a one-stop comprehensive disaster recovery vendor, supporting every facet of your programs and how they intersect.** We can adapt our approach to different program structures, needs, and funding mechanisms while maintaining consistent standards for accountability and performance across each engagement.

Over the past two decades, we've assisted communities across the country in their recovery from disasters, **successfully managing over \$128 billion in federally funded programs.** This success includes **over 43,000 FEMA projects, totaling over \$30 billion** for state and local governments in Texas, Mississippi, Florida, Colorado, California, Louisiana, New York, North Carolina, and Puerto Rico. **In Texas, we currently support the largest FEMA PA project in FEMA history, which is obligated at more than \$9.5 billion.**





- ▶ 43,200+ FEMA Projects Managed
- ▶ 22,037+ FEMA Projects Closed
- ▶ 6,231+ FEMA Subrecipients Managed
- ▶ 15,823 FEMA Reimbursement Requests Reviewed
- ▶ 2,214+ FEMA Pre-Obligation/Scoping Meetings

**BDO GS is also the nation's leading CDBG-DR prime contractor, with a proven track record of managing over \$50 billion in disaster recovery and mitigation funding.** We've led HUD's fastest CDBG-DR housing programs in history—in Florida and South Carolina—and are currently the prime contractor for the largest CDBG-DR/Mitigation (MIT) program in the nation's history in Puerto Rico.

We have established a reputation for supporting clients, such as the Texas Division of Emergency Management (TDEM) and the Florida Division of Emergency Management (FDEM), through multiple FEMA recovery cycles, helping rural communities navigate the immediate disaster response, long-term recovery, and future preparedness. Our experience is a testament to our proven ability to deliver measurable results, safeguard compliance, provide audit defense, accelerate closeouts, and maximize the value of every dollar entrusted to our clients.

Our team is vigilant as federal guidelines evolve and disaster recovery priorities and policies are updated at the federal and state levels. Our proposed core team has guided clients through all major disaster reforms, including the Post-Katrina Emergency Management Reform Act, the Sandy Recovery Improvement Act, and the Disaster Recovery Reform Act. We are actively engaged and monitoring potential upcoming regulatory changes and are prepared to assist the state in navigating the next wave of regulatory shifts. Our proactive approach ensures that the State's programs remain compliant, flexible, and responsive to emerging requirements.

Established through the combination of BDO USA and HORNE, BDO GS brings together our teams and expertise to serve state and local government clients throughout the continental United States, Hawaii, and Puerto Rico, delivering even greater value in support of the communities we serve. Our promise remains unchanged: people serving with a dedication to care, integrity, and quality, now enhanced by expanded resources, broader capabilities, and a greater market reach.

We look forward to the opportunity to support Nebraska in providing disaster mitigation, preparedness, response, and recovery services. We welcome the opportunity to discuss this proposal further and explore how our team can make meaningful contributions to your strategic objectives. Please contact me using the information below if you require additional information or would like to discuss our proposal further.

Sincerely,

A handwritten signature in black ink that reads "Cathy Denman". The signature is written in a cursive, flowing style.

Cathy Denman, Principal

**Attachment A**

**Bidder Questionnaire**

**RFP 124469 O5**

**Bidder Name:** BDO Government Services, LLC

**Bidder should provide a response to all questions in this attachment to meet the requirements of the RFP.**

<b>CORPORATE OVERVIEW</b>	
<b>1.1</b>	<p><b>BIDDER IDENTIFICATION AND INFORMATION</b> The bidder should provide the full company or corporate name, address of the company's headquarters, entity organization (corporation, partnership, proprietorship), state in which the bidder is incorporated or otherwise organized to do business, year in which the bidder first organized to do business and whether the name and form of organization has changed since first organized.</p> <p><b>Response:</b></p> <p><b>Full company or corporate name:</b> BDO Government Services, LLC</p> <p><b>Address of the company's headquarters:</b> 661 Sunnybrook Rd., Suite 100, Ridgeland, MS, 39157</p> <p><b>Entity organization (corporation, partnership, proprietorship):</b> Corporation</p> <p><b>State in which the bidder is incorporated or otherwise organized to do business:</b> Delaware</p> <p><b>Year in which the bidder first organized to do business and whether the name and form of organization has changed since first organized:</b> BDO Government Services has operated under this present business name since November 1, 2025. BDO USA, P.C. merged with HORNE LLP to create this new separate legal entity. BDO GS, as the successor entity to HORNE, will have access to HORNE's assets and resources and the same personnel, assets, and resources identified in this proposal will be used to perform any contract awarded under this solicitation. HORNE provided disaster recovery services since 2006.</p>
<b>1.2</b>	<p><b>FINANCIAL STATEMENTS</b> The bidder should provide financial statements applicable to the firm. If publicly held, the bidder should provide a copy of the corporation's most recent audited financial reports and statements, and the name, address, and telephone number of the fiscally responsible representative of the bidder's financial or banking organization.</p> <p>If the bidder is not a publicly held corporation, either the reports and statements required of a publicly held corporation, or a description of the organization, including size, longevity, client base, areas of specialization and expertise, and any other pertinent information, should be submitted in such a manner that solicitation evaluators may reasonably formulate a determination about the stability and financial strength of the organization. Additionally, a non-publicly held firm should provide a banking reference.</p> <p>The bidder must disclose any and all judgments, pending or expected litigation, or other real or potential financial reversals, which might materially affect the viability or stability of the organization, or state that no such condition is known to exist.</p> <p>The State may elect to use a third party to conduct credit checks as part of the corporate overview evaluation.</p>
<p><b>Response:</b> See Attachment 1: Financial Statements.</p>	

1.3	<p><b>CHANGE OF OWNERSHIP</b></p> <p>If any change in ownership or control of the company is anticipated during the twelve (12) months following the solicitation response due date, the bidder should describe the circumstances of such change and indicate when the change will likely occur. Any change of ownership to an awarded bidder(s) will require notification to the State.</p>
<p><b>Response:</b> BDO Government Services LLC (formerly HORNE) does not anticipate a change in ownership during the twelve (12) months following the solicitation response due date.</p>	
1.4	<p><b>OFFICE LOCATION</b></p> <p>The bidder's office location responsible for performance pursuant to an award of a contract with the State of Nebraska should be identified.</p>
<p><b>Response:</b> The BDO GS office responsible for performance pursuant to an award of a contract with the state of Nebraska is located at 600 W 5<sup>th</sup> Street, Suite 1400, Austin, TX, 78701.</p>	
1.5	<p><b>RELATIONSHIPS WITH THE STATE</b></p> <p>The bidder should describe any dealings with the State over the previous ten (10) years. If the organization, its predecessor, or any Party named in the bidder's solicitation response has contracted with the State, the bidder should identify the contract number(s) and/or any other information available to identify such contract(s). If no such contracts exist, so declare.</p>
<p><b>Response:</b> We confirm that neither BDO Government Services, LLC, its predecessor (formerly known as HORNE LLP prior to merging with BDO USA, P.C.), or any Party named in our solicitation response has contracted with the State over the previous 10 years.</p>	
1.6	<p><b>BIDDER'S EMPLOYEE RELATIONS TO STATE</b></p> <p>If any Party named in the bidder's solicitation response is or was an employee of the State within the past twelve (12) months, identify the individual(s) by name, State agency with whom employed, job title or position held with the State, and separation date. If no such relationship exists or has existed, so declare.</p> <p>If any employee of any agency of the State of Nebraska is employed by the bidder or is a subcontractor to the bidder, as of the due date for solicitation response submission, identify all such persons by name, position held with the bidder, and position held with the State (including job title and agency). Describe the responsibilities of such persons within the proposing organization. If, after review of this information by the State, it is determined that a conflict of interest exists or may exist, the bidder may be disqualified from further consideration in this solicitation. If no such relationship exists, so declare.</p>
<p><b>Response:</b> We confirm that no named Party in BDO Government Services, LLC's solicitation response is or was an employee of the State over the past 12 months.</p>	
1.7	<p><b>CONTRACT PERFORMANCE</b></p> <p>If the bidder or any proposed subcontractor has had a contract terminated for default during the past ten (10) years, all such instances must be described as required below. Termination for default is defined as a notice to stop performance delivery due to the bidder's non-performance or poor performance, and the issue was either not litigated due to inaction on the part of the bidder or litigated and such litigation determined the bidder to be in default.</p> <p>It is mandatory that the bidder submit full details of all termination for default experienced during the past ten (10) years, including the other Party's name, address, and telephone number. The response to this section must present the bidder's position on the matter. The State will evaluate the facts and will score the bidder's solicitation response accordingly. If no such termination for default has been experienced by the bidder in the past ten (10) years, so declare.</p> <p>If at any time during the past five (5) years, the bidder has had a contract terminated for convenience, non-performance, non-allocation of funds, or any other reason, describe fully all circumstances surrounding such termination, including the name and address of the other contracting Party.</p>
<p><b>Response:</b> Effective as of November 1, 2025, HORNE LLP merged into BDO Government Services, LLC (collectively "BDO GS"). BDO GS and, prior to November 1, 2025, HORNE LLP have not had a contract terminated (1) for default during the past ten (10) years or (2) for convenience, non-performance, non-allocation of funds, or for any other reason in the past five (5) years. BDO GS is not proposing any subcontractors as part of this bid.</p>	



1.8

**SUMMARY OF BIDDER'S CORPORATE EXPERIENCE**

The bidder should provide a summary matrix listing the bidder's previous projects similar to this Solicitation in size, scope, and complexity. The State will use no more than three (3) narrative project descriptions submitted by the bidder during its evaluation of the solicitation response.

The bidder should address the following:

- i. Provide narrative descriptions to highlight the similarities between the bidder's experience and this Solicitation. These descriptions should include:
  - a. The time period of the project,
  - b. The scheduled and actual completion dates,
  - c. The bidder's responsibilities,
  - d. For reference purposes, a customer name (including the name of a contact person, a current telephone number, a facsimile number, and e-mail address); and
  - e. Each project description should identify whether the work was performed as the prime Vendor or as a subcontractor. If a bidder performed as the prime Vendor, the description should provide the originally scheduled completion date and budget, as well as the actual (or currently planned) completion date and actual (or currently planned) budget.
- ii. Bidder and Subcontractor(s) experience should be listed separately. Narrative descriptions submitted for Subcontractors should be specifically identified as subcontractor projects.
- iii. If the work was performed as a subcontractor, the narrative description should identify the same information as requested for the bidders above. In addition, subcontractors should identify what share of contract costs, project responsibilities, and time period were performed as a subcontractor.

**Response:** Our experience with disaster recovery began when the Governor of Mississippi called on us to support the state in its recovery from Hurricane Katrina more than 20 years ago. We have since expanded to serve disaster recovery clients in 29 states, and our team has successfully managed over \$128 billion in federal awards from the Treasury, HUD, FEMA, and the Department of Energy.

We have been instrumental in executing some of the fastest federal program rollouts in history, setting new benchmarks for efficiency, effectiveness, and compliance in program launch, implementation, and closeout. Our successful management of federally funded programs has led to our recognition by Engineering-News Record, FEMA Validate As Your Go, and the U.S. Government Accountability Office (GAO).

## INDUSTRY LEADER IN PROGRAM MANAGEMENT

Engineering News-Record ranks project management (PM) and construction management-for-fee (CMFF) firms across the United States for their ability to perform program management.

2025  
**ENR**  
TOP 50

PM #19

2025  
**ENR**  
TOP 100

CMFF #26



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BILLION  
CDBG-DR/MIT

**\$42+**  
BILLION  
ARPA & CARES

**\$30+**  
BILLION  
FEMA PA, HMGP  
& IA

**\$7+**  
BILLION  
IIJA & OTHER

Hawaii



Puerto Rico and U.S. Virgin Islands



Alaska



- Indicates states where we have GS experience.
- Indicates states with NO GS experience.
- Represents BDO Offices (94+).

**13,500+ TOTAL PERSONNEL**

The BDO GS Team is a leader in administering and monitoring FEMA programs, with groundbreaking approaches that maximize potential funding as quickly as possible while minimizing questioned costs, audit findings, and funding clawbacks. With a track record of rapid deployment and designing programs to expand funding, ensure compliance, and build a healthier long-term future, our team has extensive experience in implementing FEMA recovery programs.

Our team brings over 20 years of experience administering disaster recovery programs directly aimed at helping disaster survivors recover, including FEMA PA, IA, and HMGP. We understand that putting jurisdictions on the path to recovery quickly speeds overall recovery and strengthens communities.

From damage inspections to project formulation to award and closeout, BDO GS has supported FEMA recipients throughout the country in all phases of the recovery life cycle.

Through collaborative engagements with local, state, and federal agencies, our team has designed, implemented, and closed out more than \$50 billion in HUD's CDBG-DR/MIT programs across 15 states and U.S. territories.

Many vendors will claim experience in recovery programs, but few have successfully implemented full-scale, turnkey CDBG-DR/MIT programs from design through closeout, let alone for multiple states. Our team is one of only a few that have served as the prime contractor through all critical phases of these programs.

### PROVEN FEMA PA EXPERIENCE

Our disaster recovery portfolio began in 2006, when we partnered with the Mississippi Emergency Management Agency to administer \$3.2 billion in FEMA PA funding following Hurricane Katrina. Our embedded, side-by-side approach led to best practices recognized by the GAO and the closeout of nearly 77% of Mississippi's project worksheets by 2012—compared to 6% in neighboring Louisiana. That same model continues today, with BDO GS closing 93% of Texas COVID-19 PA projects, representing a \$14 billion event, within five years.

## CDBG-DR Grantees Trusting Our Team

Our team has provided a range of support to state and local governments for their federally funded programs, and we continue to invest in conducting internal initiatives to develop services that will benefit our clients.

- ▶ Alabama Department of Economic and Community Affairs
- ▶ California Department of Housing and Community Development
- ▶ Colorado Office of the State Controller
- ▶ FloridaCommerce
- ▶ Lee County, Florida
- ▶ Louisiana Office of Community Development
- ▶ Maui County, Hawaii
- ▶ Mississippi Development Authority
- ▶ New Jersey Department of Community Affairs
- ▶ New York Office of Resilient Homes and Communities
- ▶ North Carolina Department of Commerce
- ▶ North Carolina Office of Recovery and Resiliency
- ▶ Puerto Rico Department of Economic Development and Commerce
- ▶ Puerto Rico Department of Housing
- ▶ Sonoma County, California
- ▶ South Carolina Office of Resilience
- ▶ Texas General Land Office
- ▶ Virgin Islands Housing Finance Authority

### PROVEN EXPERIENCE

Following the devastation of back-to-back hurricanes, BDO GS partnered with Puerto Rico as a prime contractor to manage the largest CDBG-DR/MIT grant award in our nation's history – \$20.2 billion.

## Effective Interagency Coordination

BDO GS has a well-established track record of effective interagency coordination across a variety of large-scale, federally funded programs and disaster recovery efforts. The Puerto Rico Department of Housing's (PRDOH) Sheltering and Temporary Essential Power Program required extensive interagency coordination among PRDOH,

HUD, FEMA, and the Central Office for Recovery, Reconstruction and Resiliency to facilitate compliant reimbursement and non-federal match processes. Our team facilitated this coordination by supporting PRDOH in confirming eligible expenses, aligning documentation and reporting with FEMA and HUD requirements, and streamlining the flow of CDBG-DR funds to cover the local match. This collaborative approach verified that all reimbursements were accurate, timely, and fully compliant with federal and local regulations.

## Summary Matrix

### COMPREHENSIVE FEMA EXPERIENCE

The following matrix offers a broad view of the BDO GS Team’s experience supporting FEMA programs nationwide.

COMPANY	CLIENT	PROJECT NAME	PROJECT DATES
<b>BDO</b>   <b>HORNE</b>	Florida Division of Emergency Management	Public Assistance Grant Management for the 2024 Hurricane Season – DR4828, DR4834	October 2024 – November 2025
<b>BDO</b>   <b>HORNE</b>	Florida Division of Emergency Management	Hurricane Milton Task Order	October 2024 – Ongoing
<b>BDO</b>   <b>HORNE</b>	Florida Division of Emergency Management	Hurricane Helene Task Order	September 2024 – Ongoing
<b>BDO</b>   <b>HORNE</b>	Florida Division of Emergency Management	Hurricane Idalia Task Order	September 2023 – September 2024
<b>BDO</b>   <b>HORNE</b>	Florida Division of Emergency Management	Hurricane Ian Task Order	November 2022 – December 2024
<b>BDO</b>   <b>HORNE</b>	Florida Division of Emergency Management	On-Call Disaster Housing Services (Master Task Order Contract) / Preposition – FEMA IA Direct Housing	September 2021 – December 2024
<b>BDO</b>   <b>HORNE</b>	Gulf County, Florida	FEMA PA Program following Hurricane Michael	November 2018 – February 2019
<b>BDO</b>   <b>HORNE</b>	Texas Division of Emergency Management	FEMA PA Monitoring for EM3530, DR4416, DR4572, DR4586	March 2023 – Ongoing
<b>BDO</b>   <b>HORNE</b>	Texas Division of Emergency Management	FEMA HMGP Monitoring for DR4377, DR4416, DR4454, DR4466, DR5233, DR5288, DR5420, PDM-2019	March 2023 – Ongoing
<b>BDO</b>   <b>HORNE</b>	Texas Division of Emergency Management	FEMA PA and HMGP Monitoring for DR 4485 (COVID-19)	June 2020 – Ongoing
<b>BDO</b>   <b>HORNE</b>	Texas Division of Emergency Management	COVID-19 Emergency Support (FEMA PA Training, Database Management to Expedite: Supply Chain Intake, reporting	February 2020 – February 2023

			of COVID-19 testing, reconciliation of purchase orders, and Reporting)	
<b>BDO</b>   <b>HORNE</b>	Texas Division of Emergency Management	Additional Texas Division of Emergency Management Task Orders, including Compliance Analysis, Dashboard Reporting, and Disaster Accounting Training Course	February 2020 – Ongoing	
<b>BDO</b>   <b>HORNE</b>	Texas Division of Emergency Management	FEMA PA Training	May 2013 – June 2018	
<b>BDO</b>   <b>HORNE</b>	Texas Division of Emergency Management	Texas FEMA PA Programs for 16 Disaster Events	September 2010 – June 2018	
<b>BDO</b>   <b>HORNE</b>	Texas Division of Emergency Management	Texas FEMA HMGP for 5 Disaster Events	September 2010 – June 2018	
<b>BDO</b>   <b>HORNE</b>	Texas General Land Office	Hurricane Harvey FEMA Direct Housing Mission	December 2017 – October 2020	
<b>BDO</b>   <b>HORNE</b>	Mississippi Emergency Management Agency	Hurricane Katrina FEMA HMGP	February 2007 – February 2021	
<b>BDO</b>   <b>HORNE</b>	Mississippi Emergency Management Agency	Hurricane Katrina FEMA PA Program	January 2006 – February 2025	
<b>BDO</b>   <b>HORNE</b>	Puerto Rico Aqueduct and Sewer Authority	Hurricane Maria FEMA PA and HMGP Programs	February 2019 – June 2020	
<b>BDO</b>   <b>HORNE</b>	Puerto Rico Electric Power Authority	Program Management and Risk Assessment	December 2017 – June 2019	
<b>BDO</b>   <b>HORNE</b>	Santa Maria Valley Water Conservation District, CA	Twitchell Dam and Reservoir Compliance Services	June 2023 – June 2025	

## COMPREHENSIVE HUD EXPERIENCE

The following table offers a broad view of the BDO GS Team’s experience supporting CDBG programs nationwide.

COMPANY	CLIENT	PROJECT NAME	PROJECT DATES
<b>BDO</b>   <b>HORNE</b>	Texas Division of Emergency Management	COVID-19 Emergency Support (FEMA PA Training, Database Management to Expedite: Supply Chain Intake, reporting of COVID-19 testing, reconciliation of purchase orders, and Reporting)	February 2020 – February 2023
<b>BDO</b>   <b>HORNE</b>	Texas Division of Emergency Management	Additional Texas Division of Emergency Management Task Orders, including Compliance Analysis, Dashboard Reporting, and Disaster Accounting Training Course	February 2020 – Ongoing

<b><u>BDO</u></b>   (H) HORNE	Texas Division of Emergency Management	FEMA PA Training	May 2013 – June 2018
<b><u>BDO</u></b>   (H) HORNE	Texas Division of Emergency Management	Texas FEMA PA Programs for 16 Disaster Events	September 2010 – June 2018
<b><u>BDO</u></b>   (H) HORNE	Texas Division of Emergency Management	Texas FEMA HMGP for 5 Disaster Events	September 2010 – June 2018
<b><u>BDO</u></b>   (H) HORNE	Texas General Land Office	Hurricane Harvey FEMA Direct Housing Mission	December 2017 – October 2020
<b><u>BDO</u></b>   (H) HORNE	Mississippi Emergency Management Agency	Hurricane Katrina FEMA HMGP	February 2007 – February 2021
<b><u>BDO</u></b>   (H) HORNE	Mississippi Emergency Management Agency	Hurricane Katrina FEMA PA Program	January 2006 – February 2025
<b><u>BDO</u></b>   (H) HORNE	Puerto Rico Aqueduct and Sewer Authority	Hurricane Maria FEMA PA and HMGP Programs	February 2019 – June 2020
<b><u>BDO</u></b>   (H) HORNE	Puerto Rico Electric Power Authority	Program Management and Risk Assessment	December 2017 – June 2019
<b><u>BDO</u></b>   (H) HORNE	Santa Maria Valley Water Conservation District, CA	Twitchell Dam and Reservoir Compliance Services	June 2023 – June 2025
<b><u>BDO</u></b>   (H) HORNE	Lee County, FL	Hurricane Ian Individual Housing Programs Management and Implementation	October 2023 – Ongoing
<b><u>BDO</u></b>   (H) HORNE	Lee County, FL	Hurricanes Milton and Helene CDBG-DR Recovery Programs	February 2025 – Ongoing
<b><u>BDO</u></b>   (H) HORNE	Mississippi Development Authority	Disaster Recovery Program Management Office	May 2007 – January 2023
<b><u>BDO</u></b>   (H) HORNE	New York Office of Resilient Homes and Communities	New York Housing Recovery Programs	March 2014 – Ongoing
<b><u>BDO</u></b>   (H) HORNE	North Carolina Office of Recovery and Resiliency	ReBuild NC - Hurricanes Matthew and Florence Disaster Recovery Program Management	September 2019 – December 2022
<b><u>BDO</u></b>   (H) HORNE	Orange County, FL	Grant Management Services	October 2023 – Ongoing
<b><u>BDO</u></b>   (H) HORNE	Puerto Rico Department of Housing	Hurricanes Irma and Maria Recovery	February 2018 – Ongoing
<b><u>BDO</u></b>   (H) HORNE	Robeson County, NC	Hurricane Matthew Recovery Program	December 2017 – January 2020
<b><u>BDO</u></b>   (H) HORNE	South Carolina Office of Resilience	2015 Severe Storm Housing Recovery Program	September 2016 – December 2022
<b><u>BDO</u></b>   (H) HORNE	South Carolina Office of Resilience	Hurricane Matthew Housing Recovery Program	July 2017 – August 2024
<b><u>BDO</u></b>   (H) HORNE	South Carolina Office of Resilience	Hurricane Florence Housing Recovery Program	January 2021 – Ongoing



<b>BDO</b>   <b>HORNE</b>	City of Houston and Harris County, TX	CDBG-DR Housing Program Implementation Services for the Homeowner Assistance Programs	March 2020 – Ongoing
<b>BDO</b>   <b>HORNE</b>	Virgin Islands Housing Finance Authority	Hurricanes Irma and Maria Recovery	April 2019 – April 2023
<b>BDO</b>   <b>HORNE</b>	Volusia County, FL	CDBG-DR System of Record	February 2021 – February 2030
<b>BDO</b>   <b>HORNE</b>	Pinellas County, FL	Comprehensive Disaster Recovery and Emergency Management Consulting Services	January 2025 – January 2030
<b>BDO</b>   <b>HORNE</b>	Maui County, HI	Delivery of Disaster Recovery Operations Implementation	June 2025 – June 2028
<b>BDO</b>   <b>HORNE</b>	Louisiana Office of Community Development	Restore Louisiana Homeowner Assistance Program Implementation and Administration	February 2023 – February 2024
<b>BDO</b>   <b>HORNE</b>	North Carolina Department of Commerce	Implementation of Helene Recovery Programs for Housing	June 2025 – June 2028
<b>BDO</b>   <b>HORNE</b>	Tennessee Department of Economic and Community Development	CDBG-DR Program Administration	July 2024 – July 2027
<b>BDO</b>   <b>HORNE</b>	Texas General Land Office	Statewide Hurricane Harvey Monitoring	June 2019 – June 2024

## Narrative Project Descriptions

BDO GS is pleased to provide the detailed project descriptions below that illustrate our experience supporting FEMA programs, as well as tables listing our comprehensive experience. We have selected the projects based on their relevance to the services proposed in the RFP, and we are confident they demonstrate our ability to fulfill this contract.

### TEXAS DIVISION OF EMERGENCY MANAGEMENT

#### Grant Compliance, Monitoring, and Other Administrative Tasks

**a. The time period of the project:** September 2010 - Present

**b. The scheduled and actual completion dates:** ongoing

**c. The bidder's responsibilities:** BDO GS provides grant monitoring, compliance review, training, and other administrative tasks for TDEM's FEMA PA and Hazard Mitigation programs across 31 disasters, including one of the nation's first PA Alternative Procedures for Permanent Work 428 projects, Treasury Coronavirus Relief Fund and Coronavirus Local Fiscal Recovery Fund, the Department of Energy Grid Resilience Grant, and support for statewide mutual aid and interstate mutual aid. Please see an expanded description below for more detail.

**d. For reference purposes, a customer name (including the name of a contact person, a current telephone number, a facsimile number, and e-mail address):** Name: Stephen Cottle, Unit Chief | [REDACTED]

**e. Each project description should identify whether the work was performed as the prime Vendor or as a subcontractor actual (or currently planned) budget:** Role: Prime vendor | Contract amount: \$299+ million | Program value: \$26+ billion

For over a decade, BDO GS has performed grant monitoring, compliance review, training, and other administrative tasks for TDEM in their implementation of FEMA PA and Hazard Mitigation programs across 31 disasters, including one of the nation's first PA Alternative Procedures for Permanent Work 428 projects, Treasury Coronavirus Relief Fund and Coronavirus Local Fiscal Recovery Fund, the Department of Energy Grid Resilience Grant, and support for statewide mutual aid and interstate mutual aid.

