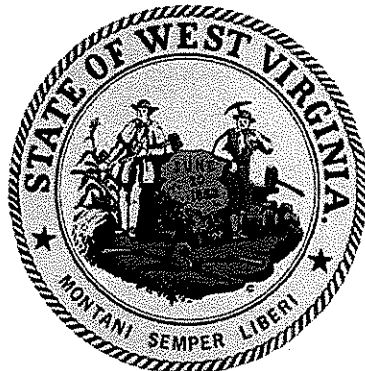


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**State of West Virginia  
Department of Administration**

**Proposal for State Agency Performance and  
Program Review**

**In Response to Request for Proposal #SEC960032**

Prepared by –  
**Clifton Gunderson LLP**  
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State of West Virginia  
 Department of Administration  
 Purchasing Division  
 2019 Washington Street East  
 Post Office Box 50130  
 Charleston, WV 25305-0130

# Request for Quotation

RFQ NUMBER  
 SEC960032

PAGE  
 1

ADDRESS CORRESPONDENCE TO ATTENTION OF  
 KRISTA FERRELL  
 304-558-2596

VENDOR

\*C26145812 410-453-0900  
 CLIFTON GUNDERSON LLP  
 9515 DEERECO ROAD # 500  
 TIMONIUM MD 21093

SHIP TO

DEPARTMENT OF ADMINISTRATION  
 OFFICE OF THE SECRETARY  
 BUILDING 1, ROOM E119  
 1900 KANAWHA BOULEVARD, EAST  
 CHARLESTON, WV  
 25305-0120 558-2300

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
04/06/2009				

BID OPENING DATE: 05/14/2009 BID OPENING TIME: 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		961-20		
STATE AGENCY PERFORMANCE AND PROGRAM REVIEW  REQUEST FOR PROPOSAL (RFP)  THE WEST VIRGINIA STATE PURCHASING DIVISION FOR THE AGENCY, THE WEST VIRGINIA DEPARTMENT OF ADMINISTRATION'S OFFICE OF THE CABINET SECRETARY, IS SOLICITING PROPOSAL TO PROVIDE PERFORMANCE AND PROGRAM REVIEW FOR STATE AGENCIES WITH THE EXECUTIVE BRANCH OF GOVERNMENT PER THE ATTACHED SPECIFICATIONS.  A MANDATORY PRE-BID MEETING WILL BE HELD ON WEDNESDAY, APRIL 22, 2009 AT 10:00 AM IN BUILDING #17 LOCATED AT 2101 WASHINGTON STREET, EAST IN CHARLESTON, WEST VIRGINIA IN THE DIRECTOR'S CONFERENCE ROOM. VENDORS ARE ASKED TO SIGN IN WITH THE RECEPTIONIST. ALL VENDORS WISHING TO SUBMIT A PROPOSAL FOR THIS PROJECT MUST ATTEND THIS MEETING. NO ONE PERSON MAY REPRESENT MORE THAN ONE VENDOR.  TECHNICAL QUESTIONS CONCERNING THIS PROJECT MUST BE SUBMITTED IN WRITING TO KRISTA FERRELL IN THE WEST VIRGINIA STATE PURCHASING DIVISION VIA FAX AT 304-558-4115 OR VIA EMAIL AT KRISTA.S.FERRELL@WV.GOV. DEADLINE FOR TECHNICAL QUESTIONS IS WEDNESDAY APRIL 29, 2009 AT THE CLOSE OF BUSINESS. ALL TECHNICAL QUESTIONS RECEIVED, IF ANY, WILL BE ANSWERED BY ADDENDUM AFTER THE DEADLINE.						

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# Request for Quotation

RFQ NUMBER  
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PAGE  
 2

ADDRESS CORRESPONDENCE TO ATTENTION OF  
 KRISTA FERRELL  
 304-558-2596

ROBERT V. ROBERTS

\*C26145812 410-453-0900  
 CLIFTON GUNDERSON LLP  
 9515 DEERECO ROAD # 500  
 TIMONIUM MD 21093

S H I P T O

DEPARTMENT OF ADMINISTRATION  
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BID OPENING DATE: 05/14/2009 BID OPENING TIME: 01:30PM

QUESTIONS CONCERNING THE PROCESS BY WHICH A VENDOR MAY SUBMIT A PROPOSAL TO THE STATE OF WEST VIRGINIA ARE NOT CONSIDERED TO BE TECHNICAL QUESTIONS AND MAY BE SUBMITTED AT ANY TIME PRIOR TO THE TECHNICAL OPENING DATE AND IN ANY FORMAT.

EXHIBIT 10

REQUISITION NO.: .....

ADDENDUM ACKNOWLEDGEMENT

I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.

ADDENDUM NO.'S:

NO. 1 ..... *[Signature]*

NO. 2 ..... *[Signature]*

NO. 3 .....

NO. 4 .....

NO. 5 .....

I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.

VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE

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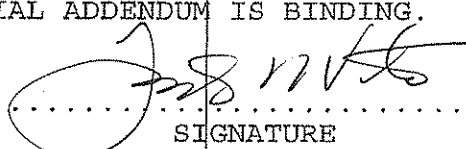
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04/06/2009				

BID OPENING DATE: 04/06/2009

05/14/2009

BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.</p> <p style="text-align: center;">             SIGNATURE            Clifton Gunderson LLP            COMPANY            5-12-2009            DATE         </p> <p>REV. 11/96</p> <p>EXHIBIT 3</p> <p>LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON AWARD AND EXTENDS FOR A PERIOD OF ONE (1) YEAR OR UNTIL SUCH "REASONABLE TIME" THEREAFTER AS IS NECESSARY TO OBTAIN A NEW CONTRACT OR RENEW THE ORIGINAL CONTRACT. THE "REASONABLE TIME" PERIOD SHALL NOT EXCEED TWELVE (12) MONTHS. DURING THIS "REASONABLE TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY REASON UPON GIVING THE DIRECTOR OF PURCHASING 30 DAYS WRITTEN NOTICE.</p> <p>UNLESS SPECIFIC PROVISIONS ARE STIPULATED ELSEWHERE IN THIS CONTRACT DOCUMENT, THE TERMS, CONDITIONS AND PRICING SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT.</p> <p>RENEWAL: THIS CONTRACT MAY BE RENEWED UPON THE MUTUAL WRITTEN CONSENT OF THE SPENDING UNIT AND VENDOR, SUBMITTED TO THE DIRECTOR OF PURCHASING THIRTY (30) DAYS PRIOR TO THE EXPIRATION DATE. SUCH RENEWAL SHALL</p>						

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TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFO, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

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## SECTION I – EXPERIENCE and QUALIFICATIONS

### 3.1.1: Experience in delivery of Performance Reviews to state government entities

Clifton Gunderson, ranked as one of the nation’s largest certified public accounting and consulting firms, provides a wide range of assurance, accounting, tax, and consulting services to clients in a variety of industries. We believe that the key to providing the best accounting and consulting services is to match our services with our clients’ specific needs. We take the time to learn our clients’ goals and objectives, and apply our specialized industry knowledge to help our clients achieve success.

Currently, we have more than 1,000 engagements with government entities across the country at the federal, state, and local level. Accordingly, you can be assured that we understand and value our government clients. In particular, our Austin office is well-versed in all aspects of government agency operations, including: information systems, legislative processes, administration, and programmatic functions. It’s this in-depth knowledge of state government agency operations that give us a unique qualifications to conduct performance reviews. As described later in the discussion of our experience, we have conducted performance audits and reviews of state agencies in almost all program areas of state government for the states of Texas, Washington and Colorado. Our Austin office has been serving public sector clients since its inception in 2004.

We are also knowledgeable of the financial, service, and business risks unique to government agencies. Our Austin office Managing Partner, Frank Vito, previously served as the Director of Assurance Services for the Texas State Auditor’s Office. In this role he directed the legislative audit function for the entire state of Texas, led the statewide risk assessment of state agencies, and supervised the implementation of the annual audit plan for the state. During his eight years with the State, he worked to improve overall efficiency and effectiveness by assisting various agencies in the establishment and expansion of their internal control systems and by helping agencies address budget and operational challenges. Recognizing the value of this direct knowledge, Frank has established a talented team with extensive government auditing and consulting experience.

We have experience providing services to state agencies of Texas, Colorado, Mississippi, Nevada, Indiana, and Washington. We have also audited large commercial companies on behalf of state agencies, who have contracted with state governments to provide services to the agency. We have served the State Auditors of Texas, Colorado, and Washington. Other significant clients include the Governor’s Office of Mississippi, the Texas Health and Human Services Commission, and the Public Safety Departments of both Texas and Mississippi.

A few examples of engagements we have conducted by the Austin office include:

Financial & financial-related:	Information Technology:	Performance, Risk Assessment & Compliance:
<ul style="list-style-type: none"> <li>▪ Texas Health and Human Services Commission               <ul style="list-style-type: none"> <li>◆ An Amendment Pricing Review of Texas &amp; Medicaid Healthcare Partnership’s (TMHP) contract</li> <li>◆ A Price Redetermination engagement of the TMHP contract.</li> <li>◆ Institute for Child Health Policy (IHP) (2 engagements)</li> <li>◆ ACS-Birch &amp; Davis Health Management Corporations’ Cost</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Texas Health and Human Services Commission               <ul style="list-style-type: none"> <li>◆ ACS State Healthcare, LLC (CHIP)</li> <li>◆ SAS 70 of the Electronic Benefits Transfer program (3 engagements)</li> <li>◆ Texas Integrated Eligibility Redesign System (TIERS)</li> <li>◆ TMHP (2 engagements)</li> <li>◆ SAS 70 of TMHP</li> <li>◆ ICHP</li> <li>◆ Wireless Security Audit</li> </ul> </li> <li>▪ Texas Department of</li> </ul>	<ul style="list-style-type: none"> <li>▪ Texas State Library &amp; Archives Commission</li> <li>▪ Texas Department of Public Safety</li> <li>▪ Texas Health and Human Services Commission               <ul style="list-style-type: none"> <li>◆ State Children’s Health Insurance Program (CHIP)</li> <li>◆ Prior Authorization of Radiology Procedures</li> <li>◆ CHIP Exclusive Provider Organization</li> <li>◆ First Health</li> <li>◆ TMHP (2 Risk Assessments and 2 engagements)</li> <li>◆ ICHP (2 engagements)</li> <li>◆ Managed Care Organizations (4 engagements)</li> </ul> </li> <li>▪ Texas Department of State Health Services – family planning contractors.</li> <li>▪ Mississippi               <ul style="list-style-type: none"> <li>◆ Department of Public Safety</li> <li>◆ CHIP</li> </ul> </li> <li>▪ Washington State Auditor’s Office</li> </ul>



Financial & financial-related:	Information Technology:	Performance, Risk Assessment & Compliance:
Settlement (multiple years) ♦ MAXIMUS ▪ Texas Department of Information Resources - Texas Online ▪ Texas Department of Transportation- Mobility Fund ▪ The International Institute of Municipal Clerks	Information Resources - Texas Online ▪ State of Indiana - Claims and System Security Review of its Medicaid Management Information System (MMIS) ▪ State of Mississippi – MMIS	♦ Parks and Recreation Commission ♦ Department of Health ▪ Colorado Office of the State Auditor ♦ Enterprise Zone Program ♦ Foster Care ♦ Help America Vote Act ♦ Secretary of State's Charities, Lobbyist, and Notary Public Programs ♦ Vital Records

These engagements involved various objectives including:

- To determine the efficiency and effectiveness of government (or government contractor) operations.
- To assess the effectiveness of government contractors in meeting performance criteria as set forth in their contracts.
- To evaluate the accuracy of reported performance measures.
- To determine the completeness and accuracy of management information.
- To review the appropriateness of cost allocations and allowable charges.
- To assess program compliance with established criteria such as laws, rules, and regulations.
- To identify potential cost savings.
- To identify best practices and compare operations to those best practices.

We have also completed a variety of tasks including: organizational and information technology systems effectiveness and efficiency analyses; complex data analysis of very large data sets; feasibility, impact, time, and in-house studies; cost-effectiveness evaluations; assessments and audits of entities contracted to provide government services; benchmarking and best practice criteria development and use; performance measurement systems & output evaluation; and cost/benefit analyses. The recommendations we make in our reports are purposeful, focused and developed so that the agency can implement them to make direct improvements to operations. As part of our process for developing feasible recommendations, we also assess the regulatory environment to ensure compliance or, if necessary, make recommendations for changes to statutes and regulations to ensure agencies are able to operate successfully.

Furthermore, Clifton Gunderson has a track record of providing useful information to our clients. We recently completed two engagements for the Washington State Auditor's Office – one with the Washington Health Professions Quality Assurance (HPQA) and another with the Washington State Parks and Recreation Commission, that required skills and produced outcomes, very similar to those that would be required to meet the objectives set forth in this Request For Proposal. For each engagement we have conducted for the Washington State Auditor's Office, we have been required to ensure that our audits addressed the nine specific elements of Initiative 900 (I-900). I-900 was passed by the citizens of Washington State in 2005 to direct a portion of the State's sales taxes to fund performance audits of State agencies and local governments. The specific elements of I-900 that were required to be addressed in our engagements were:

1. Identification of cost savings.
2. Identification of services that can be reduced or eliminated.
3. Identification of programs or services that can be transferred to the private sector.
4. Analysis of gaps or overlaps in programs or services and recommendations to correct them.
5. Feasibility of poling the entity's information technology systems.
6. Analysis of the roles and functions of the entity and recommendations to change or eliminate roles or functions.
7. Recommendations for statutory or regulatory changes that may be necessary to change or eliminate roles or functions.
8. Analysis of the entity's performance data, performance measures and self-assessment systems.
9. Identification of best practices.

We have provided a summary of our work on these two engagements below:

*Performance Audit of Professional Healthcare Providers Licensing Function*

The Washington State Auditor's Office contracted with Clifton Gunderson to complete a performance audit of the Washington Health Professions Quality Assurance (HPQA) office, the office within the Washington Department of Health responsible for protecting public health and safety by regulating the competency and quality of nearly 300,000 health care providers. This work involved: evaluating the efficiency and effectiveness of HPQA in carrying out their statutorily-charged responsibilities; assessing if HPQA was meeting its organizational goals as established by the State; preparing a detailed written report of our findings; and making several oral PowerPoint presentations to the Washington State Legislature on the background and operations of the program, the work performed, the findings and conclusions drawn, and recommendations to improve governance and operations of the licensing program.

As a result of this work, we identified opportunities for cost savings, services that could be reduced or eliminated, and programs or services that could be transferred to the private sector. We promoted increases in efficiency in operations through benchmarking with best practices utilized in other states and countries. We identified gaps and overlaps in programs and services provided; determined unnecessary roles and functions; considered the feasibility of pooling various entities' information technology systems; and analyzed performance data, performance measures, and self-assessment systems. Our team formulated recommendations to improve performance, correct any noted deficiencies, and ensure that regulations allow each entity to carry out its functions properly.

*Performance Audit of the Washington State Parks and Recreation Commission*

The Washington State Auditor's Office also contracted with Clifton Gunderson to complete a performance audit of the Washington State Parks and Recreation Commission (WSPRC). We conducted work covering WSPRC's strategic plan, governance, and the economy and efficiency of operations. We reviewed WSPRC's strategic plan to determine whether it reflected a clear understanding of current customer, citizen, policy maker, and stakeholder expectations. To evaluate the strategic plan and the planning process used to develop it, we interviewed executive management, board members, and members of the State legislature; reviewed documents provided by the WSPRC; and compared the planning process to best practices. We also applied a process known as strategic mapping to identify gaps in the strategic plan. We performed work to ensure that individual workplans and employee expectations were clearly linked to organizational goals; this included reviewing the employee evaluation process to ensure that employees had a clear understanding of how their work contributed to the goals of the WSPRC and citizen expectations.

Our engagement also included an evaluation of the WSPRC's current system of governance to ensure it promoted effective and efficient management of operations. We reviewed the organizational structure, lines of reporting, span of controls and responsibility, management information (both financial and performance information) used to make key decisions, and internal risk management of operations. To evaluate the status of the WSPRC's system of governance, we researched and identified best practices. We then assessed the WSPRC's activities by comparing them to the best practices identified to promote effective and efficient governance.

**3.1.2: Experience in identifying and achieving government efficiencies**

As part of an audit of the Washington Health Professions Quality Assurance (HPQA) for the Washington State Auditor's Office, we identified ways to achieve government efficiencies through benchmarking with practices in other jurisdictions utilized in other states and countries. To identify other practices, we researched websites and interviewed employees of licensing and regulatory agencies in Arizona, Colorado, Florida, New York, Texas, Utah, Virginia, and Ontario, Canada, and the Urban Institute, the Health Policy Center, the National Council of State Boards of Nursing, and the Federation of State Medical Boards. As a result, we identified activities that helped move disciplinary cases efficiently through the stages of the



disciplinary process, including an evaluation of summary action that were taken to quickly remove a provider from practice if the public was at risk of being harmed, and to determine if such activities were being uniformly and consistently applied. We identified practices in other jurisdictions relating to background checks such as entering into a memorandum of understanding to allow the Department to access the state's criminal database directly, requiring applicants to pay the fees for criminal background checks, and contracting with a private company to take digital fingerprints. Also, we identified practices in other jurisdictions relating to the complaints process. These practices included sending quarterly letters to complainants to advise them of the complaint/case, engaging volunteer practitioners to provide expertise for review of standard-of-care complaints, performing analysis of complaints for long-term patterns of behavior. In addition, we identified practices in other jurisdictions relating to the compliance process including contracting with an independent third party to monitor compliance.

As part of an audit of the Washington State Parks and Recreation Commission (WSPRC) for the Washington State Auditor's Office, we evaluated the WSPRC's current system of governance to ensure it promoted effective and efficient management of operations. We identified opportunities for increased efficiencies in the areas of information technology, employee training, and internal management meetings. We reviewed the organizational structure, lines of reporting, span of controls and responsibility, management information (both financial and performance information) used to make key decisions, and internal risk management of operations. To evaluate the status of the WSPRC's system of governance, we researched and identified best practices. We then assessed the WSPRC's activities by comparing them to the best practices identified to promote effective and efficient governance. To identify best practices, we researched publications of nationally recognized organization.

### **3.1.3: Experience in the analysis of state budgets**

During our audit of the Washington State Parks and Recreation Commission (WSPRC), we evaluated WSPRC's current processes for preparing the budget decisions packages submitted to the Office of Financial Management. We also reviewed the 2007-2009 Agency budget decision package for compliance with Office of Financial Management guidance and reviewed supporting documentation to determine whether WSPRC had reliable, valid, and relevant budget proposals and related information to inform the Legislature.

Also, while at the Texas State Auditor's Office, several of our proposed team members reviewed Legislative Appropriations Requests (LARs) submitted by state agencies to the Legislature as part of the State's biennial budgeting process. The purpose of these reviews was to evaluate the reliability and accuracy of information presented in the LARs which were to be used by the Legislature to develop the State's biennial budget. Our procedures included tests and analysis of annual expenditures, revenue projections, utilization of encumbered funds, and agency performance data.

### **3.1.4: Experience with revenue maximization for state Medicaid programs**

While Clifton Gunderson has traditionally avoided assisting state Medicaid programs with revenue maximization proposals, we are very experienced in assisting state Medicaid programs identify potential cost recoveries from its Medicaid contractors. Clifton Gunderson has served health care regulatory and enforcement agencies and worked with Medicare and Medicaid agencies for more than 40 years.

Our financial and performance audits and consulting engagements have identified significant cost savings and recoveries. For example:

- During our review of the 7 Managed Care Organizations (MCO) in Maryland for the Fiscal Year Ended December 31, 2003, we reduced the total submitted administrative expenses for the 7 plans from \$143,980,206 to \$114,503,674, a reduction of \$29,476,532. Exclusions included the portion of management fees paid to related organizations in excess of actual costs, lobbying expenses, contributions, income taxes, administrative fees for services provided by a parent organization that did

not represent a pass through of actual costs, and administrative fee/royalty licensing agreements for services provided by a parent organization, which did not represent a pass through of actual costs.

- During our review of the 6 MCOs in Maryland for the Fiscal Year Ended December 31, 2002, we reduced the total submitted administrative expenses for the 6 plans from \$127,781,733 to \$101,872,498, a reduction of \$25,909,235. Exclusions included the portion of management fees paid to related organizations in excess of actual costs, lobbying expenses, amortization of goodwill, penalties, contributions, income taxes, and administrative fees for services provided by a parent organization that did not represent a pass through of actual costs.
- During our review of the seven MCOs in Virginia for the Fiscal Year Ended December 31, 2006, we reduced the total submitted administrative expenses for the seven plans from \$110,384,290 to \$97,035,856, a reduction of \$13,348,434. Exclusions included broker commissions and marketing expenses not related to the Medicaid line of business, lobbying expenses, contributions, income taxes, and administrative fees for services provided by a parent organization that did not represent a pass through of actual costs.
- Our financial reviews for the Texas Health and Human Services Commission of their contractor ACS-Birch & Davis resulted in recoveries of over \$797,000.
- Our financial reviews for the Texas Health and Human Services Commission of their contractor ACS - TMHP resulted in recoveries of over \$6.5 million.
- Our financial reviews for the Texas Health and Human Services Commission of their contractor Maximus resulted in recoveries of over \$545,000.
- As part of our engagement to examine the Institute of Child Health Policy management's expenditure report for Texas External Quality Review Organization for Texas state fiscal years 2005 and 2006, we identified questioned personnel costs of \$2.4 million and \$118,000 in improperly recorded indirect costs.
- In a consulting engagement for the Mississippi Office of the Governor – Division of Medicaid, we identified \$8 million in recoverable funds for over-reimbursement to a contractor for expenses the contractor never paid. Additionally, we identified nearly \$6 million in federal and state funds being paid into an insurance risk pool under a scenario where state and federal law were potentially in conflict, thereby saving the agency from losing these funds.