Our disaster recovery and financial specialists work alongside Texas throughout each phase of the disaster life cycle. They partner with the agency and impacted subrecipients to expedite recovery and navigate federal program requirements, including project management, data management, financial management, compliance, and reporting. Texas recently chose to work with BDO GS again for recovery efforts following Hurricane Beryl.

**As part of these services, BDO GS:**

- ▶ Monitored the largest PA project in FEMA's history, obligated at over \$9.5 billion. Our team validated all expenditures, and our work continues to withstand OIG and FEMA VAYGo oversight reviews.
- ▶ Currently monitors the largest pool of HMGP funding ever awarded.
- ▶ Monitored 3,177 FEMA PA and HMGP reimbursement requests totaling \$12.5 billion across 31 disasters.
- ▶ Assists subrecipients with project management and works alongside them to review subrecipient expenditures; reports on federal regulation compliance, state requirements, and subrecipient policies; and has referred over \$12.5 billion in PA and HMGP funding to impacted communities.
- ▶ Conducted 488 recovery scoping meetings under FEMA's new delivery method.
- ▶ Assisted the agency and subrecipients with oversight reviews, including OIG, FEMA, Single Audits, and Improper Payments Elimination and Recovery Improvement Act compliance.
- ▶ Assisted with the recent EMMIE decommissioning and transition into the FEMA Grants Portal.
- ▶ Recommended improvements to FEMA and Texas' counterparts on FEMA's Grants Portal.
- ▶ Served over 2,277 subrecipients in grant coordination, monitoring, and compliance capacities across more than 7,380 projects.
- ▶ Worked alongside FEMA representatives to apply consistent methodology and keep costs within reasonable parameters for project closeouts.
- ▶ Referred more than 4,000 projects to closeout.
- ▶ Reviewed over 2,100 Emergency Management Assistance Compact and in-state mutual aid claims for 171 jurisdictions and state agencies statewide, totaling over \$130 million. Our efforts reduced invoice processing time by 59%, enabling reimbursement within 30 days.

BDO GS created over 90 interactive reporting dashboards to deliver disaster recovery services to the Texas Division of Emergency Management.

BDO GS played a pivotal role in supporting TDEM during the COVID-19 pandemic, providing extensive staff augmentation, technical assistance, and program management services. The BDO GS Team served TDEM by

embedding in the state's emergency operations center on day one, providing avenues to track COVID cases, PPE, and vaccines. Additionally, our responsibilities encompassed monitoring, compliance, training, financial reconciliation, and reporting solutions for federal programs, including the Treasury's Coronavirus Relief Fund and the Coronavirus Local Fiscal Recovery Fund.

Since 2022, TDEM has entrusted BDO GS to design and administer the state of Texas 40101(d) grant program. Through this partnership, our team provides ongoing wraparound support to implement the nation's second-largest allocation of grid resilience funding, with an anticipated \$180 million in resilience projects across over 60 subawards.

## TEXAS GENERAL LAND OFFICE

### *Hurricane Harvey FEMA Direct Housing Mission*

**a. The time period of the project:** December 2017 – October 2020

**b. The scheduled and actual completion dates:** October 30, 2020

**c. The bidder's responsibilities:** BDO GS assisted Texas GLO with its first-ever state-administered FEMA Direct Housing Mission. This program provided over \$1 billion in FEMA Individual Assistance for the Hurricane Harvey Direct Housing Mission. We provided cross-program and department coordination, project management of all implementation vendors, streamlined reporting, monitoring of financial management activities, document management, and overall program compliance monitoring. Please see an expanded description below for more detail.

**c. For reference purposes, a customer name (including the name of a contact person, a current telephone number, a facsimile number, and e-mail address):** Name: Jet Hays, Deputy Director for Integration, Community Development and Revitalization | [REDACTED]

**e. Each project description should identify whether the work was performed as the prime Vendor or as a subcontractor actual (or currently planned) budget:** Role: Prime vendor | Contract amount: \$41.7 million | Program value: \$1.2 billion

BDO GS assisted Texas GLO with its first-ever state-administered FEMA Direct Housing Mission. This program provided over \$1 billion in FEMA Individual Assistance for the Hurricane Harvey Direct Housing Mission. We provided cross-program and department coordination, project management of all implementation vendors, streamlined reporting, monitoring of financial management activities, document management, and overall program compliance monitoring. Our team worked on the Manufactured Housing Unit (MHU) Program, the Recreational Vehicle (RV) Program, and the Direct Lease (DL) Program.

BDO GS received the highest ranking — an "A" — in Texas' Vendor Performance Tracking System for our work on this mission.

Our team designed and executed a program-wide reporting, document management, and status solution that was customized and deployed within 36 hours. The database was utilized across all programs. The rapid deployment system was key to ensuring consistency and data integrity while protecting PII. Our team transformed FEMA's paper-based process into a more efficient and effective digital process, enabling real-time reporting for recertification data.

Our team forecasted completion timeframes based on projected move-out data gathered during recertification visits, which enabled us to promptly respond to data requests from the Governor's office, FEMA, the state auditor, internal auditor, and GLO. We coordinated and communicated policies and best practices across multiple state agencies, projects, and municipal governments.

BDO GS also provided traditional and non-traditional monitoring and compliance review services of the FEMA direct housing programs. The traditional monitoring and compliance reviews consisted of reviewing subrecipients and GLO programs. Non-traditional monitoring and compliance review consisted of MHU, RV, Direct Assistance for Limited Home Repair (DALHR), and subrecipient invoice and reimbursement requests. In the non-traditional approach, we combined real-time program monitoring and compliance. Vendor and subrecipient training presentations were offered on topics including financial management, internal controls, and project cost classifications, among others.

At the conclusion of the program, we collaborated with the Texas GLO to create a "playbook" that documents the scope of the program from start-up to closeout for use on future disaster missions. We intend to apply these best practices to enhance our disaster recovery experience further.

BDO GS developed relationships with FEMA, created training, and provided guidance on federal regulations, including 44 CFR Part 206, Subpart D - Federal Assistance to Individuals and Households, to ensure the proper allocation of program, program management, and administrative costs. We coordinated and communicated policies and best practices across multiple state agencies, projects, and municipal governments.

As part of the administrative oversight, we worked directly with GLO and the agency-procured contractors to complete procurement compliance reviews and monitor monthly invoices. We collaborated with FEMA to establish a process for transferring ownership of all MHUs/TTs from GLO to FEMA upon completion of installation and final invoicing.

Working closely with FEMA and GLO, we were able to close out the Hurricane Harvey Direct Housing Mission in October 2020.

### OUTCOMES

- ▶ Launched a system of operation within 36 hours of the award notice.
- ▶ Staffed, trained, and deployed two-person recertification teams across 29 counties.
- ▶ Developed a mobile tool and process to eliminate FEMA's paper process and increase efficiency.
- ▶ Facilitated a 24-hour call center, which served as a central source for program support for applicants.
- ▶ Utilized real-time recertification data to provide compelling reports and projections.
- ▶ Provided bi-weekly/monthly recertification services for 2,850 applicants for over 14,000+ recertifications.
- ▶ Assisted 3,509 applicants in Texas with a state-administered FEMA Direct Housing Mission.
- ▶ Accomplished project start-up to complete closeout in less than three years.
- ▶ Program audits were performed by both OIG and GAO with no findings.
- ▶ Helped 2,849 households with MHUs and RVs.
- ▶ Assisted 135 households under the DL Program.
- ▶ Supported 525 homes under DALHR.

## FLORIDA DIVISION OF EMERGENCY MANAGEMENT

### **FEMA Public Assistance Support for the 2024 Hurricane Season and Hurricane Helene Recovery Efforts**

**a. The time period of the project:** October 2024 – Present

**b. The scheduled and actual completion dates:** ongoing

**c. The bidder's responsibilities:** BDO GS has provided technical assistance, grant monitoring, compliance reviews, and various administrative services to Florida in implementing FEMA PA funding for two federally declared disasters. Hurricanes Helene and Milton. Please see an expanded description below for more detail.

**d. For reference purposes, a customer name (including the name of a contact person, a current telephone number, a facsimile number, and e-mail address):** Name: Ian Ohlin, Recovery Planner | [REDACTED]

**e. Each project description should identify whether the work was performed as the prime Vendor or as a subcontractor actual (or currently planned) budget:** Role: Prime vendor | Contract amount: | Program value: \$97 million

BDO GS has provided technical assistance, grant monitoring, compliance reviews, and various administrative services to Florida in implementing FEMA PA funding for two federally declared disasters—hurricanes Helene and Milton. Our team currently supports 129 subrecipients across 14 counties, covering 569 project worksheets with over \$97 million in project obligations. Our efforts include oversight of FEMA PA reimbursement processes, with validated expenditures consistently meeting federal standards. Our team has deployed staff on-site with subrecipients to provide technical and grant compliance assistance.

As part of these services, BDO GS has reviewed 248 projects to date and conducted 133 exploratory meetings, 125 recovery scoping meetings, and 736 follow-up calls. Custom dashboards for this program display project status and funding obligations by subrecipient, giving Florida real-time visibility into program activity to support program oversight and informed decision making.

#### *PA SUPPORT OUTCOMES*

- ▶ Rapidly deployed leadership within 24 hours of notification.
- ▶ Coordinated mass email communications for RPAs to over 1,350 contacts across 383 potential subrecipients.
- ▶ Deployed technical assistance staff to assigned counties as needed.
- ▶ Developed reporting dashboards to monitor project status through FEMA and State systems.
- ▶ Recognized as a contractor of the week by the FDEM contract team.

BDO GS mobilized immediately and deployed a manager onsite at the Emergency Operations Center in Tallahassee to support recovery efforts within 24 hours of Hurricane Helene's landfall, before FEMA's emergency declaration. We mobilized the first six temporary housing units on September 30, just four days after landfall, and provided temporary sheltering options with the availability of units from the Tallahassee staging yard. We immediately deployed an on-site manager and provided site inspections for non-congregate sheltering (NCS). We have continued efforts to search for temporary housing using a screening tool to locate RV and mobile home parks with available pads. Our team is working with 16 counties to support recovery from Hurricane Helene.

*HURRICANE HELENE RECOVERY EFFORTS OUTCOMES*

- ▶ Delivered 166 temporary housing solutions.
- ▶ Scheduled private site inspections.
- ▶ Scheduled commercial park site inspections.
- ▶ Identified 750 commercial park pads for use.
- ▶ Performed NCS data sharing.
- ▶ Performed outreach to commercial parks.
- ▶ Provided Florida with NCS contract rates/pricing and logistics costs.
- ▶ Offered recommendations for system integration to report and track data (push/pull).

**SUBCONTRACTORS**

If the awarded bidder(s) intends to subcontract any part of its performance hereunder, the awarded bidder(s) should provide:

**1.9**

- i. name, address, and telephone number of the subcontractor(s),
- ii. specific tasks for each subcontractor(s),
- iii. percentage of performance hours intended for each subcontract; and
- iv. total percentage of subcontractor(s) performance hours.

**No Response Required:**

**TECHNICAL RESPONSE**

Describe bidder's process for providing PA technical services.

**2.1**

The bidder should address the following:

- i. Bidder's process for reviewing projects for sub-recipients not yet obligated by FEMA
- ii. Bidder's process for reviewing projects for sub-recipient(s) after obligation to ensure eligible payments made to sub-recipient(s) and smooth closeout process
- iii. Bidder's process for working with sub-recipients to ensure needs of project are met (Please provide at least one narrative description of previous work with a sub-recipient)

**Response:**

The BDO GS Team will guide the State and its subrecipients through the FEMA PA, hazard mitigation, and long-term recovery processes seamlessly. Our extensive track record in disaster recovery management enables us to navigate the complexities of the PA process with efficiency and precision. Our approach includes the following:

**Knowledge of Applicable FEMA Programs.** The BDO GS Team offers expertise and technical competence in managing FEMA PA processes and ensuring compliance with federal regulations, specifically the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), the Post-Katrina Emergency Management Reform Act of 2006 (PKEMRA), the Sandy Recovery Improvement Act of 2013 (SRIA), and the Disaster Recovery Reform Act of 2018 (DRRA). Our proven approach will help the State confidently navigate the complexities of the PA program, with a focus on effective project execution, documentation, and audit readiness.



[REDACTED]

[REDACTED]

The BDO GS Team has extensive experience assisting clients with audit responses, including A-123 Internal Controls Reviews and Improper Payment Act reviews for DHS programs, ensuring compliance and minimizing long-term risk from public watchdogs. Our role is to safeguard stakeholders by ensuring audit-ready decisions and documentation, allowing them to focus on immediate priorities while we manage compliance with oversight requirements. The BDO GS Team's diligence has resulted in zero uncontested findings in Improper Payments Elimination and Recovery Act audits for our clients, while reviewing over 18,000 expenses totaling more than \$10.1 billion.

## Expertise with Evolving FEMA PA Program

Our FEMA experts understand the evolving PA program and can anticipate the challenges your program will face in one of the most crucial times of crisis. With decades of experience, we are well-versed in FEMA's trends and are prepared for any changes. The BDO GS Team is equipped to guide you through the entire program lifecycle effectively and compliantly, and maximize your PA reimbursement.

The BDO GS Team will guide the State through the evolving FEMA PA landscape, including the following issues and trends:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[Redacted text block]

[Redacted text block]

*i. Process for Reviewing PA Projects for Subrecipients Not Yet Obligated by FEMA*

BDO GS employs a structured and comprehensive process to review PA projects for subrecipients that FEMA has not yet obligated. We designed our approach to comply with all FEMA and federal requirements, maximize eligibility, and expedite funding to subrecipients.

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*ii. Process for Reviewing Projects for Subrecipients after Obligation*

Once FEMA PA projects are obligated, BDO GS implements a systematic post-obligation review and monitoring process. We use this process to verify that all payments made to subrecipients are eligible and compliant with federal and state requirements, and position each project for a smooth, timely closeout.

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*iii. Process for Working with Subrecipients to Meet Project Needs*

BDO GS employs a comprehensive, collaborative approach to support subrecipients throughout the FEMA PA project lifecycle. We designed our process to meet each subrecipient's project needs from initial damage identification through final closeout, while maximizing funding and ensuring compliance.

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[REDACTED]

### **EXAMPLE OF PREVIOUS WORK WITH A SUBRECIPIENT**

BDO GS brings extensive expertise in supporting subrecipients in managing their projects from pre-obligation to closeout. One example of providing PA technical services was as part of Texas' COVID-19 response, where BDO GS successfully guided a subrecipient's multibillion-dollar claim through every phase of the public assistance lifecycle.

The BDO GS Team provided detailed guidance on project formulation and collaborated to develop an effective project management plan for successful submission and oversight. Additionally, our team identified critical internal control requirements, advised vendor monitoring protocols, and offered best practices for managing their public assistance projects. The team also provided comprehensive support in processing and reviewing thousands of invoices tied to the subrecipients' multibillion-dollar claim. This high level of service was validated through successful audits conducted under the FEMA VAYGo process, which helped minimize state risk and ensured that the subrecipient received and retained their reimbursements.



2.2 Describe bidder's process for providing IA technical services.

**Response:** In response to the State's need for IA services, the BDO GS Team will deliver a full range of expert support to maximize the effectiveness of disaster recovery efforts for residents. With a deep understanding of FEMA IA programs and extensive experience navigating complex federal and state disaster assistance processes, the BDO GS Team will help survivors receive clear, compassionate guidance and timely access to essential resources. We will work alongside FEMA, state agencies, and community organizations to provide comprehensive support in housing, human services, and survivor advocacy.

## Expert Knowledge of FEMA IA Programs

The BDO GS Team will coordinate a comprehensive disaster assistance response with the State that integrates a full spectrum of IA programs to ensure disaster survivors receive the support they need efficiently and seamlessly.

### MASS CARE AND EMERGENCY ASSISTANCE

BDO GS has extensive experience and a strategic, compassionate approach to mass care and emergency assistance, focusing on the full spectrum of services needed to support individuals and communities before, during, and after disasters.

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## **INDIVIDUALS AND HOUSEHOLDS PROGRAM**

Our team will work with the state and FEMA to activate all eligible programs for disaster survivors. We understand that Nebraska residents are currently applying for FEMA IA, and FEMA will review the applications to determine eligibility for the activated programs. The BDO GS Team will work with the State to identify all needs and deliver resources to the disaster survivors. Our team has extensive experience in implementing FEMA's Individuals and Households Program (IHP) at scale and is ready to assist the State.

[Redacted text]

[Redacted text]

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## DISASTER CASE MANAGEMENT

Our team will implement a robust case management system to connect survivors with personalized support and resources. Case managers will assess individual needs and unmet needs, guide survivors through recovery, and coordinate access to housing, financial assistance, and community resources, providing a comprehensive support framework for each survivor's journey. We will work alongside the FEMA/state voluntary agency liaison to connect survivors with VOADs and other long-term recovery agencies. This partnership will help facilitate the survivor's long-term housing and recovery plan.

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[Redacted]



[REDACTED]



[Redacted content]

**Describe bidder’s process for providing HMGP technical services.**

2.3

The bidder should address the following:

- i. Bidder’s process to review applications for eligibility and completeness to FEMA approval
- ii. Bidder’s process for reviewing projects for sub-recipient(s) after obligation to ensure eligible payments made to sub-recipient(s) and smooth closeout process
- iii. Bidder’s process for working with sub-recipients to ensure needs of project are met (Please provide at least one narrative description of previous work with a sub-recipient)

**Response:**

## **FEMA Hazard Mitigation Expertise**

Although PA and HMGP are both FEMA programs, each requires a markedly different approach for successful program delivery.

PA subrecipients turn to the program in the immediate aftermath of a disaster for reimbursement of response expenditures and the restoration of their disaster-damaged facilities. Contracting for emergency work projects is

often hasty and expedited to address immediate threats to life, property, public health, and safety. And subrecipients are often confused by the program's patchwork of evolving, overlapping, and contradictory policies, but must put up with it because they have nowhere else to go for "last resort" funding the program provides.

HMGP, in contrast, is an entirely voluntary program for future-looking risk reduction. Funding is finite and requires a competitive, prioritization-based implementation. The application process and pre-award period are considerably longer and require expertise across several technical disciplines. Participation is limited to jurisdictions with local mitigation plans, and projects must pass a benefit-cost analysis. Often, more creative approaches are taken to meet the non-federal share requirement, including the use of in-kind expenses and a flexible or global match implementation.

The result is that successful implementation of HMGP requires a white-glove treatment, tailored to meet each subrecipient where they are in terms of capacity and technical sophistication. The BDO GS Team draws on its nationwide experience administering billions of dollars in HMGP funding to deliver a customized approach that reflects these programmatic differences and drives success.

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### **BDO GS TEAM EXPERIENCE**

We partnered with the Colorado Division of Homeland Security and Emergency Management to expedite the implementation of Colorado's HMGP program following the 2013 Colorado floods. Our team managed many aspects of the program throughout its lifecycle, including FEMA's application reviews, project application entries in the National Emergency Management Information System, quarterly reporting entries, procurement reviews, and contract compliance reviews with subrecipients for acquired services and goods.

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It is our philosophy that projects are closeout-ready from the beginning and that early coordination with our resilience team confirms that a particular project is seeking funding under the most appropriate funding source and that federal, state, and local compliance is adhered to throughout the project lifecycle – from inception to closeout – which therefore lessens the risk of any potential clawbacks during the closeout review process or after audit findings.

[Redacted]

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**BDO GS TEAM EXPERIENCE**

Since 2005, our team members have helped develop, manage, and secure over \$9 billion in mitigation and resiliency funding, representing thousands of individual projects for their clients and stakeholders. The BDO GS Team has also developed supporting documents and engaged closely with federal and state representatives to best position clients' grant applications as they are reviewed and prioritized, improving the odds that their projects will be selected for funding.



[Redacted text]

### **BDO GS TEAM EXPERIENCE**

BDO GS Team members have prepared and submitted more than 45,000 funding requests on behalf of more than 2,600 applicants. Our experts have helped clients secure, manage, and retain well over \$50 billion in federal program funding.

[Redacted text]

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### **BDO GS' HMGP AND PA WORK IN MISSISSIPPI WAS DESCRIBED AS:**

“Through its Community Revitalization Program, Mississippi completed over 200 infrastructure and local government projects such as harbors, highways, police and fire stations, water and wastewater projects, city halls, schools, bridges, health care facilities, parks, libraries, and emergency operations centers. In all instances, the projects were hardened to mitigate against future storms, often with complex design and engineering... HORNE LLP [BDO GS] brought added value to the CDBG-DR projects through its FEMA Public Assistance work for the Mississippi Emergency Management Agency.”

— **Nell Rogers, Bureau Manager, Disaster Recovery Mississippi Development Authority**

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## **Evolving Hazard Mitigation Landscape**

The disaster recovery and mitigation landscape is currently in an unprecedented state of flux. Major disaster declarations are approved less frequently than in the past, and when approved, the availability of HMGP funding is no longer guaranteed. The competitive Building Resilient Infrastructure and Communities Program provided through Section 203 of the Stafford Act is mired in litigation. The application review process, which is already time consuming, is now compounded by FEMA’s scrutiny of applications for alignment with administration priorities. Each day brings new developments.

With BDO GS, the State gets a partner with decades of experience understanding these changing requirements, as well as a Washington, DC office that closely monitors developments and potential legislative and regulatory changes.

### *i. Process to Review Applications for Eligibility and Completeness for FEMA Approval*

BDO GS conducts a rigorous, systematic review process to confirm all FEMA HMGP applications are eligible, complete, and ready for FEMA approval. Our process is designed to maximize compliance, minimize requests for information from FEMA, and accelerate funding timelines for subrecipients and applicants.

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*ii. Process for Reviewing Projects for Subrecipients after Obligation*

After FEMA has obligated a HMGP project, BDO GS implements a structured, compliance-focused process to confirm subrecipients receive timely, eligible payments and that the project proceeds to a smooth closeout. Our approach centers on ongoing documentation review, compliance monitoring, proactive communication, and effective coordination with subrecipients and oversight agencies.

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*iii. Process for Working with Subrecipients to Meet Project Needs*

Our approach to supporting subrecipients throughout the HMGP lifecycle is proactive, collaborative, and compliance-focused. Our process is designed to ensure subrecipients' needs are met from project conception through closeout, while maximizing funding, expediting project timelines, and maintaining strict adherence to federal and state requirements.

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- [Redacted list item]
- [Redacted list item]

[REDACTED]

### EXAMPLE OF PREVIOUS WORK WITH A SUBRECIPIENT

Recent examples of the BDO GS Team’s ongoing outreach and technical assistance to subrecipients include:

- Supporting a county in the design and launch of its Individual Safe Room Rebate Program. Our team engaged in ongoing dialogue as the county developed its program guidelines and collateral documentation. Ensuring the local program launches in full alignment with FEMA’s policies and pre-calculated benefits means that 150 families in Texas’ Tornado Alley will be protected, and the county will not be stuck with massive paperwork and eligibility issues at closeout.
- Fostering full and open competition. Our team has provided technical assistance to rural counties and water supply corporations in each step of the procurement process. When earlier attempts at procurement for their mitigation projects generated little interest from vendors, we stepped in to implement best practices, including rewrites of solicitation documents, expanded publication of procurement opportunities, and substantial direct outreach to potential vendors. These best practices led to competitive procurements that received bids and proposals from multiple vendors.
- Ruminant vegetation reduction. From the kickoff meeting onward, the BDO GS Team has worked in collaboration with a rural county to carry out its vegetation management project. Using prescribed goat grazing, the county will reduce the severe wildfire risk in its wildland-urban interface area, which includes nearly 80,000 residents. We have provided ongoing support on the procurement and compliance considerations of this unique project.

## HOURLY RATES

Bidders should provide not-to-exceed hourly rates that will be used for Task Orders as they are issued. There is no guarantee on the number of hours that will be used.

The hourly rates provided below will not be a scored item for the evaluation of this solicitation, but all responses will be reviewed for cost realism and reasonableness.

The roles listed below are mandatory roles that the bidder must be able to provide the State (See RFP Section V.F. for more detailed role descriptions). Bidders may add additional roles/titles as they see fit. The hourly rates shall be inclusive of labor, overhead, and all other expenses, with the exception of travel costs, which will be factored in as needed on task orders as they are issued to awarded bidders.

These not-to-exceed rates will be fixed for the first two (2) years of the contract. Any request for a price increase subsequent to the first two (2) years of the contract shall not exceed five percent (5%) of the price proposed for the period. Increases shall not be cumulative and will only apply to that period of the contract. The request for a price increase must be submitted in writing to the State Purchasing Bureau a minimum of 120 days prior to the end of the current contract period. Documentation may be required by the State to support the price increase.

**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.**

Required Personnel Roles (See RFP Section V.F.)		Standard Hourly Not-to-Exceed Rate	Overtime Hourly Not-to-Exceed Rate
1.	Project Manager	\$255	\$255
2.	Senior Advisor for Public Assistance	\$230	\$230
3.	Public Assistance Program Liaison	\$165	\$165
4.	Public Assistance Technical Assistance Liaison	\$165	\$165
5.	Appeals Specialist	\$250	\$250
6.	Senior Debris Specialist	\$195	\$195
7.	Senior Advisor for Hazard Mitigation Assistance	\$230	\$230
8.	Hazard Mitigation Assistance Program Liaison	\$155	\$155
9.	Hazard Mitigation Assistance Benefit-Cost Analysis Specialist	\$145	\$145
10.	Hazard Mitigation Assistance Technical Liaison	\$125	\$125
11.	Lead Individual Assistance Specialist	\$120	\$120
12.	Individual Assistance Specialist	\$120	\$120
13.	Closeout Specialist	\$155	\$155
14.	Disaster Recovery Specialist	\$200	\$200
15.	Accounting Analyst	\$95	\$95
Additional Personnel Roles/Titles (Add Rows as Necessary)		Standard Hourly Not-to-Exceed Rate	Overtime Hourly Not-to-Exceed Rate
		None	None

# Proprietary and Confidential Information Justification

BDO GS's proposal contains proprietary and highly sensitive commercial and financial information, which is exempt from public disclosure under the Nebraska Public Records Act ("NE PRA") and the Nebraska Trade Secrets Act ("NE TSA"). The proposal includes non-public information regarding BDO GS's confidential financial data and business data and BDO GS's proprietary methods and strategies. This information can be found in the following sections of the proposal:

- Technical Response Section
- Exceptions Section; and
- Financial Information

This material is collectively referred to below as the "Protected Information." Please note that BDO GS also redacted personally identifiable information of listed references. BDO GS's Protected Information is exempt from public disclosure under Neb. Rev. Stat. § 84-712.05(3), which provides an exception from disclosure for trade secrets and "other proprietary or commercial information." The NE TSA defines trade secret as:

(4) Trade secret shall mean information, including, but not limited to, a drawing, formula, pattern, compilation, program, device, method, technique, code, or process that:

(a) Derives independent economic value, actual or potential, from not being known to, and not being ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use; and

(b) Is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.