### **3.1.5: Experience with the development & analysis of public policy AND**

### **3.1.6: Experience directly advising Governors and state Agency Heads on high-level policy matters, both in government and as outside consultants.**

While a Director at the Texas SAO, Frank Vito participated in a number of task force groups for various state leaders. He participated in a task force that assisted the Lieutenant Governor's Office on state taxation policy. The task force reviewed the impact to the business community of the new statewide franchise tax and the extension of that tax to partnerships, S-corporations, and other pass-through type entities, and then reported to the Lt. Governor on its conclusions. He also participated in a working group to advise the Senate Finance Committee on state agency contracting practices and the challenges the state faces in receiving and documenting receipt of fair and complete value for the state's outsourcing/contracting dollars. This work was in support of the Committee's review of outsourcing policies in the state. Frank also led a team of State Auditor personnel on advising the House Appropriations Committee on healthcare contractor compliance with their contracts with the Texas Health and Human Services Commission and the agencies healthcare provider policy.

While at the Texas State Auditor's Office (SAO), Nick Villalpando served as the SAO's representative to the new statutorily created Contract Advisory Team. The team consisted of one member from each of the following agencies: Office of the Attorney General, Comptroller of Public Accounts, Department of Information Resources, and the Office of the Governor. Additionally, one member from the State Auditor's Office and one member from the Legislative Budget Board served as technical advisors. During his time on the Contract Advisory Team, Nick worked with other team members to help make policy recommendations and write the first edition of the Contract Management Guide (Guide). The purpose of the Guide was to

offer contract managers across all state agencies recommendations on improving existing contract management processes and practices. Nick's role on the Team included reviewing draft version of the guide to ensure that the guide would provide contract management best practices while at the same time comply with procurement regulations.

### 3.1.7: Experience with the coordination of interdisciplinary and interagency projects

Our staff have experience with the coordination of interdisciplinary and interagency projects.

- Selvadas Govind led an audit of multiple foster care child placement agencies on behalf of the Colorado State Auditor's Office. He also led an audit and a risk assessment of multiple Texas Medicaid and CHIP managed care organizations.
- On behalf of the Texas State Auditor's Office, both Ron Franke and Frank Vito headed up multi-agency audits of the use of state procurement cards. Together, they lead a multi-agency audit of the protection of research data at higher education institutions.
- On behalf of the Texas State Auditor's Office, Ron Franke was the Texas State Auditor's Office's representative to the Governor's Fraud Initiative Task Force. Ron provided recommendations to the task Force and Governor's Office on policies related the creation of fraud prevention and detection programs for State agencies, including recommended ethics policies, risk assessment procedures, and reporting mechanisms.
- On behalf of the Texas State Auditor's Office, Wei Wang and Nicole Elizondo conducted a performance audit of the Criminal Justice Information System, involving audits of two agencies and the input of two additional agencies.
- On behalf of the Texas State Auditor's Office, Nicole Elizondo participated in a multi-agency audit of enrollment reporting by Texas Public Universities and Health-related Institutions.
- On behalf of the Texas State Auditor's Office, Frank Vito and Rodney Almaraz conducted a review of state agencies' preparedness for compliance with the Health Insurance Portability and Accountability Act.

### 3.1.8: Experience and knowledge of working with state governments

#### *Public Sector Expertise*

Currently, we have more than 1,000 engagements with government entities across the country at the federal, state, and local level and over one third of the fees for all services performed by Clifton Gunderson during our past fiscal year were the results of services provided by our Public Sector specialists to public sector organizations. Accordingly, you can be assured that we understand and value our government clients. By dedicating resources to serving public sector clients, Clifton Gunderson ensures the availability of

personnel that have direct experience performing audit and consulting services to government clients. Our personnel know how government works and are ready to help meet the unique challenges faced within this environment. We have the training and experience to hit the ground running and to assist you in fully meeting your objectives and the public's need for accurate and useful information.

#### Percent of Firm Revenue - Public Sector

Federal:	12%
State & Local Government:	11%
State Healthcare:	7%
Not for Profit:	6%
Higher Education:	1%

Clifton Gunderson has one of the largest transportation sector assurance practices in the country, has an extensive pension and deferred compensation practice, a large healthcare practice, and provides services to a number of general government agencies. Our federal clients have included: the Office of Inspector General of the U.S. Department of Health and Human Services, the U.S. Treasury, and the U.S. General Accounting Office (now the Government Accountability Office - GAO).

At the state level, our clients have included:

- Arizona - State of Arizona Deferred Compensation Plan
- Colorado
  - ◆ Office of the State Auditor

- ♦ Colorado Public Employees' Retirement Association
- Delaware
  - ♦ Department of Transportation
  - ♦ Delaware State University
  - ♦ Delaware Deferred Compensation Plan
- Florida State Board of Administration
- Idaho - State of Idaho Public Employees' Deferred Compensation Plan
- Indiana
  - ♦ Indiana Office of Medicaid Policy and Planning
  - ♦ Indiana Public Employees Retirement Fund
- Maryland
  - ♦ Maryland Environmental Service
  - ♦ Maryland Transit Administration
  - ♦ Maryland Department of Transportation
  - ♦ Maryland Motor Vehicle Administration
  - ♦ The Maryland-National Capital Park and Planning Commission Employees' Retirement System
  - ♦ Maryland State Retirement Agency
- Pennsylvania
  - ♦ Pennsylvania Industrial Development Authority
  - ♦ Commonwealth of Pennsylvania Financing Authority
  - ♦ Pennsylvania Public School Employees' Retirement System
  - ♦ Pennsylvania State Employees' Retirement System
  - ♦ Pennsylvania Municipal Retirement System
  - ♦ Pennsylvania Deferred Compensation Program
- Mississippi
  - ♦ Mississippi Governor's Office – Division of Medicaid
  - ♦ Mississippi Department of Public Safety
- Nevada
  - ♦ Health and Human Services
  - ♦ Public Employees Retirement System of Nevada
- New Mexico - State of New Mexico Public Employees' Deferred Compensation Plan
- New York State Deferred Compensation Board
- North Carolina Department of Health and Human Services Division of Medical Assistance
- Ohio
  - ♦ Southwest Ohio Regional Transit Authority
  - ♦ Ohio Public Employees Retirement System Partner
  - ♦ State Teachers Retirement System of Ohio
- Pennsylvania
- South Carolina
- Texas
  - ♦ Health & Human Services Commission
  - ♦ Department of State Health Services
  - ♦ Department of Public Safety
  - ♦ State Library and Archives Commission
  - ♦ Workforce Commission
  - ♦ Department of Information Resources
  - ♦ Department of Transportation
  - ♦ Water Development Board.
- Virginia
  - ♦ Department of Medical Assistance Services
  - ♦ Department of Transportation

- Washington D.C.
  - ♦ Metropolitan Area Transit Authority
  - ♦ Metropolitan Washington Airports Authority
- Washington State Auditor's Office,
- Wisconsin - State of Wisconsin Deferred Compensation Plan

Clifton Gunderson is also an industry leader in providing assurance, accounting, consulting, and fraud investigation services to housing agencies. We thoroughly understand public housing authorities, multifamily housing, finance authorities and HUD programs and related HUD and property management accounting and governmental auditing. We also keep up with the changes HUD implements and are fully aware of GAAP financial statement issues, GASB requirements, Single Audit Act/OMB A-133, Real Estate Assessment Center (REAC) and HUD reporting standards.

- **District of Columbia Housing Authority.** This Authority is the 10th largest public housing authority in the nation. This Authority has been a "Move to Work" Authority since 2002. We had performed audits of financial statements in accordance with Government Auditing Standards and A-133.
- **Colorado Housing Finance Authority, Colorado.** This Authority was created for the purposes of making funds available to assist private enterprise and governmental entities in providing facilities for lower and moderate income families. The Authority is also authorized to finance project and working capital loans to industrial and commercial enterprises (both for-profit and non-profit) of small and moderate size. As of FY 2007, the Authority had a portfolio of roughly \$2.8 billion in mortgage loans. We currently perform audits of financial statements in accordance with Government Auditing Standards and A-133 since 2006.
- **Wisconsin Housing and Economic Development Authority, Wisconsin.** This Authority was created to facilitate the purchase, construction and rehabilitation of housing for families of low and moderate-income by providing or participating in the providing of construction and mortgage loans. The Authority is authorized to issue bonds secured by a capital reserve fund up to an aggregate amount of \$600 million. The Authority administers a portfolio of mortgage loans of \$2.8 billion. We are performing the audit of the financial statements in accordance with Government Auditing Standards starting with the 2008 fiscal year, including four separate housing projects.
- **Maryland Department of Housing and Community Development, Maryland.** We currently perform review and analysis of multifamily rental property audited financial statements, evaluation of staff review, training and consulting services since 2006.

Additionally, we have performed a variety of services for state and local governments nationwide, as highlighted in the following table:

	States & State Agencies	Counties	Municipalities	Higher Education	Housing Authorities	School Districts	Benefits/Pension
Arizona	X		X	X			X
Colorado	X	X	X	X	X	X	X
Delaware	X	X		X			X
Georgia	X						
Idaho							X
Illinois	X	X	X	X	X	X	
Indiana	X	X	X				X
Iowa		X	X	X	X	X	
Kansas	X						
Louisiana	X						
Maryland	X	X	X	X	X	X	X
Mississippi	X						
Missouri				X			
Nevada	X						

	States & State Agencies	Counties	Municipalities	Higher Education	Housing Authorities	School Districts	Benefits/Pension
New Mexico							X
New York							X
North Carolina	X				X		
Ohio	X	X	X	X			X
Pennsylvania	X			X			X
S. Carolina	X						
Tennessee	X						
Texas	X		X	X	X	X	X
Virginia	X	X	X	X		X	X
Washington	X						
West Virginia				X			
Wisconsin	X	X	X	X	X	X	X

**3.1.9: Experience with the development of legislative recommendations and reports**

Clifton Gunderson personnel have extensive experience in the development of legislative recommendations and reports. Every engagement of ours concludes with a formal audit or consulting report that is shared with the agency, legislative bodies (with few exceptions), and which includes recommendations. Recommendations may be focused on agency processes and procedures, or may include recommendations for the consideration of legislative changes. For example:

- In our report of the WA Department of Health – Health Professions Quality Assurance (August 2007), we recommended the legislature: amend the written operating agreement statute to include negotiated performance-based provisions, set deadlines for making these agreements operational, and require the public posting of key performance measures. We also recommended: elimination of the registered counselor credential; a requirement for minimum education, testing, training, and experience requirements for all registered professions; the Department of Health be given the authority to access the Washington State Patrol criminal background information and the FBI database for national background checks; a requirement for national background checks on all credential holders; and enhancements to disciplinary sanctions and enforcement laws.
- In our consulting report to the MS Office of the Governor – Division of Medicaid regarding the performance assessment of the SCHIP program, we recommended the Division seek legislative changes to obtain exemptions for state and federal insurance programs (such as SCHIP) from the state law requiring the payment of insurance premium taxes. We also recommended legislative changes to exempt state and federal insurance programs from the state law requiring insurance companies and third party administrators to contribute to the Mississippi Comprehensive Health Insurance Risk Pool Association.
- In our report on the Colorado Department of State Licensing and Elections Divisions’ Oversight of Charitable Solicitations, Lobbyists, and Notaries Public (May 2008), we recommended that the Department work with the General Assembly to clarify its authority to impose intermediate sanctions for lesser violations of the Notaries Public Act. We also recommended seeking statutory changes to: define the expiration and non-renewal of a commission as a resignation; require that notaries public record all notarial acts in a journal; allow an affidavit attesting to the destruction of the seal; and evaluate and implement additional commissioning requirements for notaries as outlined in the Model Notary Act.

**3.1.10: Experience researching and comparing policies and programs across different states**

Clifton Gunderson often researches and compares policies and programs across different states as part of our consulting and performance review engagements:

- As part of our performance audit of the Colorado Department of State – Licensing and Elections Divisions’ Oversight of Charitable Solicitations, Lobbyists, and Notaries Public, we compared the three programs to those of similar states and states noted to have best practices, as well as model legislation



promulgated by relevant associations. We identified opportunities to improve laws, registration fees, education and testing requirements, and penalties/enforcement mechanisms.

- ◆ For Lobbyists - we compared Colorado to Washington, Connecticut, New York, Florida, Wyoming, Utah, and New Mexico states to identify best practices and make recommendations.
- ◆ For Notaries - we compared Colorado to The Model Notary Act (9/1/2002), California, Wyoming, Utah, New Mexico, and Washington.
- ◆ For Charitable Organizations - we compared Colorado to Pennsylvania, Oregon, New Mexico, and Utah.
- For the performance audit of the Colorado Department of Public Health and Environment, Vital Records Section, we researched best practices and found the following:
  - ◆ Security Paper:
    - The National Association for Public Health Statistics and Information Systems recommends written policies and procedures for the storage and handling of security paper should include the following at a minimum:
      - All security paper should be stored in a locked environment.
      - Only designated personnel should have access to the locked environment.
      - Two authorized individuals must be present when security paper is removed from, and returned to its locked environment.
      - A log should be maintained in which the transport of security paper from the locked environment is documented. The log should contain the date, the serial numbers of the paper removed, the signature or initials of the person removing the paper and the witness, and the equipment (printer or copier) in which the paper is to be used.
      - Each printer and copier in which security paper is used should have a log. That log should document: the date, who loads/unloads the security paper, what serial numbers are loaded (and unloaded), and what serial numbers were voided.
      - All printing and copying of records, if possible, should be done in a single secure location under the supervision of a supervisor or manager.
      - Voided paper should be logged and crosschecked by a supervisor and destroyed.
      - All unused security paper should be unloaded from the printer or copier at the end of the day and returned to the locked environment.
      - Supervisors and managers should conduct random, unannounced audits of their staff and equipment to help ensure compliance.
      - The state offices should encourage all local issuing offices in their state to establish the same or similar controls.
      - Each state should establish a standard for the paper that will be used by all issuing offices in that state. Also, the state office should control that stock either by issuing it directly to the local offices or having the state and local offices receive it from a single vendor who provides a copy of the shipping record to the state office for tracking purposes.
    - Review of various audit reports throughout the U.S. also identified various best practices for handling security paper that have been adopted. These best practices include, but are not limited to:
      - Cut off and maintain audit control number when destroying spoiled security paper.
      - Maintain a separate daily security paper log for each printer/copier used.
      - Physically inventory sealed cartons and packages of security paper on hand on a regular basis.
      - Maintain logbooks without removable pages.
  - ◆ Issuance of Certified Copies:
    - Review of various audit reports throughout the U.S. also identified various best practices for issuing certified certificate copies that have been adopted. These best practices include, but are not limited to:
      - Copy applicant's photo id and attach to the application for the request of a birth/death certificate.

- Establish procedures for local registrars to follow in determining and documenting that certified copies were used only to recipients authorized by law.
  - Require local registrars to maintain a copy of the provided documentation and application for birth/death certificates.
  - Require proof of relationship and identity for all birth/death certificate requests.
  - Compare daily receipts to certificate requests and vital records check receipt in order to verify that fees were collected for all records released.
- For the Mississippi performance review of the SCHIP program, we compared the premium costs and the schedule of benefits for the Mississippi SCHIP program to those of other states. We also compared reported profits by various insurance carriers, third party administrators, and HMOs (as reported in their financial statements) to provide a means of gauging the reasonableness of profits made by the private insurer. Finally, we compared the increases in claims costs to the Consumer Price Index for medical care in that region to determine if costs were increasing at a reasonable rate.

**3.1.11: Experience developing, coordinating, and implementing communications plans for government agencies in general and elected officials in particular.**

Clifton Gunderson has experience developing, coordinating, and implementing communications plans for government agencies. For example, one of our managers, Wei Wang, recently developed a full outreach program and communications plan for the Texas Water Development Board to assist the Board with the implementation of their strategic marketing plan for the Flood Mitigation Assistance (FMA) and Severe Repetitive Loss (SRL) Programs. Wei conducted intensive historical, situational, customer, and competitive analysis to determine the position of the programs. From this research, Wei identified the target market for the programs and developed a strategic plan for outreach to the pinpointed population. He developed a detailed communications plan which included: historical and current program background information, an analysis of potential customers and their needs, an analysis of the competitive environment, an outline of marketing objectives and strategies, specific suggestions for marketing tools and distribution channels, a detailed implementation schedule, and a budget forecast.

In addition, Kari Reitan previously participated in the ongoing development and implementation of the public outreach communication plan for the Space Telescope Science Institute (STScI), which operates on behalf of the National Aeronautics and Space Administration (NASA). Kari coordinated with international scientists, engineers, public outreach colleagues, and external entities to develop a working schedule of press releases, articles, images, educational briefings, podcasts, and videos to be released. Kari prioritized coverage, interviewed sources, drafted and designed finished products, participated in weekly status meetings, and closely monitored the progress of assignments to ensure compliance with pressing deadlines.

## SECTION II – DELIVERABLES

### 3.2.1.1: The vendor shall establish criteria for evaluating services and service levels.

Clifton Gunderson will establish criteria for evaluating services and service levels based on state and federal laws and regulations as well as on best practices identified through research and comparison of policies and programs across different states. Clifton Gunderson has ample experience establishing criteria in this manner. In every engagement we perform, we start with identifying relevant laws and regulations at the state and federal level. Additionally, as we described in Section I.3.1.10, we have compared programs and policies across multiple states to identify leading practices and identified other criteria established by national professional organizations.

### 3.2.1.2 The vendor will conduct surveys and public hearings if requested by the agency.

Clifton Gunderson will conduct surveys and public hearings if requested by the agency. We understand that to conduct an effective survey, the survey must: have a well-defined purpose, be concise, use simple questions free of acronyms, have specific questions in a logical order, and be pre-tested to ensure clarity and brevity. Susan Van Hoozer has experience conducting surveys. On behalf of the Texas State Auditor's Office, Susan conducted surveys of all state agencies regarding their compliance with contract workforce laws. She worked with information technology personnel to streamline and clarify the existing survey and to make it available to agencies via the Internet.

Additionally, Clifton Gunderson will hold public hearings, in accordance with state law, as requested by the agency. We will help establish goals for the hearing, and ensure that adequate notices of the hearing has been given and published in appropriate media. There will be a sign-in sheet to record all attendees. Depending on the number of people attending the hearing, a time-limit for each speaker may be enforced. We may also offer attendees the opportunity to fill out comment cards or surveys in order to discourage repetitious or irrelevant testimony. The hearings will be recorded to ensure accurate summarization of public input.

### 3.2.1.3 The vendor shall identify and suggest alternative Service Delivery Mechanisms.

Based on our review of best practices and comparison of policies and programs across different states, Clifton Gunderson will identify and suggest alternative Service Delivery Mechanisms (SDM). The World Bank cites a definition of SDM by Ford and Zussman (Ford, Robin, and David Zussman, eds. 1997. *Alternative Service Delivery: Sharing Governance in Canada*. The Institute of Public Administration of Canada and KPMG Centre for Government Foundation.) that says SDM is "... a creative and dynamic process of public sector restructuring that improves the delivery of services to clients by sharing governance functions with individuals, community groups, and other government entities." This could take place via privatization, partnership, reorganization, or re-engineering. The Treasury Board of Canada Secretariat suggests the following framework for identifying the potential acceptable alternative SDMs:

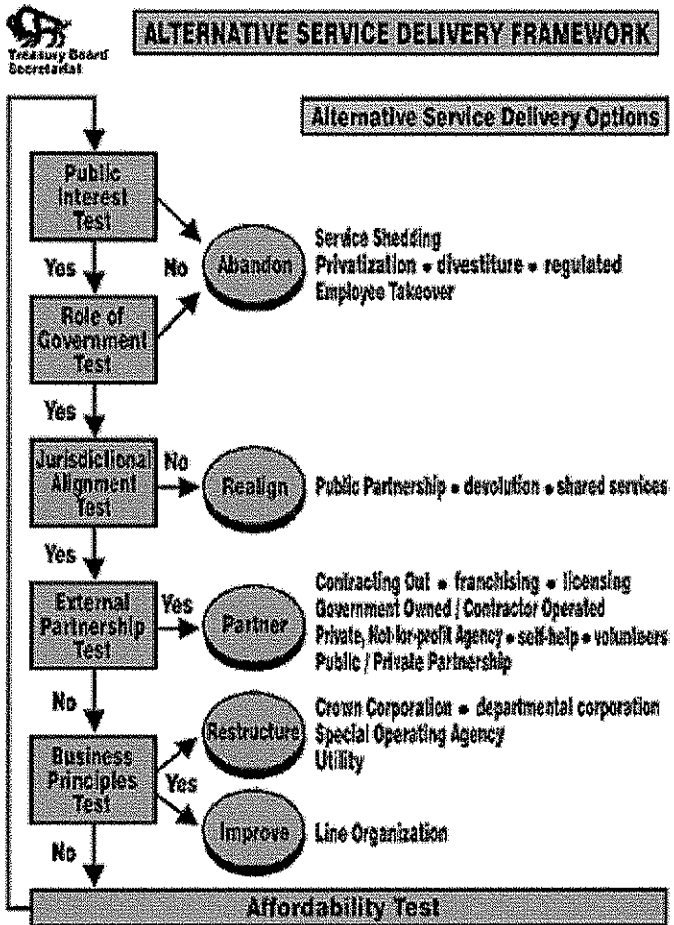
(source for the following information:

<http://web.worldbank.org/WBSITE/EXTERNAL/TOPICS/EXTPUBLICSECTORANDGOVERNANCE/EXTADMINISTRATIVEANDCIVILSERVICEREFORM/0,contentMDK:20134061~menuPK:1829123~pagePK:148956~piPK:216618~theSitePK:286367,00.html> and <http://www1.worldbank.org/publicsector/civilservice/alternative2.gif>)

<b>ASD Framework Test Questions</b>	
<b>Strategic Focus</b>	<b>Question</b>
Public Interest Test	Does the program or service continue to serve a public interest?
Role of Government Test	Is there a legitimate and necessary role for government in this program or service?
Jurisdictional Alignment Test	Is the lead responsibility for this program or service assigned to the right government jurisdiction?
External Partnership Test	Could, or should, this program or service be provided in whole or in part by the private or voluntary sector?

ASD Framework Test Questions	
Strategic Focus	Question
Business Principles Test	If the program or service continues within the existing government context, how could its efficiency and effectiveness be improved?
Affordability Test	Is the program or service affordable within fiscal realities?

“These test questions are used to narrow the range of acceptable alternatives when applied in association with the decision tree below.”



**3.2.1.4 The vendor shall develop overall benchmarking factors and conduct comparative analysis for productivity.**

Based on our analysis of best practices and our comparison of policies and programs among different states, Clifton Gunderson will develop overall benchmarking factors. These benchmarking factors will be used to conduct a comparative analysis for productivity. They will include both measures of the quality of results and the efficiency of producing those results, since productivity is not synonymous with cost cutting – a more common-language definition is “bang for the buck.” We will also examine performance transparency, as this often is the best method of creating sufficient pressure to perform in the political environment. As demonstrated in section I.3.1.10, Clifton Gunderson has ample experience in benchmarking and comparative analysis.

**3.2.1.5 The vendor shall review major systems and policies.**

Clifton Gunderson will review major systems and policies of agencies designated by the Department of Administration. We will base this review on the criteria established as described in Section III.3.2.1.1. This review will include documentation (such as policies and procedures, strategic plans, budgets, accounting data, program and performance reports, etc.), interviews and observations of key personnel, tests of data and processes as applicable, and any surveys, public hearings, or other means as available. Clifton Gunderson has extensive experience reviewing major systems and policies, as we have conducted engagements reviewing entire agencies, such as the Texas Department of Public Safety, the Mississippi Department of Public Safety, the Washington Health Professions Quality Assurance (HPQA) office, and the Washington State Parks and Recreation Commission. Additionally, while at the Texas State Auditor's Office, many of our personnel conducted agency-wide reviews.

**3.2.1.6 The vendor shall conduct interviews with each spending unit being reviewed and collect employee suggestions via questionnaire or other valid tool which has been successful in other governmental studies.**

Clifton Gunderson will interview key personnel from each spending unit under review. We will also collect employee suggestions via interviews, questionnaires, and/or electronic surveys. This is a standard protocol we at Clifton Gunderson follow for our engagements.

**3.2.1.7 The vendor shall formulate recommendations to improve the effectiveness and efficiency of key management systems and policies affecting the general operation of state government.**

Clifton Gunderson will formulate recommendations to improve the effectiveness and efficiency of key management systems and policies affecting the general operation of state government. These recommendations will include ways to increase the transparency of state government performance, as this often drives productivity in the public sector. We have extensive experience formulating practical recommendations for state governments as they are a standard deliverable for the majority of our engagements.

**3.2.1.8 The vendor shall present detailed implementation plans to execute recommendations including timelines and identification of responsible parties.**

Clifton Gunderson will present detailed implementation plans to execute recommendations, including timelines and the identification of responsible parties. These plans will include an overall project plan, as well as detailed implementation steps including:

- Task items
- Responsible party for each task item
- Schedule of implementation for each item
- Points where coordination among different parties is necessary
- Task dependencies

Clifton Gunderson personnel are adept at formulating implementation plans, as each project we take on for government agencies must have a plan for completion that identifies the tasks to be completed, the person assigned to each task, dependencies, and a schedule of completion. Our track record of receiving follow-on work speaks to our ability to manage projects successfully. We have received follow-on engagements from the MS Department of Public Safety, the Texas Health and Human Services Commission, the Washington State Auditor's Office, the Colorado State Auditor's Office, the Mississippi Governor's Office – Division of Medicaid, and the Texas Department of State Health Services.

**3.2.1.9 The vendor shall conduct a comprehensive process for obtaining input from stakeholders.**

Clifton Gunderson will conduct a comprehensive process for obtaining input from stakeholders. This process may include interviews, surveys as described above, workshops, public hearings as described above, and other means as appropriate. Stakeholders include customers, legislators, agency management, special interest groups, related agencies, funding sources, the Governor's Office, and the public.

Gathering this input will be an open, fair, and accessible process by which individuals, groups, and organizations may have a voice, and one that treats all with dignity and respect. This input may be obtained to help identify problems or opportunities, or it may be obtained regarding the potential solutions and recommendations identified for a particular agency, as appropriate.

**3.2.1.10 The vendor shall conduct evaluations of all spending units, departments, and systems identified as having opportunity for improvement and make recommendations for said improvements.**

Clifton Gunderson will conduct evaluations of all spending units, departments, and systems identified as having opportunity for improvement and will make recommendations for said improvements. These evaluations will be based on the established criteria (see Sections II.3.2.1.1, II.3.2.1.2 and II.3.2.1.4). Stakeholder input will also be considered as part of the evaluation and recommendations as identified in Sections II.3.2.1.2, II.3.2.1.6, II.3.2.1.7, and II.2.3.1.9.

**3.2.1.11 The vendor shall recommend plans to implement changes based upon the recommendations for improvements.**

Clifton Gunderson will recommend plans to implement changes based on its recommendations for improvements. These plans will include an overall project plan, as well as detailed implementation steps including:

- Task items
- Responsible party for each task item
- Schedule of implementation for each item
- Points where coordination among different parties is necessary
- Task dependencies

**3.2.1.12 The vendor shall provide technical support to the agency for implementation of recommendations.**

Clifton Gunderson will provide technical support to the agency for implementation of recommendations. We have personnel who are certified Project Management Professionals who will help provide the agency on-going advice with regard to the implementation of recommendations. We also have professionals with a wide variety of experience and knowledge in most state agency functions. These professionals will be available for technical support and guidance throughout the project.

**3.2.1.13 The vendor shall provide training for key employees and department heads to enhance implementation.**

Clifton Gunderson will provide training for key employees and department heads to enhance the implementation of recommendations. Depending on the need, this training could be classroom based or on an individual basis. It may also include the creation of short articles to be shared with staff. Clifton Gunderson is also available to facilitate the creation of new handbooks and policies and procedures by agency management.

Our firm has experience in providing training programs covering a wide range of organizations and topics. We have conducted training seminars and courses for many organizations including the GFOA, Lorman Seminars, the Construction Financial Managers Association and a number of state CPA associations. Topics have included how to read financial statements, internal controls, fraud, GASB and FASB pronouncements, and compliance requirements of various federal funding programs, including HUD. Clifton Gunderson also provides ongoing in-house developed training for our professional staff.



**3.2.1.14 The vendor shall provide written reports both in draft and final forms for review to the agency.**

Clifton Gunderson will provide written reports in both draft and final forms for review to the agency. We will incorporate feedback received from agency management into the final report as necessary. This is a standard protocol that Clifton Gunderson employs for all of its engagements.

**3.2.1.15 The vendor shall work with the agency to help ensure that state government and the public understand the findings of the reports issued.**

Clifton Gunderson will work with the agency to help ensure that state government and the public understand the findings of the reports issued. This assistance may take the form of public hearings, legislative hearings, memoranda, executive summaries, press releases, or other means identified by the agency or Clifton Gunderson.

## SECTION III – STAFFING

### Staffing Levels

Clifton Gunderson is prepared to tailor the staffing levels to each individual project, as needed. We will work with the Department of Administration to ensure projects are adequately staffed with the number and type of professionals to ensure the success of each project.

Additionally, you can be assured that we will make every attempt for you to have the same individuals working on your account each year. In this way we can develop the strong partnership that results in greater opportunities for success and efficiencies for the State of West Virginia. However, as a national firm, Clifton Gunderson has a deep pool of talented staff from which it can draw on to fulfill your needs. With more than 2,000 employees nationwide, we can tailor the staffing of each project to the needs of the individual project, bringing in expertise as needed.

Within our Austin office, our personnel have a wide variety of expertise and certifications to match the majority of West Virginia's needs. A brief summary of our Austin personnel is provided in the table below:

**Clifton Gunderson Fast Facts**

Founded: 1960, Delaware  
 Employees: more than 2,000  
 CPAs: 576  
 States: 17  
 Offices: 45

**Austin, Texas Office**  
 Founded: 2004  
 Employees: 26  
 Certifications and Licenses:

CPAs:	6	CFE:	2
CIAs:	12	CISA:	5
CICAs:	9	CISSP:	3
CGAPs:	3	CEH:	1

Personnel	Title	Licenses & Certifications	Years Auditing, Managing, & Consulting
Frank Vito	Managing Partner	CPA (Texas), CICA	28 years
Ron Franke	Principal	CIA, CISA, CICA, CFE	28 years
Susan Van Hoozer	Sr. Manager	CIA, CICA	11 years
Nick Villalpando	Sr. Manager	CPA (Texas)	15 years
Selvadas Govind	Sr. Manager	CIA, CICA	12 years
Rodney Almaraz	Sr. Manager	CPA (Texas), CIA, CISA, CISSP	17 years
Anthony Chavez	Manager	CIA, CICA, CGAP	9 years
Wei Wang	Manager	CPA (Massachusetts), CIA, CICA, CISA	8 years
Pam Ross	Manager	CIA, CGAP, CICA	20 years
Tressie Landry	Manager	CIA, CICA	9 years
Cara Cantu	Manager		8 years
Kimberly Bradley	IT Manager	CPA (Texas), CIA, CISA, CISSP, CEH	13 years
Michael Dean	IT Manager	CIA, CGAP, CISA, PMP	10 years
Shelley Barbontin	Sr. Associate	CIA, CICA	4 years
Nicole Elizondo	Sr. Associate	CFE, CICA	3 years
Trey Wood	Sr. Associate		3 years
Corrie Adams	Sr. Associate		3 years
Matthew Snider	Sr. IT Associate	CISA, CISSP, CCENT	10 years
Tiffany Seaman	Sr. IT Associate		6 years
Gina Martin	Associate	CPA (Delaware), CIA	6 years
Melissa Towb	Associate		2 years
Sylvia Dinata	Associate		2 years
Kari Reitan	Associate		1 year

## Resumes

### Frank N. Vito, CPA, CICA Managing Partner – Office of Governmental Services

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Frank Vito brings more than 28 years of audit and financial management experience to his role as Partner in our Governmental Services team. During the past four years, Frank has been responsible for the management of operations in the Austin, Texas office. In this role, he helped establish the office and is responsible for managing the Office of Governmental Services practice in Austin. This includes management of engagements with numerous state agencies, including those in Texas, Washington, and Colorado. Prior to joining Clifton Gunderson LLP, Frank served as the Director of Assurance Services for the Texas State Auditor's Office. Through this role, he directed the risk assessment, audit, and investigative functions for the legislative audit office of Texas. He also was responsible for the statewide audit of the state of Texas and the federal single audit for Texas. During this time, he has worked effectively with the Texas Legislative leadership and agency executive management to implement effective internal controls and corporate governance procedures as well as to help agencies improve operations to become more efficient and effective. Frank has helped agencies establish and expand their internal control systems and has worked extensively with executive directors, commissioners, audit committees and chief financial officers in their roles to respond to budget demands and operational challenges to help make management more effective.

Frank has extensive experience in managing risk within state government operations. He has worked to develop the state's risk assessment methodology used to develop the annual audit plan for the state of Texas. He has established and managed initiatives to enhance agency internal control structures and IT risk coverage through process and system mapping methodologies, to increase awareness of and detection of fraud and abuse through audit programs to comply with new auditing standards under SAS 99, and to increase efficiency in effectiveness of audit engagements through strategy mapping techniques. He also has extensive experience in working with management teams to develop and implement a performance management system (The Balanced Scorecard) that focuses organizational strategy and services as a key system in effectively translating that strategy into action and quantifiable results.

#### Certifications

- Certified Public Accountant – Texas
- Certified Internal Control Auditor, The Institute for Internal Controls, Inc.

#### Affiliations

- The Institute of Internal Auditors
- American Institute of Certified Public Accountants
- Texas CPA Society

#### Education

- Bachelor of Science Degree with a Major in Accounting and Finance, Florida State University

#### Speaking Engagements

- GAO Intergovernmental Audit Forums: Enhanced Fraud Awareness and Detection – February 2004, "Impact of SAS 99 on Audits."
- AGA Annual Conference: Managing on Purpose – October 2002, "Using the Balanced Scorecard to Manage Audits."

## Professional Experience

### ***Clifton Gunderson LLP***

Managing Partner of the Austin Client Service Center and responsible for running the Government Services Practice located in that office.

### ***Texas State Auditor's Office, Director of Assurance Services***

- ◇ Responsible for management of the audit and investigative functions of the Legislative Audit Committee for the State of Texas.
- ◇ Managed statewide risk assessment activities and developed annual audit plan for all state entities which was approved by the Legislative Audit Committee.
- ◇ Supervised 150 professional staff in the timely conduct of over 100 public sector audit projects per fiscal year including financial, compliance, economy and efficiency, effectiveness and special audit requests.
- ◇ Coordinated special project work at the request of Legislative leadership and Executive agency management to assist in solving specific operational problems and providing management with the information to enhance accountability.
- ◇ Maintained strong working relationships with agency management to facilitate development and implementation of audit recommendations.

### ***Grant Thornton LLP, Partner***

- ◇ Partner-in-charge of the South Florida Tax practice
- ◇ Responsible for the day-to-day management of the statewide tax consulting and compliance practice.

**Ronald E. Franke, CIA, CISA, CICA, CFE, MBA**  
**Principal, IT Audit**

Ron Franke brings more than 28 years of audit, management, analysis, and Information Technology (IT) experience in the state and federal government sectors to his role as Principal in the IT Audit team. Ron has extensive experience in managing risk in the public sector, particularly in the area of information technology. He also has experience in helping improve the efficiency and effectiveness of operations through a variety of analytical approaches, including process reengineering. He has led initiatives to address IT risks across the state - by establishing an IT audit function and by incorporating IT audit procedures into every audit engagement - and to increase the awareness and detection of fraud and abuse statewide - by implementing the principles and procedures of SAS 99 into every audit engagement. While with Clifton Gunderson, Ron has led a variety of engagements including IT security risk assessments, security reviews, SAS 70 audits, IT audits and performance audits, primarily in the government sector. For the 5 years before he joined Clifton Gunderson, Ron served as a Senior IT Auditor, Management Advisory Consultant, and Audit Manager – for 3 years – at the Texas State Auditor’s Office. Through these roles, he performed and led consulting and audit engagements at state agencies and universities, and he directed the IT Audit Team for the legislative audit function of the State of Texas (State). During this time, he worked effectively with agency and university staff and executive management to implement effective internal controls and corporate governance procedures, to address technology vulnerabilities, and to improve the efficiency and effectiveness of operations. He also served as an advisor on several key State initiatives, including the Governor’s Fraud Initiative.

**Certifications & Affiliations**

- Certified Internal Auditor, Institute of Internal Auditors, Austin Chapter, current member of the Board of Governors.
- Certified Internal Controls Auditor, The Institute for Internal Controls.
- Certified Information Systems Auditor, Information Systems Audit and Control Association, Austin Chapter, Former Executive Vice President and President, Current Board member
- Certified Fraud Examiner, Association of Certified Fraud Examiners.

**Education**

- Bachelor of Business Administration Degree with a Major in Accounting, Texas A&M University.
- Masters of Business Administration with a Concentration in Computer Resource Management, Webster University.

**Professional Experience**

***Clifton Gunderson LLP***

**Texas Health & Human Services Commission**

- ◇ Supervised, as project manager, an IT audit of Wireless Technology Security, on behalf of the Texas Health and Human Services Commission’s (HHSC) Internal Audit Division (performed under Government Audit Standards). Reviewed IT-related contracts, tested security controls for wireless networks; tested security controls for BlackBerry devices; and reviewed network monitoring and incident response procedures for five HHSC agencies and several contractors, with locations spanning the entire state of Texas.

**Speaking Engagements**

- Clifton Gunderson Team Health Care Conference: “Auditing Medicaid Management Information Systems”
- GAO National Intergovernmental Audit Forum: “Data Mining Efforts at the Texas State Auditor’s Office”
- Information Systems Security Association: “The Insider Threat to Information Security”
- Texas Government Internal Audit/Financial Management /

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- ◇ Supervised SAS 70 Type II audit of IT controls at the State of Texas' Pharmacy Benefits Manager. Fraud Annual Conference: "Using Data Analysis Techniques to Detect Fraud and Do Smart Stuff"
- ◇ Supervised SAS 70 Type II audit of IT controls at the State of Texas' Medicaid fiscal intermediary and the State's Medicaid Management Information System (MMIS).
- ◇ Supervised and tested controls for SAS 70 Type II audit of the Electronic Benefits Transfer System (EBT) for the State of Texas (multi-year engagement).
- ◇ Supervised five IT audits (performed under Government Audit Standards) of Medicaid contractors for the State of Texas, Health and Human Services Commission. Reviewed IT general and application controls, contract compliance, and HIPAA compliance for several large and complex information systems including the State's MMIS and systems supporting the Managed Care Enrollment Broker and the State Children's Health Insurance Program.
- ◇ Supervised, as project manager, an IT security audit of the Texas Integrated Eligibility Redesign System (TIERS), working in coordination with the Texas Health and Human Services Commission's Internal Audit Division (performed under Government Audit Standards).
- ◇ Supervised a performance audit (under Government Audit Standards) of the State of Texas' Medicaid fiscal intermediary.

#### **Texas Workforce Commission**

- ◇ Supervised a security-focused IT risk assessment at the Texas Workforce Commission, and performed specific procedures to evaluate mainframe and RACF security risks and controls.

#### **Department of Health and Human Services, Centers for Medicaid and Medicare Services (CMS)**

- ◇ Supervised SAS 70 Type II audit of IT controls at NHIC, a Medicare Fiscal Intermediary.

#### **Indiana Office of Medicaid Planning and Policy**

- ◇ Supervised, as project manager, a comprehensive IT security review of the State's Medicaid Management Information System; reviewed IT application development and change management processes and procedures; and completed a detailed review of paid Medicaid claims for two fiscal years, including testing over 4000 claims. Performed as a consulting engagement.

#### **Mississippi Division of Medicaid**

- ◇ Supervised a comprehensive Medicaid Management Information System IT security review, and reviewed for accuracy selected contract performance measures reported by the Fiscal Intermediary. Performed as a consulting engagement.

#### **Washington State Auditor's Office**

- ◇ Supervised a performance audit (under Government Audit Standards) of the Washington State Parks and Recreation Commission.

#### ***Texas State Auditor's Office, Audit Manager***

- ◇ Responsible for management of audits at state agencies and universities, including academic medical institutions.



- ◇ Managed the Information Technology Audit Team for the State of Texas' legislative audit function.
- ◇ Managed risk assessment activities for information technology and higher education resulting in audit proposals included in the annual audit plan for all state entities, which was approved by the Legislative Audit Committee.
- ◇ Supervised 25 professional staff in the timely conduct of public sector audit projects (performed under Government Audit Standards) including technology, financial, compliance, economy and efficiency, effectiveness, and special audit requests.
- ◇ Coordinated and responded to requests from Legislative leadership and Executive agency and university management to assist in solving specific operational issues or to provide information needed to make management decisions to enhance accountability.
- ◇ Maintained strong working relationships with agency and university management and internal audit directors to facilitate the development and implementation of audit recommendations and to provide advice and assistance outside of the audit process.

### ***US Army***

- ◇ Served in numerous leadership positions requiring the supervision of from 3 to over 600 staff, and the management of a variety of complex operational functions.
- ◇ Supervised and performed compliance audits and inspections, including operational functions and highly sensitive nuclear surety functions.
- ◇ Performed cost and economic analysis of significant operational programs at the highest levels of the US Army, and reported results to Senior Leadership.
- ◇ Served as the principle advisor to the Chief Information Officer, including leading and performing business process reengineering projects for an organization of over 2500 personnel.

**Susan C. Van Hoozer, MBA, CIA, CICA**  
**Senior Manager – Office of Governmental Services**

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Susan Van Hoozer has been performing audits for more than 11 years. She has in-depth experience in conducting and leading performance audits of a wide variety of governmental agencies and their contractors, including large and small agencies of Texas, Colorado, and Mississippi. In her capacity as an audit manager, Susan has assisted these entities in implementing effective internal controls and offered practical recommendations to improve the efficiency and effectiveness of operations. She has extensive experience identifying agencies' opportunities to improve compliance with state and federal laws and regulations, customer service, and reporting of performance measures. Prior to joining Clifton Gunderson LLP, Susan was a Senior Auditor with the Texas State Auditor's Office, where she conducted and led audits of programs at a variety of large state agencies, including the Office of the Attorney General, the Lottery Commission, the Department of Economic Development, and the Department of Information Resources. Susan is a Certified Internal Auditor and a Certified Internal Control Auditor, as well as an associate member of the Association of Certified Fraud Examiners.

**Certifications & Affiliations**

- Certified Internal Auditor (#63625), Institute of Internal Auditors.
- Certified Internal Control Auditor (#607442), The Institute for Internal Controls, Inc.

**Education**

- Bachelor of Science, Mathematics (with University Honors), Carnegie Mellon University
- Master of Business Administration, Southwest Texas State University

**Honors**

- William S. Smith Certificate of Honor from the Institute of Internal Auditors

**Professional Experience**

***Clifton Gunderson LLP***

**Texas State Library and Archives Commission**

Susan is currently leading the team providing internal audit services. Services include a comprehensive risk assessment, performance audits, and other services as requested.

**Texas Department of Public Safety**

Susan was the primary client contact for this contract. Clifton Gunderson provided a risk assessment of all TXDPS programs and auditable units as well as ten performance audits in support of their 2008 Annual Internal Audit Plan.

**Texas Department of State Health Services**

Agreed-upon procedures engagement. The objective of this project was to determine family planning grantees' compliance with appropriations rider requirements. This involved a review of the grantees' and their affiliates' corporate structures, their Boards of Directors, the level of separation of the businesses in the affiliate groups, a review of their financial transactions, a determination of the reasonableness and accuracy of their

**Performance Highlights**

- Conducted audits of multiple state agencies, associations, and third party vendors with annual appropriations up to \$400 million.
- Experienced at leading large teams of auditors in complex audit engagements, including development of audit objectives and programs, fieldwork, and reporting.

allocation methodologies, a review of their expenditures, and a review of their compliance with other requirements. There were seven non-profit grantees reviewed.