Neb. Rev. Stat. § 87-502(4).

The Protected Information all falls under the requirements of trade secret or other proprietary and commercial information. BDO GS operates within a highly competitive market alongside a number of competing professional services firms. For the services detailed in the Proposal, BDO GS is subject to competition on a routine basis from other bidders regarding the quality of service and the prices offered to potential clients. These competitors include national audit and advisory firms as well as regional and local firms. The market for these services is national. BDO GS faces intense competition in competing for engagements such as this one.

BDO GS would suffer substantial competitive injury if the Protected Information were released because it would jeopardize BDO GS's public sector advisory services practice and would result in rival firms having access to non-public, competitively sensitive information about BDO GS's financial and business data and proprietary methods, workflows, and strategies. All of the Protected Information is material, non-public information.

The Protected Information is at the core of BDO GS's competitiveness in providing consulting services, especially with respect to government projects. It has enabled BDO GS to

become an industry leader and to secure new work in this area and is therefore extremely valuable to BDO GS. The Protected Information would be of great value to competitors precisely because it is competitive information not generally known by or shared with third parties. Also, it would be difficult for such competitors to develop the Protected Information on their own.

BDO GS's proposed methods are commercially sensitive because they incorporate BDO GS's application of its tools and methodologies to address specific client needs, lessons learned, and processes developed. While the narratives in the Proposal involve work that BDO GS has done for other public sector clients, BDO GS's own assessment of each engagement, as presented in the Proposal, has never been made public. The release of this information would cause immediate and significant competitive harm to BDO GS by giving its competitors critical insight into BDO GS's analysis of its prior engagements and its use of these engagements in ongoing business proposals to win additional work. Accordingly, this information is exempted from disclosure pursuant to Nebraska statute.

BDO GS has in place confidentiality policies that strictly prohibit the unauthorized disclosure of confidential information such as the Protected Information. Outside of BDO GS, consultants and counsel hired by BDO GS, or potential clients receiving the information as part of the bidding process, the Protected Information has not otherwise been disclosed. Furthermore, the Protected Information is not available from any public source – it is proprietary information created by or for, and specific to, BDO GS. Not even the subcontractors who may compose part of the BDO GS team when collaborating on proposals have access to the final complete document.

Within BDO GS, access to the Protected Information is only allowed on a limited basis to personnel who have a “need to know” such information. BDO GS's confidential engagement information, case studies, financial and business data, and internal program processes are also only available to BDO GS employees on a “need-to-know” basis. This information is typically known only by firm partners/principals and employees who are engaged in this particular, specialized line of work, and not to firm employees generally. All of the partners, principals, and employees with access to this information are bound to maintain its confidentiality under the terms of their employment or partnership agreements with BDO GS.

BDO GS has made every reasonable effort to guard and keep the Protected Information confidential, both internally and externally. Moreover, BDO GS has made substantial investments in its data security protocols to prevent misappropriation of this information by hackers and other parties outside of the firm.

## **Application of Nebraska Statute to the Protected Information**

### **1. Technical Response Section**

BDO GS's functional approach has been developed over the course of decades of work in this industry. The redacted information contains proprietary methodologies, workflows, and descriptions of processes as discussed above into which BDO GS has invested large amounts of both time and money to develop in order to best serve its clients. If BDO GS's proprietary methodologies and individual approach to work is disclosed, competitors will gain a decisive



advantage by being able to easily replicate BDO GS's unique approach that was formulated over the course of several years and based upon BDO GS's vast industry knowledge and expertise.

## **2. Exceptions Section**

BDO GS's exceptions to the terms and conditions contain confidential requests developed upon the advice of counsel, and reveal BDO GS's internal analysis of risk and other confidential factors.

## **3. Financial Information**


BDO GS's confidential financial information, including its consolidated financial statements, are non-public and would be highly valuable to BDO GS's competitors, and their release to a competitor would cause substantial competitive harm to BDO GS.

## 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. 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 Terms and Conditions Within Section as Written (Initial)	Exceptions Taken to Terms and Conditions Within Section as Written (Initial)	<b>Exceptions:</b> (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.)
		See attached

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. Bidders 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.

**BDO GOVERNMENT SERVICES, LLC (“BDO GS”)**  
**Nebraska State Purchasing Bureau Request for Proposal**  
**EXCEPTIONS TO TERMS & CONDITIONS**  
**AS OF January 12, 2026**

Issue	Document Reference	Rationale/Recommendation
Severability	Terms & Conditions: Section L, pg. 21 of RFP.	Add following sentence to the end of Section L: “The provision held unenforceable shall be amended to the minimum extent required to make the provision enforceable.”
Limitation of Liability (damages cap)	Terms & Conditions: Silent	Add a “Limitation of Liability” section, capping aggregate liability at 5x the fees paid in the previous 12 months, with carve-outs for fraud, willful misconduct, and gross negligence.  Please see Section 1 in Appendix 1 for sample language.
Indirect/Punitive Damages	Terms & Conditions: Silent	Add a “Disclaimer of Certain Damages” section, excluding liability for punitive, special, or exemplary damages.  Please see Section 2 in Appendix 1 for our proposed language.
External Services/ Software	Terms & Conditions: Silent	Add an “External Services/Software” section, disclaiming liability for BDO’s use of external software/services outside of BDO’s control at the District’s request.  Please see Section 3 in Appendix 1 for our proposed language.
Third-Party Beneficiaries	Terms & Conditions: Silent	Add “Third-Party Beneficiaries” section providing that no third party has an interest in the contract.  Please see Section 4 in Appendix 1 for our proposed language.

**PROPRIETARY INFORMATION**

**BDO GOVERNMENT SERVICES, LLC**  
**APPENDIX 1 – PROPOSED LANGUAGE**

1. Limitation of Liability. Except to the extent finally determined to have resulted from Vendor Group’s fraud, willful misconduct, or gross negligence, Vendor Group’s aggregate liability to the State for all direct or third-party Claims shall not exceed five (5) times the amount of fees paid by the State to the Vendor during the twelve (12) months preceding the date of the Claim pursuant to the Agreement under which the claim arose, whether arising in contract, statute, tort (including without limitation, Vendor’s negligence) or otherwise regardless of the theory of liability asserted. As used herein: (1) “Vendor Group” means the Vendor and its shareholders, employees, Affiliates and Subcontractors (each defined below) and agents, (2) “Affiliates” means an entity or entities owned in whole or in part by the Vendor, (3) “Subcontractors” means independent contractors or third-party contractors, including but not limited to parties who render auxiliary services to the Vendor, and (4) “Claims” means all claims, losses, liabilities, judgments, damages, costs and expenses (including attorneys’ fees) of any kind relating to the Services or this Agreement, whether arising in contract, statute, tort (including without limitation, negligence) or otherwise.
2. Disclaimer of Certain Damages. In no event shall Vendor Group be liable for special, punitive, or exemplary losses or damages regardless of the theory or liability asserted or whether Vendor has been advised of the possibility of such damages.
3. External Services/Software. If, at the State’s request, Vendor agrees to use certain external services, including but not limited to services for cloud storage, remote access, third party software and/or file sharing options (collectively “External Computing Options”), that are outside of Vendor’s standard security protocol, the State acknowledges that such External Computing Options may be associated with heightened security and privacy risks. Accordingly, Vendor disclaims, and the State agrees to release Vendor from, all liability arising out of or related to the use of such External Computing Options.
4. Third-Party Beneficiaries. For the avoidance of doubt, nothing herein shall create privity between any party other than Vendor and the State.


**PROPRIETARY INFORMATION**

### 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.)
		See attached

#### 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, and 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).

**BDO GOVERNMENT SERVICES, LLC (“BDO GS”)**  
**Nebraska State Purchasing Bureau Request for Proposal**  
**EXCEPTIONS TO Vendor Duties**  
**AS OF January 12, 2026**

Issue	Document Reference	Rationale/Recommendation
Work Product Ownership	Vendor Duties, Section H, pg. 27 of RFP.	Add the following language to the end of Section H: “ Vendor owns its pre-existing materials (including software) and any works of authorship, intellectual property, materials, information, general skills, best practices, general knowledge, know-how, processes, methodologies, tools, techniques or other intellectual property that Vendor may have created or discovered prior to, independently of, or as a result of the Services (collectively, “Vendor Intellectual Property”).”
Insurance Requirements	Vendor Duties, Section I, pg. 27-29 of RFP.	<ol style="list-style-type: none"> <li>1. In subsection 2, Commercial General Liability Insurance, strike “Owned” in the last sentence of the second paragraph: The Commercial Automobile Liability Insurance shall be written to cover all Non-owned, and Hired vehicles. The same strike through will apply to the Commercial Automobile Liability section of the chart on pg. 29.</li> <li>2. Strike “XCU Liability (Explosion, Collapse, and Underground Damage)” from the Commercial General Liability section of the chart on pg. 29.</li> <li>3. Add the following language to the Section I: “The State acknowledges that Vendor’s General Liability insurance policy contains the industry standard exclusion for contractual liability, with an exception for liability for bodily injury and/or property damage resulting from negligent acts of Vendor’s employees.”</li> </ol>


**PROPRIETARY INFORMATION**

## 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):

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

**A. PROHIBITION AGAINST ADVANCE PAYMENT (Nonnegotiable)**

Pursuant to Neb. Rev. Stat. § 81-2403, “[n]o goods or services shall be deemed to be received by an agency until all such goods or services are completely delivered and finally accepted by the agency.”

**B. TAXES (Nonnegotiable)**

The State is not required to pay taxes and assumes no such liability as a result of this Solicitation. The Vendor may request a copy of the Nebraska Department of Revenue, Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption, Form 13 for their records. Any property tax payable on the Vendor’s equipment which may be installed in a state-owned facility is the responsibility of the Vendor.

**C. INVOICES**

Invoices for payments must be submitted by the Vendor to the agency requesting the services with sufficient detail to support payment. Invoices shall include, but are not limited to:

1. Billing period,
2. Total billed amount, and
3. Total hours billed

Supporting documentation shall include, but not be limited to:

1. Staff name,
2. Hours worked each day,
3. Hourly rate, and
4. Name of task

Approved invoices will be packaged for payment on a monthly basis. NEMA prefers to receive the invoices electronically and will provide email addresses after the award of contract. Any terms or conditions on or attached to any such invoice shall not 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.

## CONTRACTUAL AGREEMENT FORM

**BIDDER MUST COMPLETE THE FOLLOWING**

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

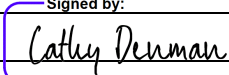
Per Nebraska’s Transparency in Government Procurement Act, Neb. Rev Stat § 73-603, DAS is required to collect statistical information regarding the number of contracts awarded to Nebraska Vendors. This information is for statistical purposes only and will not be considered for contract award purposes.

N/A NEBRASKA VENDOR AFFIDAVIT: Bidder hereby attests that bidder is a Nebraska Vendor. “Nebraska Vendor” shall mean any bidder who has maintained a bona fide place of business and at least one employee within this state for at least the six (6) months immediately preceding the posting date of this Solicitation. All vendors who are not a Nebraska Vendor are considered Foreign Vendors under Neb. Rev Stat § 73-603 (c).

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

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

**THIS FORM MUST BE SIGNED MANUALLY IN INK OR BY DOCUSIGN**

COMPANY:	BDO Government Services, LLC
ADDRESS:	600 W 5th Street, Suite 1400, Austin, TX, 78701
PHONE:	601.326.1125
EMAIL:	cathy.denman@bdogov.com
BIDDER NAME & TITLE:	Cathy Denman, Principal
SIGNATURE:	Signed by:  <small>8D84A2D31CB44DC...</small>
DATE:	3/3/26

<b>VENDOR COMMUNICATION WITH THE STATE CONTACT INFORMATION (IF DIFFERENT FROM ABOVE)</b>	
NAME:	
TITLE:	
PHONE:	
EMAIL:	



# Proprietary and Confidential Information Justification

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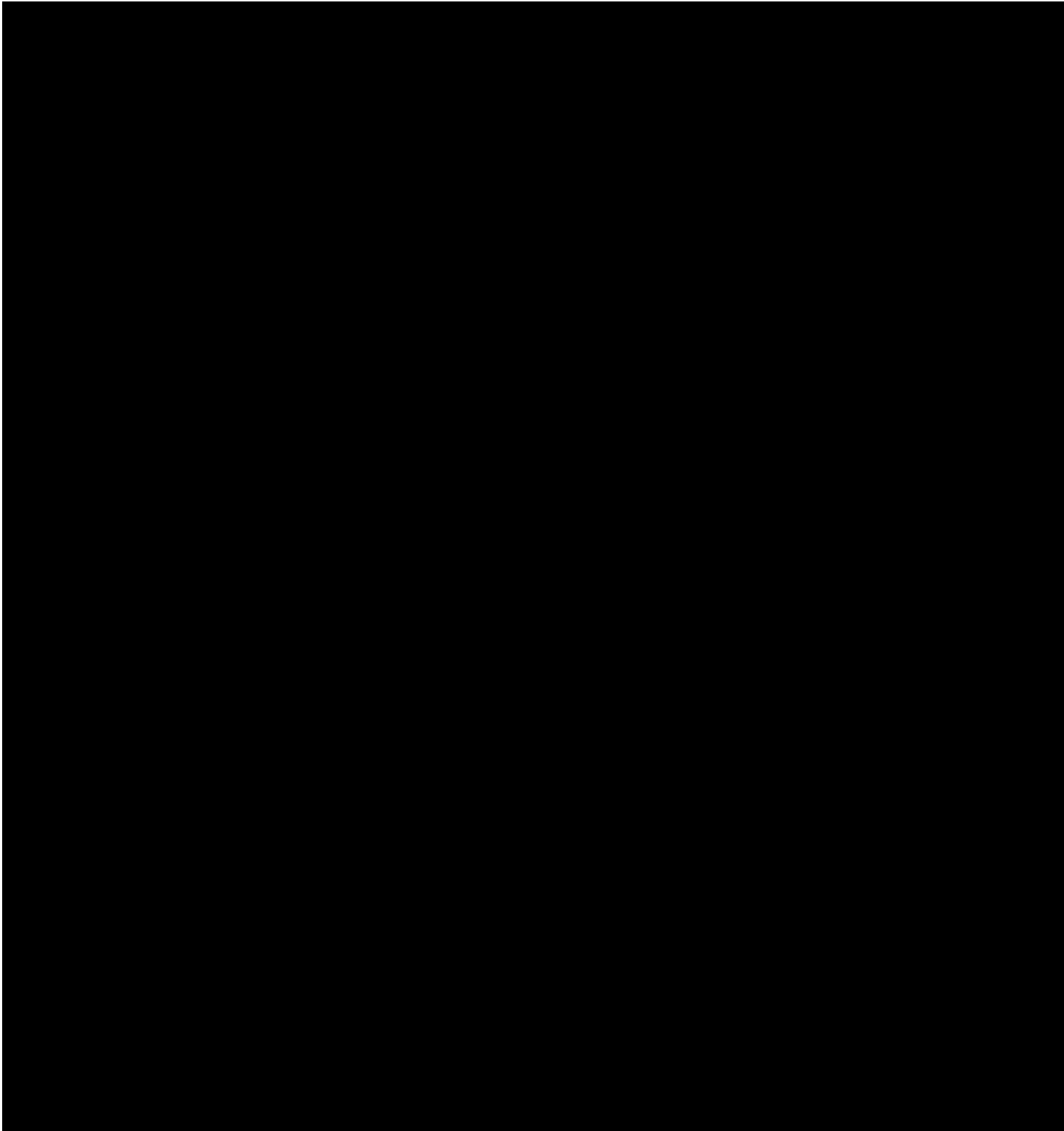
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**mwe.com**

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Attorney at Law  
DGraham@mwe.com  
+1 202 756 8890



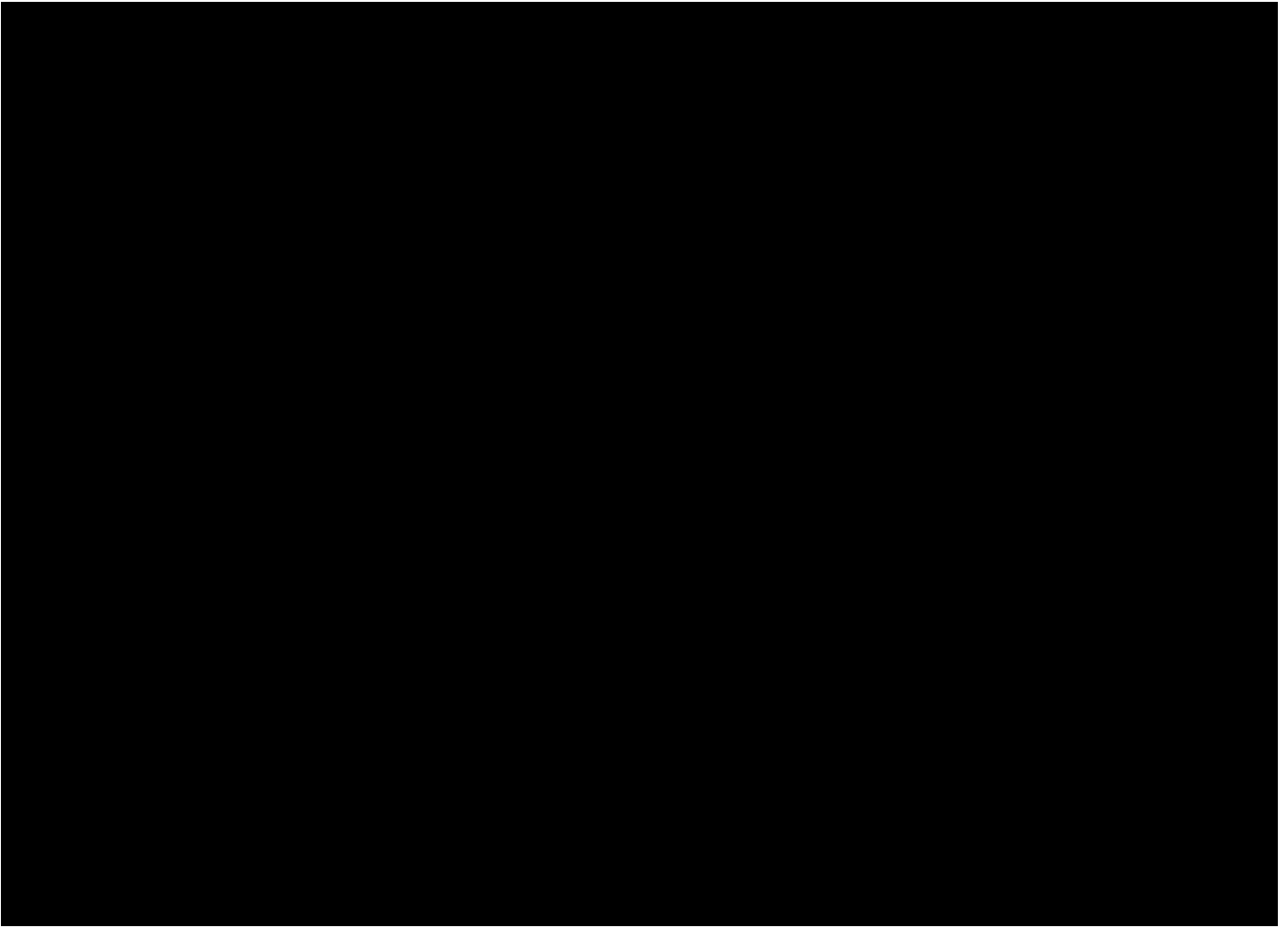
**HORNE LLP**

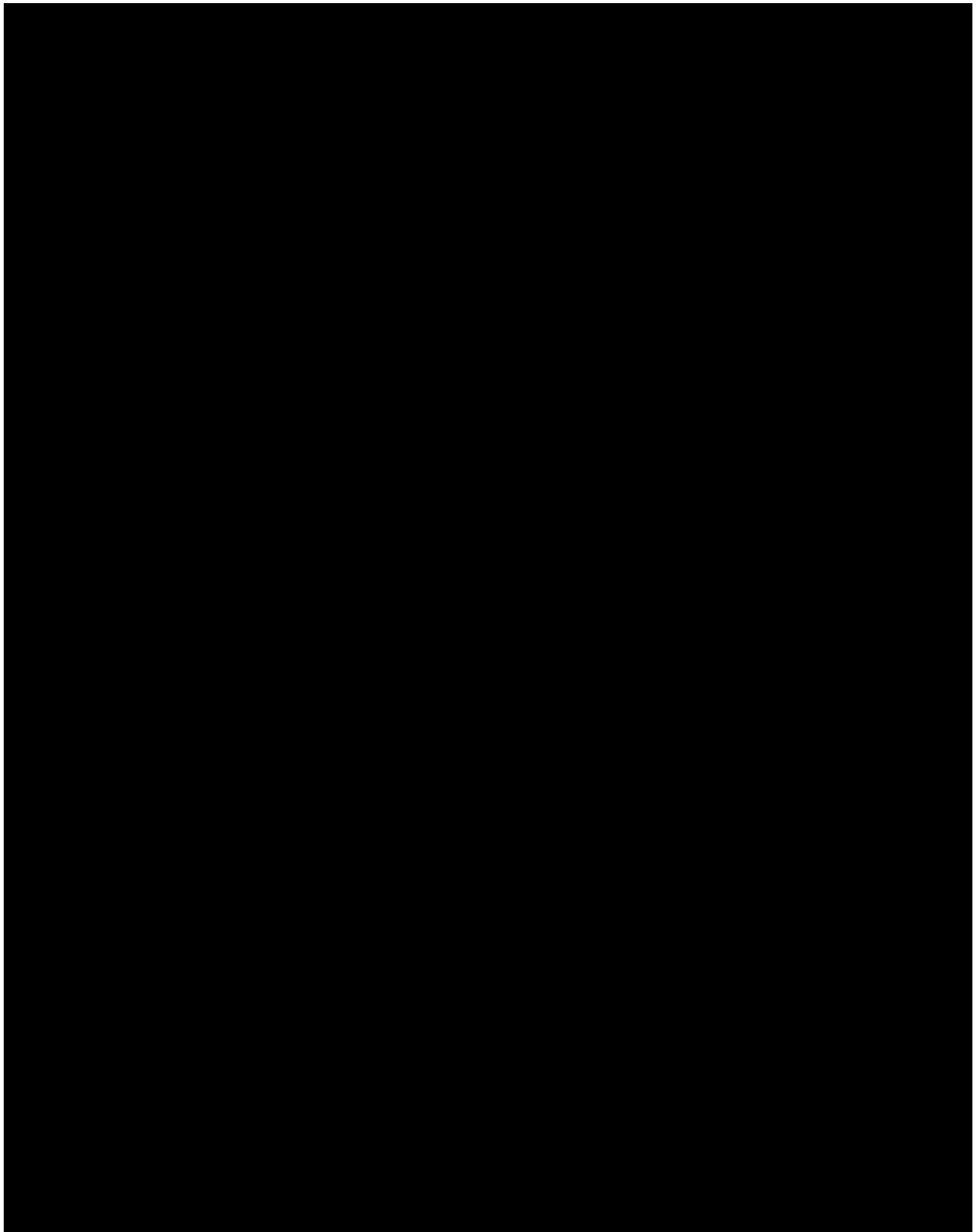
A Limited Liability Partnership

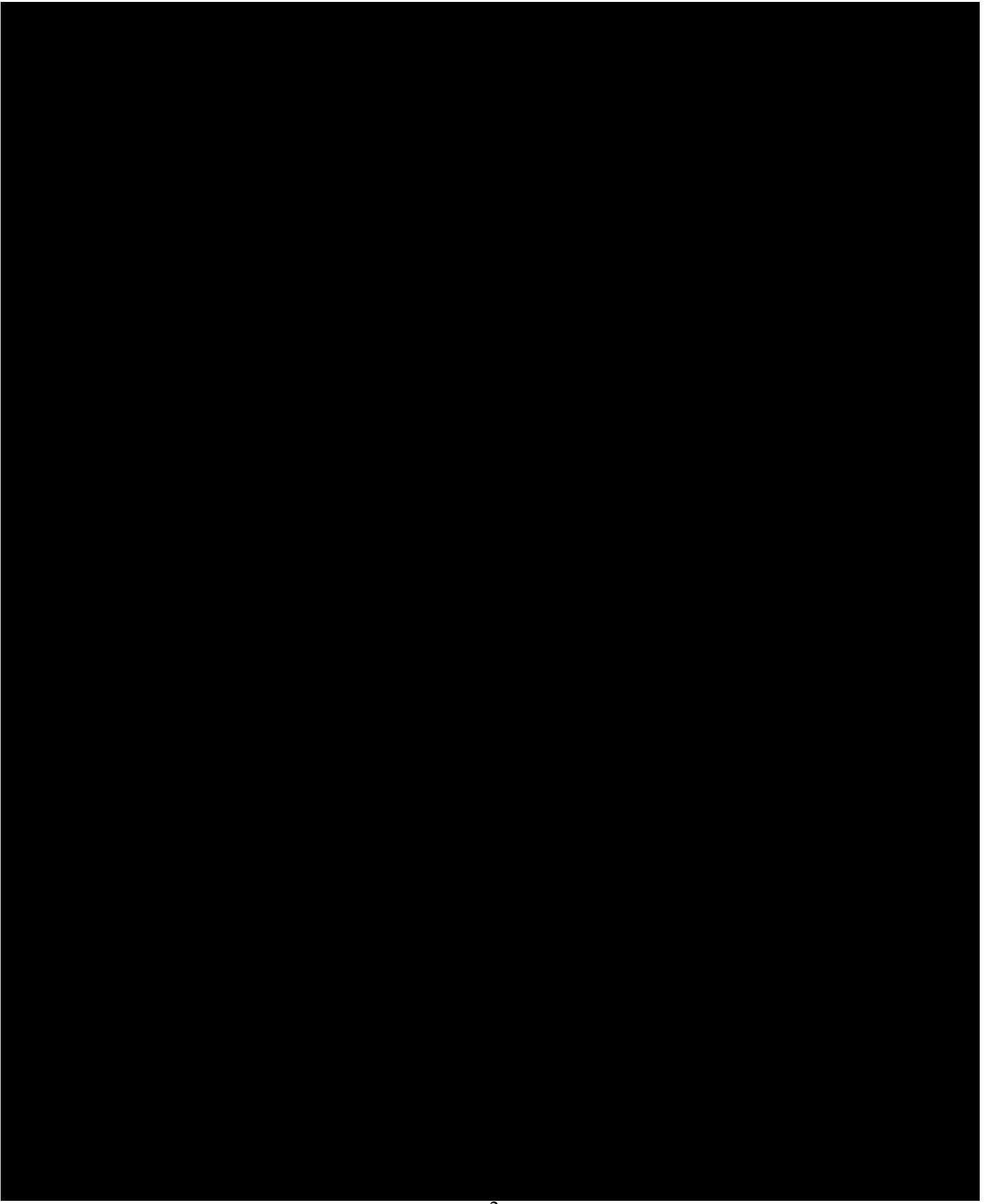
and Subsidiaries

**Consolidated Financial Statements**

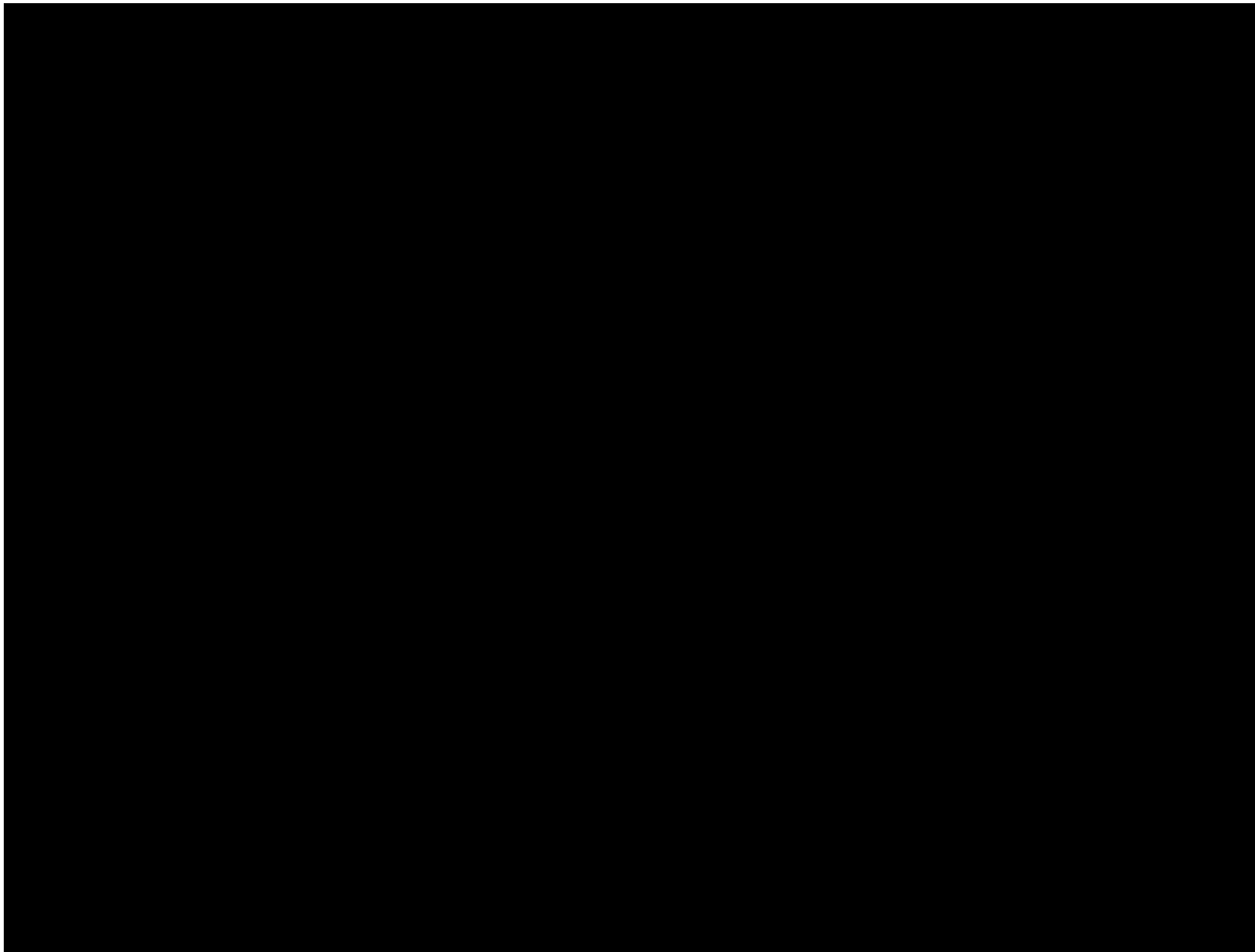
For the Years Ended December 31, 2024 and 2023