### **Texas Health & Human Services Commission**

- ◇ Performance audit of the Exclusive Provider Organization for the Children's Health Insurance Program (CHIP) and affiliated CHIP and Medicaid Managed Care Organizations. These audits included reviews of the accuracy of contractor reported performance measures, accuracy of the reported provider network, timeliness of claims processing, and selected objectives related to governance.
- ◇ Performance audit of a contractor acting as the Medicaid Claims Administrator/Primary Care Case Management firm. The objectives of this audit were to determine whether: 1) the contractor was making updates to underlying information technology databases and the related documentation in accordance with requirements; 2) the contractor had processes in place to ensure timely processing of claims for all programs under the contract and was in compliance with laws, regulations, and contractual requirements for timely processing of claims; 3) the contractor was accurately self-reporting its performance and had adequate related control systems; and 4) the contractor had processes to include quality assurance in place to ensure that activity-based performance policies did not adversely affect the quality of services in management.
- ◇ Performance audit of a contractor acting as the CHIP administrator. This audit included objectives related to the accuracy of enrollment decisions, performance measures, and other compliance and financial requirements.

### **Mississippi Office of the Governor, Department of Medicaid**

Consulting engagement to review the State Children's Health Insurance Program (SCHIP). The objectives of this review were to determine whether the State's contractor and an intermediate oversight agency were in compliance with state and federal rules and regulations and contract provisions, whether performance measures were accurately reported, whether the payment methodology was appropriate, whether the allocations of administrative charges were correct and to compare the State's premium costs and schedule of benefits to those of other states.

### **Colorado Office of the State Auditor**

- ◇ Performance audit of the Secretary of State's Office Licensing and Registration Activities Related to Charitable Organizations, Lobbyists, and Notaries Public. The objectives of this audit were to: 1) determine the adequacy and timeliness of the Secretary of State's registration policies, procedures, and practices for ensuring compliance with registration statutes and requirements; 2) determine whether unregistered charitable organizations, lobbyists, and notaries public are operating in Colorado and whether existing controls are adequate to address such unlawful activities; 3) determine the adequacy of the Secretary of State's monitoring and enforcement activities regarding charitable organizations, lobbyists, and notaries public; 4) determine whether fees are set, collected, and accounted for in accordance with statutory requirements; and 5) determine whether the Secretary of State's system for handling and responding to customer inquiries in each program area (lobbyist, charitable organizations, and notaries public) are adequate to ensure accessibility, responsiveness, and overall customer satisfaction.

- ◇ Audit of the Colorado Department of Public Health & Environment's Vital Records Section. The objectives of this audit included a review of customer service activities, as well as economy and efficiency, best practices, security, and information technology objectives.
- ◇ Performance audit of the financial activities of child placement agencies in Colorado. Objectives included the allowability of expenditures and accuracy of payments for child placement agencies (non-profit foster care companies) and an assessment of child placement agency foster care operations.

**Other Audits:**

- ◇ Contract compliance audit of a large company responsible for providing disease management and primary care case management services to Pennsylvania Medicaid members.

***Texas State Auditor's Office, Senior Auditor***

**Project Manager of audits at the Department of Information Resources and the Department of Economic Development. Assistant Project Manager of four projects at the Texas Lottery Commission and the Office of the Attorney General.**

- ◇ Conducted audits of multiple state agencies, associations, and third party vendors with annual appropriations up to \$400 million.
- ◇ Experienced at leading large teams of auditors in complex audit engagements, including development of audit objectives and programs, fieldwork, and reporting.
- ◇ Testified before the House Economic Development Committee and the House Committee on Licensing and Administrative Procedures.
- ◇ Communicated results to agencies, contractors, and Texas State Auditor's Office upper-level management. Negotiated agency responses to findings.
- ◇ Coached and evaluated team members, addressing performance issues as they arose.

**Communicated useful information to the Legislature and state agencies.**

- ◇ Reviewed the assumptions underlying an agency's fund balance projections for the Compensation to Victims of Crime Fund and confirmed the fund would not be able to support the anticipated level of spending for all programs after fiscal year 2005.
  - Used nonlinear optimization algorithms to determine the minimum revenue growth rate that would result in sufficient funding for all programs.
  - Significant portions of this audit report were incorporated into the Senate Finance Subcommittee on Crime Victims Compensation's interim charges report (11/2002).
- ◇ Developed a comprehensive analysis of crime-related state and local court costs and fees. The Legislative Budget Board used this analysis to assess the fiscal impact of legislative bills.
- ◇ Identified approximately \$1.4 million the Department of Economic Development held outside the State Treasury and did not include in its Annual Financial Report.

***GDE Systems, Inc. Senior Software Engineer***

- ◇ Led a team of five engineers during the coding and testing of a portion of a large geographic information system, completing over seven man-years worth of code in fewer than four man-years.
- ◇ Directed and trained eight government software support personnel.
- ◇ Worked with representatives of other companies and the Defense Mapping Agency to formalize data exchange rules and resolve data transfer problems.

**Nick L. Villalpando, CPA**  
**Senior Manager – Office of Governmental Services**

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Nick Villalpando has more than 15 years of audit and financial management experience. Nick is responsible for managing price re-determination audits of Medicaid fiscal intermediaries involving testing of large data sets of expenditures to identify unallowable costs and to evaluate administrative cost rate setting methodologies utilized by the contractors. Previously Nick served as Audit Manager and Senior Auditor for the Texas State Auditor's Office. While at the Texas State Auditor's Office, Nick effectively managed many assurance services engagements and worked with agency executives and program management to implement effective internal controls procedures. He also built effective working relationships with various legislative committees. Nick has also managed the internal audit function for a publicly traded telecommunications company. In this role, Nick developed the annual internal audit plan and managed internal audits and investigations. Nick has extensive experience in improving statewide contract management practices. While at the Texas State Auditor's Office he managed audits that focused on high risk state contracts and grants and represented the Texas State Auditor's Office on the statewide Contract Advisory Team. Nick actively participated in the development of the State's Contract Management Guide and instructed courses on contract and grant administration.

**Certifications & Affiliations**

- Certified Public Accountant – Texas

**Education**

- Bachelor of Business Administration with a Major in Accounting, University of Texas at Austin
- Master of Professional Accounting with a Concentration in Audit and Financial Reporting, University of Texas at Austin

**Speaking Engagements**

- Texas Fiscal Officers' Academy: Contract Management III – Monitoring and Managing, 2002.

**Professional Experience**

*Clifton Gunderson LLP*

**Washington State Auditor's Office**

Performance audit of the Washington State Health Professions Quality Assurance (HPQA). The audit included an evaluation of the agencies credentialing and disciplinary processes; an assessment of the agency and its boards and commissions abilities to respond to complaints regarding health care professionals and to resolve cases timely and with consistency. Also included was an assessment of the impact of laws and regulatory requirements on disciplinary actions and identification of best practices for the agency's consideration.

**Texas Health and Human Services Commission.**

- ◇ Financial audit of the Medicaid Administrative Services contract for the Texas Medicaid program.
- ◇ Financial audit of the Enrollment Broker Services contract for the Texas Medicaid program.
- ◇ Performance audit of the for the Texas Children's Health Program.



- ◇ Performance audit of the Exclusive Provider Organization for the Children’s Health Insurance Program (CHIP) and affiliated CHIP and Medicaid Managed Care Organizations. These audits included reviews of the accuracy of contractor reported performance measures, accuracy of the reported provider network, timeliness of claims processing, and selected objectives related to governance

**Colorado Office of the State Auditor.**

- ◇ Performance audit of the Secretary of State’s Office Licensing and Registration Activities Related to Charitable Organizations, Lobbyists, and Notaries Public. The objectives of this audit were to: 1) determine the adequacy and timeliness of registration policies, procedures, and practices for ensuring compliance with registration statutes and requirements; 2) determine whether unregistered charitable organizations, lobbyists, and notaries public are operating in Colorado and whether existing controls are adequate to address such unlawful activities; 3) determine the adequacy of the Secretary of State’s monitoring and enforcement activities regarding charitable organizations, lobbyists, and notaries public; 4) determine whether fees are set, collected, and accounted for in accordance with statutory requirements; and 5) determine whether the Secretary of State’s system for handling and responding to customer inquiries in each program area (lobbyist, charitable organizations, and notaries public) are adequate to ensure accessibility, responsiveness, and overall customer satisfaction.
- ◇ Performance audit of the financial activities of child placement agencies in Colorado. Objectives included the allowability of expenditures and accuracy of payments for child placement agencies (non-profit foster care companies) and an assessment of child placement agency foster care operations.

***Texas State Auditor’s Office, Audit Manager***

- ◇ Managed audits of General Government, Business and Economic Development, and Regulatory agencies including financial, compliance, economy and efficiency, effectiveness and special audit requests.
- ◇ Developed recommendations, based on audit findings and in collaboration with client agencies that improved agency operations and ensured greater accountability.
- ◇ Worked with Legislative leadership by responding to specific audit requests and providing useful information that assisted in legislative decision making.
- ◇ Worked to develop the risk assessment methodology used to develop the annual audit plan for the Texas State Auditor’s Office.

***IXC Communications, Inc., Internal Audit Manager***

- ◇ Managed internal audit function for newly created department.
- ◇ Developed annual audit plan based on entity wide risk assessment.
- ◇ Planned, performed and managed internal audits and investigations.
- ◇ Presented audit results to executive management.

***Coopers and Lybrand, Experienced Staff Auditor***

- ◇ Planned, performed, and managed financial statement audits of publicly traded and privately held companies, as well as governmental and not for profit organizations.

***Belew, Averitt & Co, Senior Auditor***

- ◇ Planned, performed, and managed financial statement audits and other attestation engagements.

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**Selvadas Govind, CIA, CICA**  
**Senior Manager – Office of Governmental Services**

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Selvadas Govind, has more than 12 years of auditing and audit management experience. Selvadas is experienced in conducting performance audits, risk assessments, and consulting engagements in the government sector. He has provided services to the State of Texas, State of Indiana, State of Nevada, and the State of Massachusetts. Prior to joining Clifton Gunderson LLP, he worked in the Texas State Auditor's Office where he conducted audits on large and small state agencies. Selvadas has experience in managing large and complex performance audits involving multiple teams at multiple locations. He has worked at the state, federal, and city/municipal levels. His work has focused on healthcare, licensing and regulatory agencies, but he also has experience with police departments, water and waste-water utilities, lottery operations, and contract and grant compliance. In addition to his assurance experience, Selvadas has extensive experience in financial and property management.

**Certifications & Affiliations**

- Certified Internal Auditor, Institute of Internal Auditors
- Certified Internal Controls Auditor, The Institute for Internal Controls, Inc.

**Education**

- Bachelor of Business Administration with Honors, National University of Singapore
- Masters in Professional Accounting, University of Texas at Austin

**Academic Awards**

- Dean's Award, Graduate School of Business, University of Texas at Austin, Class of 1996
- Sommerfeld Scholar, Department of Accountancy, Graduate School of Business, Class of 1996

**Professional Experience**

*Clifton Gunderson LLP*

**Texas Health and Human Services Commission**

- ◇ Supervised, as project manager, performance audits of three Medicaid Managed Care Organizations for the Health and Human Services Commission (HHSC) Medicaid Health Plan Operations. The audits were of the compliance by the Managed Care Organizations to the contract with and included reviewing the oversight of subcontractors, compliance with the Health Insurance Portability and Accountability Act (HIPAA) and various information technology and organizational capabilities.
- ◇ Supervised risk assessment engagements for HHSC on 17 Medicaid and SCHIP Managed Care Organizations. These risk assessments were used as a basis to select Managed Care Organizations for performance audits and also to identify the objectives for these audits.
- ◇ Supervised an assessment of the risk that the State's DSH program operational practices do not ensure compliance with established policies and procedures; and an analysis and assessment of the risk that the underlying hospital cost data

**Publications**

- Capital Markets and Trade, Claude Barfield and Mark Perlman, ed (The American Enterprise Institute Press)
- Editor, Business Administration Society Newsletter, National University of Singapore (1982-1984)

**Speaking Engagements**

- *Texas Attorney General Summit 2009: Charitable Hospitals: Modern Trends, Obligations and Challenges – January 2009, "The True Cost of Health Care."*

submitted to the Department may not be reliable. The assessment included recommendations to mitigate the risks that were identified.

- ◇ Supervised an agreed upon procedures engagement to review the reliability of reported uninsured charges reported by five large urban hospitals participating in the DSH program.
- ◇ Led a performance audit of the managed care enrollment broker services contractor. The audit examined the adequacy of internal controls in key activity areas of the enrollment broker, the reporting systems within the enrollment broker, and whether the enrollment broker was meeting key contractual performance requirements.

### **Texas Department of Public Safety**

Internal Audit Services. Supervised risk assessment of all TXDPS programs and auditable units as well as ten performance audits in support of their 2008 Annual Internal Audit Plan.

### **Centers for Medicare and Medicaid Services, U.S. Department of Health & Human Services**

Performed a SAS 70 Type II audit on the utilization review functions in Medicare fiscal intermediaries and carriers in four states. SAS70 Type II audits result in an opinion on (1) whether the service organization's description of its controls presents fairly, in all material respects, the relevant aspects of the service organization's controls that had been placed in operation as of a specific date, (2) whether the controls were suitably designed to achieve specified control objectives and (3) whether the controls that were tested were operating with sufficient effectiveness to provide reasonable, but not absolute, assurance that the control objectives were achieved during the period specified.

### **State of Nevada Department of Health and Human Services Division of Health Care Financing and Policy**

Supervised an assessment of the risk that the State's DSH program operational practices do not ensure compliance with established policies and procedures; and an analysis and assessment of the risk that the underlying hospital cost data submitted to the Department may not be reliable. The assessment included recommendations to mitigate the risks that were identified.

### **Colorado Office of the State Auditor**

Managed performance audits to review the operations and expenses of eight child placement agencies for compliance with federal and state statutes, rules, policies, contracts and other applicable requirements. The audit also examined the level of oversight of child placement agencies provided by regulatory, oversight and contractual agencies. The engagement also required researching best practices for foster care rate setting among various states.

### **Texas State Auditor's Office, Senior Auditor**

- ◇ Assistant Project Manager for the Single Audit of the Texas Department of Housing and Community Affairs. The purpose of the audit was to conduct the OMB A-133 audit of federal grants that were awarded the agency.
- ◇ Team Leader on audits of Texas State Barber Board, and the Texas Structural Pest Control Board to determine whether they had appropriate controls in place over financial information, information security, and compliance with laws and regulations.

- ◇ Team Lead on an audit and a special project at the Texas Lottery Commission. The audit was on the security and controls over scratch-off games. The special project was a review of the propriety of a contract that the Commission had entered into with a law firm.

**Office of the City Auditor, Austin, Texas, Auditor-in-Charge**

- ◇ Managed complex performance audits from identifying the audit to acceptance of recommendations by client and issuance of reports
- ◇ Developed a Citywide risk assessment model and managed the Citywide Risk Assessment Team
- ◇ Represented the Office in presenting papers at conferences and seminars and presentation of audit findings to the City Council.

**28 Investments L.L.C., Chief Financial Officer**

- ◇ Oversaw 200 percent growth of Real Estate Investment Company
- ◇ Responsible for all financial transactions and securing financing for company operations
- ◇ Negotiated purchase and lease of investment properties

**Ministry of Foreign Affairs, Singapore, Deputy Director**

- ◇ Responsible for the \$500 million portfolio of properties owned by the Ministry including acquisition, construction, renovation, and refurbishment of land and buildings
- ◇ Successfully spearheaded and implemented the doubling in size of the Ministry's manpower and financial resources
- ◇ Managed staff of more than 30 with responsibility and use of Ministry's resources
- ◇ Successfully oversaw computerization of the Ministry's international and domestic financial transactions

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**Rodney Almaraz, CISA, CPA, CIA, CISSP**  
**Senior Manager – Office of Governmental Services**

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Rodney Almaraz has more than 17 years of auditing experience primarily in the information technology area in the private, governmental, and non-profit industries. Rodney is experienced in completing public audit reports and managing small to large audit teams. Past audit clients have included large state agencies, public universities and Fortune 500 companies to include compliance reviews of client-server, mainframe, network, and web-facing technologies. Extra-curricular activities have included participating as an AICPA CPA exam test question writer, and speaking at various conferences.

**Certifications & Affiliations**

- Certified Public Accountant
- Certified Information Systems Auditor
- Certified Internal Auditor
- Certified Information Systems Security Professional
- ITIL V3 Foundation Certification
- ISACA – Austin Chapter
- American Institute of Certified Public Accountants
- Institute of Internal Auditors

**Education**

- Bachelor of Business Administration, University of Texas at San Antonio
- Masters of Business Administration, University of Texas at Austin

**Professional Experience**

*Clifton Gunderson LLP*

**Texas Health and Human Services Commission**

- ◇ Supervised and Performed a SAS 70 Type II audit of Texas Pharmacy Benefits Administration (Medicaid, CHIP, SCHIP) System. SAS70 Type II audits determine whether management's stated system of internal controls is working as intended and is sufficient to achieve control objectives. Also performed testing to determine compliance with applicable laws and regulations. Worked on this engagement multiple years since inception of the contract.
- ◇ Supervised and Performed SAS 70 Type II audit of IT controls at the State of Texas' Medicaid fiscal intermediary, Texas Medicaid & Healthcare Partnership (TMHP). SAS 70 Type II audits provide assurance that specified controls are in place and operating effectively. Reviewed information technology general and application controls, and HIPAA compliance.
- ◇ Performed wireless IT Security audit. Performed extensive IT audit work across the state of Texas related to detecting unauthorized wireless networks/devices and testing security of authorized wireless networks/devices including BlackBerry handheld devices Identified risk areas and developed recommendations. Also performed testing to determine compliance with applicable laws and regulations.

**Specialization**

- Microsoft Operating Systems
- Peoplesoft ERP
- ISS Internet Scanner
- ACL
- Bindview
- Macintosh Operating Systems
- Database Auditing
- Network and mainframe technologies

**Speaking Engagements**

- Texas Association of State Systems for Computing and Communications*
- Presented at the 2008 TASSCC statewide conference on "take my portable device but not my data"
  - Presented at the TASSCC statewide conference on "electronic commerce risks and related internal controls"
- Texas State Library and Archives Commission, State and Local Records Management, and the Department of Information Resources*

- ◇ Project manager for a SAS 70 Type II audit of Texas Electronic Benefits (Food Stamps and Cash Assistance) Transfer system. Completed and delivered final report. Worked on this engagement multiple years.
- Presented at the e-Records 2002 conference on "Electronic Records from an Auditor's Perspective"

**Washington State Auditor's Office**

Reviewed information technology projects and processes of the Washington State Parks and Recreation Commission (*under Government Audit Standards*).

**Texas Workforce Commission**

Assessed information technology risks for the Texas Unemployment Insurance benefits (UI) and The Workforce Information System of Texas (TWIST) systems. Identified risk areas and developed recommendations.

**Lower Colorado River Authority**

Supervised and performed an information technology risk assessment of the Water Services and Transmission Services divisions of the Lower Colorado River Authority, to be used as input into LCRA internal audit's annual audit plan.

**Indiana Office of Medicaid Planning and Policy**

Performed a comprehensive IT security review of the State's Medicaid Management Information System including reviewing IT application development and change management processes and procedures.

**Department of Health and Human Services, Centers for Medicaid and Medicare Services (CMS)**

Performed SAS 70 Type II audit of IT controls at NHIC, a Medicare Fiscal Intermediary.

***Texas State Auditor's Office, Managing Senior IS Audit Analyst***

- ◇ Successfully communicated software development project management deficiencies to audit client and provided recommendations for improvement.
- ◇ Responsible for developing a network auditing training class for internal and external students.
- ◇ Participated in the completion of network vulnerability security assessments using Bindview and ISS Internet Scanner tools.
- ◇ Used through the computer system audit testing techniques to review integrated information systems that process millions of dollars worth of Medicaid claims.
- ◇ Project Manager for the application controls review of various financial systems including Peoplesoft Financials, and Statewide Financial Systems resulting in recommendations for improved management controls.
- ◇ Responsible for the monitoring of multi-million dollar information technology projects at numerous state agencies to ensure financial and functional accountability.
- ◇ Responsible for interviewing and recommended job candidates for IT audit and regular audit positions that resulted in successful placements based upon interview results.

- ◇ Completed numerous general controls reviews resulting in adopted recommendations for improved physical security, disaster recovery, and logical access controls.
- ◇ Responsible for preparing public audit reports including preparing legislative testimony

***Energy Corporation, IT Specialist***

- ◇ Prepared training classes and related corporate procedures as a member of the Information Technology project office for implementation of the Capability Maturity Model (CMM) methodology.
- ◇ Created and publicized corporate information technology project financial procedures involving the cost-benefit analysis of major software development projects.
- ◇ Responsible for reviewing and approving submitted information technology project budget documents prior to submittal to the Chief Information Officer.
- ◇ Assisted information technology personnel gather, and document internal corporate customer business process requirements for translation into software functionality requirements.

***Garza, Gonzalez & Associates, Senior Auditor***

- ◇ Audited for compliance to OMB Circular A-133 (Audits of States, Local Governments, and Non-Profit Organizations) at major public school districts.
- ◇ Responsible for managing the completion of public financial statement audits of not-for-profit and major local government organizations.

***Union Pacific Resources Company, Senior Auditor***

- ◇ Led teams for internal operational audits reviewing information technology software development projects that affected the joint interest billing system.
- ◇ Responsible for completing financial audits of oil and gas industry partnerships to ensure correct receipt of royalty payments and billing of expenditures resulting in thousands of dollars in recoveries to the corporation.



**Anthony D. Chavez, CIA, CGAP, CICA**  
**Manager – Office of Governmental Services**

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Anthony Chavez has more than nine years of audit experience. He has performed significant financial and performance audit work in the public sector and financial work in the private sector. Anthony has performed audits under both Generally Accepted Government Auditing Standards as promulgated by the Government Accountability Office and Statement on Auditing Standards as promulgated by the American Institute of Certified Public Accountings. The results of Anthony's work have allowed our clients to recoup several thousands dollars in paid expenses from contractors. In addition his review over client controls and processes has allowed for more efficient and profitable results based on his recommendations. Tony is skilled in the use of analytical software tools (ACL) used to conduct data analysis.

**Certifications & Affiliations**

- Certified Internal Auditor, Institute for Internal Auditors.
- Certified Government Auditing Professional, Institute for Internal Auditors.
- Certified Internal Controls Auditor, The Institute for Internal Controls.

**Education**

- Bachelor of Business Administration Degree with a Major in Finance and Economics, University of Texas at El Paso.

**Professional Experience**

***Clifton Gunderson LLP***

**Texas Health & Human Services Commission.**

- ◇ Responsible for conducting various attestation engagements in accordance with generally accepted auditing standards. Performed audits of financial reports submitted to Texas Health and Human Services Commission by various contractors, such as TMHP, ACS, and MAXIMUS. Verified submitted costs through review of internal controls and supporting documentation. Utilized ACL™ and IDEA data analysis software to analyze for duplicate invoices, unusual transactions, proper classification of expenses, and isolation of high risk expenses for testing purposes. Identified over one million dollars in unallowable expenses reimbursable to the State. Identified weaknesses in contractors cost accounting methodologies in reporting within contract requirements.
- ◇ Agreed-upon procedures engagement. Reviewed radiology prior authorization provisions and related Medicaid payment claim denials at selected provider to ensure denials were in compliance with provisions established by the State.

**Performance Highlights**

- Utilization of data analysis software in the performance of audits that enabled higher efficiencies and greater coverage.
- Extensive experience in auditing of state government for compliance with state and federal statutes and regulations.

**Texas Department of Public Safety**

Responsible for performance audit over the processes used to account for capital assets at the Department. Audit work included a review of the Department's property accounting policies and procedures, the property accounting policies and

guidelines provided by the State Comptroller's Office and analysis of capital asset data obtained from the capital asset inventory system. Identified weaknesses in the processes for accounting of all Department capital assets including the automated capital inventory system.

### **Miscellaneous Credit Unions.**

Served as team member on financial statement opinion audits over various financial institutions to verify the accuracy of reported totals. Audit work included reviews of loans and deposits to confirm balances and representations made by auditees. Responsible for completing work independently, guiding and supervising colleagues, and ensuring the functionality and accuracy of all work produced.

### **Colorado Office of the State Auditor**

- ◇ Project manager over performance audit of the premium tax collection function at the Colorado Division of Insurance. The Colorado Division of Insurance regulates over 1,500 insurance companies and is responsible for collecting taxes from 1,200 insurance companies. Objectives for this audit included review of controls to ensure all insurance companies doing business in Colorado remitted taxes at the appropriate tax rate and all taxes were collected in a timely manner. Utilized ACL™ to ensure required tax payers remitted taxes within statutory provisions. Identified weakness in controls affecting how the division assessed and collected penalties for late payments or payment not paid in full; determined that penalties were not consistently assessed, timely, or assessed in amounts allowable by statute.
- ◇ Project manager over performance audit on the operations of the Colorado Probate Court System. Verified adequate controls were in place to monitor financial transactions conducted by court-appointed guardians, conservators, and trustees. Reviewed court practices to ensure compliance with statutory requirements for appointing guardians, conservators, personal representatives, and trustees. Identified a number of concerns with fees charged, monitoring procedures, communication of responsibilities and rights, and the automated information system used to maintain probate case and appointee data.
- ◇ Team lead over performance audit of a child placement agency for compliance with federal and state statutes, rules, policies, contracts and other applicable requirements. The audit also examined the level of oversight of child placement agencies provided by regulatory, oversight and contractual agencies.

### ***Texas State Auditor's Office, Senior Auditor***

- ◇ Team leader of annual statewide financial review of the Texas Department of Transportation's financial statements. Work included an audit of the agency's financial statements and a review of significant financial and compliance controls.
- ◇ Assistant project manager for review of \$5 billion Texas State Highway Fund. Reviewed all activities related to the monitoring, forecasting and reporting of Fund financial transactions.

- ◇ Conducted review of the Texas State Comptroller's tax refund process. Audit work included assessment of controls in place to ensure only eligible claimants received tax refunds.
- ◇ Conducted review of the Indirect Cost Recovery Proposal for federal and state funds at the Texas Department of Health. Audit work included assessment of the proposal and verification of activities conducted for federal reimbursement.

**Wei Wang, CIA, CICA, CISA**  
**Manager – Office of Governmental Services**

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Wei has more than eight years of experiences working in auditing and accounting environments. Wei served as project manager or assistant project manager on engagements, providing valuable recommendations to the clients, such as potential revenue sources and cost saving measures. Wei has prior experience auditing public utility companies, utility districts, and a variety of government agencies. He also has extensive experience performing risk assessments and developing audit plans. During an audit of a Water and Water Supply company in Texas, Wei identified potential fraud committed by an employee of the company. This employee was subsequently convicted of theft charges.

**Certifications & Affiliations**

- CPA – Massachusetts
- Certified Internal Auditor, Institute of Internal Auditors.
- Certified Internal Control Auditor, The Institute for Internal Controls, Inc.
- Certified Information Systems Auditor

**Education**

- Master of Science, Administrative Studies, Boston University
- Master of Science, Computer Science, Boston University
- Bachelor of Science, Business Administration, University of International Business and Economics

**Professional Experience**

***Clifton Gunderson LLP***

**Mississippi Department of Public Safety**

Managed a risk assessment project and a consulting engagement at the Mississippi Department of Public Safety. Identified and prioritized the business, financial, and service risks of the Department and its divisions such as the Mississippi Office of Homeland Security, the Division of Public Safety Planning, etc. Provided the management team with recommendations on how to address these risks. Managed a consulting project to evaluate the internal controls over the Department's Driver Services Bureau.

**Specialization**

- Database management (PL/SQL, Oracle 11i, ACL and Access)
- Accounting systems (SAP, Great Plain and Genecare, FRx and Crystal reporting tools)
- Advanced Excel features (macro development)
- Network management,
- Programming languages (Java and VB)
- Web technology.

**Mississippi Office of the Governor, Department of Medicaid**

Consulting engagement to review the State Children's Health Insurance Program (SCHIP). The objectives of this review were to determine whether the State's contractor and an intermediate oversight agency were in compliance with state and federal rules and regulations and contract provisions, whether performance measures were accurately reported, whether the payment methodology was appropriate, whether the allocations of administrative charges were correct and to compare the State's premium costs and schedule of benefits to those of other states.

**Colorado Office of the State Auditor**

Performance audit of the Secretary of State's Office Licensing and Registration Activities Related to Charitable Organizations, Lobbyists, and Notaries Public. The objectives of this audit were to:

1) determine the adequacy and timeliness of the Secretary of State's registration policies, procedures, and practices for ensuring compliance with registration statutes and requirements; 2) determine whether unregistered charitable organizations, lobbyists, and notaries public are operating in Colorado and whether existing controls are adequate to address such unlawful activities; 3) determine the adequacy of the Secretary of State's monitoring and enforcement activities regarding charitable organizations, lobbyists, and notaries public; 4) determine whether fees are set, collected, and accounted for in accordance with statutory requirements; and 5) determine whether the Secretary of State's system for handling and responding to customer inquiries in each program area (lobbyist, charitable organizations, and notaries public) are adequate to ensure accessibility, responsiveness, and overall customer satisfaction.

***Texas State Auditor's Office, Senior Auditor***

**Project Manager and Team Lead of Various Projects**

Designed audit programs for financial, information technology, compliance, and performance projects. Performed audit work, which includes planning, testing of internal controls, sampling, data analysis, review internal control policies and procedures, drafting of system maps to document control points, and report writing. Identified potential revenue of \$16.8 million over two years for one state agency. Project recommendations adopted by the 80th Texas Legislature as riders in the General Appropriation Act.

***Boston University, Adjunct Faculty Member***

- ◇ Adjunct Faculty Member of the online M.S. Insurance Management program.
- ◇ Courses taught: Financial and Managerial Accounting, Financial Management, Project Management, Managing Employees, Teams and Professionals, and Introduction to E-commerce.

***EPOCH, Inc., Senior Accountant***

- ◇ Oversaw company's western region eight subsidiaries financial reporting function.
- ◇ Responsibilities included monthly financial close, bank reconciliation, payroll, mortgage and fixed asset management, and preparing monthly 401K disbursements calculations. Provided Senior VP of Operations with monthly/quarterly regional performance reports, variance analysis and financial projections. Assisted Controller with board meeting reports and daily accounting department operations. Acted as the liaison between IT and Accounting departments on troubleshooting various accounting system problems and security feature designs. Assisted Director of IT in data conversion during accounting system upgrade. Assisted CFO in setting up financial statements in the company's new accounting system. Assisted the Accounting Manager in supervising the department, training staff accountants, and organizing department daily workload. Assumed supervisor responsibilities in Accounting Manager's absence. Coordinated with external auditors on annual financial audit and filing tax returns. Received "Service STAR" award in 2003.

***Bank of China, Assistant Portfolio Manager***

Supervised a four-member team. Handled accounts totaling approximately \$16 million. Received “Best Performance Team” award for the first quarter of 1999. Assisted Senior VP Client Relations and Director of Portfolio Administration in developing inter-department client referral strategies, which increased the amount of assets managed by approximately 16%.

***Sunrise Group, Senior Internal Auditor***

Served as Project Manager and Assistant Project Manager on various IT audits. Developed and administered full-phase audit programs. Participated in designing new staff training programs. Recommendations based on subsidiaries’ revenue cycle reviews resulted in a saving of approximately \$25,000 per year and a recovery of \$626,805 from outstanding A/R for the company. Promoted to senior position after eight months of employment.

**Pamela G. Ross, CIA, CGAP, CICA**  
**Manager – Office of Governmental Services**

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Pam Ross has over 20 years of experience auditing and monitoring government and private sector entities. She has in-depth experience in conducting and leading performance audits of a wide variety of governmental agencies and their contractors, including selected health regulation and licensing, Medicaid Enrollment for the states of Texas and Washington. In addition she has extensive experience leading performance management and economy and efficiency audits of various other agencies in Texas, Washington, and Colorado. Pam has assisted agencies in assessing strategic plans, internal controls, and compliance with federal and state rules and regulations. In addition, entities have implemented recommendations from her audits to improve operational processes. Prior to joining Clifton Gunderson LLP, Pam was a Senior Auditor with the Texas State Auditor's Office. While there, she led and conducted a variety of complex performance audits of programs at Texas state agencies. Her teams conducted multi-agency audits as well as audits of large and small agencies, including Parks and Wildlife, the Lottery Commission, Texas Commission for Human Rights, Texas Commission on Alcohol and Drug Abuse, and the Texas Department of State Health Services. She has testified before numerous legislative committees and sub-committees in Texas and Washington. Pam's experience also includes 10 years performing internal security and inventory management audits for a large retail company.

**Certifications and Affiliations**

- Certified Internal Auditor (#76760)
- Certified Government Auditing Professional (#313), Institute of Internal Auditors
- Certified Internal Controls Auditor, The Institute for Internal Controls

**Education**

- Bachelor of Arts with a Major in Psychology, the University of North Florida, Summa Cum Laude
- Graduate Courses in Human Resources and Business at the University of North Florida

**Speaking Engagements**

- Department of Labor Regional Welfare-to-Work Conference: "Effective Monitoring"

**Professional Experience**

***Clifton Gunderson LLP***

**Washington State Auditor's Office**

◇ Performance audit of the Washington State Health Professions Quality Assurance (HPQA). This was a public safety audit to address how the State licenses, regulates and disciplines health care providers and identifies ways to conduct national criminal background checks on applicants and licensees. This audit also included a comparison of practices of licensing and regulatory agencies in seven states and Ontario, Canada. In addition, the audit addressed the identification of cost savings, services that could be reduced or eliminated, and programs or services that could be transferred to the private sector. It provided an analysis of gaps and overlaps in programs/services, the feasibility of

**Specialization**

- Complex audits in the government sector.
- Risk assessments.
- Agency governance
- Licensing and regulatory agencies
- Performance management systems
- Unemployment insurance
- Health agencies
- Compliance audits.
- Fiscal and resource management.

pooling the entity's information technology systems, the roles and functions of the entity, statutory of regulatory changes needed and the entity's performance data/measures.

- Performance audit of the Washington Commission for Parks and Recreation. This audit focused on whether Parks' strategic plan was a well-documented, comprehensive, and cohesive roadmap to achieve its vision. Other objectives focused on whether the Commission had appropriately assessed and obtained the human, financial and information technology resources it needs; if it was monitoring and appropriately measuring its performance; and if its operations are efficient and economical. A strategy mapping tool was used to review its strategy for gaps and its inclusion of all necessary functions and processes. An extensive analysis of the Commission's performance management system, in particular its performance measures, was included. In addition, the audit addressed the identification of cost savings, services that could be reduced or eliminated, and programs or services that could be transferred to the private sector. It provided an analysis of gaps and overlaps in programs/services, the feasibility of pooling the entity's information technology systems, the roles and functions of the entity, statutory of regulatory changes needed and the entity's performance data/measures.

#### **Texas Health and Human Services Commission**

- ◇ Performance audit of a Managed Care Organization (MCO) contracted by the State to administer health services to members receiving Medicaid and dual Medicaid & Medicare benefits. The objective of the audit was to assess the adequacy and effectiveness of systems and controls to ensure that the MCO has organizational and information technology systems to support its contractual requirements related to Health Insurance Portability and Accountability Act of 1996 (HIPAA), provider availability, and utilization management and quality improvement. This audit included review of contract and internal policies, and interviews, observations, and data analysis.
- ◇ Risk assessments of 14 CHIP and Medicaid Managed Care Organizations for the Texas Health and Human Services Commission. This involved the identification of contractual requirements, the MCO's documented controls and activities to comply with the requirements, an assessment of the risk of non-compliance, and identification of those MCOs with highest risks.
- ◇ Performance Audit of Texas Health and Human Services contract for Medicaid Enrollment Services. The objectives of the audit were to examine the internal controls and contract compliance of the contracted enrollment broker for Medicaid managed care programs and TX Health Steps Program in the key activities areas of Outreach and Informing Activities, Call Center Operations, Mailhouse Operations, Enrollment Processing, and Activity Reporting.

#### **Texas Department of Public Safety**

Internal Audit and Risk Assessment, Fall 2008. Provided risk assessment and performance audit services in support of the 2008 Annual Internal Audit Plan. This included ten performance audits including a separate audit of procurement card purchases.



**Office of the Colorado State Auditor**

- ◇ Performance Audit of the Colorado Office of Children’s Representative (OCR). The objective of this audit was to determine the effectiveness of the OCR in ensuring that Guardians as Litem (GAL) provide high-quality representation to children in dependency and neglect cases. This audit was focused on the OCR’s oversight and monitoring processes for assessing the GAL appointed to dependency and neglect cases and included a review of attorney applications, contracts, and performance evaluation forms, and a review of billing and payment records. Guardians, judicial officers and court staff were interviewed in six judicial districts. Best practices were researched using four states and the National Association of Counsel for Children as sources.
  
- ◇ Audit of Colorado Enterprise Zone Program (Program). The purpose of this audit was to evaluate the overall implementation of the Program and its effect on the employment, unemployment rate, investment, overall growth rate, economic diversity, and per capita income in each of the state’s 16 enterprise zones and the 32 counties that contain enhanced rural enterprise zones. The audit also evaluated the effectiveness of each enterprise zone in achieving its measurable objectives on the basis of data from the Department of Local Affairs and the zone administrators. Additionally, a more detailed review of six zones, consisting of on-site visits to the zone administrators’ offices and testing of the accuracy of the data reported to the State for enterprise zone tax credit certificates was conducted.

***Texas State Auditor’s Office, Senior Auditor***

- ◇ Managed audit teams through all phases of audit, planning, fieldwork, and reporting, to ensure that the audit meets Government Auditing Standards.
  - Managed a project that included 100% of state agencies and universities. Developed procedures to use information technology to analyze data to determine compliance to state statute. Identified inconsistencies in statute language and recommended that clarification of language be considered.
  - Managed project of an agency that resulted in a finding of Gross Fiscal Mismanagement. Gross Fiscal Mismanagement criteria is defined in statute. Performed financial data flow process mapping, transactions testing, and analysis of relationship of expenditures to performance results.
  - Managed a project of various agencies and universities to determine compliance with reported performance measure results.
  - Managed or assisted on projects that analyzed agency contracts with federal agencies, service providers, and private sector businesses.
  
- ◇ Performed review work on a high profile legislative request. Created a very detailed six-month timeline of activities of two agencies. Information was used to help determine the agencies’ compliance with laws and rules.
  
- ◇ Provided testimony to several legislative committees, including the Senate Finance Committee, the House on Appropriations General Government Committee, and the General Investigations Committee.

***Texas Workforce Commission***  
**Contract Monitor, Employment Interviewer, Workforce Development Specialist**

- ◇ Performed compliance reviews of contracts between TWC and local workforce development boards (LWDB). Reviews included determination of compliance with federal and state laws and rules. Reviews also included compliance of contracts between LWDB and service providers of employment and training and child care programs. Conducted entrance and exit conferences with LWDB representatives.
- ◇ Worked as Employment interviewer for Unemployment Insurance Department (UI) reporting to UI Claims supervisor. Conducted interviews of unemployment insurance claimants. Included initiating new, additional, and reopened intrastate Texas claims, agent interstate claims and interstate liable claims in compliance with Federal laws and State policies and procedures for unemployment insurance. Issued non-monetary determinations in compliance with TWC rules.
- ◇ Trainer for Employment and Training Program (E&T) reporting to the E&T Program Supervisor. Successfully conducted workshops and follow-up employment training for a diverse population of food stamp and Temporary Assistance for Needy Families (TANF) recipients with results that consistently exceeded goals.
- ◇ Interpreted and implemented federal and state policies and procedures for Food Stamp Employment and Training Program.

***Burdines Department Stores, Director of Loss Prevention***

- ◇ Performed internal monitoring of store for compliance with inventory management, cash management, customer service and risk management policies and procedures.
- ◇ Annually conducted risk assessment of loss prevention controls, developed strategy and procedures to achieve company objectives.
- ◇ Delivered oral and written presentations to corporate and senior store management.
- ◇ Received two “Conch” awards from corporate management for outstanding management performance. Developed customer service training programs that were adopted for company-wide use. Created loss prevention training seminars that were recognized by corporate as “outstanding and innovative.”

**Tressie Landry, CIA, CICA**  
**Manager – Office of Governmental Services**

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Tressie Landry has nine years of governmental auditing and professional experience. She has significant experience in performance audit work in the public sector including audits of the Texas Department of Economic Development, Texas Comptroller, the Texas Attorney General's Office, and contractors of the Texas Health and Human Services Commission. Much of her work has focused on the evaluation of performance measures and determining compliance with laws and regulations. She also has experience performing opinion audits for governmental entities and analyzing business processes and making recommendations to improve the effectiveness and efficiency of business operations. In addition to her audit experience, Tressie has experience developing strategic plans and performance measures for governmental agencies.

**Certifications & Affiliations**

- Certified Internal Auditor – The Institute of Internal Auditors, certificate #44344
- Certified Internal Controls Auditor – The Institute for Internal Controls

**Education**

- Bachelor of Arts, Economics, University of Texas at Austin

**Professional Experience**

*Clifton Gunderson LLP*

**Texas Department of Transportation**

Managed a financial audit of the Texas Mobility Fund.

**Texas Department of Information Resources**

Managed a financial audit of the TexasOnline, a Project of the State of Texas and BearingPoint, Inc.

**Texas Health and Human Services Commission**

Performance audit of a contractor acting as the Medicaid Claims Administrator/Primary Care Case Management firm. The objectives of this audit were to determine whether: 1) the contractor was making updates to underlying information technology databases and the related documentation in accordance with requirements; 2) the contractor had processes in place to ensure timely processing of claims for all programs under the contract and was in compliance with laws, regulations, and contractual requirements for timely processing of claims; 3) the contractor was accurately self-reporting its performance and had adequate related control systems; and 4) the contractor had processes to include quality assurance in place to ensure that activity-based performance policies did not adversely affect the quality of services in management.

**Washington State Auditor's Office**

Performance audit of the Washington State Parks and Recreation Commission. The objectives of this audit were to determine if the Commission's Strategic Plan reflected a clear understanding of customer, citizen, policy maker, and stakeholder expectations, whether the Commission is achieving its mission, goals and objectives effectively and efficiently, and whether the Commission has useful, relevant and accurate management information.

**Texas Department of State Health Services**

Agreed upon procedures engagement. The objective of this project was to determine family planning grantees' compliance with appropriations rider requirements. This involved a review of the grantees' and their affiliates' corporate structures, their Boards of Directors, the level of separation of the businesses in the affiliate groups, a review of their financial transactions, a determination of the reasonableness and accuracy of their allocation methodologies, a review of their expenditures, and a review of their compliance with other requirements. There were seven non-profit grantees reviewed.

***City of Oklahoma City,***

**Management and Budget Analyst, Office of Management and Budget**

Assisted in the preparation of the City budget, capital budget, and revenue forecasting. Reviewed and approved budgetary appropriations for several departments including the Parks and Recreation, Police, and Informational Technology departments. Participated in implementing the City's performance management system by acting as a "City Facilitator" for the creation of departmental strategic plans. Reviewed performance measure definitions, targets and actual performance for assigned departments.

***Texas State Auditor's Office, Senior Auditor***

In the course of conducting operational, management control, and performance audits; reviewed laws, regulations, accounting procedures, financial and administrative controls applicable to agencies/institutions being audited. Composed summary memos, working papers, and statements of complex audit findings and issues.

**Cara Cantu**  
**Manager – Office of Governmental Services**

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Cara has more than eight years of healthcare experience, with five of those involved in auditing hospitals and other healthcare programs. She has conducted risk assessments and performance audits of Medicaid and SCHIP Managed Care Organizations. Cara has experience in leading on-site reviews of Disproportionate Share Hospital (DSH) Conditions of Participation on behalf of the Texas Health and Human Services Commission. The reviews consist of applying agreed-upon procedures to a statistical sample of the population at a detail level. Prior to joining Clifton Gunderson, Cara supervised teams conducting performance audits of hospitals' outpatient Medicaid reimbursable cost by reviewing the Medicare Cost Reports. Cara has extensive knowledge of the Medicare cost report, Centers for Medicare & Medicaid Services (CMS) 2552-96, and regulations regarding the cost report under the Provider Reimbursement Manual, Part I and Part II. Cara also has extensive experience working in hospital administration related largely to supervision of financial operations. She was also responsible for development of administrative policies and procedures in hospitals.