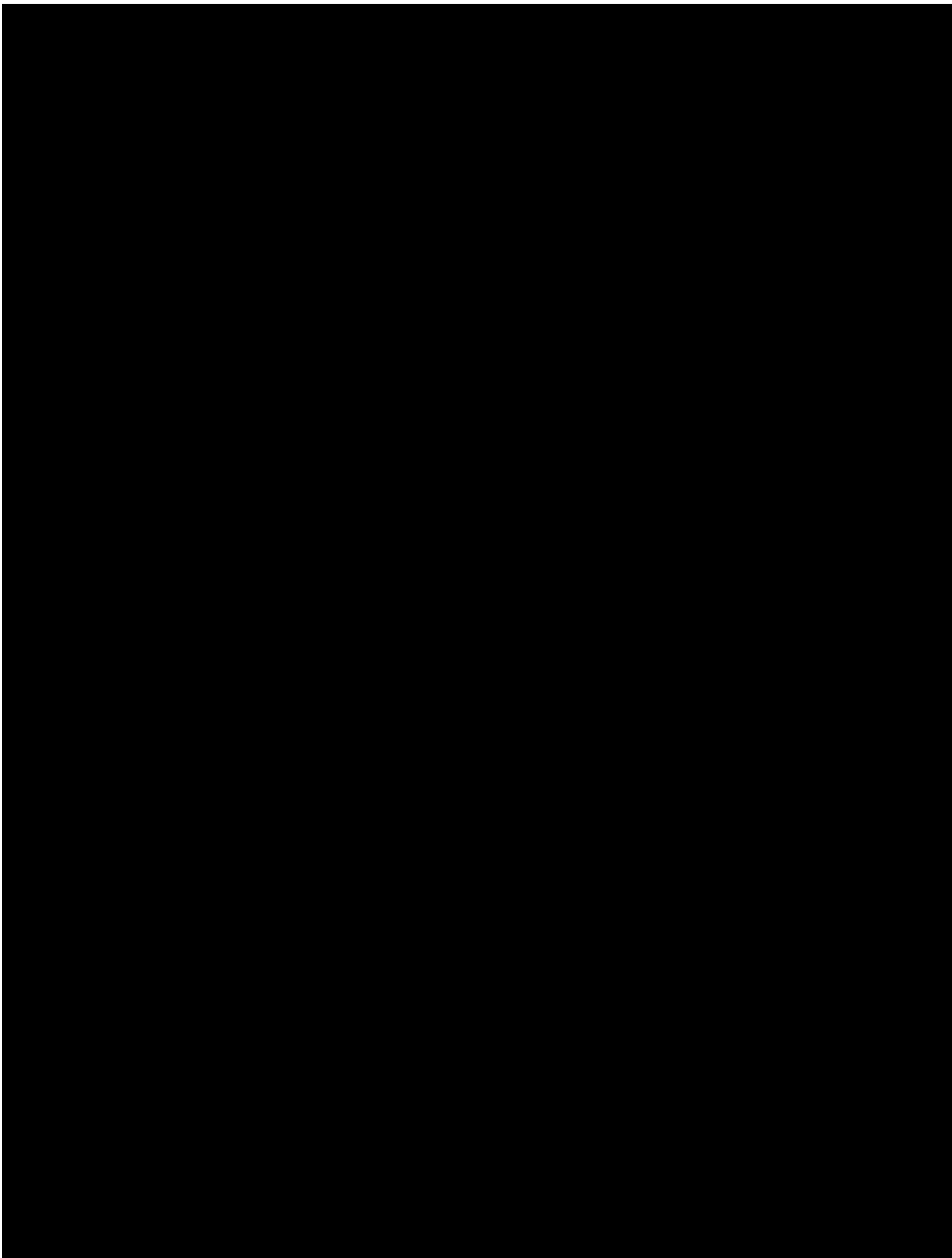


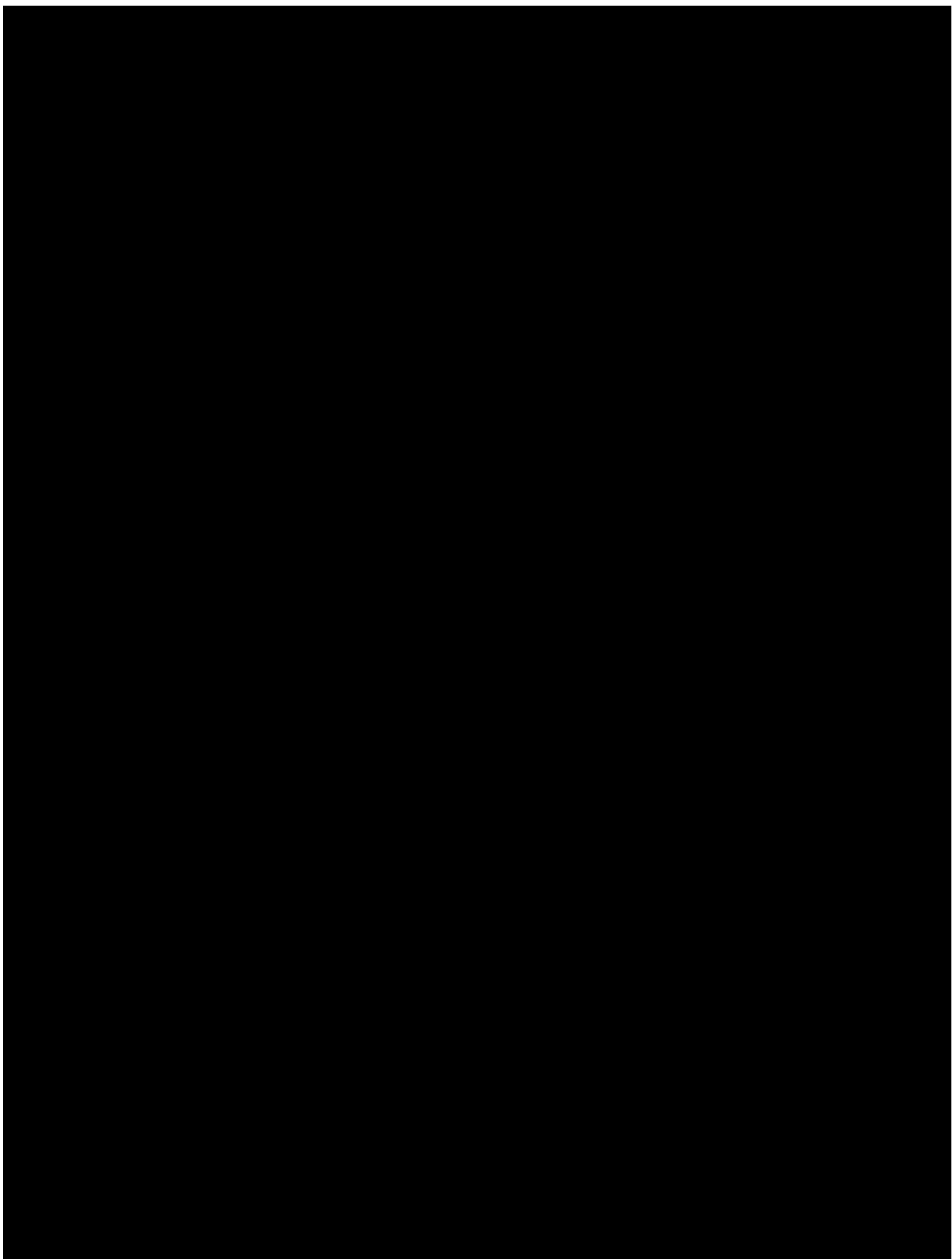




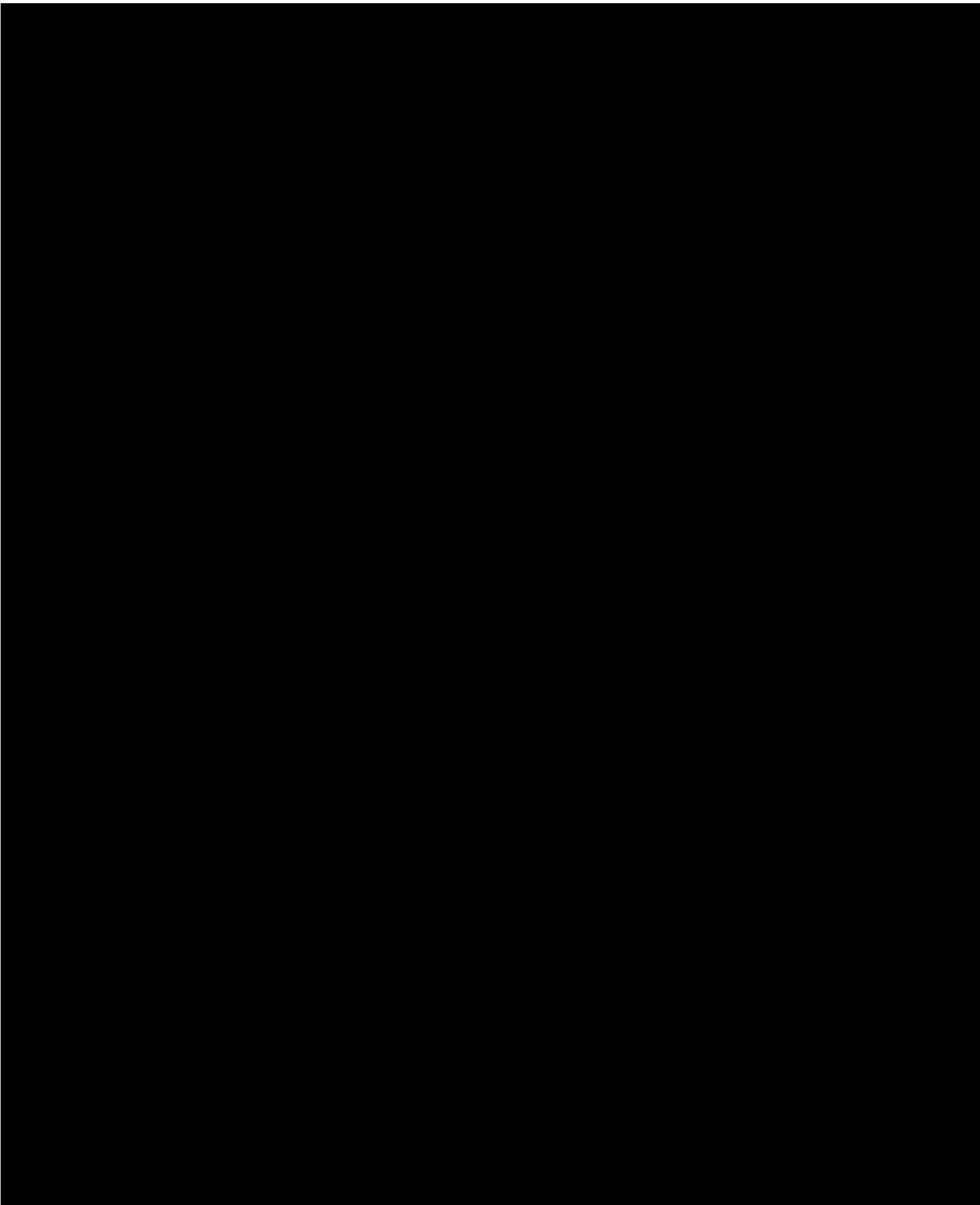


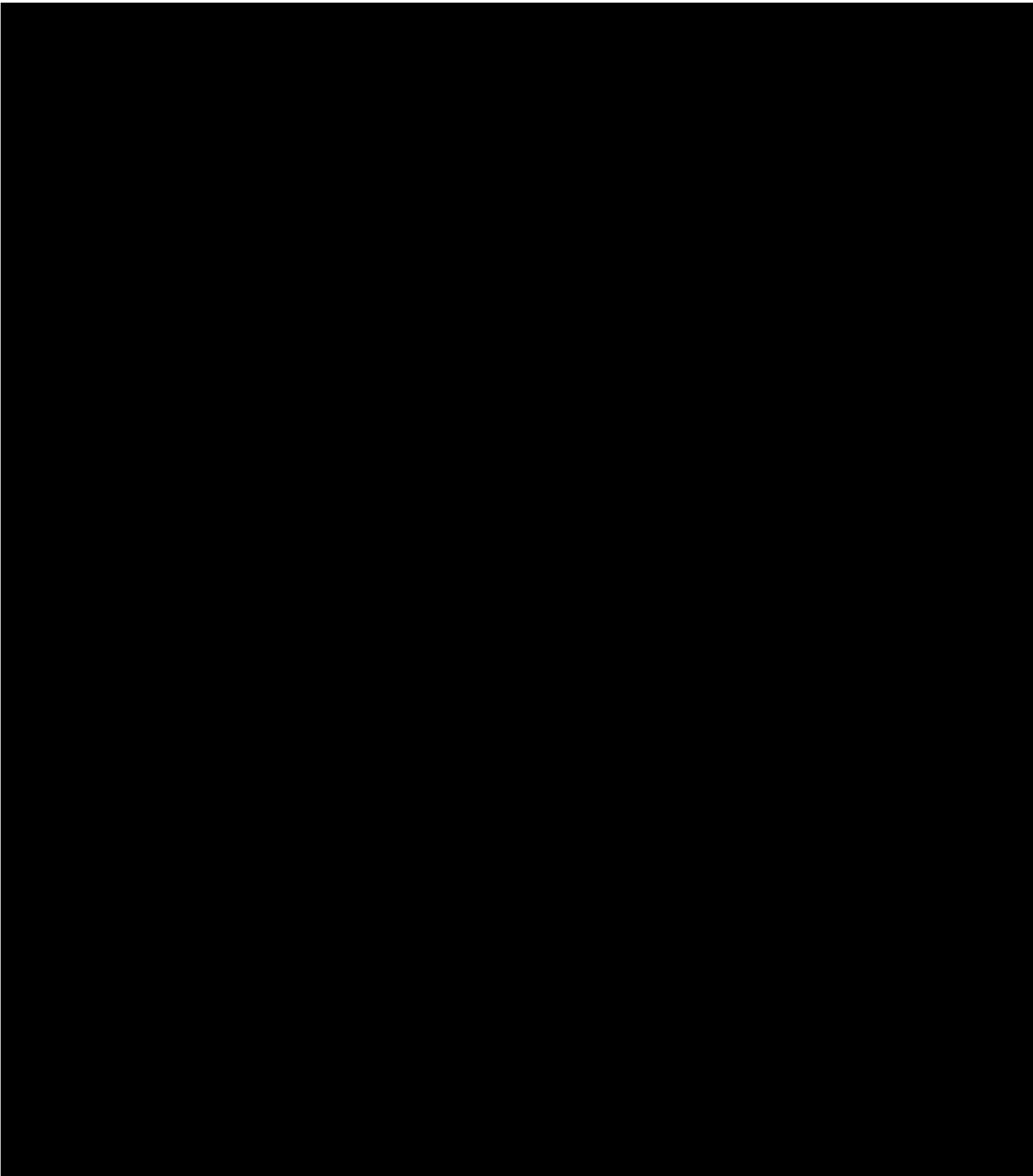


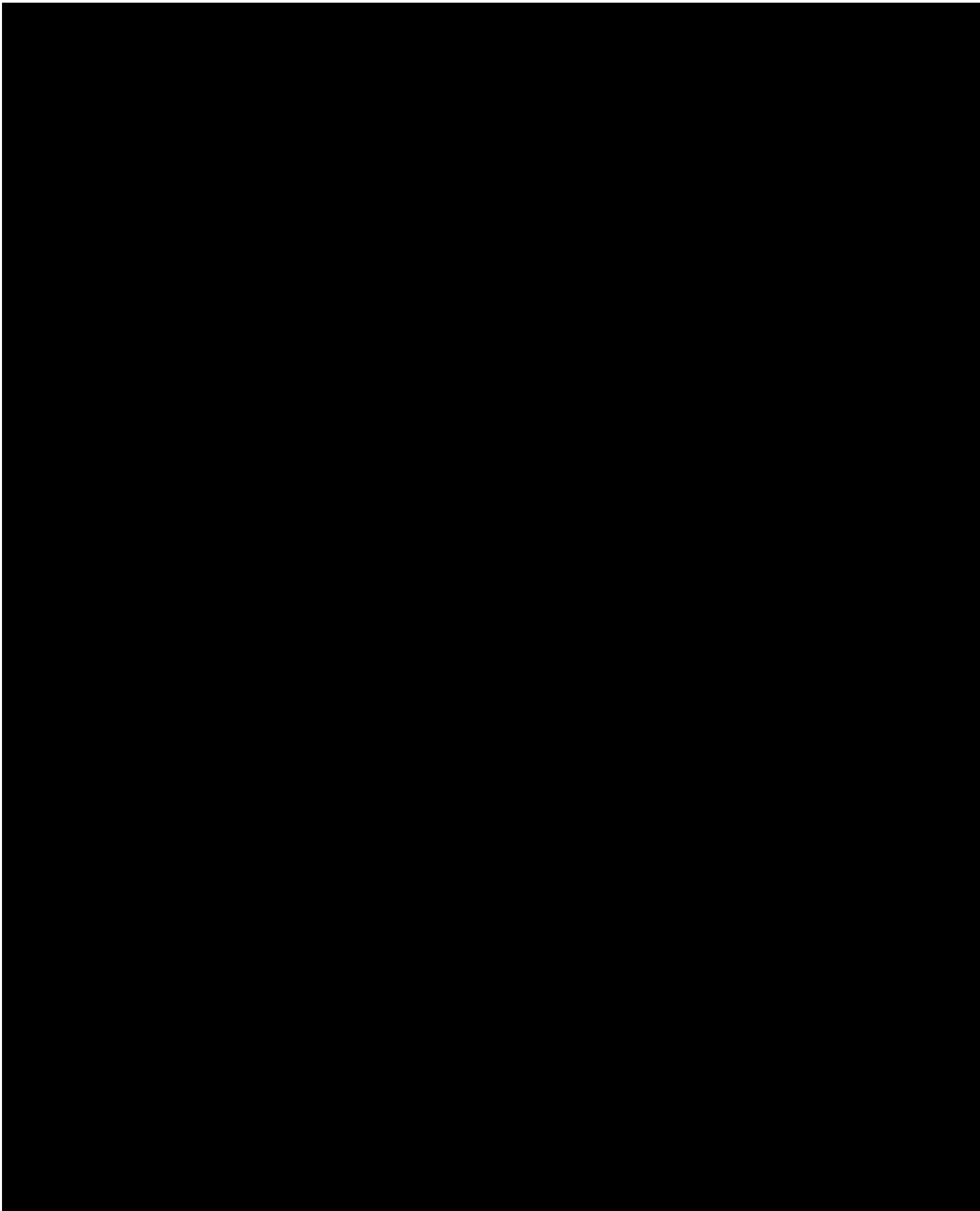






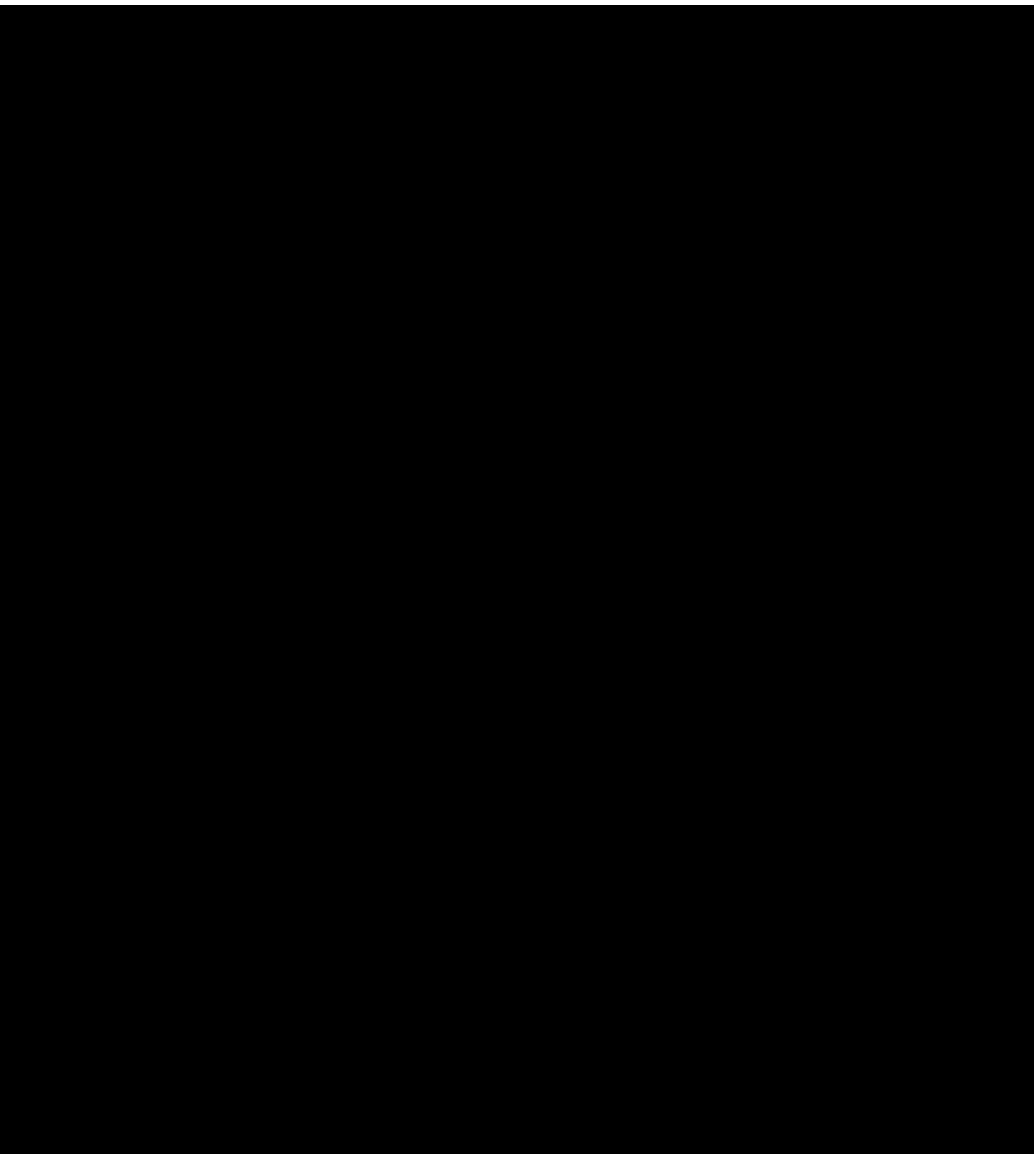


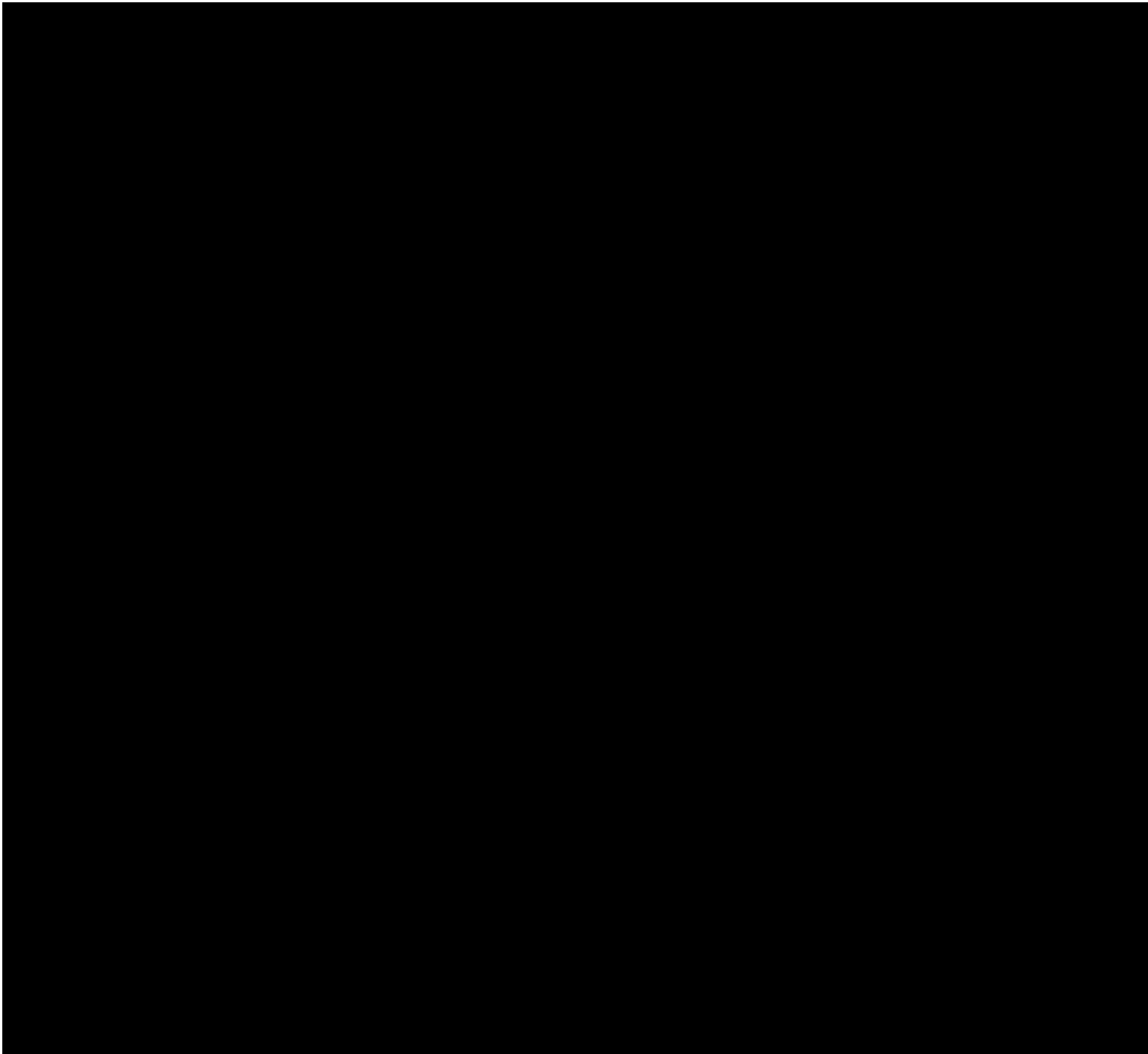


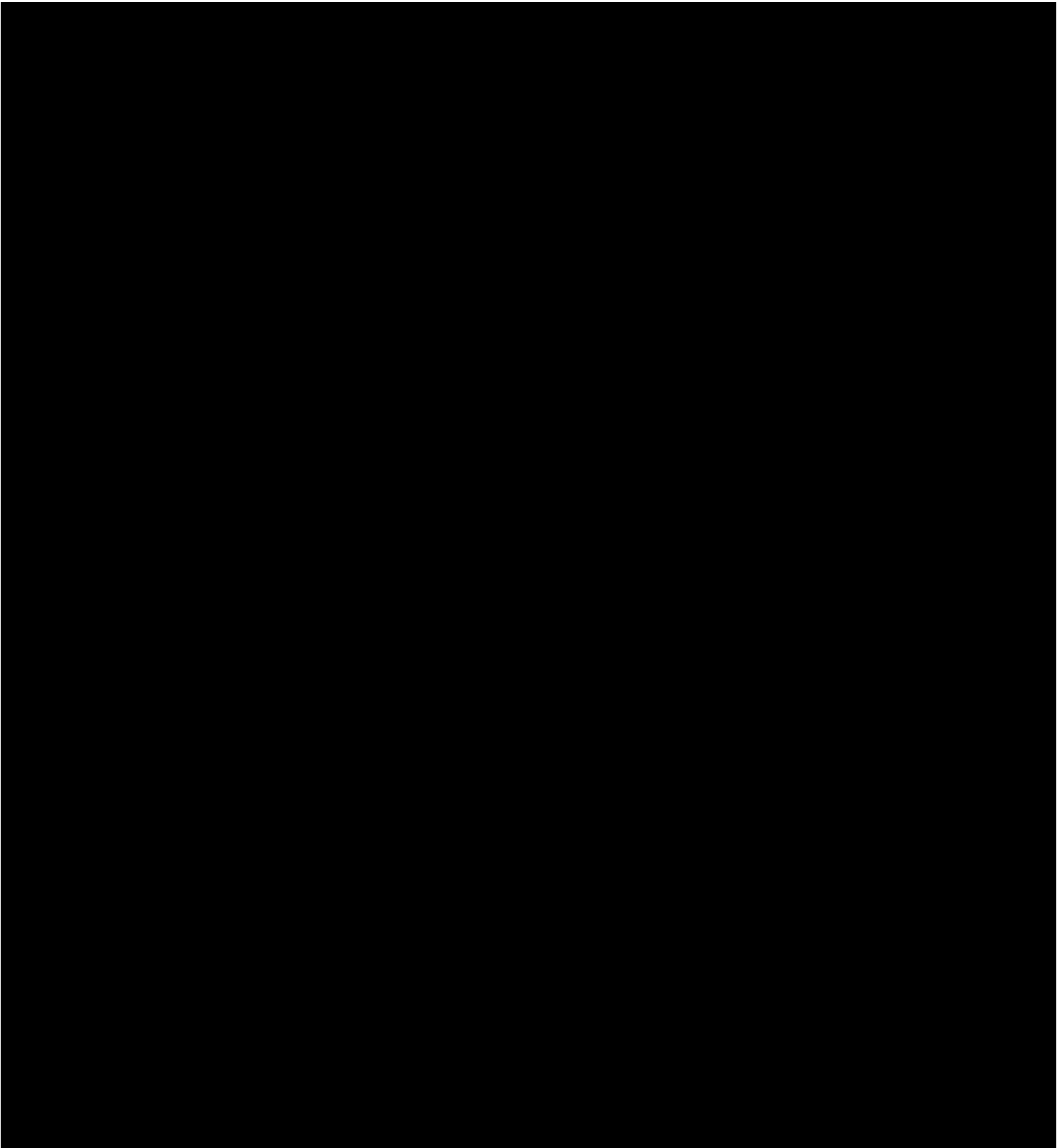








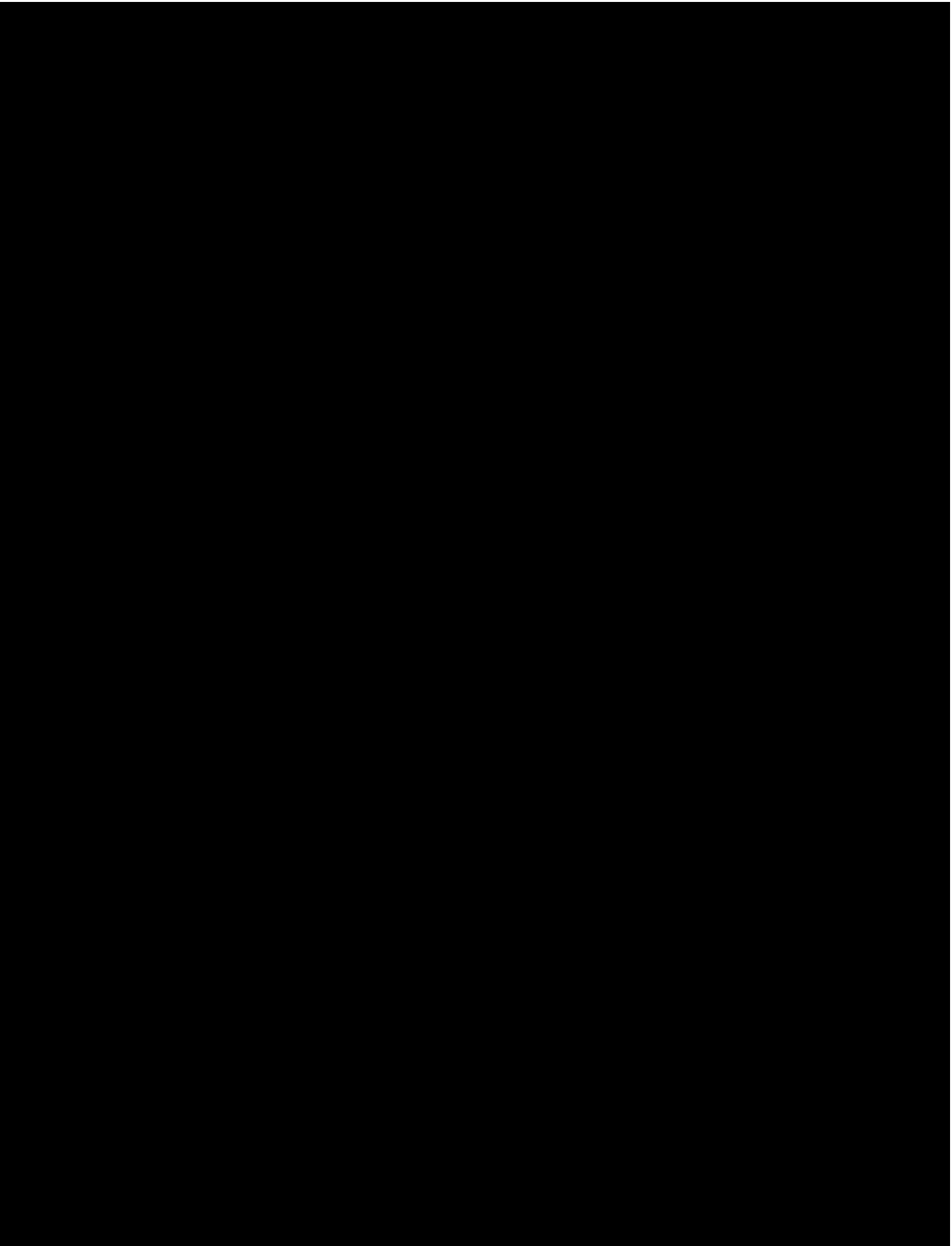






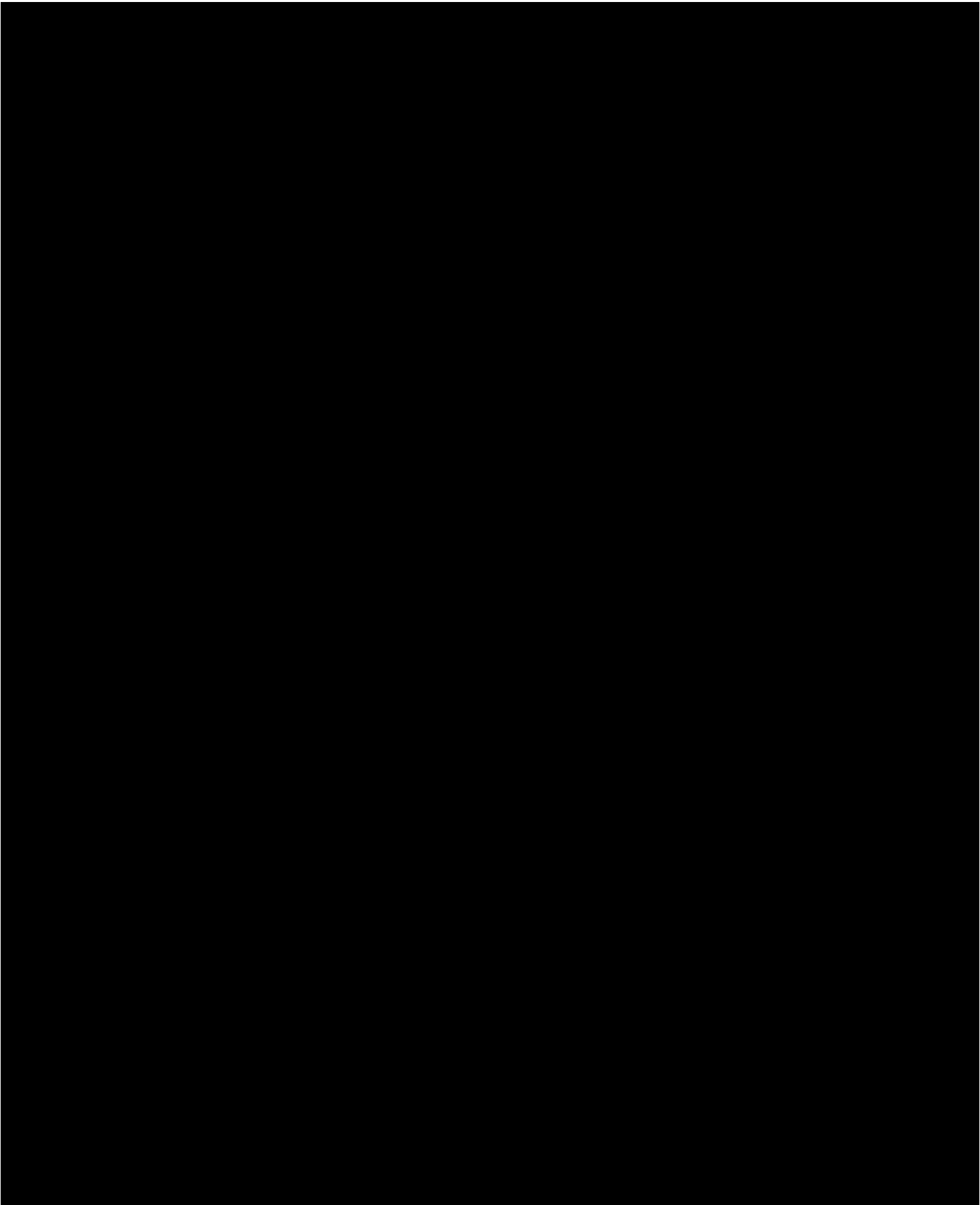


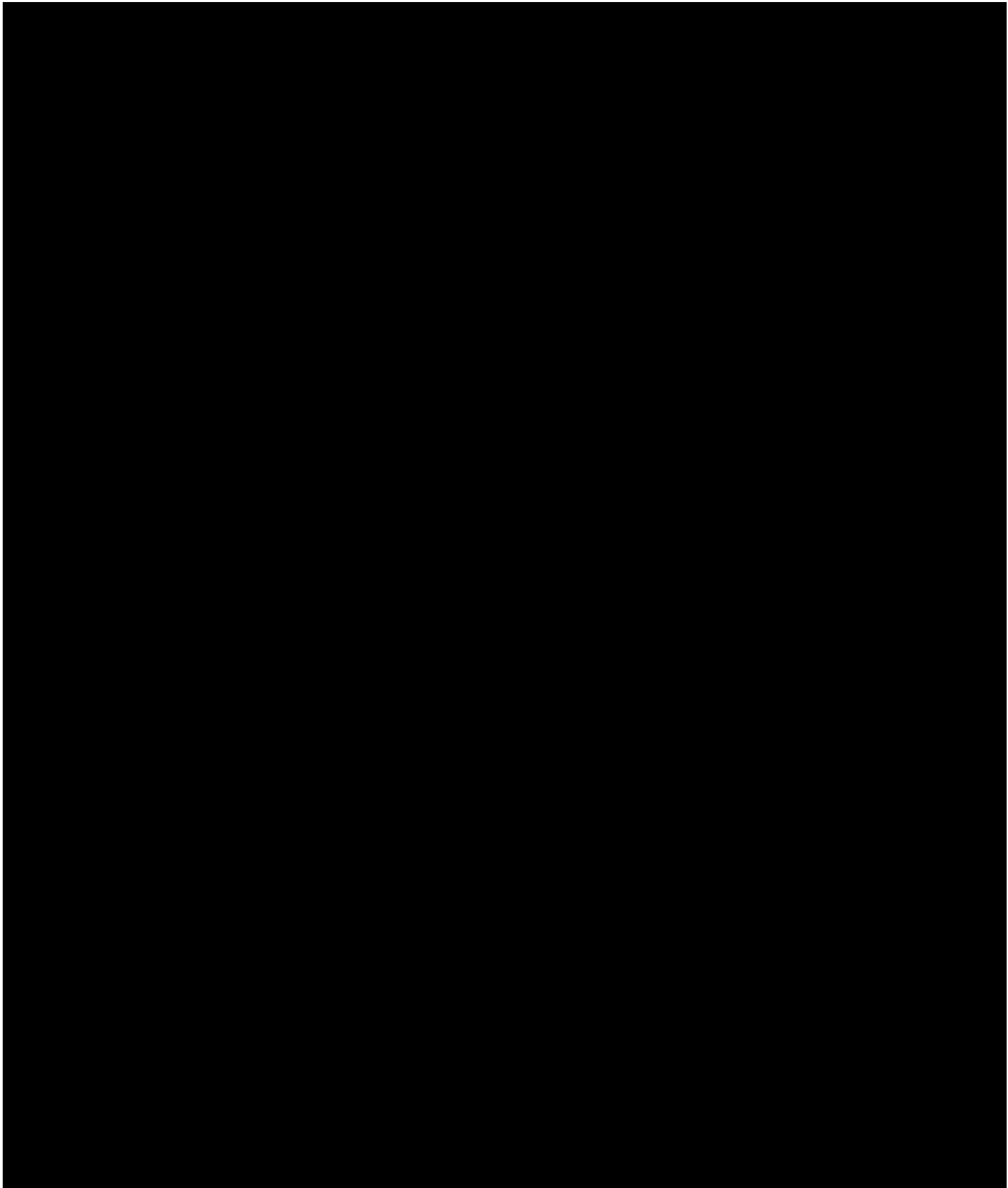


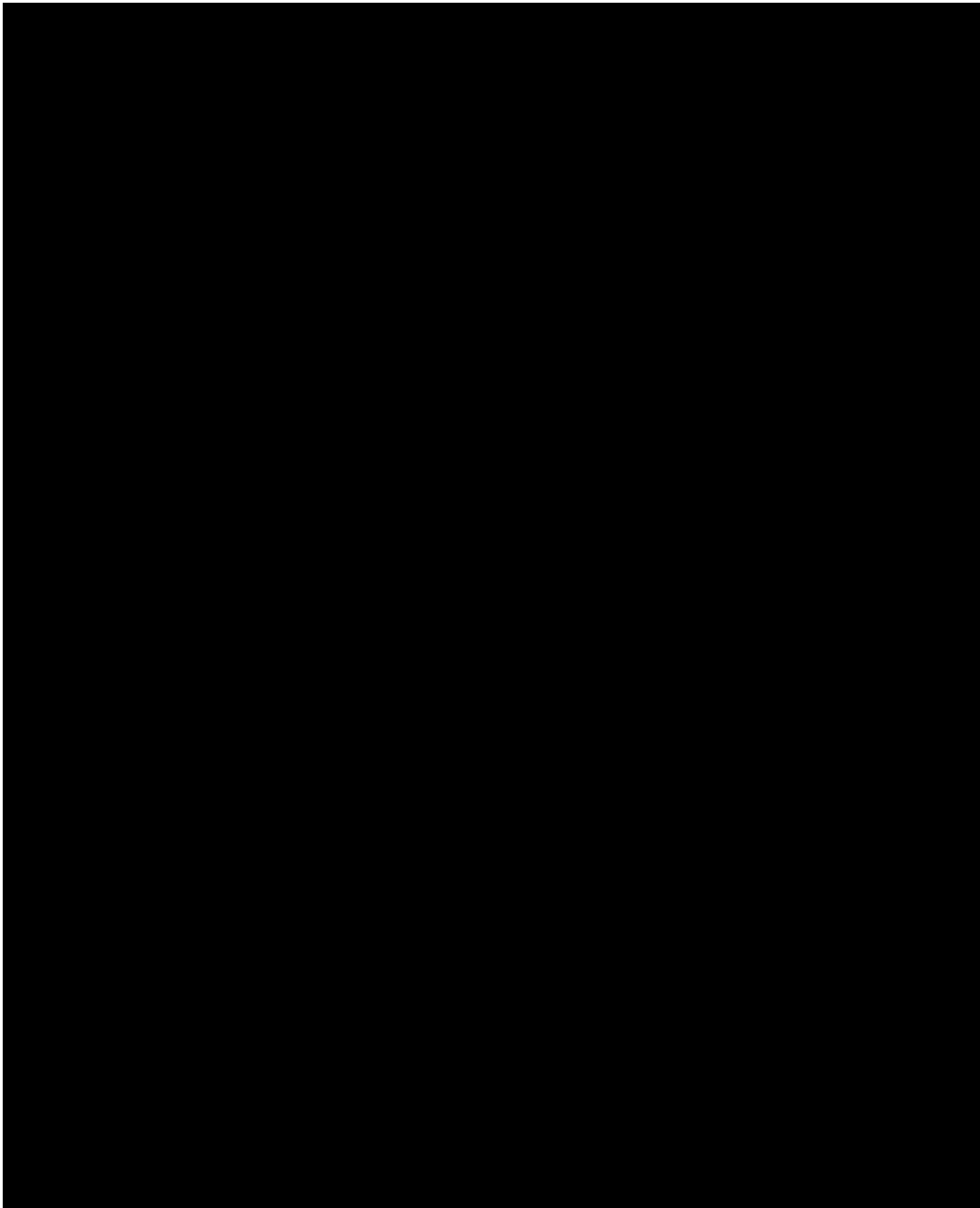




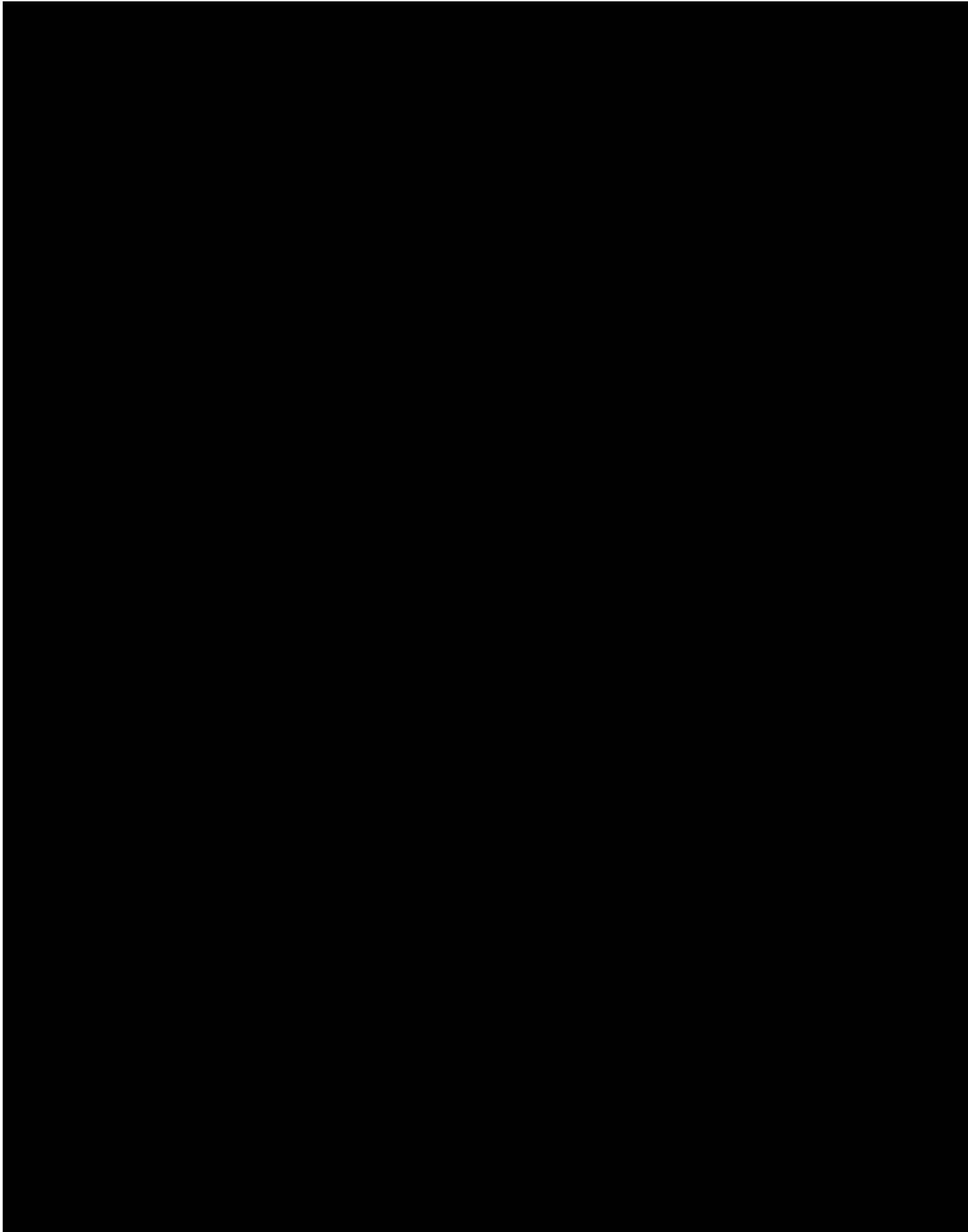




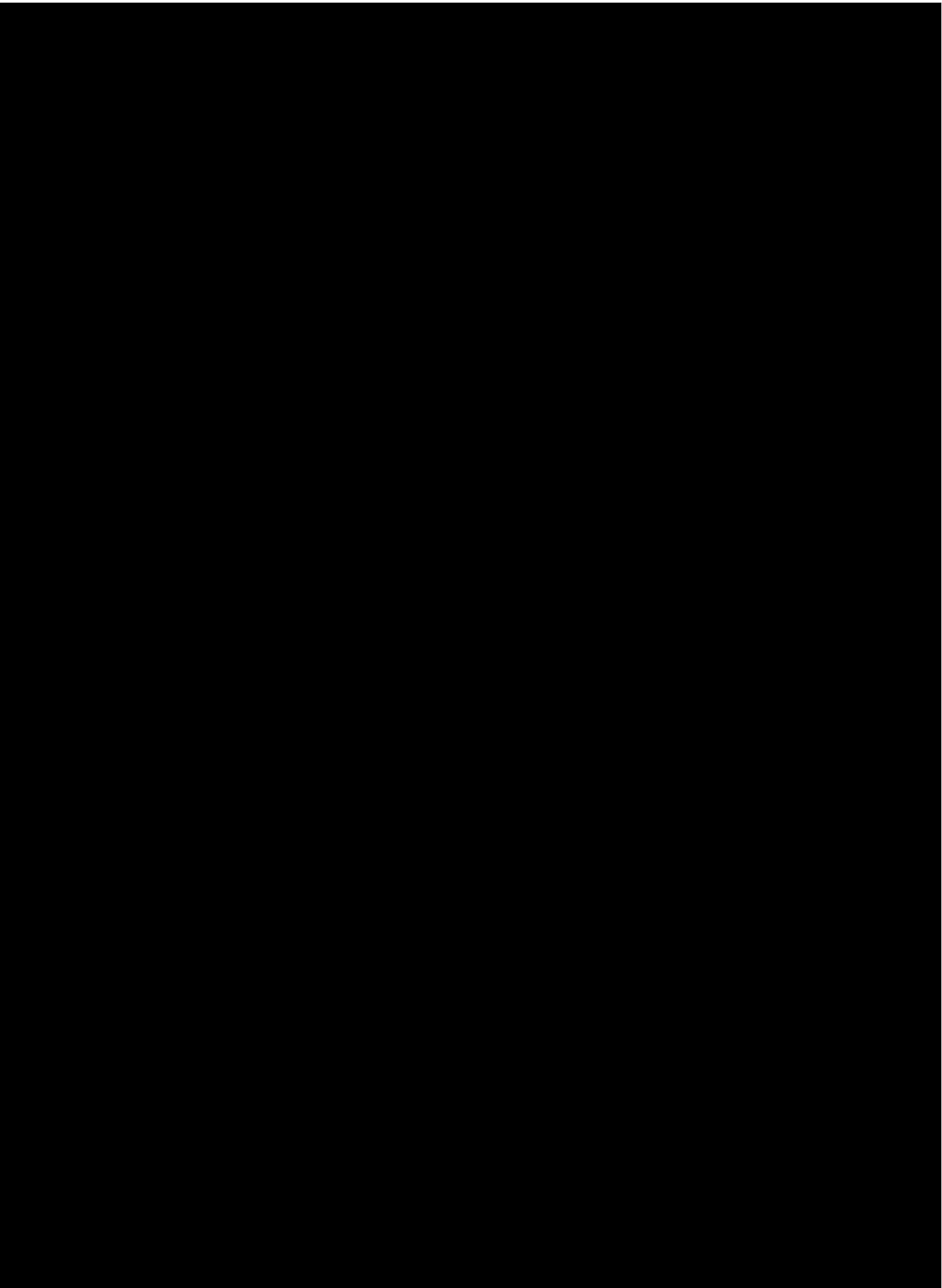
















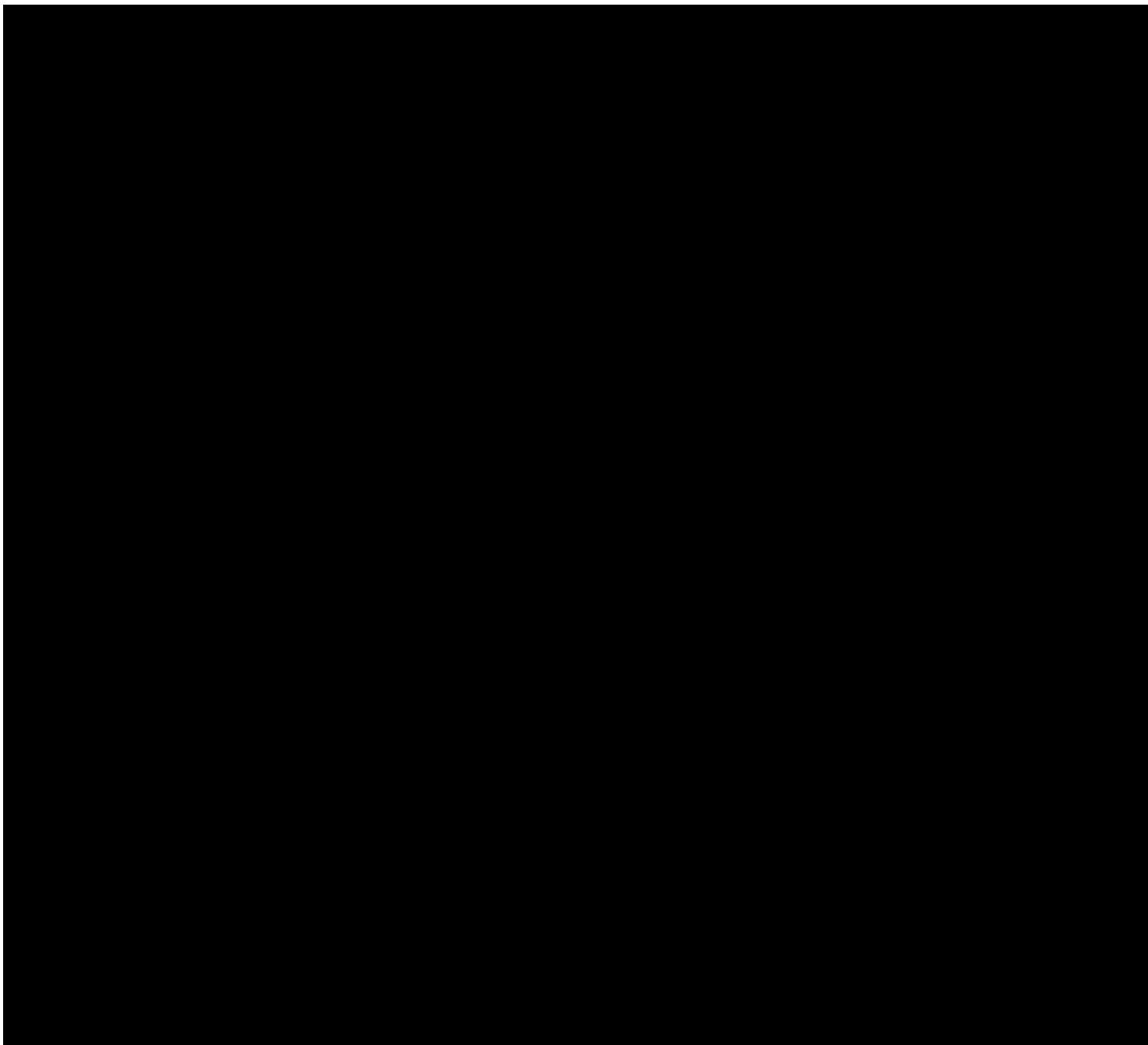
**HORNE LLP**

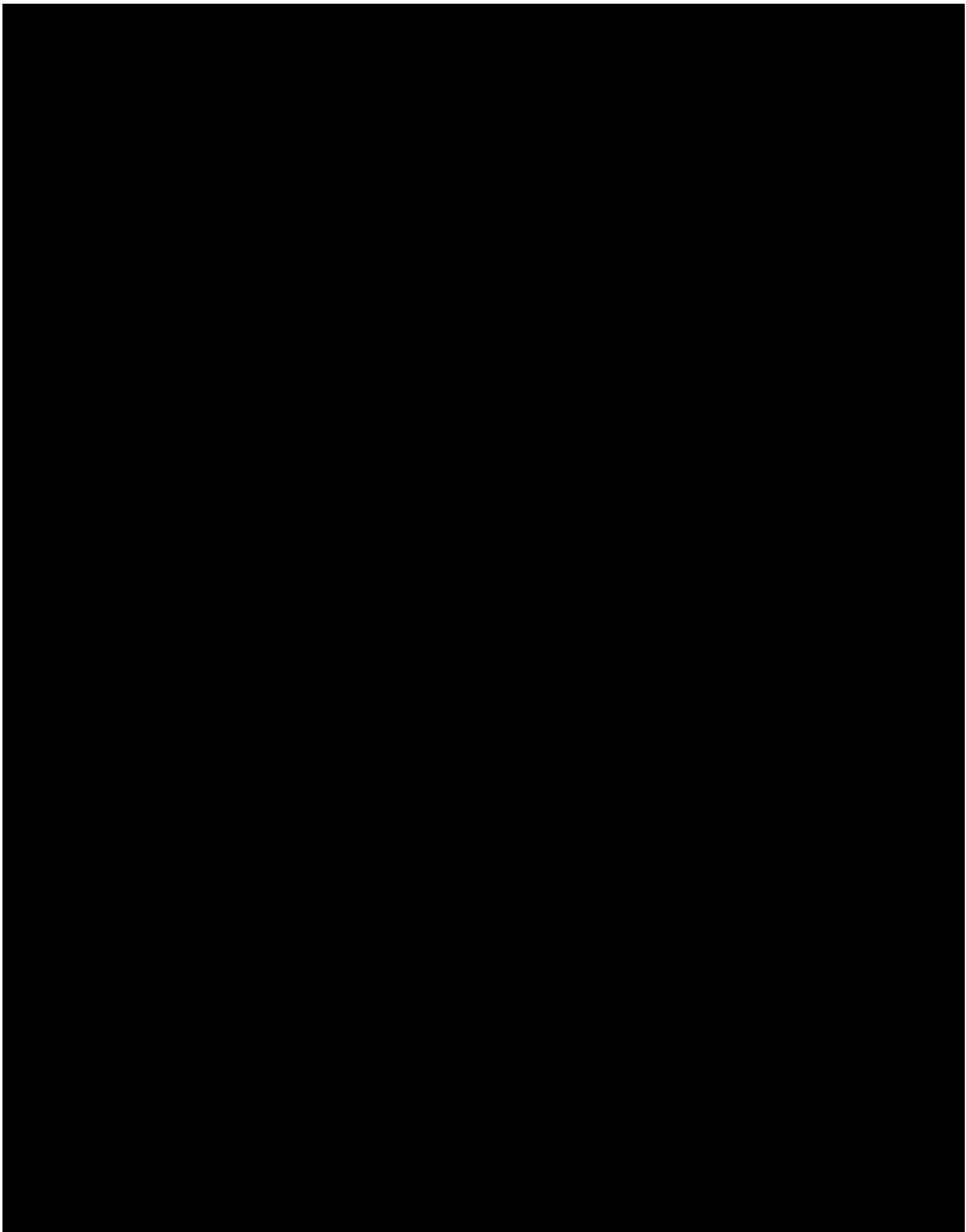
A Limited Liability Partnership

and Subsidiaries

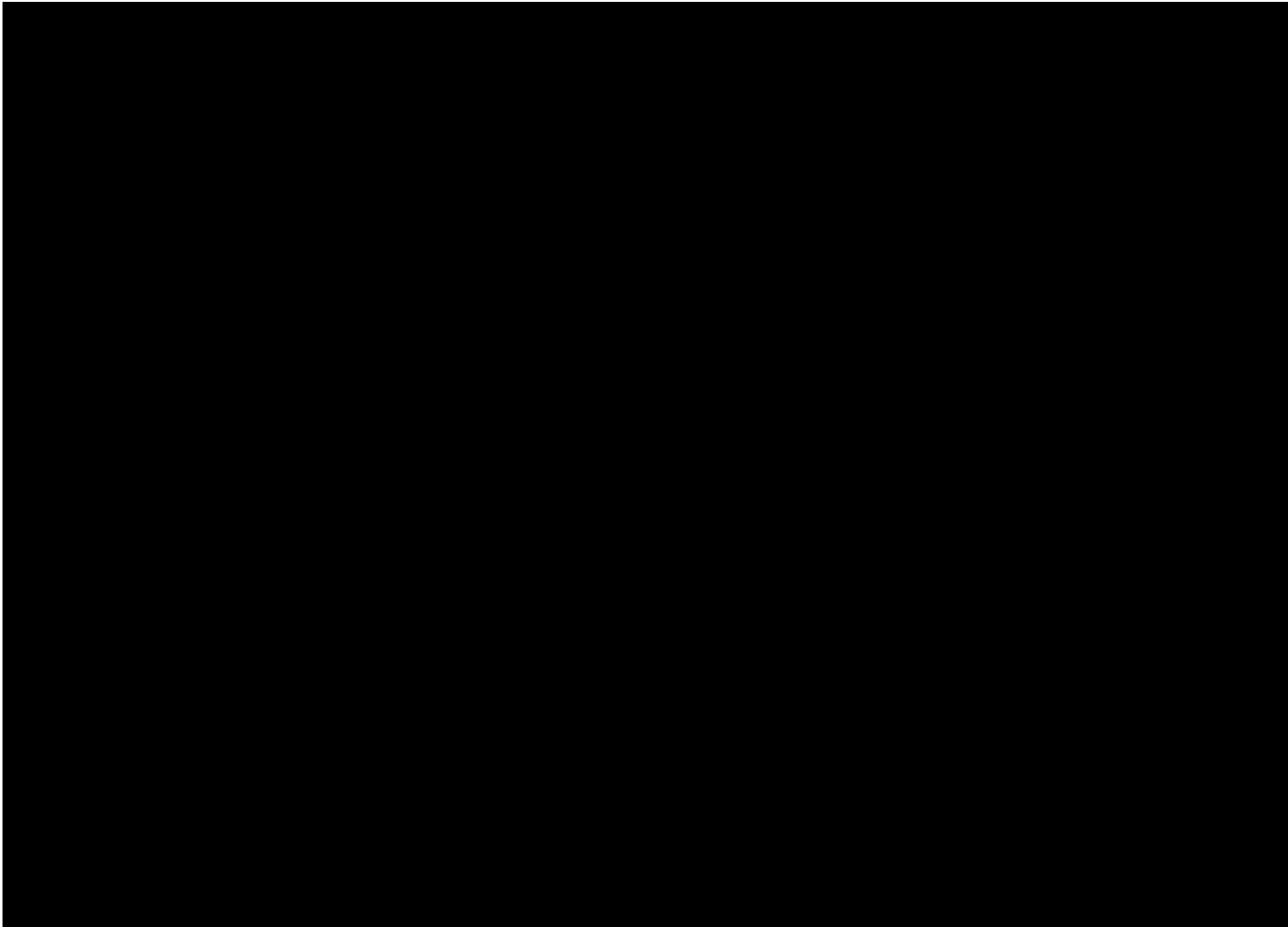
**Consolidated Financial Statements**

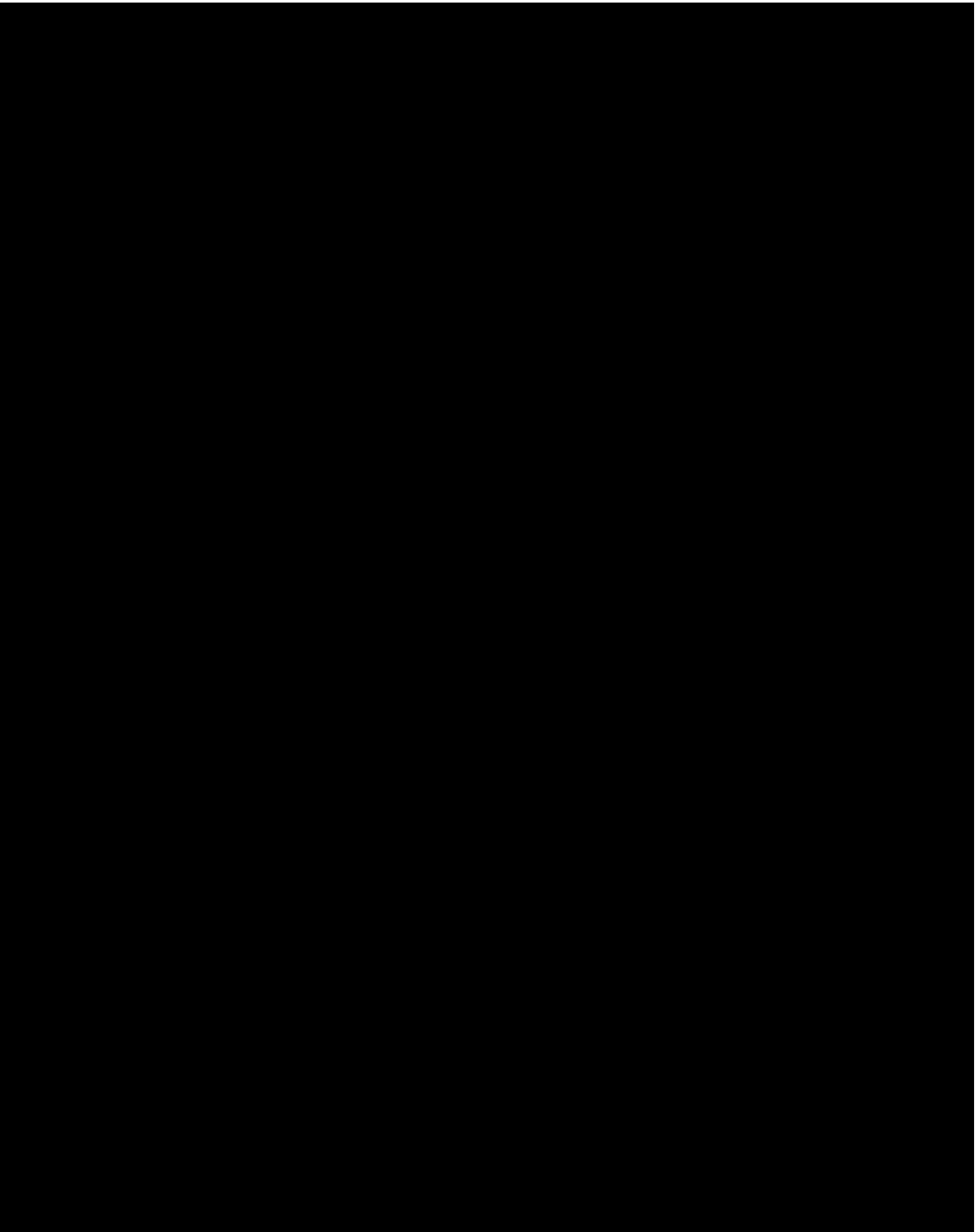
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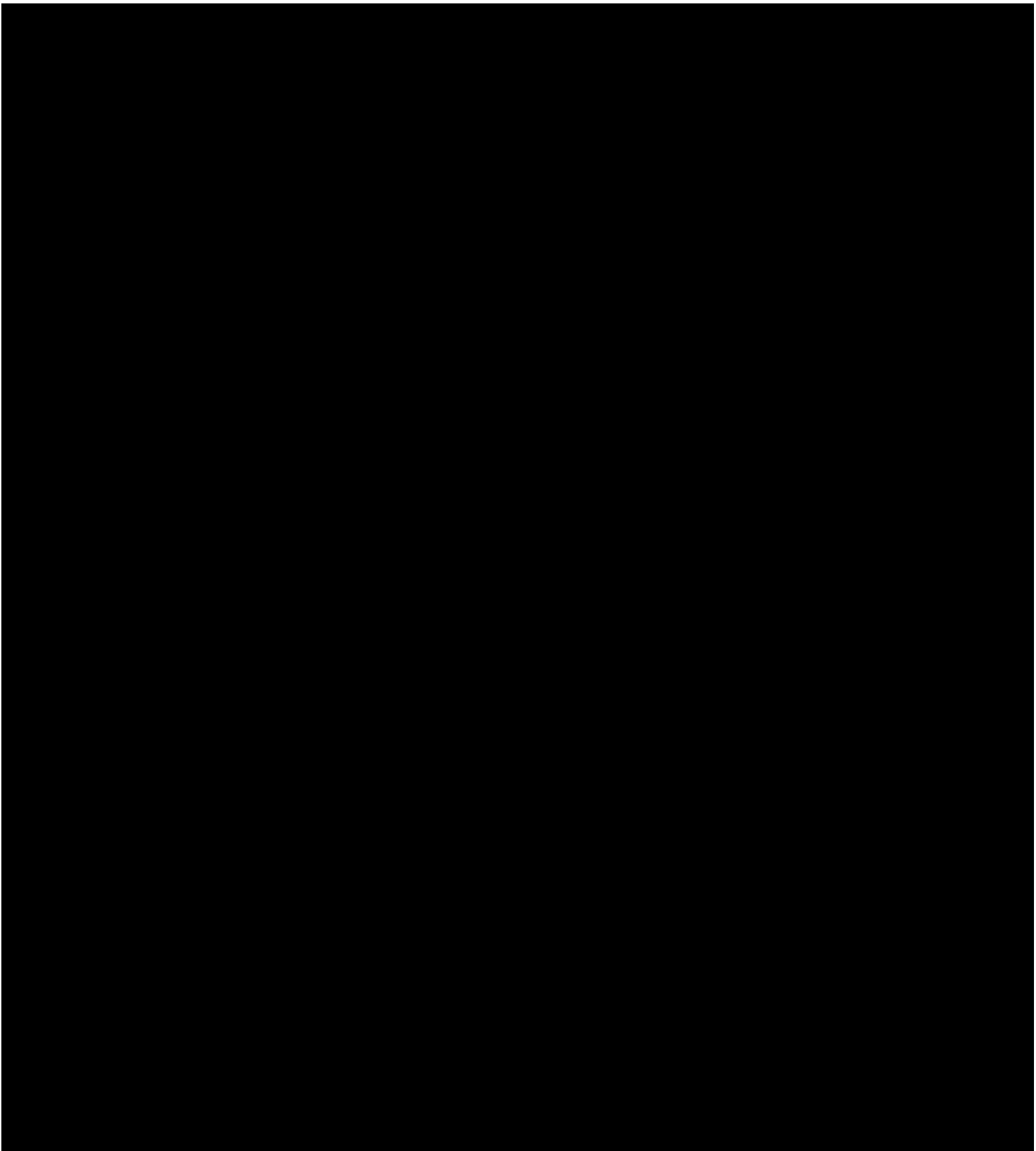