**Education**

- Bachelor of Business Administration, Economics, Sam Houston State University

**Professional Affiliation**

- Member of the Institute of Internal Auditors

**Professional Experience**

*Clifton Gunderson LLP*

**Texas Health and Human Services Commission**

- ◇ Currently working on a performance audit of a Medicaid Managed Care Organization. The objectives of this audit are to assess the adequacy and effectiveness of systems and controls to ensure that the MCO is in compliance with Health Insurance Portability and Accountability Act (HIPAA) requirements, conducts adequate oversight and monitoring of subcontractors it engages, and has organization and informational technology systems to support its contractual requirements related to: enrollment and eligibility, provider availability, processing of encounter data, utilization and quality improvement, and data interfaces.
- ◇ Risk assessment engagement of the Texas Medicaid Disproportionate Share Hospital (DSH) Program and the Upper Payment Limit (UPL) Program. Included in our review the anticipation of new federal rules that could effect current operations and how to address those risks. Reviewed the State Medicaid Plan as it pertains to the DSH program and the UPL program, the working documents used by HHSC staff, the Code of Federal Regulations, the Federal Register, and Title XIX regulations. We identified risks for HHSC in the four following categories: Current Compliance Risk, Future Compliance risk, Current Operational Risks, and lastly Future Operation Risks. Risks largely centered on the self reported data by hospitals and the lack of verification of this information on the DSH application and the 2552-96 CMS

required Hospital Cost Reports. Other risks included programs that were in current operation but were not identified in either the State Plan or the Texas Administrative Code (TAC). Future risks centered on the proposed DSH audit rule that was subsequently published after the risk assessment in December 2008.

- ◇ Agreed-upon procedures engagement of the Texas Medicaid Disproportionate Share (DSH) Program at five (5) hospitals. At the five facilities the teams reviewed patient billing systems to determine allow ability of charges on the DSH application. Determined if duplicate charges had been included on the DSH application. Determined if any charges outside the scope period had been included in the DSH application. Charge adjustments made to the DSH applications were made ranging from \$69 Million to \$222 Million based on our review. Findings were presented to the state officials and state directed working group members. Risk assessment engagement. Performed as a Lead on a Medicaid Managed Care Organization (MCO) risk assessment engagement. Objectives included effectiveness of operations, review of internal controls, and both contract and subcontractor compliance components. Reviewed policies, procedures, provider manuals, member handbooks, internal and external audits and other various documents to determine areas of operational risks. As the team lead, worked with the team to assess the risks at five (5) of the seventeen (17) Medicaid and SCHIP Managed Care Organizations under contract with the State.
- ◇ Financial attestation engagement. Performed procedures to examine the Institute of Child Health Policy (ICHP), the Texas External Quality Review Organization (EQRO) provider under contract with the State, expenditure report and determine if it was presented in accordance with criteria. One finding resulted in the questioning the personnel costs, as ICHP did not maintain documentation to provide evidence of the proper allocation of time and effort between contracts and projects. A second finding identified where ICHP was assessing the indirect cost rate to items that should not have been assessed the indirect cost rate, per the contract.

### **Texas Department of State Health Services**

Agreed-upon procedures engagement. The objective of this project was to determine family planning grantees' compliance with appropriations rider requirements. This involved a review of the grantees' and their affiliates' corporate structures, their Boards of Directors, the level of separation of the businesses in the affiliate groups, a review of their financial transactions, a determination of the reasonableness and accuracy of their allocation methodologies, a review of their expenditures, and a review of their compliance with other additional requirements. There were seven non-profit grantees reviewed.

### **State of Nevada, Department of Health and Human Services, Department of Health Care Financing and Policy**

Risk assessment engagement of the Nevada Medicaid Disproportionate Share Hospital (DSH) Program and the Upper Payment Limit (UPL) Program. Included in our review the anticipation of new federal rules that could effect current operations and how to address those risks. Reviewed the State of Nevada Medicaid Plan as it pertains to the DSH program and the UPL program, the working documents used by DHHS staff, the Code of Federal Regulations, the Federal Register, and Title XIX regulations. We identified risks for DHHS in the four following categories: Current Compliance Risk, Future Compliance risk, Current Operational Risks, and lastly Future Operation Risks. Risks largely centered on the self reported data by hospitals and the lack of verification of this information on the DSH application and the 2552-96 CMS required Hospital Cost Reports.

Other risks focused on the lack of historical knowledge in the department and complexities of their working spreadsheets. Future risks centered on the proposed DSH audit rule that was subsequently published after the risk assessment in December 2008.

#### **South Carolina Department of State Health**

Conducted desk reviews of the 2552-96 CMS Hospital Medicare Cost Reports for the purposes of Medicaid reimbursement. Determined whether the expenses, revenues, and supporting data reported were allowable and reasonable. The reviews included: a comparison of current and prior fiscal years; a reconciliation of revenues and expenses stated in the hospitals' trial balances, mapping schedules, audited financial statements, cost reports, DSH surveys, Medicaid HMO logs, and uninsured care logs to MARS data; and a search for the inclusion of non-allowable costs and non-reimbursable cost centers. Ultimately, adjustments were written to ensure that only allowable and appropriate data appeared on the cost reports.

#### **North Carolina Department of State Health**

Conducted a field audit of the 2552-96 CMS Hospital Medicare Cost Report for the purposes of Medicaid reimbursement. Lead a team of four (4) individuals to determine whether the expenses, revenues, and supporting data reported were allowable and reasonable. The reviews included: a comparison of current and prior fiscal years; a reconciliation of revenues and expenses stated in the hospitals' trial balances, mapping schedules, audited financial statements, cost reports, DSH surveys, Medicaid HMO logs, and uninsured care logs to MARS data; and a search for the inclusion of non-allowable costs and non-reimbursable cost centers. Performed on-site verifications of salary expense, statistical information, and expenses, including asset verification. Ultimately, adjustments were written to ensure that only allowable and appropriate data appeared on the cost reports.

#### ***State of Texas Health and Human Services Commission, Office of Inspector General, Lead Auditor***

- ◇ Performed desk reviews and field audits of the Medicaid cost report of hospitals. This included pre-field coordination and planning, on-site visits, report preparation, interaction with provider personnel, maintaining up-to-date knowledge of Medicaid program regulations, and reviewing completed audits.
- ◇ Performed close-out audits of intermediate care facilities for the mentally handicapped. This included pre-field coordination and planning, on-site visits, report preparation, interaction with provider personnel, and reviewing completed audits.
- ◇ Performed field audits of Texas Hospitals Medicaid Cost Report (CMS 2552-96 Form). This included pre-field coordination and analysis, scoping of the audit, on-site visits, interaction with provider personnel, report preparation, and review of audit documentation.
- ◇ Performance audits of the Texas Medicaid program administrator for contractual compliance of Provider Enrollment deliverables.

***State of Texas, Department of Family and Protective Services, Internal Audit, Lead Auditor***

- ◇ Performed audits to evaluate agency compliance with policies, laws, and regulations.
- ◇ Performed audits to assess controls intended to safeguard assets.

***Texas Medicaid and Healthcare Partnership, Hospital Audit (Previously National Heritage Insurance Company), Hospital Auditor***

- ◇ Performed desk reviews and field audits of the Medicaid cost report of home health agencies, hospitals, skilled nursing facilities and rural health clinics. This included pre-field coordination and planning, on-site visits, report preparation, interaction with provider personnel, maintaining up-to-date knowledge of Medicaid program regulations, and reviewing completed audits
- ◇ Trained new employees on the audit procedures on desk reviews and field audits.
- ◇ Participated as a business analyst during the development and roll out of a new software design for the hospital audit division.

***St. Joseph Regional Health Center, Billing and Collections Supervisor***

- ◇ Worked closely with the Director of the Business Office to ensure billings were timely and collections were prompt. Ensured staff was meeting their collection goals and that upper management was briefed on the production of the staff.
- ◇ Managed a team of fifteen (15) individuals responsible for contacting insurance companies and individuals for payment on incurred hospital bills.
- ◇ Developed and wrote the policy and procedure manual for the collections process. Trained staff on the manual and procedures for maximum efficiency.
- ◇ Responsible for coordination of transition of accounts to two separate outside collection agencies. Responsible for managing the relationship between the collection agency management and the hospital.
- ◇ Worked with outside legal support to try and obtain payments on behalf of the hospital system.



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**Kim Bradley, CISA, CPA, CIA, CISSP, CEH**  
**Manager, IT Audit – Office of Governmental Services**

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Kim Bradley brings more than 13 years of audit and Information Technology (IT) security experience in state government to her role as IT Audit Manager at Clifton Gunderson LLP. She has demonstrated her expertise by earning several certifications including CPA, CIA, CISA, CISSP and CEH. Kim has performed various types of audits (including IT, performance, and financial audits) and security assessments for numerous entities, including state government, educational institutions and healthcare providers. In this capacity, she has assisted these entities in implementing effective internal controls and improving security over their IT systems, as well as helping them improve operations to become more efficient and effective.

**Certifications & Affiliations**

- Certified Public Accountant
- Certified Internal Auditor, Institute of Internal Auditors.
- Certified Information Systems Auditor, ISACA
- Certified Information Systems Security Professional
- Certified Ethical Hacker
- Information Systems Audit and Control Association – Member since 1998 and Vice President of Membership 2002 – 2005, Secretary 2006 – present.

**Education**

- B.S. with a Major in Business Administration, Ambassador University
- Master in Professional Accounting, The University of Texas at Austin

**Security Clearance**

- Current Clearance – Top Secret, Granted by DOD/DSS, Granted Date – 4/20/09

**Professional Experience**  
*Clifton Gunderson LLP*

**Texas Health and Human Services Commission**

- ◇ Currently working on performance audit of Medicaid Managed Care Organizations (MCO). Objectives included compliance with HIPAA requirements, monitoring of subcontractor performance, and compliance with contract requirements for enrollment & eligibility, processing of encounter data, provider availability, utilization management, & data interfaces.
- ◇ Information technology and financial attestation audits of the Medicaid fiscal intermediary. Reviewed general and application controls, and contract and HIPAA compliance.
- ◇ Information technology (IT) and performance audits of the administrative services contractor for the Children's Health Insurance Program (CHIP). Reviewed general and application controls, contract compliance, and HIPAA compliance as part of the IT audit. The performance audit included objectives related to the accuracy of enrollment decisions, performance measures, compliance, and financial requirements.

**Specialization**

- TeamMate (automated working paper software) including various components
- Microsoft Office, Microsoft Visio
- WordPerfect, Quattro Pro, Lotus
- Quicken, QuickBooks, Netscape
- Various security assessment tools including Internet Security Systems' Internet Scanner and Wireless Scanner, Bindview, and Netstumbler
- Environments – Client/Server, Mainframe, Desktops, Laptops
- Operating Systems – Windows, Unix
- Programming – COBOL, Pascal, BASIC

**Significant Training Attended**

- ConSec '01, '03, '04, '06 and '08 - The Southwest Regional Symposium on Bus. Continuity, Info. Security and IT Audit
- TeamMate User's Forum – PriceWaterhouseCoopers – annually 1998-2005
- Computer Audit, Control and Security conference – ISACA - multiple years
- Ethical Hacking and Countermeasures – '07

- ◇ Performance audit of a contractor acting as the Children’s Health Insurance Plan (CHIP) managed care organization and related Medicaid managed care organizations. These audits included reviews of the accuracy of contractor reported performance measures, the accuracy of financial reports, accuracy of the reported provider network, timeliness of claims processing, and selected objectives related to governance.
- ◇ Performed wireless technology security audit for Texas Health and Human Services Commission Internal Audit Division. Conducted extensive IT audit work across the state of Texas for 5 HHS agencies related to detecting unauthorized wireless networks/devices and testing the security of authorized wireless networks/devices. Additional audit procedures included: conducting risk assessment, policy and procedure review, IT-related contract review, determining adequacy of design of operational and technical controls, performing tests of wireless devices using automated tools, and developing findings and recommendations.
- ◇ Information and technology audit of the External Quality Review Organization (EQRO) for the Medicaid/CHIP programs. The objectives of this audit were to reasonably ensure that the data maintained by the EQRO was of the required integrity and was properly managed in accordance with applicable federal and state regulations and contract requirements.
- ◇ SAS 70 Type II audits of IT controls of contractors responsible for maintaining the Electronic Benefits Transfer (EBT) system for the Texas Health and Human Services Commission. SAS 70 Type II audits provide assurance that specified controls are in place and operating effectively.
- ◇ SAS 70 Type II audit of a Medicaid contractor.

**Department of Health and Human Services, Center for Medicaid and Medicare Services (CMS)**

SAS 70 Type II audit of IT controls at National Heritage Insurance Corporation (NHIC), a Medicare contractor.

**Colorado Office of the State Auditor**

- ◇ Performance and information technology audit of the Colorado Department of Public Health and Environment’s Vital Records Section. The objectives of this audit included a review of customer service activities, as well as economy and efficiency, best practices, security, and information technology objectives.
- ◇ Consulting engagement to assist the Colorado Office of the State Auditor in implementing PriceWaterhouseCoopers TeamMate™ software (automated work paper system) and related modules within their organization.
- ◇ Performance audit of the Colorado Probate Court System. This audit evaluated the performance of Colorado’s courts with respect to the appointment and monitoring of guardians, conservators, personal representatives, and trustees in probate cases. Audit objectives included: review of probate cases to determine whether courts were complying with policies and monitoring procedures as required by statutes; review of fees charged and services provided by guardians and conservators, review of court practices to ensure compliance with

statutory requirements for appointment of guardians, conservators, personal representatives, and trustees; and review of practices used to notify interested parties of their role in monitoring the activities of personal representatives and trustees.

- ◇ Performance audit of the implementation of the Help America Vote Act (HAVA) and voter registration at the Colorado Office of the Secretary of State. Audit activities included: review of Colorado's compliance with HAVA requirements; review and analysis of voter registration lists to determine whether ineligible voters appeared on the lists and whether any ineligible voters had cast ballots; review of voter registration drive requirements and the associated documentation associated with voter registration drives to determine whether the drives have been conducted in accordance with statutes and Secretary of State Election rules; and evaluation of the Department of State's management of HAVA funds.

#### **Texas Workforce Commission**

- ◇ Performed consulting engagement relating to physical and logical security controls at local workforce development boards for the Texas Workforce Commission.

#### **Texas Department of Information Resources**

- ◇ Performed performance and IT audit of the Online Vital Records Application for the Department of Information Resources.

#### **Texas Department of Public Safety**

- ◇ Performed performance audit of the Information Management Service (IMS) division of the Department of Public Safety. The objectives of the audit were to determine whether IMS's programming/software change control standards were adequate, and to prepare a gap analysis between Department standards and best practices.

#### **United States Agency for International Development's Office of Inspector General, Information Technology and Special Audits Division**

- ◇ Performed vulnerability assessment and penetration testing in support of the audit objective to determine whether USAID implemented controls to prevent unauthorized external access to their computer network.

#### ***Texas State Auditor's Office, Senior Information Technology Consultant***

- ◇ Served as TeamMate administrator, providing technical support for the office, serving as liaison with the vendor, recommending policy changes to management, testing and managing rollout of new releases and service packs, and providing training for staff and management.
- ◇ Performed security assessments at various state entities including Internet, network and computer security, wireless security, and policy compliance.
- ◇ Completed various special projects as assigned: developed Return on Investment (ROI) model for state IT projects, performed IT staffing analysis, analyzed validity of ROI calculations/comparisons for various state entities.

- ◇ Served on Security subcommittee for developing the state Architectural Components for the Enterprise (ACE), which is a business-based framework for enterprise-wide information resources development.
- ◇ Served as Hospitality Chair for the ConSec '04 conference (The Southwest Regional Symposium on Business Continuity, Information Security and IT Audit).

***Texas State Auditor's Office, Senior IT Auditor***

- ◇ Served as audit project manager (planned and managed audits, provided guidance and assisted in developing audit team, prepared project evaluations for team members).
- ◇ Reviewed information systems to determine if they were providing accurate and reliable information, assessed adequacy of control systems related to information management, performed application development reviews, performed general control reviews of agencies' automated systems.
- ◇ Performed various financial, performance, compliance, and management control audits of state agencies, universities and contractors as both a project team leader and team member. Some of the entities audited included Texas Department of Public Safety, Texas Department of Health, Texas Department of Human Services, Texas Education Agency, Texas Department of Agriculture, Texas Historical Commission, numerous junior and community colleges, and numerous state contractors.
- ◇ Served on Automated Working Paper Implementation Committee.
- ◇ Participated in Y2K testing of office systems and software.
- ◇ Presented at National State Auditor Association IT conference – October 1998.
- ◇ Served as Chair of Cost-Effectiveness Workgroup for Electronic Records Research Council – Council submitted a report to the Records Management Interagency Coordinating Council who adopted it and presented it to the Governor and Legislature.

***Other Prior Employment***

- ◇ *Bradley Automotive, Inc.*, Bookkeeper
- ◇ *Weed Fiber-Optics*, Sales/Administrative Coordinator
- ◇ *Accountemps*, Accountant
- ◇ *Ambassador University*, Accounts Payable Clerk

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**Michael A. Dean, CISA, CIA, CGAP, PMP**  
**Manager, IT Audit – Office of Governmental Services**

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Michael Dean brings 10 years of performance, financial, and information technology audit experience to his role as Manager in our IT Assurance Services team. Michael specializes in information technology and performance audits at Clifton Gunderson, LLP. His work focuses on assessing the security and reliability of automated systems, and compliance with laws and regulations. Prior to joining Clifton Gunderson, Michael led audits at the Texas State Auditor's Office. His professional experience includes health and human services, licensing, public safety, and economic development agencies.

**Certifications & Affiliations**

- Certified Information Systems Auditor (CISA), Information Systems Audit and Control Association
- Certified Internal Auditor (CIA), Institute of Internal Auditors
- Certified Government Auditing Professional (CGAP), Institute of Internal Auditors
- Project Management Professional (PMP), Project Management Institute

**Professional Experience**

***Clifton Gunderson LLP***

**Texas Health and Human Services Commission**

- ◇ IT security audit of the Texas Integrated Eligibility Redesign System (TIERS), working in coordination with the Texas Health & Human Services Commission's Internal Audit Division. Focused on fraud detection and prevention and performance monitoring of the TIERS application
- ◇ Manages SAS 70 Type II audits of IT controls at the State of Texas' Pharmacy Benefits Manager, the State of Texas' Medicaid fiscal intermediary, and the Texas Electronic Benefits Transfer system. SAS 70 Type II audits provide assurance that specified controls are in place and operating effectively. Includes work on Unix, Linux, Windows, OpenVMS, and HP NonStop Kernel operating systems. Performs work on Oracle and SQL Server databases, as well as application specific controls and business continuity procedures.
- ◇ Performance audit of the Medicaid fiscal intermediary to assess that controls over provider services were adequate to assure compliance with laws and contracts.

**Education**

- Bachelor of Arts Degree from the University of North Carolina at Chapel Hill
- Master of Public Affairs from the Lyndon B. Johnson School of Public Affairs, University of Texas at Austin
- Certificate in Computer Systems Analysis and Design from the University of California at Berkeley Extension

**Speaking Engagements**

- Project Management Institute Global Congress, St. Julian's Malta, May 19-21, 2008.: "A Risk Based Approach to Planning and Implementing an Information Security Program."

**Lower Colorado River Authority**

- Performed an information technology risk assessment of the Water Services and Transmission Services divisions of the Lower Colorado River Authority, to be used as input into LCRA internal audit's annual audit plan.

**Mississippi Office of the Governor – Division of Medicaid**

- ◇ Managed a consulting engagement to assess the security of and the accuracy of performance measurement for the Mississippi Medicaid Management Information System. Assessed whether the Mississippi fiscal intermediary was reporting their performance measures accurately and whether security over the Medicaid Management Information System was adequate.

**Texas Department of Public Safety**

- ◇ Performed an audit of the cash receiving function of the Texas Department of Public Safety, including security controls of the Central Cash Receiving systems.

**Washington State Auditor's Office**

- ◇ Performed an audit of information system security for the Health Professions Quality Assurance function of the Washington State Department of Health. Included an examination of Unix operating system security and business continuity.
- ◇ Performed an audit of licensing systems for the Washington State Parks and Recreation Department. Included an examination of application controls over licensing applications.

**Colorado State Auditor's Office**

- ◇ Performed an audit of Colorado's Guardian Ad Litem program to determine whether the program was complying with the necessary laws and regulations.

**Indiana Public Employee's Retirement Fund**

- ◇ Led a team of staff to determine whether refund payments to retirees were accurate.

**Centers for Medicare and Medicaid Services**

- ◇ Performed a SAS70 audit of financial reporting.

***Texas State Auditor's Office, Senior Auditor***

- ◇ Managed audits of the Texas Cosmetology Commission, Texas State Barber Board, and the Texas Structural Pest Control Board to determine whether they had appropriate controls in place over financial information, information security, and compliance with laws and regulations.
- ◇ Performed an audit of the Texas Workforce Commission's management of their Child Care programs.
- ◇ Performed audits of Texas Groundwater Districts to determine whether they were complying with state laws and regulations.
- ◇ Performed an audit of compliance with OMB Circular A-133 for the Texas Water Development Board.
- ◇ Performed audits of the Texas Department of Economic Development, including identifying \$5 million in payments to workforce development contractors that were not in compliance with state contracts.

**Shelley Barbontin, MBA, CIA, CICA**  
**Senior Associate – Office of Governmental Services**

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Shelley Barbontin has over four years of auditing experience. Her experience includes governmental performance audits for the State Auditor Offices of Washington and Colorado as well as state agencies of Texas. From the variety of audits in which she has been a team member or team leader, she has acquired in-depth knowledge of both health and regulatory agencies. Shelley has performed audits of Medicaid managed care companies, not-for-profit foster care companies, and state agencies that regulate Parks and Recreation and health care professionals. She has also conducted agreed-upon procedures engagements for not-for-profit and governmental family planning grantees. She has experience identifying agencies' opportunities to improve compliance with state and federal laws and regulations and customer service. She also has experience in analyzing business processes and making recommendations to improve operations to help agencies and their contractors to become more efficient and effective. Shelley is a Certified Internal Auditor and a Certified Internal Controls Auditor.