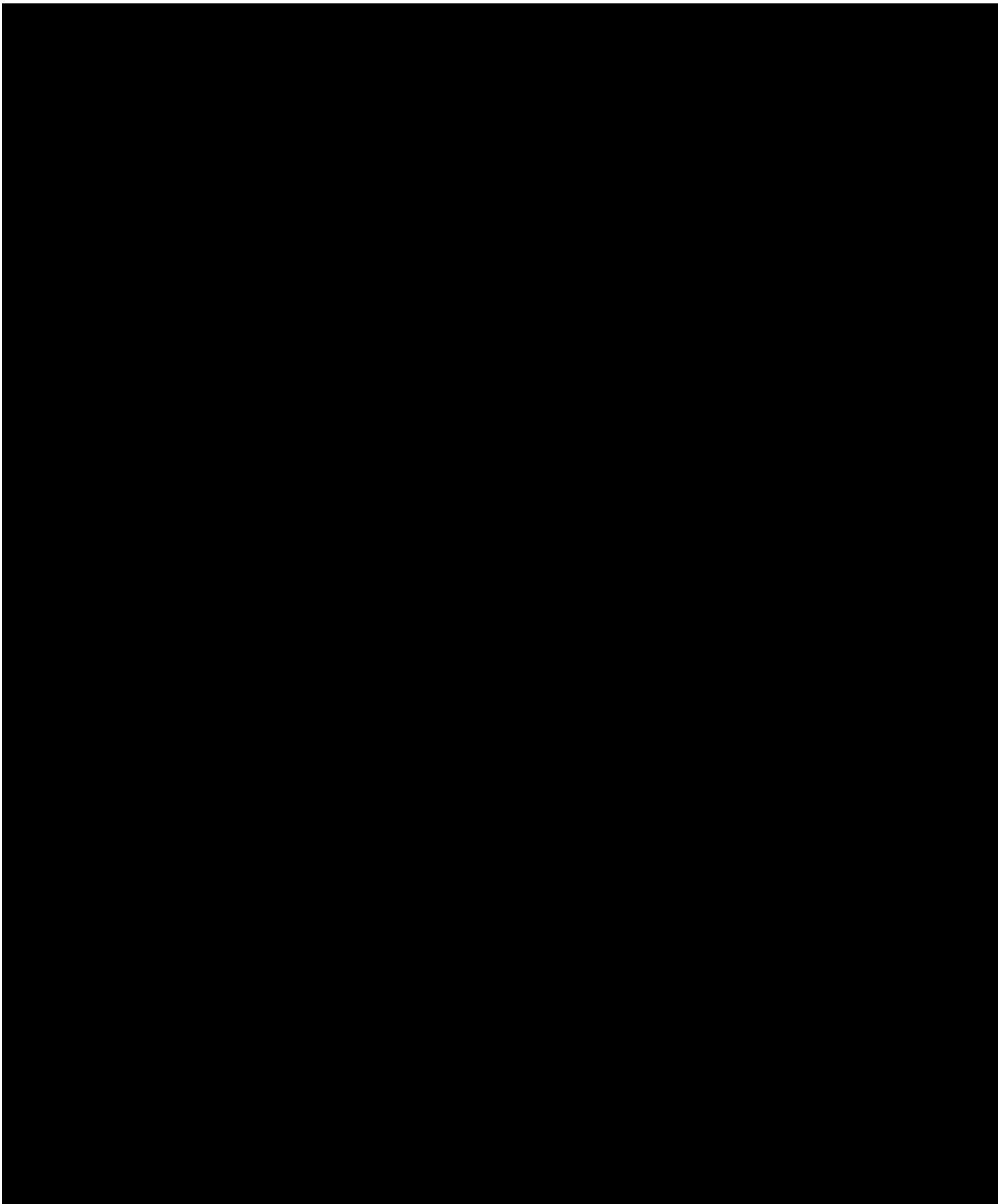


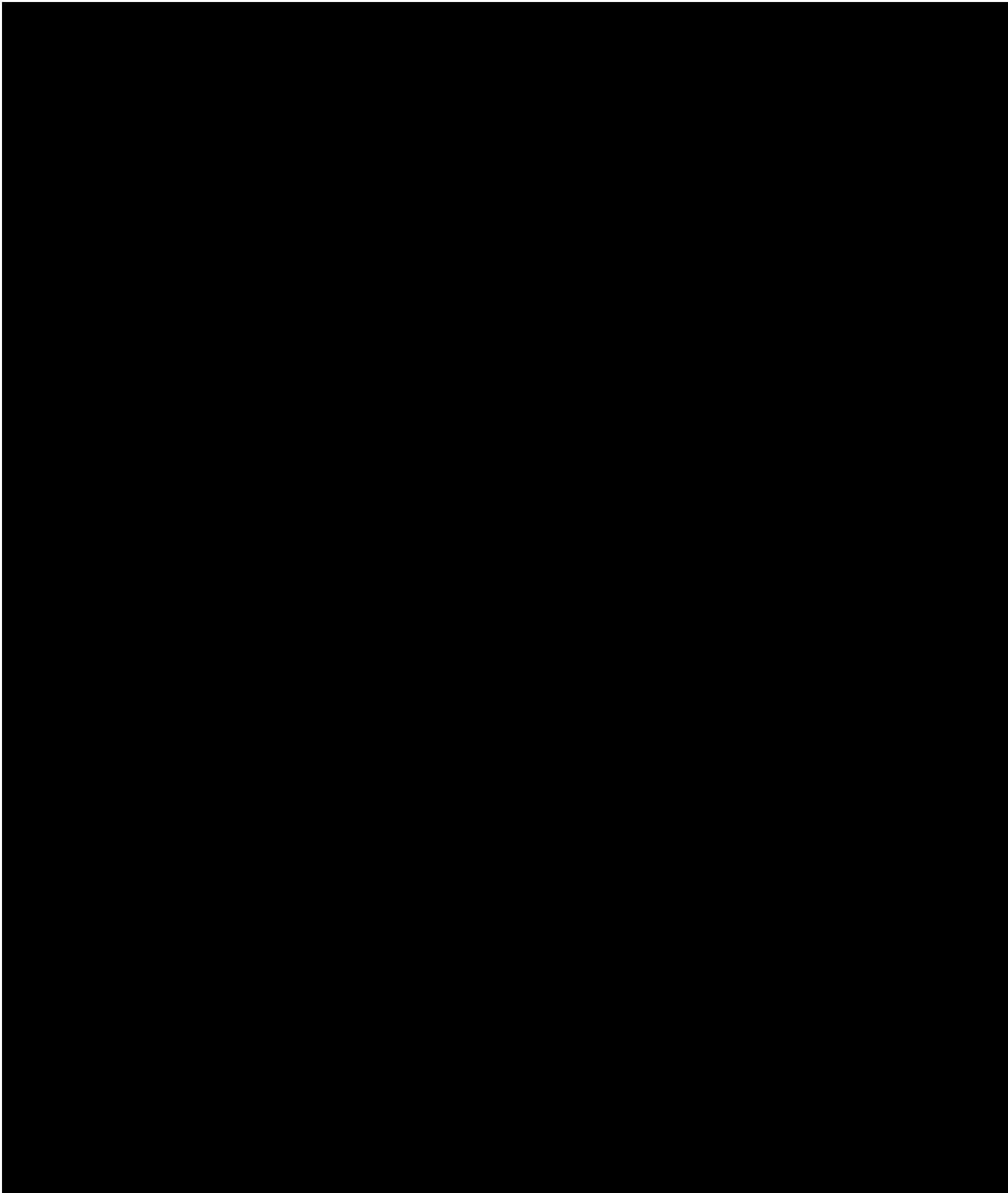


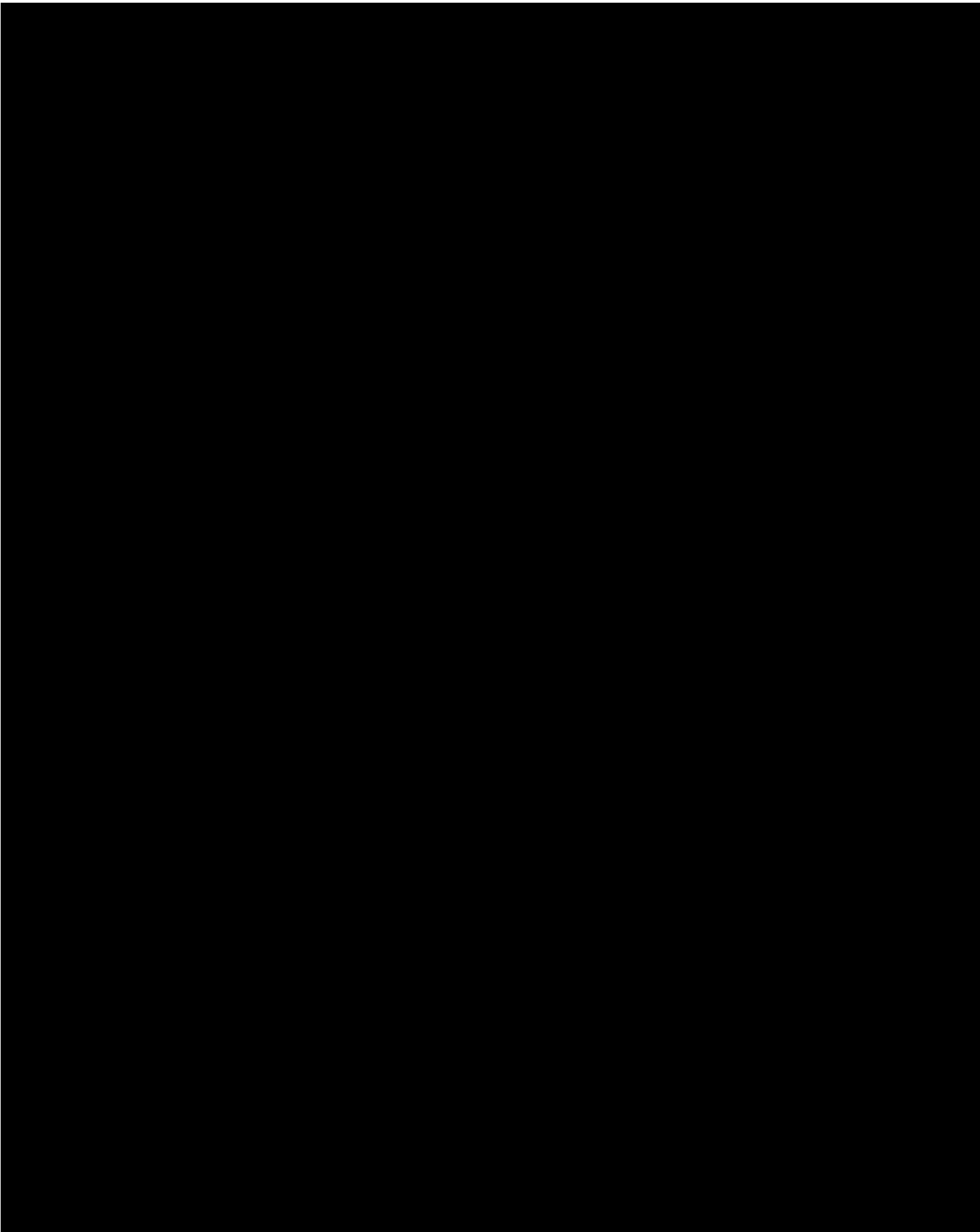




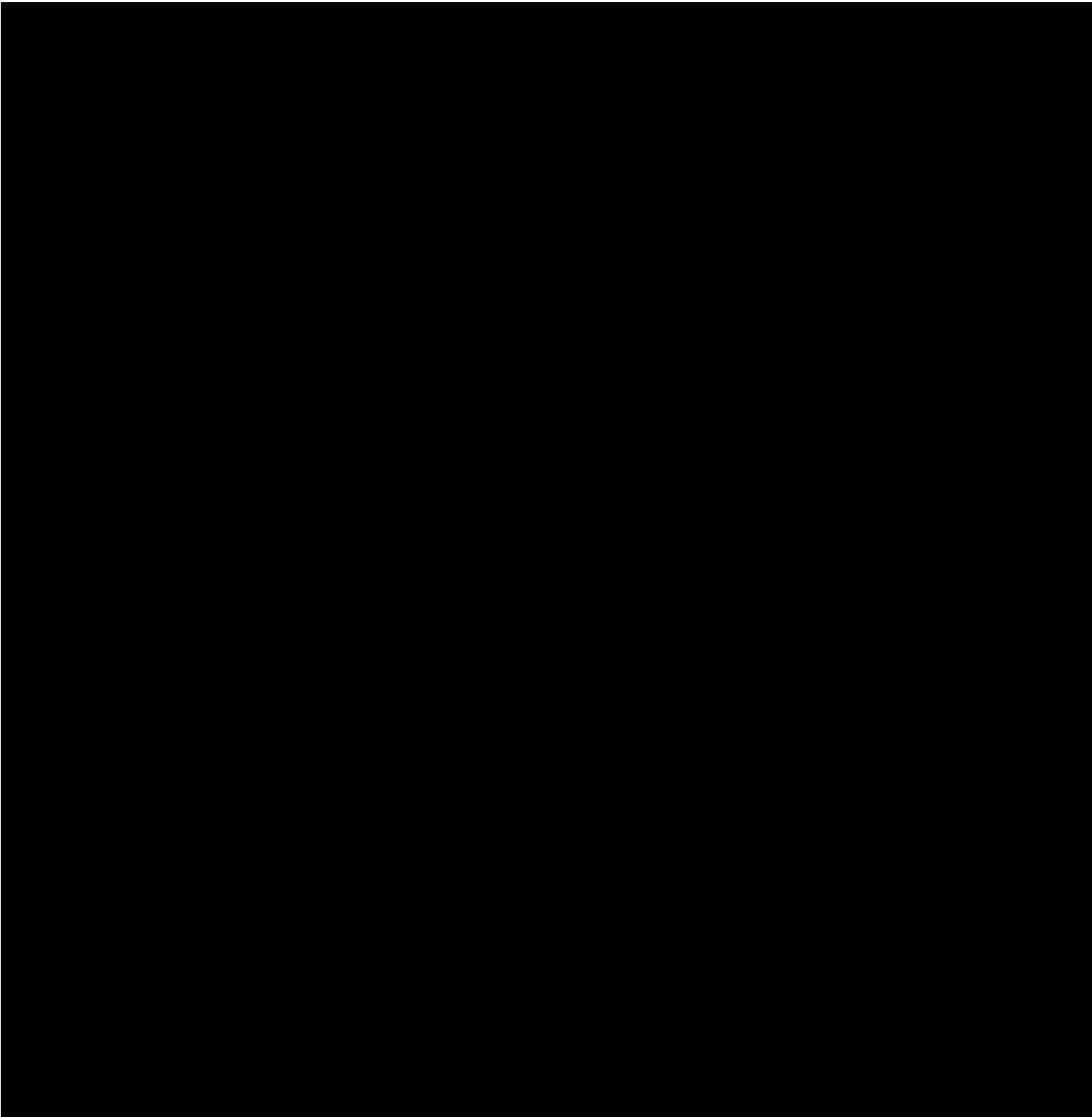


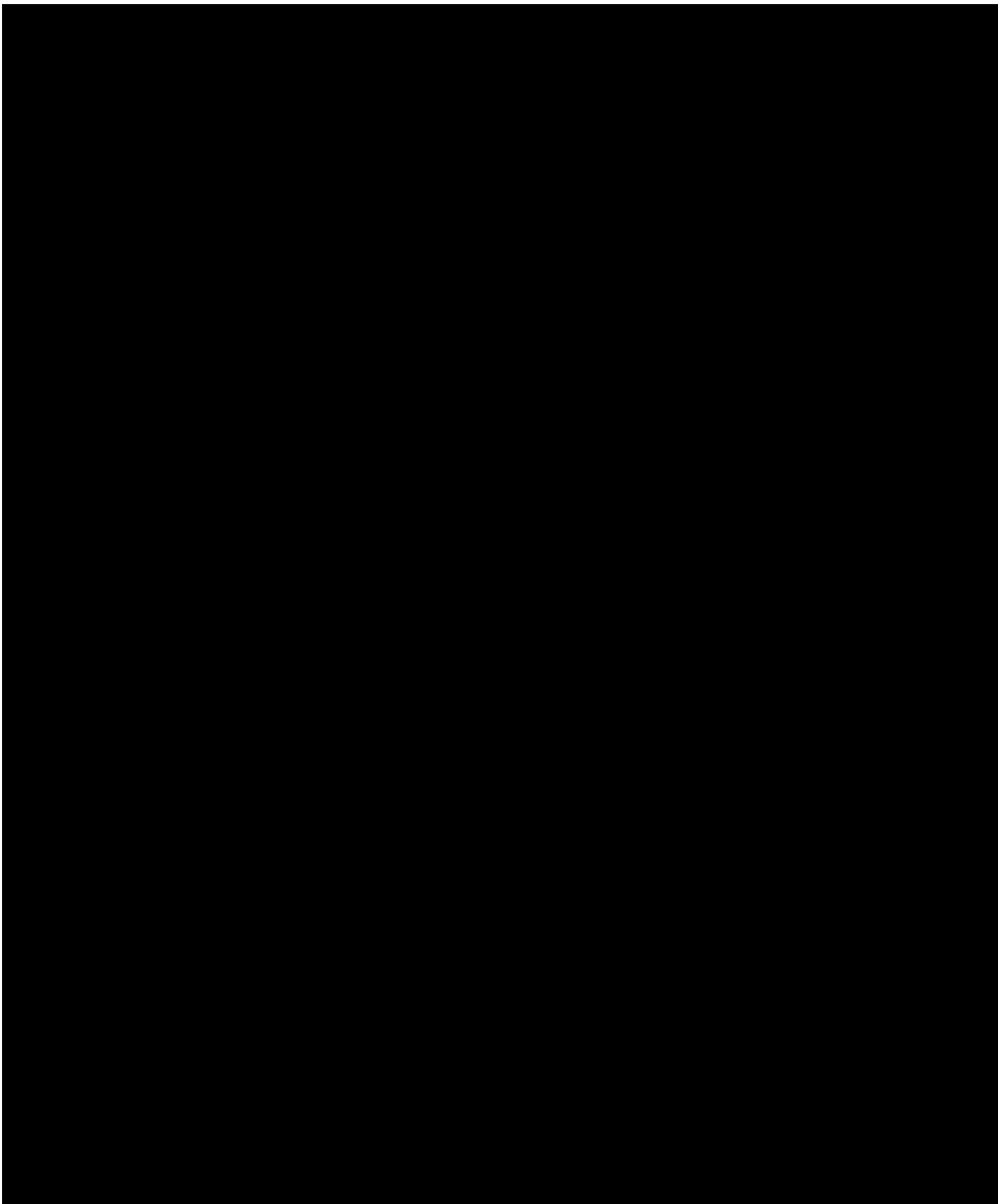


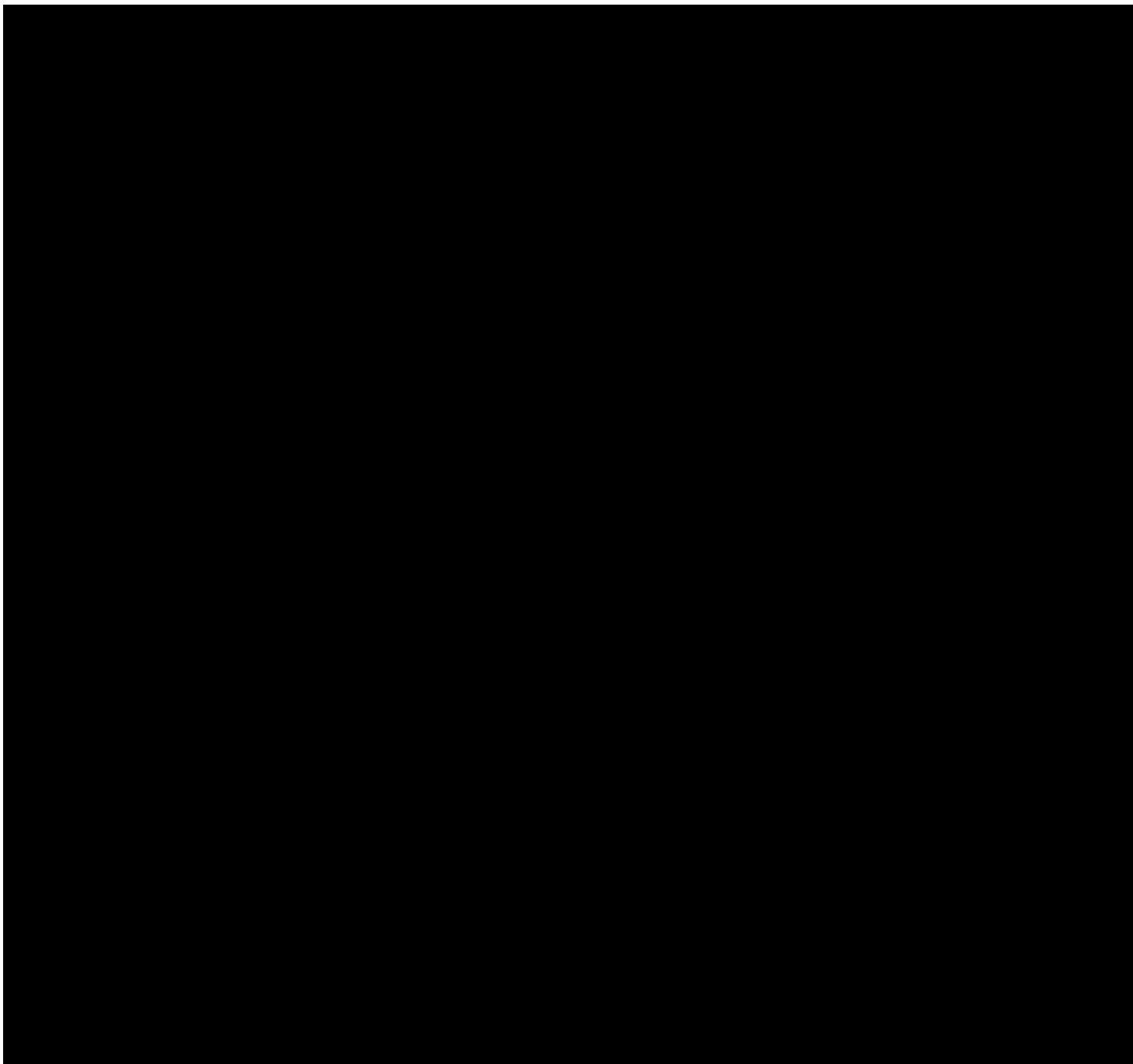






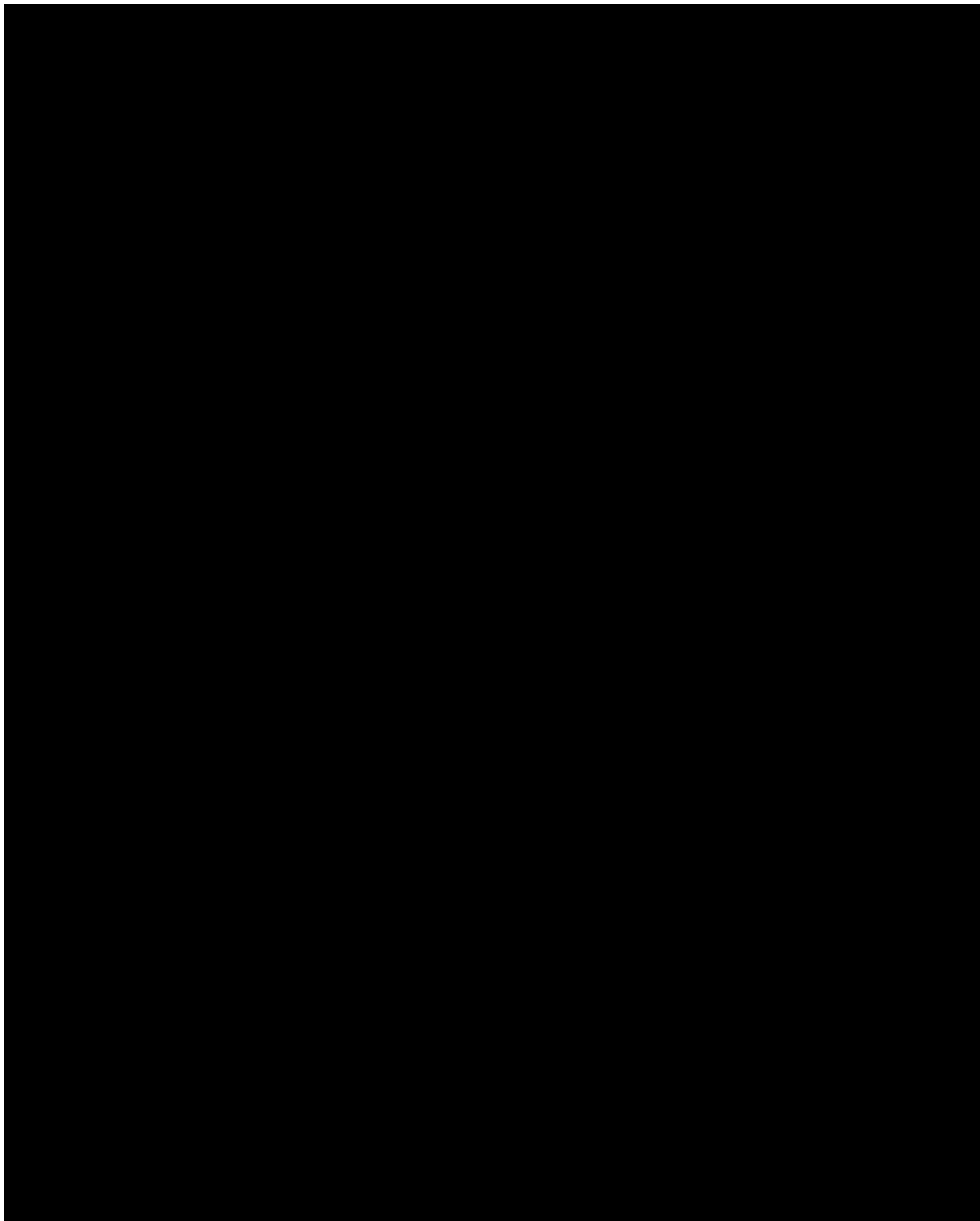


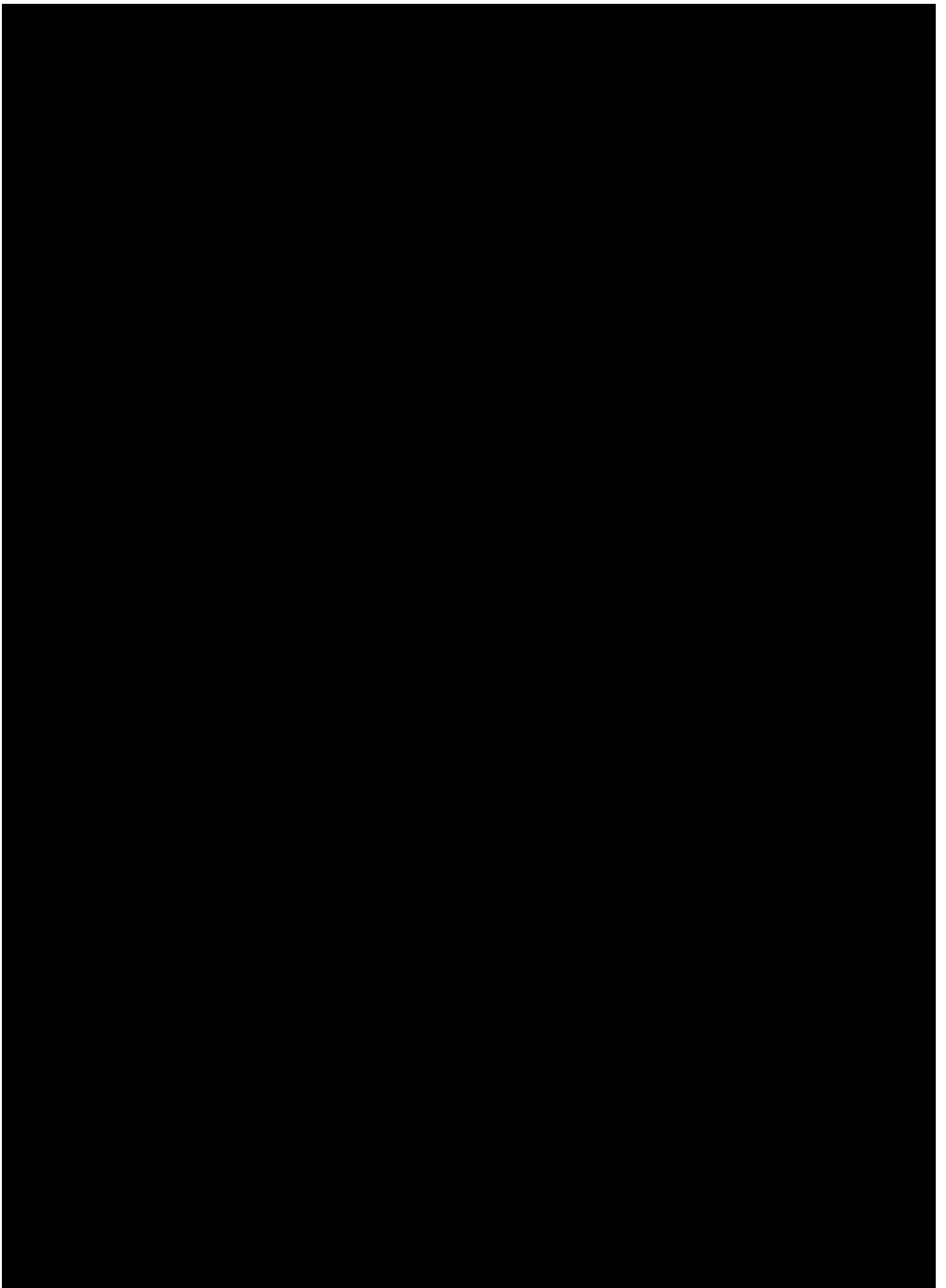


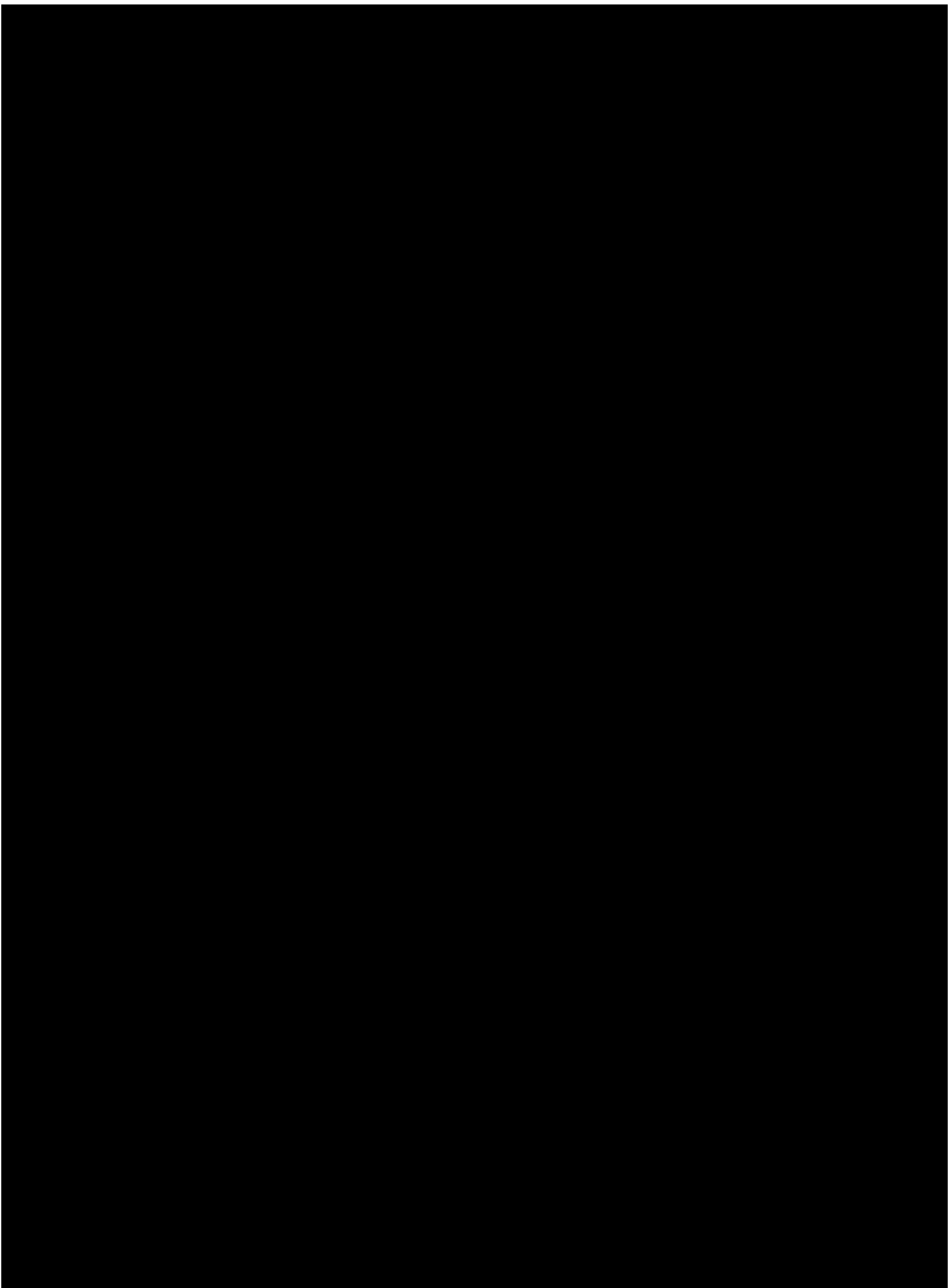


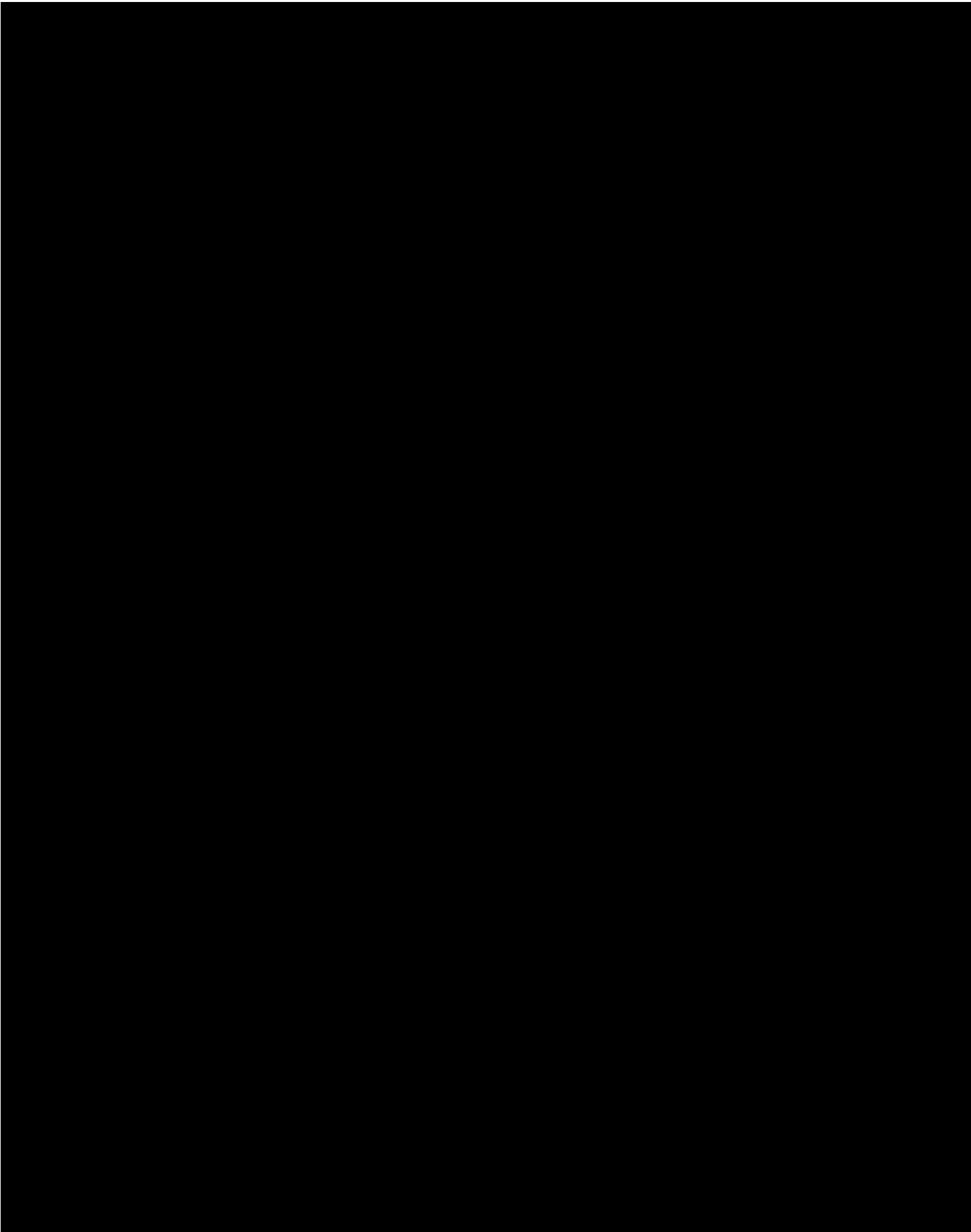


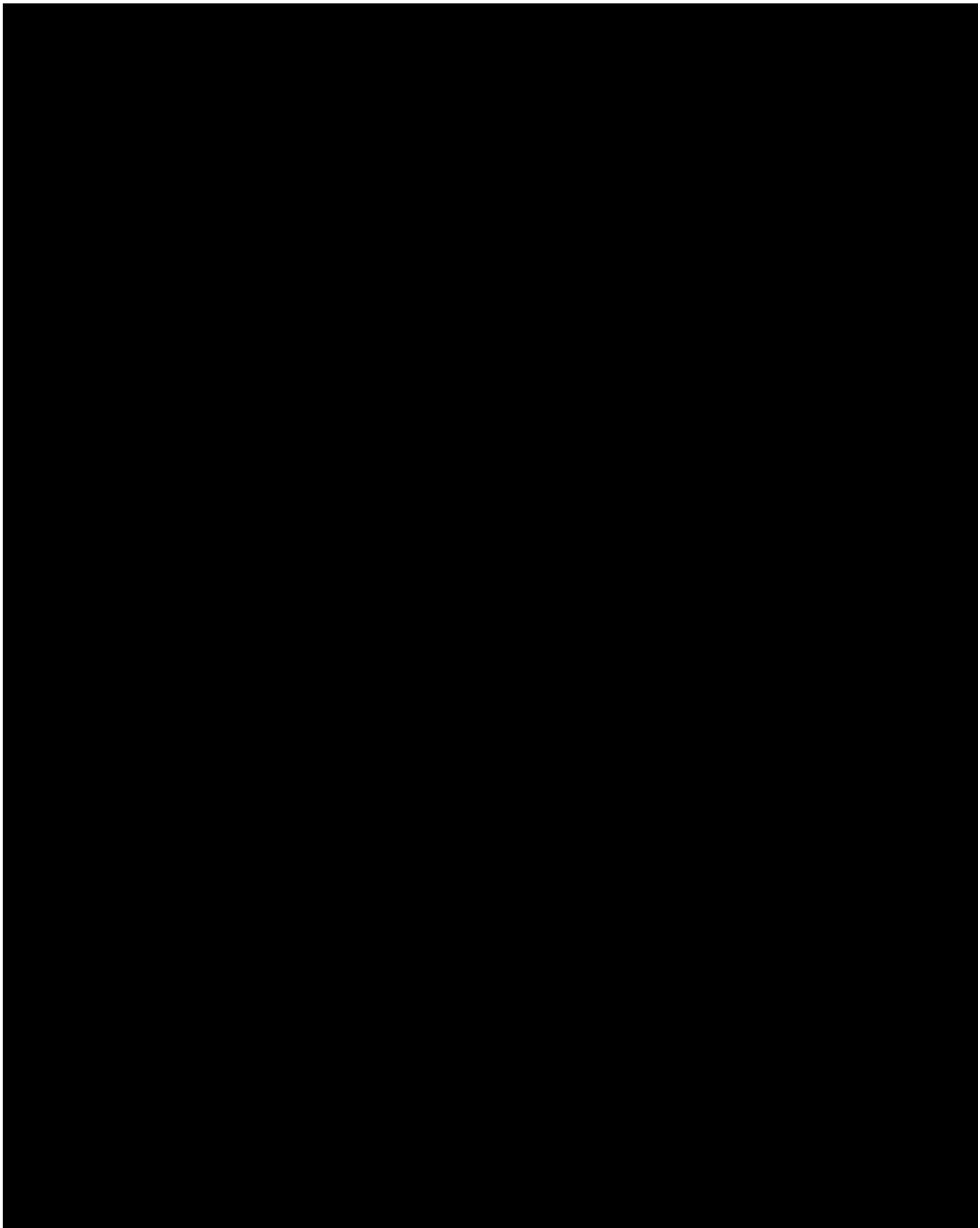


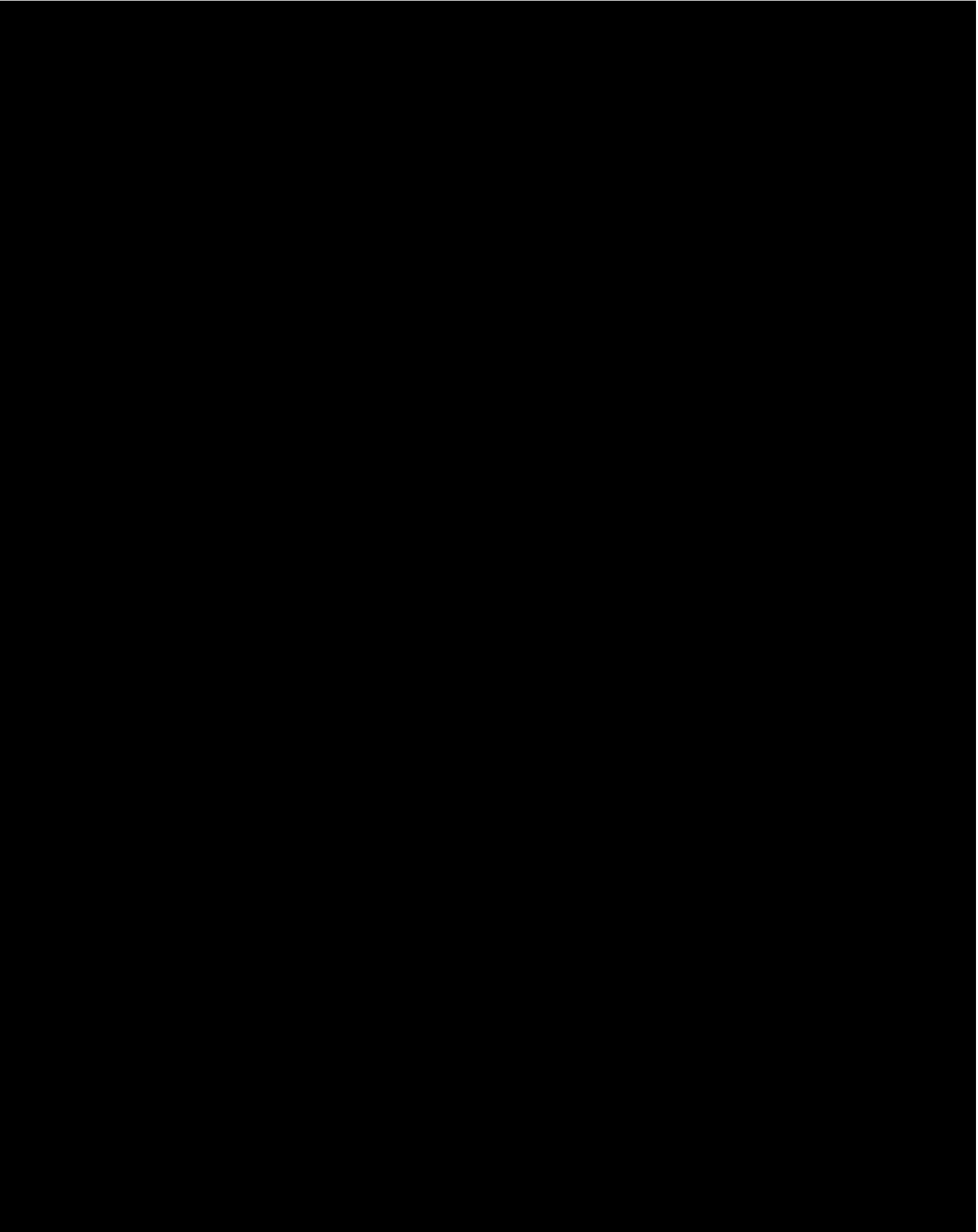


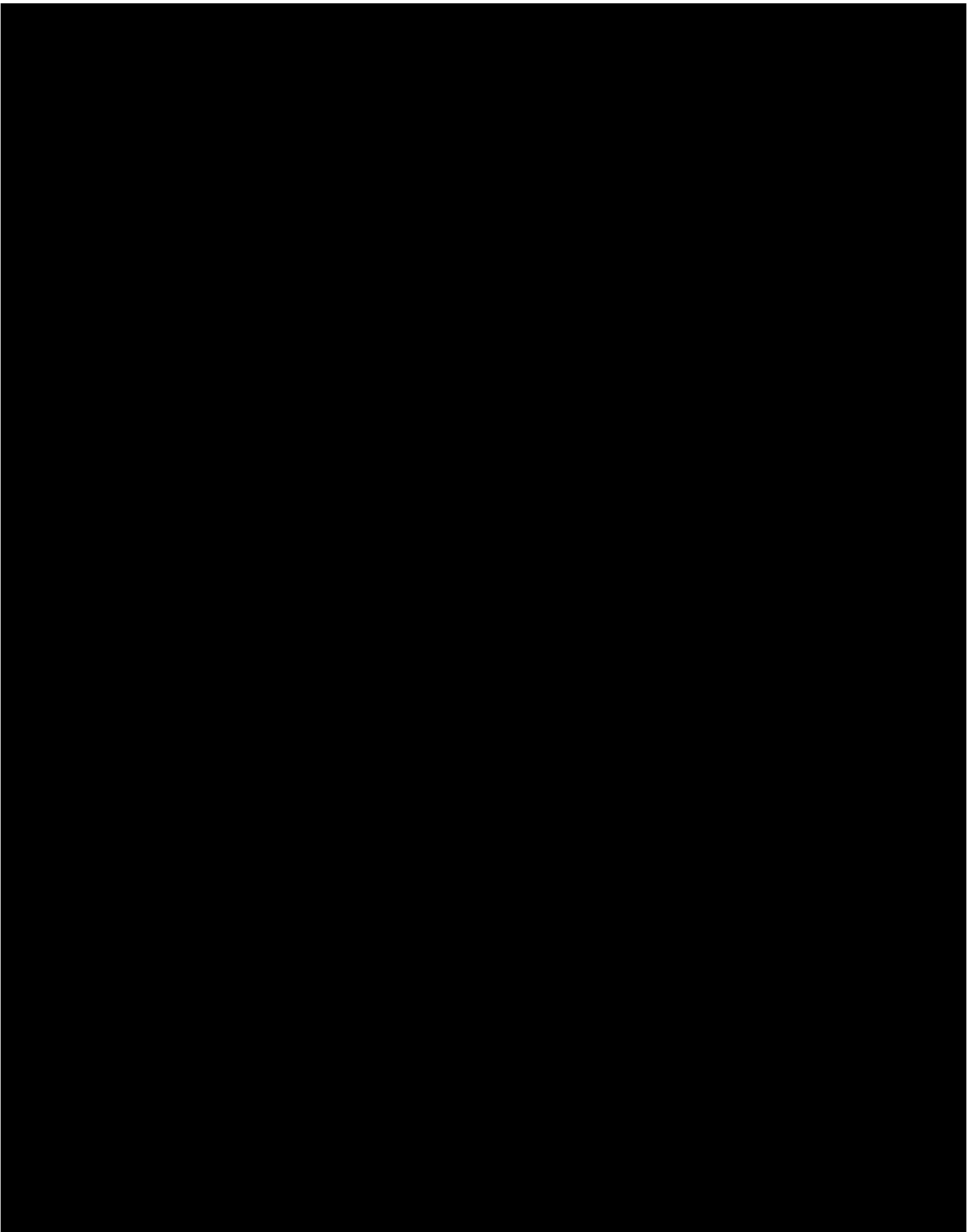


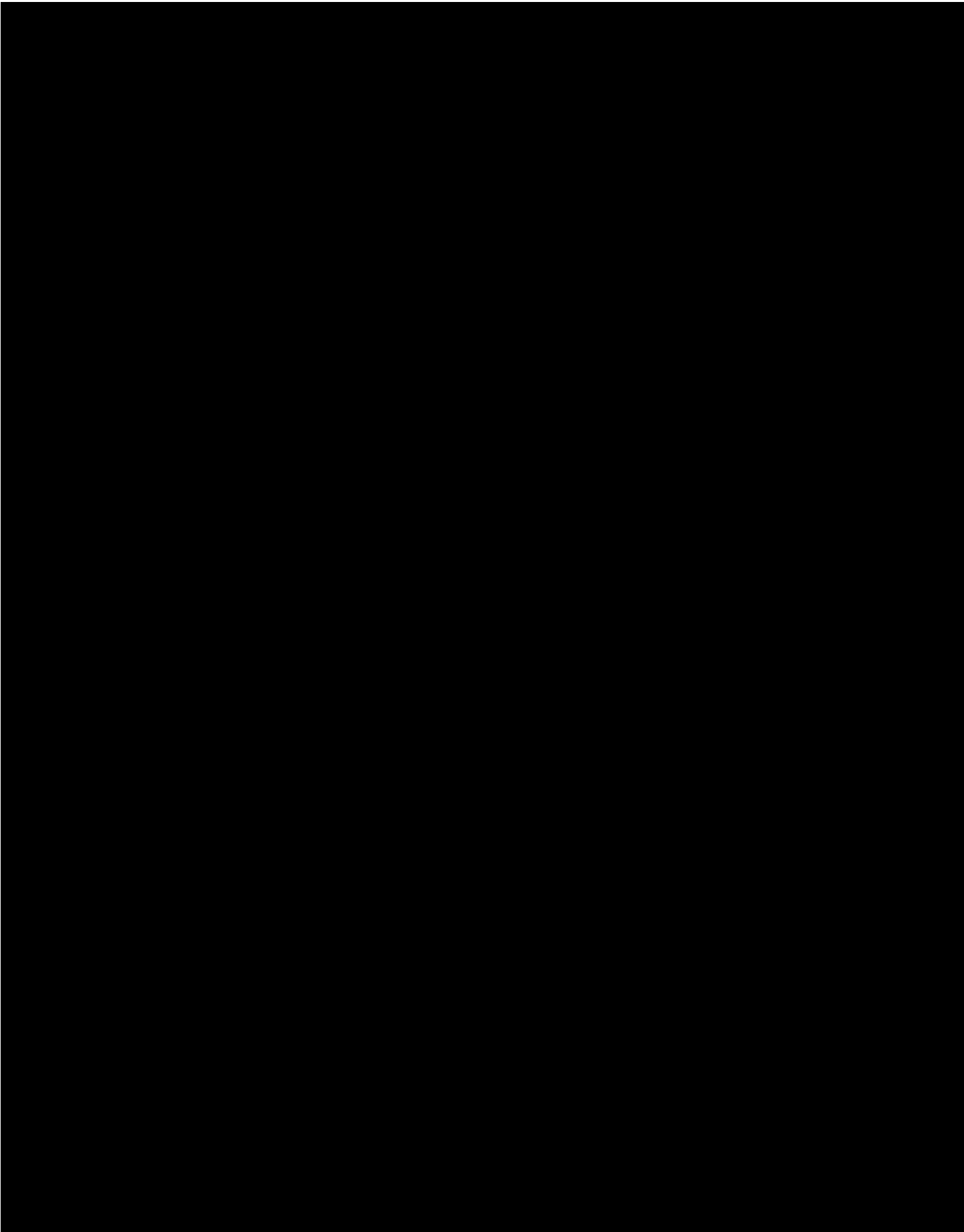




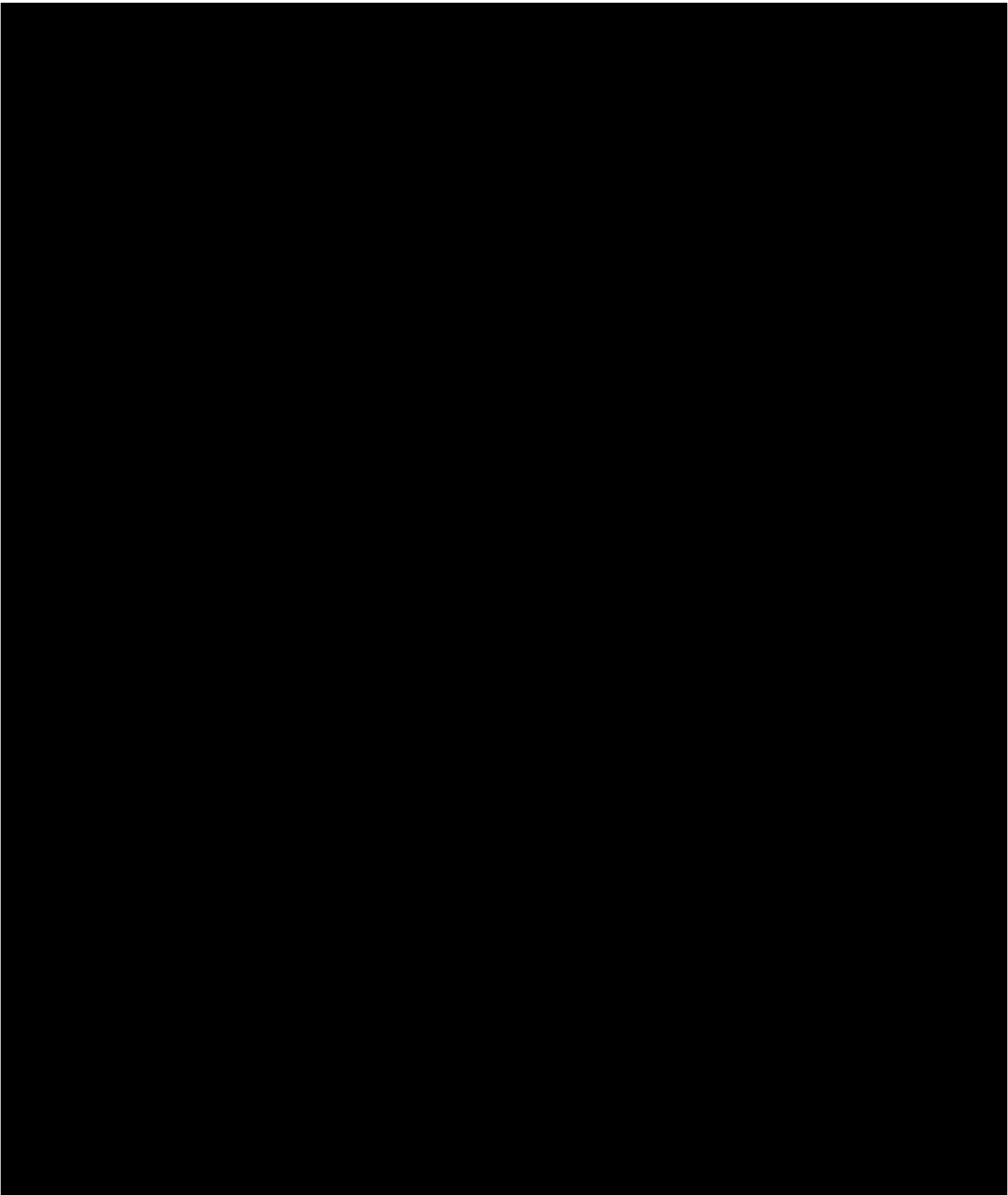
















**HORNE LLP**

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