**Certifications & Affiliations**

- Certified Internal Auditor (#80141), Institute of Internal Auditors.
- Certified Internal Controls Auditor, The Institute for Internal Controls, Inc.
- Registered Pharmacy Technician, Texas State Board of Pharmacy.
- Certified Pharmacy Technician, Pharmacy Technician Certification Board.
- Associate member, Council on Licensure, Enforcement, and Regulation (CLEAR).

**Education**

- Bachelor of Business Administration Degree in Accounting, University of Houston at Victoria
- Master of Business Administration, University of Houston at Victoria

**Professional Experience**

*Clifton Gunderson LLP*

**Texas Department of State Health Services**

Agreed-Upon procedures engagement reviewing the compliance with Rider 77 of the General Appropriations Act of two recipients of family planning grants. Objectives included determining whether there was a subsidy between pairs of companies, legal separation of companies and their Boards of Directors, evaluating compliance with time keeping requirements, and compliance with other non-financial requirements.

**Texas Health & Human Services Commission**

- ◇ Currently working on a performance audit of two Children's Health Insurance Plan (CHIP) and Medicaid managed care organizations under the contract with the State of Texas. Objectives include compliance with HIPAA requirements, monitoring of subcontractor performance, and compliance with contract requirements for provider availability and utilization management.
- ◇ Lead risk assessments of Children's Health Insurance Plan (CHIP) and Medicaid managed care organizations under contract with the State of Texas. Objectives included effectiveness of operations, review of internal controls, and both contract and subcontractor compliance components.

- ◇ Performance audit of a Medicaid enrollment broker for the State of Texas. Duties included testing transactions, assessing effectiveness, assessing contract compliance, and reviewing internal controls.
- ◇ Financial attestation engagement of a Medicaid enrollment broker for the State of Texas.
- ◇ Risk assessments and performance audits of CHIP and Medicaid managed care organizations under contract with the State of Texas. Objectives included effectiveness, internal controls, and both contract and subcontractor compliance components. Reviewed performance measures reporting, complaints and appeals procedures and monitoring, and claims processing, including testing payments for accuracy.

### **Washington State Auditor's Office**

- ◇ Performance audit of the Washington State Parks and Recreation Commission. Reviewed and analyzed the agency's strategic plan, utilized strategy mapping to identify potential disconnects between the agency's strategic Plan and stakeholder expectations, determined whether performance targets reflected the right balance between the agency's vision and available resources, and reviewed employee work plans to ensure alignment with strategic goals.
- ◇ Performance audit of the Washington State Department of Health's Office of Health Professions Quality Assurance, which oversees the licensing of health providers in Washington. Reviewed and analyzed the economy, efficiency, and effectiveness of the policies, administration, financial management and operations of the Department, with a strong focus on increasing public safety.

### **Texas Department of Public Safety**

Risk assessment and performance audit services in support of TXDPS' 2008 Annual Internal Audit Plan. These services included conducting a risk assessment of all TXDPS programs and auditable units, the purpose of which was to help formulate the 2009 annual internal audit plan for the TXDPS Office of Audit and Inspection. As a result of these services, TXDPS received a comprehensive risk matrix categorizing identified risks within the agency that will serve as the basis for developing future audit plans and they received audit reports for the ten audit areas including findings that assisted management in identifying areas for improvement and feasible recommendations that were used as a basis for developing corrective action plans for each findings area.

### **Colorado Office of the State Auditor**

- ◇ Performance audit of Colorado's Vital Records system, including compliance, economy/efficiency, and effectiveness objectives. Analyzed internal controls and identified ways Colorado could improve security over vital records. The objective of this audit also included a review of customer service activities.
- ◇ Performance audit of the financial activities of child placement agencies in Colorado. Reviewed allowability of expenditures and accuracy of payments for two child placement agencies and assessed child placement agency foster care operations.



**Other Audits:**

- ◇ Agreed upon procedures engagement for a pharmacy. Solely responsible for completing fieldwork testing. Reviewed hard-copy prescriptions for adequate documentation necessary for Medicaid reimbursement.

**Nicole Elizondo, CFE, CICA**  
**Senior Associate – Office of Governmental Services**

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Nicole Elizondo has more than three years of audit experience in various areas such as healthcare, higher education, public safety, financial audits, and performance audits. As a Senior Associate, Nicole is responsible for leading the audit team, developing audit program and working papers, reviewing working papers, and managing the audit at a detail level. Nicole has extensive experience in conducting data analysis, contract reviews, and internal control testing. Prior to joining Clifton Gunderson, Nicole worked at the Texas State Auditor's Office where she performed control testing work, as well as Annual Financial Report reviews of selected agencies for the Comprehensive Annual Financial Report opinion issued each year. Nicole is a Certified Fraud Examiner and a Certified Internal Control Auditor, as well as a member of the Institute of Internal Auditors.

**Certifications & Affiliations**

- Certified Fraud Examiner, Association of Certified Fraud Examiners.
- Certified Internal Control Auditor (#8111189), The Institute for Internal Controls, Inc.
- Member of the Institute of Internal Auditors.

**Education**

- Bachelor of Science in Business Administration, Sonoma State University.

**Professional Experience**

*Clifton Gunderson LLP*

**Texas Department of State Health Services**

Agreed-upon procedures engagement. The objective of this project was to determine family planning grantees' compliance with appropriations rider requirements. This involved a review of the grantees' and their affiliates' corporate structures, their Boards of Directors, the level of separation of the businesses in the affiliate groups, a review of their financial transactions, a determination of the reasonableness and accuracy of their allocation methodologies, a review of their expenditures, and a review of their compliance with other requirements. Led a team auditing two grantees.

**Mississippi Department of Public Safety**

Consulting engagement to improve economy and efficiency of the MS DPS drivers' license program. Researched statutes and wrote and conducted the data analysis audit program. Conducted research and benchmarking of other states relating to fees and services performed by motor vehicles. Conducted research related to the Real ID Act. Identified potential areas for increased revenue as well as areas for cost savings.

**Texas Health & Human Services Commission**

- ◇ Risk assessments of several Medicaid managed care organizations under contract with the State of Texas. Objectives included effectiveness of operations, review of internal controls, and both contract and subcontractor compliance components.

- ◇ Financial-related audit of the Texas Medicaid Health Partnership. The objective of this audit was to review the underlying financial information for the price re-determination of the Medicaid administrator's contract.

***Texas State Auditor's Office, Auditor***

- ◇ Conducted financial, performance, and compliance audits of state agencies, institutions of higher education, and other agencies that received state funding.
- ◇ Performed audit procedures by identifying and defining issues, developing criteria, collecting audit evidence, as well as reviewing, analyzing and verifying audit evidence, and document procedures.
- ◇ Conducted individual and group interviews.
- ◇ Developed audit findings and conclusions and presented those conclusions to the client.
- ◇ Performed test work for performance measures at the Board of Chiropractic Examiners. Specifically determined if the performance measure results reported by the Board were considered reliable. Presented audit findings to agencies, contractors, and Texas State Auditor's Office upper-level management. Negotiated agency responses to findings.

***Accountemps, Accountant***

- ◇ Responsible for the Accounts Payable and Accounts Receivable of a construction company.
- ◇ Performed daily reconciliations and daily billings in accordance with job cost accounting.

***We Care Animal Rescue, Shelter Operations Assistant***

- ◇ Maintained the membership database for all individuals that donated to the non-profit.

**Trey Wood**  
**Senior Associate – Office of Governmental Services**

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Trey specializes in governmental healthcare auditing with an emphasis on Medicaid reimbursement. He has more than three years of healthcare auditing experience and has conducted risk assessments, agreed-upon procedure engagements, and performance audits. These various engagements have included work at both Texas and South Carolina hospitals relating to the Disproportionate Share Hospital funds received by hospitals. Trey has also conducted risk assessments and performance audits of Medicaid Managed Care Organizations (MCO's) for the State of Texas as well as audit work for CMS at Medicare (MCO's) located in Puerto Rico and Minnesota relating to their participation in the Medicare Advantage (Part C) program. Additionally, Trey has performed both CMS 2552-96 Medicaid Hospital cost report performance audits (Texas) as well as CMS 2540-96 Medicaid Skilled Nursing Facility cost report audits (Virginia). He has also conducted agreed-upon procedures engagements related to State of Texas funds received by family planning grantees.

**Education**

- Bachelor of Arts, Economics, University of Texas

**Professional Affiliation**

- Member of the Institute of Internal Auditors

**Professional Experience**

*Clifton Gunderson LLP*

**Texas Health and Human Services Commission**

- ◇ Performance audit of a Medicaid Managed Care Organization. The objectives of this audit were to assess the adequacy and effectiveness of systems and controls to ensure that the MCO is in compliance with Health Insurance Portability and Accountability Act (HIPAA) requirements, conducts adequate oversight and monitoring of subcontractors it engages, and has organization and informational technology systems to support its contractual requirements related to:
  - Enrollment and eligibility
  - Provider availability
  - Processing of encounter data
  - Utilization and quality improvement
  - Data interfaces
- ◇ Medicaid Managed Care Organization (MCO) risk assessment engagement. Objectives included effectiveness of operations, review of internal controls, and both contract and subcontractor compliance components. Reviewed policies, procedures, provider manuals, member handbooks, internal and external audits and other various documents to determine areas of operational risks. As a team lead, worked to assess the risks at five (5) of the eighteen (18) Medicaid and SCHIP Managed Care Organizations under contract with the State.

- ◇ Agreed-upon procedures engagement. Performed as a Lead reviewing the Texas DSH Conditions of Participation at the five largest DSH hospitals in the state. At each facility, the team reviewed patient billing systems to determine allowability of charges, whether duplicate charges had been included, and if any charges outside the scope period had been included in the DSH application. Charge adjustments made to the DSH applications for each facility were made ranging from \$69 Million to \$222 Million based on our review. Findings were presented to both state officials and state directed working group members.

#### **South Carolina Department of State Health**

- ◇ Conducted field audit of hospital's 2552-96 CMS Hospital Medicare Cost Reports for the purposes of Medicaid reimbursement. Determined whether the expenses, revenues, and supporting data reported were allowable and reasonable. The reviews included: a comparison of current and prior fiscal years; a reconciliation of revenues and expenses stated in the hospitals' trial balances, mapping schedules, audited financial statements, cost reports, DSH surveys, Medicaid HMO logs, and uninsured care logs to MARS data; and a review for the inclusion of non-allowable costs and non-reimbursable cost centers. Ultimately, adjustments were made to ensure that only allowable and appropriate expenses and charges appeared on the cost report.

#### **Centers for Medicare and Medicaid Services (CMS)**

- ◇ Agreed-upon procedures engagement. Conducted field verifications of bids submitted by managed care organizations regarding the 2009 CMS Medicare Advantage Plan program (Medicare Part C). This AUP included verifying reported administrative expenses, recalculating amounts on a per-member per-month basis and tying this amounts back to the bids submitted by the MCO. Additional steps included a review of the methodologies used to allocated administrative overhead expenses to determine their reasonableness and appropriateness, and a review of related party expenses.

#### **Virginia Department of Medical Assistance Services (DMAS)**

- ◇ Agreed-upon procedures engagement. Conducted field verifications of four 2540-96 CMS Skilled Nursing Facility Cost Reports for the purposes of Medicaid reimbursement. Determined whether the expenses, revenues, and supporting data reported were allowable and reasonable. Verifications included a comparison of current and prior fiscal years; a reconciliation of revenues and expenses stated in the trial balance, mapping schedules, audited financial statements, cost report and a review for the inclusion of non-allowable costs and non-reimbursable cost centers.

#### **Texas Department of State Health Services (DSHS)**

- ◇ Performed an agreed upon procedure engagement of a Texas Family Planning Services organization to determine their compliance with Rider 77 of the 80th Legislature General Appropriations Act, which prohibits any direct or indirect subsidy of abortion services with state funding. This AUP involved a review of the grantees' and their affiliates' corporate structures, their Boards of Directors, the level of separation of the businesses in the affiliate groups, a review of their financial transactions, a determination of the reasonableness and accuracy of their allocation methodologies, a review of their expenditures, and a review of their compliance with other requirements.

***State of Texas Health and Human Services Commission,  
Office of Inspector General, Auditor III***

- ◇ Conducted performance audits of hospitals receiving Medicaid Outpatient cost reimbursement. Audited hospital expenses to determine allowability of costs.
- ◇ Assisted with initial development of audit program and responsible for creation of depreciation sampling procedure steps.
- ◇ Responsible for reconciling and tracing costs reported by hospital on cost report to general ledger via the working-trial-balance.
- ◇ Pulled expense samples for accounts identified as both high risk, and with balances material to Medicaid reimbursement.
- ◇ Encompass extensive knowledge of the Health Insurance Manual (HIM) and the Texas Administrative Code (TAC).

***State of Texas Health and Human Services Commission, Accountant I***

- ◇ Auditing and reconciling client accounts.
- ◇ Investigate the source and cause of overpayments made to HHSC by clients who received benefits for which they were not entitled.
- ◇ Perform reconciliation including reviewed records from multiple state agencies as well as payment records submitted by county parole departments.
- ◇ Initiate a refund request payable to client or transfer funds to correct client account.
- ◇ Serve as back-up for detail entry of client payments into agency Accounts Receivable Tracking System (ARTS).

***Teacher Retirement System of Texas, Retirement System Benefit Specialist III***

- ◇ Calculation of cost for members to purchase all types of service credit.
- ◇ Review and audit member accounts to verify current service and salary. Then reconcile any identified discrepancies using financial records, district payroll records, military service records and teacher service records.
- ◇ Calculate and bill members for various types of service credit they seek to purchase. Also calculate and split retirement benefits for any Qualified Domestic Relations Orders as requested by the TRS legal department.
- ◇ Setup and process members for retirement.

**Corrie Adams, M.Acy.**  
**Senior Associate – Office of Governmental Services**

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Corrie Adams has been performing financial audits for more than three years within the public accounting industry. She has provided assurance services for financial statement audit opinions, attestation engagements, and agreed-upon procedures engagements while at Clifton Gunderson LLP. Prior to joining Clifton Gunderson LLP, she planned, performed, and managed the financial statement audit of a large publically traded company. Corrie has also prepared financial reports for both privately held companies and not for profit organizations. Her experience also includes performing compliance testing over the internal control structure and operations related to Sarbanes-Oxley. Corrie gained her experience by working with a variety of industries such as the public sector, financial services, oil and gas, manufacturing, and real estate.

**Education**

- Bachelor of Business Administration with a Major in Accounting, Texas State University
- Master of Accountancy, Texas State University

**Honors**

- The Chancellor's List
- Who's Who Among Students in American Universities & Colleges
- Phi Eta Sigma National Honor Society

**Professional Experience**

***Clifton Gunderson LLP***

**Texas Health & Human Services Commission**

- ◇ Attestation opinion audit of the pharmacy claims and rebate administration services provider contract. This audit includes an examination of the state fiscal year end contract income statement. The purpose of the engagement is to determine the accuracy to which the service provider reports fees charged for services rendered, and determine the accuracy to which the service provider presents, in all material respects, financial activities related to its service contract. Duties include planning, performing, and managing the attestation engagement.
- ◇ Agreed-upon procedures engagement of the pharmacy claims and rebate administration services provider contract. This engagement includes the application of agreed-upon procedures to the change order requests for the pharmacy claims and rebate administration services contract. The purpose of the engagement is to determine the accuracy to which the service provider reports fees charged for services rendered to administer the change order requests. Duties include planning, performing, and managing the agreed-upon procedures engagement.

**Financial Institutions – Credit Unions**

- ◇ Financial statement opinion audits over various financial institutions within the credit union industry. These engagements include the confirmation of financial statement account balances and representations made by management. Duties include performing a review of various accounts such as cash and cash equivalents, fixed assets, members' share accounts, borrowed funds, other liabilities, and bond coverage.

- ◇ Agreed-upon procedures engagement of the internal controls relating to the Bank Secrecy Act (BSA) and Office of Foreign Assets Control (OFAC) within the credit union. This engagement included the application of agreed-upon procedures to determine if the credit union was in compliance with the BSA and OFAC requirements. Duties include applying agreed-upon procedures for the BSA and OFAC risk assessment.

***Deloitte & Touche LLP, Audit In-Charge***

**Audit In-Charge for one large publically traded company. Senior Audit Associate for six privately-held companies and governmental agencies.**

- ◇ Planned, performed, and managed financial statement audits of a large publically traded company. Tested Sarbanes-Oxley compliance of various internal control systems and conducted SAS 99 fraud inquiries.
- ◇ Led team discussions with management communicating engagement status, potential issues, and recommended courses of action.
- ◇ Prepared comfort letters for underwriters and reviewed required SEC secondary offering documents.
- ◇ Trained staff assistants and interns on firm-approved audit methodologies. Reviewed engagement working papers and provided guidance in researching technical areas.

***Novogradac & Company LLP, Staff Accountant***

**Staff Accountant for multiple privately-held companies, not for profit organizations, and governmental agencies.**

- ◇ Tested, confirmed, and prepared financial statements and related footnote disclosures. Analyzed and reviewed internal control processes and procedures.
- ◇ Prepared property compliance reports for the real estate industry.
- ◇ Researched GAAP and HUD reporting issues.
- ◇ Assisted in the interviewing and training of new hire employees.

***Texas State Auditor's Office, Audit Intern***

**Audit Intern for one college and university.**

- ◇ Performed attestation services for a procurement card audit of Texas colleges and universities. Interviewed departments on the internal control processes.
- ◇ Assisted senior management in uncovering one case of fraud. Interviewed executive management for prior fraud knowledge according to SAS 99 criteria.



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**Matthew Snider, CISSP, CISA, CCENT**  
**Senior Associate, IT Audit – Office of Governmental Services**

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Matthew Snider brings over 10 years of audit and Information Technology (IT) security experience to his role as Senior Associate in our IT Assurance Services team. His work with Clifton Gunderson, LLP focuses on assessing the security and reliability of automated systems, and compliance with laws and regulations. Matthew has completed security and compliance reviews of client-server systems, networks, and perimeter (Internet-facing) systems. Prior to joining Clifton Gunderson, Matthew performed security audits and other information assurance functions for a large regional health care system with over 7000 employees. Matthew specializes in network and perimeter security, and has extensive experience in healthcare IT security.

**Certifications & Affiliations**

- Certified Information Systems Security Professional (#101206), International Information Systems Security Certification Consortium
- Certified Information Systems Auditor (#0862992), Information Systems Audit and Control Association
- Cisco Certified Entry Network Technician (#CSCO11272726), Cisco
- Member, Information Systems Audit and Control Association (ISACA)
- Member, International Information Systems Security Certification Consortium (ISC<sup>2</sup>)
- Member Information Systems Security Association (ISSA)

**Education**

- Bachelor of Arts, English, Miami University
- Master of Arts, English, Michigan State University

**Professional Experience**  
*Clifton Gunderson LLP*

**Texas Health and Human Services Commission**

- ◇ Wireless IT Security audit. Performed extensive IT audit work across the state of Texas related to detecting unauthorized wireless networks/devices and testing security of authorized wireless networks/devices including BlackBerry handheld devices. Identified risk areas and developed recommendations. Also performed testing to determine compliance with applicable laws and regulations.
- ◇ SAS70 Type II audit of Texas Pharmacy Benefits Administration (Medicaid, CHIP, SCHIP) System. SAS70 Type II audits determine whether management's stated system of internal controls is working as intended and is sufficient to achieve control objectives. Performed extensive IT audit work with Oracle and SQL databases, custom applications, firewalls and routers, and Microsoft Windows servers. Identified risk areas and developed recommendations. Also performed testing to determine compliance with applicable laws and regulations. Worked on this engagement multiple years.

**Specializations**

- Cisco PIX
- Check Point
- UNIX (Nokia IPSO)
- Windows 2000/XP/2003 Workstation and Server
- Linux (Red Hat and various security appliances)
- Websense and eSafe (content filtering)
- PGP
- TCP/IP
- IKE/IPSEC
- SSL
- SSH
- Wireless Networking
- Topdump
- Ethereal
- Nmap
- Nessus
- Check Point fw monitor
- Microsoft Office suite
- Microsoft Visio.

- ◇ SAS 70 Type II audit of Texas Electronic Benefits (Food Stamps and Cash Assistance) Transfer system. Performed extensive IT audit work with OpenVMS, Cisco firewalls and routers, and Microsoft Windows servers. Identified risk areas and developed recommendations. Also performed testing with financial settlement/ reconciliation, and other compliance areas. Worked on this engagement multiple years.

#### **Texas Department of Public Safety**

Performed extensive IT audit work of an application used to report and track criminal investigative activity. Audit work involved review of custom application, SQL databases, Microsoft Windows servers, and IT processes related to access control. Identified risk areas and developed recommendations. Also performed testing to determine compliance with applicable laws and regulations.

#### **Mississippi Office of the Governor – Division of Medicaid**

Consulting engagement. Assessed information technology risks for the Mississippi Medicaid Information System (MMIS). Performed extensive IT risk assessment work with Oracle and DB2 databases, custom applications, Cisco firewalls and routers, and Microsoft Windows servers. Identified risk areas and developed recommendations. Also performed testing to determine compliance with applicable laws and regulations.

#### **Texas Workforce Commission**

Assessed information technology risks for the Texas Unemployment Insurance benefits (UI) and The Workforce Information System of Texas (TWIST) systems. Areas of coverage included Cisco firewalls and routers, and intrusion detection system. Identified risk areas and developed recommendations.

#### ***Sparrow Health System, Information Security Analyst***

- ◇ Developed and implemented the security program according to policies, standards, and regulatory requirements. Conducted risk assessments on computer systems and business processes, and designed countermeasures for risk reduction. Interpreted security policy on a daily basis and made recommendations to assist IT staff. Managed all aspects of enterprise security perimeter including firewalls, remote access, and content filtering. Led educational efforts for Information Security, including developing and delivering print and electronic content for security-related educational programs. Provided consultation on a wide range of projects, including disaster recovery/business continuity, investigation, and audit. Delivered annual budget recommendations to Chief Information Security Officer (~\$60,000).

#### ***T.H. Eifert Mechanical Contractors & Consultants, Information Technology Manager, Service and IT Coordinator***

- ◇ Managed all aspects of 35-user Windows Domain including Exchange, IIS, estimating and accounting applications.
- ◇ Implemented and managed perimeter including firewall, web server, and router.
- ◇ Implemented company's first website ([www.theifert.com](http://www.theifert.com)) and remote access VPN.
- ◇ Provided dedicated support to 4 Autocad workstations for engineers.

- ◇ Provided dedicated support for computerized HVAC (Johnson Controls, Carrier) and building monitoring systems.
- ◇ Developed IT policy and procedure manual including Help Desk program with SLA.
- ◇ Advised company officers on all technology issues.
- ◇ Responsible for Year 2000 compliance, user training, and annual budget ~\$10,000.

**Tiffany L. Seaman**  
**Sr. Associate, Assurance Services**

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Tiffany Seaman brings both audit and internal consulting Information Technology (IT) experience in public accounting to her role as Sr. Associate, IT Assurance Services at Clifton Gunderson LLP. With Clifton Gunderson, LLP she has performed IT and performance audits for the government sector; focusing on assessing the security and reliability of automated systems, and compliance with state and federal laws and regulations. She has performed audits and various types of risk assessments for a range of industries, including Oil & Gas, Manufacturing, Industrial Markets, Investment Firms, and Financial Services. Tiffany has demonstrated her knowledge in identifying, prioritizing and managing risks to enhance performance and business value. In this capacity, she has assisted these entities in implementing effective internal controls and improving security over their IT systems, as well as helping them improve operations to become more effective and efficient.

**Professional Affiliations**

- Information Systems Audit and Control Association (ISACA)

**Education**

- Bachelor of Business Administration with a Major in Management Information Systems, Texas A&M University

**Professional Experience**

***Clifton Gunderson LLP***

**Texas Health & Human Services Commission**

- ◇ Conducted IT and performance audits of Managed Care Organizations, Amerigroup and Driscoll Children's Health Plan, for the State of Texas; Health and Human Services Commission. Objectives included compliance with HIPAA Privacy and Security Rule requirements, monitoring of subcontractor performance, and compliance with contract requirements for enrollment and eligibility, provider availability, processing of encounter data, utilization management, and data interfaces. These audits also included reviews of information technology general and application controls.
- ◇ Performed SAS 70 Type II audit of IT controls at the State of Texas' Medicaid fiscal intermediary, Texas Medicaid & Healthcare Partnership (TMHP). SAS 70 Type II audits provide assurance that specified controls are in place and operating effectively. Reviewed information technology general and application controls, and HIPAA compliance.
- ◇ Performed wireless technology security audit for Texas Health and Human Services Commission Internal Audit Division. Conducted extensive IT audit work across the state of Texas for 5 HHSC agencies related to detecting unauthorized wireless networks/devices, and testing the security of authorized wireless networks/devices. Additional audit procedures included: conducting risk assessment,

**Specialization**

- Audit Standards-PCAOB AS 5
- Sarbanes Oxley Standards (SOX)
- Windows 2000, XP, MS Office, MS Outlook, Visio, MS Project, MS Access, Word, PowerPoint, Adobe
- Visual Basic (VB)
- Environments – Client/Server, Desktops, Laptops
- Operating Systems – Windows

policy and procedure review, IT-related contract review, determining adequacy of design of operational and technical controls, and performing testing of wireless devices using automated tools.

***Protiviti, Consultant 2, Technology Risk Practice***

- ◇ Served as experienced consultant to identify, assess, measure and manage financial, operational and technology-related risks encountered in clients' industries, and assisted in the implementation of processes and controls to enable continual monitoring.
- ◇ Performed project scoping, planning and implementation for large energy corporation.
- ◇ Developed and completed security and change control policies and procedures documentation for energy corporations.
- ◇ Performed security and risk assessments involving internet, network and workstation security.
- ◇ Performed all internal walkthroughs, control implementation, auditing, testing and reports for selected clients.
- ◇ Conducted audit on various automated controls: reviewed currently defined controls, identified and defined issues. Then remediated, developed, and documented accurate automated controls for business processes.
- ◇ Organized and conducted all weekly status meetings for external teams and client management, including CIO.

***KPMG LLP, Associate, Information Risk Management (IRM)***

- ◇ Performed various external IT audits.
- ◇ Conducted audit procedures. Identified and defined issues. Researched and developed criteria for finding. Collected, reviewed, and analyzed audit evidence and documented procedures and conclusions.
- ◇ Conducted individual and group interviews. Reviewed client documents. Developed audit findings and recommendations. Prepared work papers and composed summary memos.
- ◇ Conducted audit on various application controls and assessed the IT systems' risk within business environment.
- ◇ Responsible for complete IT general controls audit including security access, program change and development, and computer operations areas.
- ◇ Worked directly with client personnel to identify, understand and document the IT environment and existing controls.
- ◇ Created test plans for various audits and executed.
- ◇ Accepted and performed new responsibilities and progressed to IT team field lead for largest independent U.S Oil & Gas Company.
- ◇ Executed project implementation and applied project management techniques.
- ◇ Established strong client relationships with daily onsite face-to-face communication and interaction with numerous clients.

***Kinder Morgan, Information Technology (IT) Intern***

- ◇ Developed a standard for documentation for all internal IT processes.
- ◇ Completed all documentation of IT processes and applications for internal Sarbanes Oxley standards/compliance.

**Gina S. Martin, CIA**  
**Associate – Office of Governmental Services**

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Gina has more than six years of accounting and financial and over two year of governmental auditing experiences, incorporating strong technical proficiency in business and productivity software. Her experience includes governmental performance audits for the State Auditor Offices of Texas, Washington, and Colorado. She also has experience in analyzing business processes and making recommendations to improve operations to become more efficient and effective. Gina has a CPA license from the state of Delaware.

**Certifications & Affiliations**

- Certified Public Accountant – Delaware (Currently working on Texas certification)
- Certified Internal Auditor, Institute of Internal Auditors
- American Institute of Certified Public Accountants

**Education**

- Bachelor of Business Administration Degree with a Major in Management Information Systems, University of Seoul, Korea

**Professional Experience**

***Clifton Gunderson LLP***

**Texas Health and Human Services Commission**

- ◇ SAS70 Type II audit of Texas Pharmacy Benefits Administration (Medicaid, CHIP, SCHIP) System. SAS70 Type II audits provide assurance that specified controls are in place and operating effectively. Includes work on Pharmacy Benefits application input, processing, and output controls, documentation and general control environment, segregation of duties, and personnel policies.
- ◇ Performed a risk assessment of CHIP and Medicaid managed care organizations under contract with the State of Texas to ensure their compliance with contractual requirements. Audit work included a review of performance measures, reporting, complaints, appeals, procedures, subcontractor monitoring, claims processing, disaster recovery planning, and internal controls.
- ◇ Performance audit of the Texas Medicaid and Healthcare Partnership, which is a coalition of contractors that carries out the Medicaid claims payment and Primary Care Case Management administrator duties for the Stat of Texas. Tested the timeliness of claim processing and the accuracy of self reported performance information.

**Specializations**

- Certified Expert, Microsoft Excel 2003
- QuickBooks
- C/Books
- Lacert
- ProFx
- MS Office Suite
- MS Access
- Visual Basic
- Visual FoxPro
- HTML
- C
- C++
- Java
- Website design.

### **Texas Department of State Health Services**

Performed an agreed upon procedure engagement of Texas Family Planning Services organizations to determine their compliance with Rider 77 of the 80th Legislature General Appropriations Act, which prohibits any direct or indirect subsidy of abortion services with state funding. We evaluated the relationship between a family planning entity and an abortion clinic to determine whether a direct or indirect subsidy existed between the two. In particular, we verified whether the entities maintained separate books and Governing Boards, whether the entities were in compliance with timekeeping requirements, and whether the entities were using easily distinguishable names and appropriate signage.

### **Washington State Auditor's Office**

Performance audit of the Washington State Parks and Recreation Commission. The objective of this audit was to determine if the Commission's financial expenditures were prudent, achieved at the most economical price, and were made in accordance with State laws and regulations. A second objective was to investigate the impact of the implementation of the enterprise Human Resource Management System (HRMS) on the Commission's operations.

### **Colorado Office of the State Auditor**

- ◇ Performance audit of the Colorado Enterprise Zones. Acquired and compiled enterprise zone tax credit certificates data from three zone administrators and tested the accuracy of the data reported to the State.
- ◇ Performance audit of Colorado Foster Care (Phase II) financial activities of child placement agencies in Colorado. Audit work involved reviewing the accuracy of County payments to three child placement agencies and the accuracy of the payments from the three child placement agencies to the foster care recipients.

### **International Institute of Municipal Clerks (IIMC)**

Financial consulting engagement for a non-profit organization. Assisted the organization with obtaining an understanding of the internal controls over its accounting for revenues and cash disbursements.

### ***Wisehart, Inc., Accounting Supervisor***

- ◇ Gained individual and corporate accounting experience in a leading local CPA firm. Implemented innovative measures to improve firm productivity
- ◇ Performed compilation and review services, including reconciliation, trial balance work, financial ratio analysis, and compilation and review reporting
- ◇ Developed a custom Excel financial statement template to track past and current client data, and automate ratio analysis. Was rapidly adopted for use with all corporate clients in the firm
- ◇ Prepared over 180 tax returns for individuals, corporations, and exempt organizations
- ◇ Organized transition to a paperless office, reducing office paper use by 70% for corporate clients
- ◇ Developed 70% of data and content for new firm website: <http://www.wisehart.biz>

***Kennedy Personnel Services***

- ◇ Accounts Payable and Payroll Assistant, Earth Tech, Newport, RI
- ◇ Accounts Payable Clerk, Newport Shipyard, Newport, RI

***ComponentBasis Company Ltd., Financial Operations Consultant***

- ◇ Developed and analyzed financial software system proposals for major Korean institutions, including the Korea Securities Depository, and LG Card

***Woopoong Mutual Savings & Finance, Financial & Sales Assistant***

- ◇ Handled cash management, bookkeeping, accounts payable and receivable, and customer services



**Melissa Towb**  
**Associate – Office of Governmental Services**

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Melissa has more than two years of governmental auditing experience. As an Associate, she has performed financial and performance audits, consulting and agreed upon procedure engagements, and risk assessments. She has performed work for the Colorado Office of the State Auditor, Mississippi Governor's Office, Mississippi Department of Public Safety, and various state agencies in Texas, such as the Texas Health and Human Services Commission, Texas Department of State Health Services, and Texas Department of Information Resources. As a member of these engagements, Melissa has determined compliance with laws and regulations, identified inherent risks related to financial, business, and service processes, researched best practices, and performed data analysis. She has additional experience in reviewing the methodology of and testing the accuracy of self-reported performance measures.

**Certifications & Affiliations**

- American Institute of Certified Public Accountants (as a CPA candidate member)

**Education**

- Bachelor of Science in Nutritional Sciences, University of Texas at Austin
- Professional Accountant Certificate, Austin Community College

**Professional Experience**

*Clifton Gunderson LLP*

**Texas Department of Transportation**

Performed a financial audit of the Texas Mobility Fund.

**Texas Department of Information Resources**

Performed a financial audit of the TexasOnline, a Project of the State of Texas and BearingPoint, Inc.

**Texas Department of State Health Services**

Agreed-upon procedures engagement. The objective of this project was to determine family planning grantees' compliance with appropriations rider requirements. This involved a review of the grantees' and their affiliates' corporate structures, their Boards of Directors, the level of separation of the businesses in the affiliate groups, a review of their financial transactions, a determination of the reasonableness and accuracy of their allocation methodologies, a review of their expenditures, and a review of their compliance with other requirements. There were seven non-profit grantees reviewed.

**Mississippi Department of Public Safety**

Risk assessment of the Mississippi Department of Public Safety. Identified the inherent business, financial, and service risks for various departments such as the Office of Crime Laboratories and State Medical Examiner's Office and the Law Enforcement Officer's Training Academy.

### **Mississippi Office of the State Governor**

Consulting engagement of the Mississippi State Children's Health Insurance Plan (S-CHIP). The objectives of this review were to determine whether the State's contractor and an intermediate oversight agency were in compliance with state and federal rules and regulations and contract provisions, whether performance measures were accurately reported, whether the payment methodology was appropriate, whether the allocations of administrative charges were correct and to compare the State's premium costs and schedule of benefits to those of other states.

### **Colorado Office of the State Auditor**

- ◇ Performance audit of the Colorado Department of State Licensing and Elections Divisions' oversight of charitable solicitations, lobbyists, and notaries public (Colorado Secretary of State's Office). The objectives of this audit were to: 1) determine the adequacy and timeliness of the Secretary of State's registration policies, procedures, and practices for ensuring compliance with registration statutes and requirements; 2) determine whether unregistered charitable organizations, lobbyists, and notaries public are operating in Colorado and whether existing controls are adequate to address such unlawful activities; 3) determine the adequacy of the Secretary of State's monitoring and enforcement activities regarding charitable organizations, lobbyists, and notaries public; 4) determine whether fees are set, collected, and accounted for in accordance with statutory requirements; and 5) determine whether the Secretary of State's system for handling and responding to customer inquiries in each program area (lobbyist, charitable organizations, and notaries public) are adequate to ensure accessibility, responsiveness, and overall customer satisfaction.
- ◇ Performance audit of the Colorado Enterprise Zones. Audit work involved acquiring and complying enterprise zone tax credit certificates data from three zone administrators and testing the accuracy of the data reported to the State.
- ◇ Performance audit of Colorado Foster Care (Phase II) financial activities of child placement agencies in Colorado. Audit work involved reviewing the accuracy of County payments to three child placement agencies and the accuracy of the payments from the three child placement agencies to the foster care recipients.

### **Texas Health and Human Services Commission**

- ◇ Currently working on a performance audit of three Children's Health Insurance Plan (CHIP) and Medicaid managed care organizations under the contract with the State of Texas. Objectives include compliance with HIPAA requirements, monitoring of subcontractor performance, and compliance with contract requirements for provider availability and utilization management.
- ◇ Performance audit of the Texas Medicaid and Healthcare partnership, a state Medicaid contractor, under contract with the Texas Health and Human Services Commission. Audit work involved reviewing the methodology and testing the accuracy of several self-reported performance measures.

### ***Internal Revenue Service, Contact Representative***

- ◇ Resolved taxpayer account inquires resulting from issues that could not be answered routinely by employing creative and critical thinking.
- ◇ Researched and adjusted Individual tax accounts and resolved 20-40 taxpayer inquires daily.

- ◇ Provided technical assistance as Acting Lead to 13 co-workers in addition to regular responsibilities.
- ◇ Improved taxpayer compliance by educating taxpayers about IRS procedures.
- ◇ Received annual performance award and several performance certificates.

**Sylvia Dinata**  
**Associate – Office of Governmental Services**

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Sylvia has performed financial and performance audits, as well as agreed-upon procedure engagements. She has performed work for the Texas Health and Human Services Commission, Texas Department of Transportation, and the Washington State Auditor. As a member of these engagements, Sylvia has determined compliance with laws and regulations, identified inherent risks related to financial, business, and service processes, researched best practices, performed data analysis, tested the allowability of contractors' costs, and tested bonds payable.

**Civic and Social Affiliations**

- Beta Alpha Psi, Honors Organization, Northern Illinois University

**Education**

- Bachelor of Science in Accountancy, Northern Illinois University

**Honors and Awards**

- Phi Theta Kappa Scholarship, Illinois Institute of Technology (2002-2004)
- Outstanding Student Employee, College of DuPage (2001)

**Professional Experience**

*Clifton Gunderson LLP*

**Texas Department of Transportation**

Financial audit of the Texas Department of Transportation Texas Mobility Fund. The objective is to issue an independent opinion whether or not the financial statement was relevant, accurate, complete, and fairly presented.

**Texas Health & Human Services Commission**

- ◇ Performance audit of Children's Health Insurance Plan (CHIP) and Medicaid managed care organizations under the contract with the State of Texas. Objectives included compliance with HIPAA requirements, monitoring of subcontractor performance, and compliance with contract requirements for provider availability and utilization management.
- ◇ Financial attestation audits. Performed audits of financial reports submitted to Texas Health and Human Services Commission by various contractors. Verified submitted costs through review of internal controls and supporting documentation.

**Washington State Auditor's Office**

- ◇ Performance audit of the Washington State Department of Health's Office of Health Professions Quality Assurance, which oversees the licensing of health providers in Washington. Reviewed and analyzed the economy, efficiency, and effectiveness of the policies, administration, financial management and operations of the Department, with a strong focus on increasing public safety.

**Colorado State Auditor's Office**

- ◇ Performance audit of the Colorado Probate Court System. Objectives for this audit included evaluation of the performance of Colorado's courts with respect to the appointment and monitoring of guardians and conservators.

- ◇ Performance audit of Office of Child's Representative (OCR) Guardian ad Litem to evaluate the performance of the OCR. Objectives included the process of selection, appointment, performance monitoring, complaint handling, and billing & payment of guardian ad litem.

***Trade Wings International, Accountant***

Accountant responsible for assisting manager in the day-to-day A/R and A/P operations, posting cash receipts and expenditures using QuickBooks, coding vendor invoices and posted to general ledger, keeping all the paperwork in file electronically and physically, creating useful information for the purpose of financial report created by CPA, and monthly bank reconciliation

**Kari Reitan**  
**Associate – Office of Governmental Services**

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As an Associate with Clifton Gunderson, Kari has performed performance audits, risk assessments, agreed-upon procedures, and desk reviews on behalf of the Texas Health and Human Services Commission, the Texas Department of State Health Services, and the South Carolina Department of State Health. During these engagements, Kari assessed auditee's contractual compliance, ensured their adherence to laws and regulations, and identified inherent risks to operations.

Kari's approach to her audit work is largely influenced by her unique prior experience. As a former consultant and science-journalist, Kari developed the inquisitive mind and perseverance needed to pursue complex issues until her understanding was at such a level that she could easily relay the information to a layman. In particular, she thrives at breaking complex issues down into concise, compelling text. Her previous work with NASA and the Hubble Space Telescope highlights her ability to translate the esoteric into plain English. After bridging the expansive gap between the public and astrophysicists, her communications skills are fully developed and capable of linking people at all levels of understanding.

**Professional Affiliations**

- Institute of Internal Auditors  
(as a CIA candidate member)

**Education**

- Bachelor of Journalism, The University of Texas at Austin, 2007

**Honors & Awards**

- 2007 National Hearst Journalism nominee, representing the University of Texas

**Published by:**

- NASA
- The Space Telescope Science Institute
- StarDate magazine
- Orange magazine
- McDonald Observatory
- The Daily Texan
- DT Weekend

**Professional Experience**

***Clifton Gunderson LLP***

**Texas Health and Human Services Commission (HHSC)**

- ◇ Conducted performance audits of three Children's Health Insurance Plan (CHIP) and Medicaid managed care organizations (MCO) under the contract with the State of Texas. Objectives include evaluating the entities': compliance with the Health Insurance Portability and Accountability Act (HIPAA) Privacy and Security Rules; monitoring of subcontractor performance; and compliance with contract requirements for provider availability, enrollment and eligibility, processing of encounter data, data interfaces, and utilization management.
- ◇ Performed a risk assessment of CHIP and Medicaid managed care organizations (MCO) under contract with the State of Texas to ensure their compliance with contractual requirements. Audit work included a review of performance measures, reporting, complaints, appeals, procedures, subcontractor monitoring, claims processing, disaster recovery planning, and internal controls. HHSC used these assessments as the basis for their identification of MCOs and objectives requiring more in-depth performance audits.

### **South Carolina Department of State Health**

- ◇ Led desk reviews of the Medicaid Cost Reports of three South Carolina General Acute Care Hospitals to determine whether the expenses, revenues, and supporting data reported were allowable and reasonable. The reviews included: a comparison of current and prior fiscal years; a reconciliation of revenues and expenses stated in the hospitals' trial balances, mapping schedules, audited financial statements, cost reports, DSH surveys, Medicaid HMO logs, and uninsured care logs to MARS data; and a search for the inclusion of non-allowable costs and non-reimbursable cost centers. Ultimately, adjustments were written to ensure that only allowable and appropriate data appeared on the cost reports.
  
- ◇ Trained and assisted a colleague throughout the completion of the review of the Medicaid Cost Reports of three South Carolina psychiatric hospitals to determine whether the expenses, revenues, and supporting data reported were allowable and reasonable. The reviews included: a comparison of current and prior fiscal years; a reconciliation of revenues and expenses stated in the hospitals' trial balances, mapping schedules, audited financial statements, cost reports, DSH surveys, Medicaid HMO logs, and uninsured care logs to MARS data; and a search for the inclusion of non-allowable costs and non-reimbursable cost centers. Ultimately, adjustments were written to ensure that only allowable and appropriate data appeared on the cost reports.

### **Texas Department of State Health Services**

Performed an agreed upon procedure engagement of Texas Family Planning Services organizations to determine their compliance with Rider 77 of the 80th Legislature General Appropriations Act, which prohibits any direct or indirect subsidy of abortion services with state funding. We evaluated the relationship between a family planning entity and an abortion clinic to determine whether a direct or indirect subsidy existed between the two. In particular, we verified whether the entities maintained separate books and Governing Boards, whether the entities were in compliance with timekeeping requirements, and whether the entities were using easily distinguishable names and appropriate signage.

#### ***Medius Communications Consulting Firm, Associate***

- ◇ Researched broad range of political topics, including: the natural gas reserves in the Arctic, interoperability, media market share, mergers and acquisitions, etc.
- ◇ Compiled and analyzed data
- ◇ Composed white papers, brochures, briefings, and opinion pieces for corporations and lobbyists
- ◇ Designed website

#### ***Space Telescope Science Institute, Summer Research Assistant – Office of Outreach***

- ◇ Interviewed the foremost scientists and engineers in the field
- ◇ Composed press releases, podcasts, captions, and educational material on subjects such as: star formation, dark energy, dark matter, the construction of the James Webb Space Telescope, pulsars, galactic formation, exoplanets, etc.

#### ***McDonald Observatory, Writer***

- ◇ Performed extensive research
- ◇ Conducted interviews with all incoming scientists and engineers

- ◇ Wrote weekly articles and biographies on topics such as black hole magnetism, atmospheric attributes, solar wind, etc.