September 13, 2019

Proposal for Forensic Audit Services

CITY OF BRIGHTON

Submitted By:

Eide Bailly LLP
Douglas Cash, MBA, CFE, CFI, CFCI
Senior Manager, Fraud and Forensic Advisory Services

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A. Letter of Interest

WE WANT TO WORK WITH YOU.

Thank you for giving Eide Bailly LLP the opportunity to propose on Forensic Audit services for the City of Brighton ("the City"). Eide Bailly ("Firm") has reviewed your Request for Proposal ("RFP"), including the Statement of Work and understands the requested services as well as the terms and conditions stated within. We are ready and willing to enter into a contract with the City.

We've served the government industry for more than 50 years and work with more than 900 government clients throughout the nation. Through serving these clients, our professionals have gained focused expertise regarding government organizations and will provide you with insightful advice. We understand your specific challenges, needs and goals and have fine-tuned our process to create a more effective and efficient engagement.

B. Understanding of Work

We have reviewed your Request for Proposal and understand your needs as follows. We will:

- Analyze and confirm source of funds for 2008 through 2018 in the Water, Waste Water, and Storm Drainage Utility.
- Analyze and confirm source of funds for January 1, 2019 through June 30, 2019 in the Water, Waste Water, and Storm Drainage Utility.
- Prepare reports detailing discrepancies in recorded revenue by year for each utility.
- Analyze use of funds for 2008 through 2018 in the Water, Waste Water, and Storm Drainage Utility. Confirm use expenditures tie to financial statements as reported.
- Analyze use of funds for January 1, 2019 through June 30, 2019 in the Water, Waste Water, and Storm Drainage Utility. Confirm use expenditures tie to general ledger detail entries.
- Analyze operating and capital budgets for 2008 through 2018, and the period January 1, 2019 through June 30, 2019 in the Water, Waste Water, and Storm Drainage Utility to determine if use of funds by year were authorized per City Council's appropriation.
- Prepare a report detailing discrepancies or questioned costs by year for each utility.
- Prepare a report detailing budgeted operating expenses vs. actual operating expenses and budgeted capital projects vs. amount spent on capital projects by year for years 2008 through 2018 and the period January 1, 2019 through June 30, 2019 for each utility.

1 EXPERIENCE

Our experienced professionals are committed to the industries we serve. We focus on training, and we like to think of ourselves as thought leaders.

2 PEOPLE

We're a team of collaborators and innovators. Our culture is the heart of our firm, and we're always working together to do things differently and better.

3 COMMUNICATIONS

Open, honest, frequent communication ensures that you're not in for any surprises. We'll stay in touch throughout the year so you feel understood, connected and confident.

4 CORPORATE RESPONSIBILITY

We consider ourselves good corporate citizens—caring for our people, giving back to our communities, and taking care of our environment.

A. Letter of Interest

Government Experience

The service team assigned has experience providing services to several other similar clients in the government industry. This experience will bring the City a different and unique perspective not seen by other firms. Not only will we provide the expected forensic accounting and analysis work requested but, with our experience with other governments, we can bring the best outcome to the City. We strongly believe in providing our clients value added services and support.

We stay abreast of current issues impacting government organizations and grow our knowledge by attending workshops and trainings. During your engagement, we will work closely with your management team to identify issues and provide responsive solutions that are tailored to your organization. In addition, you will experience partner involvement during all phases of the engagement. At Eide Bailly, we make it a priority to be accessible to our clients, which includes returning phone calls and e-mails in a timely manner.

Compliance with Brighton Municipal Code Section 2-10-80(b)

In Compliance with Section 2-10-80(b) of the Brighton Municipal Code, we confirm that we have read the relevant provisions of the Brighton Municipal Code relating to the prohibition of certain contracts and conflicts of interest associated therewith and affirm and attest that the submittal of this proposal does not violate any applicable provisions thereof.

The following pages highlight our firm's strengths and demonstrate why Eide Bailly merits serious consideration. Know that you will be a highly valued client. Our people would be proud to work with the City of Brighton and build a trusting relationship with your team. Please contact me if you would like to discuss any aspect of this proposal.

Sincerely,

Douglas Cash, MBA, CFE, CFI, CFCI
Senior Manager- Fraud & Forensic Advisory Services
303.586.8504
dcash@eidebailly.com

CERTIFICATION OF COMPLIANCE RE: COMPLIANCE WITH IMMIGRATION LAWS

The undersigned, for and on behalf of the Professional, does hereby certify:

DC 1. The undersigned is familiar with the employment practices of the Professional.

DC 2. The Professional does not and will not knowingly employ or contract with unauthorized workers or aliens.

Eide Bailly LLP
Company Name

By: Name: Doug Cash Title: Sr. Manager

9/11/19
Date

ATTEST:

SEAL

Secretary/Treasurer

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C. Project Approach

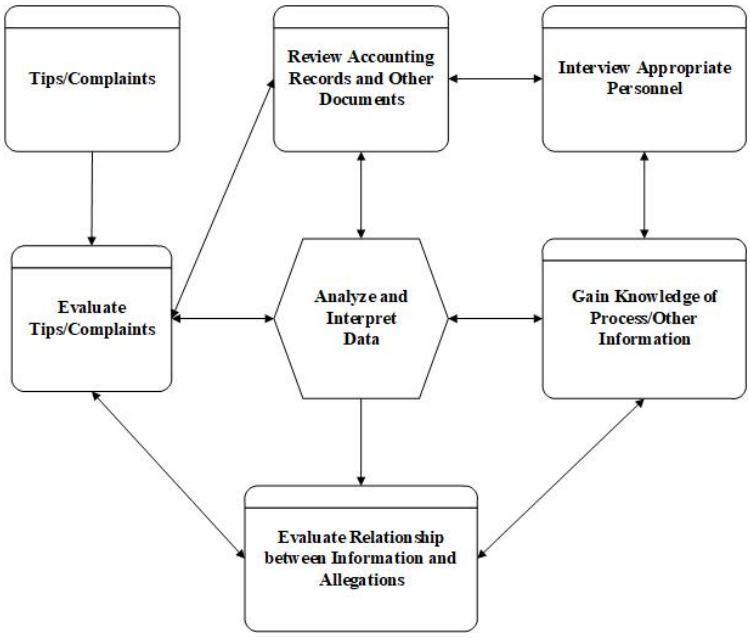
At Eide Bailly, we tailor our approach based on the needs of each client. Our forensic audit approach is designed to collaborate with the City to achieve optimal results.

Forensic Audit Approach

Our definition of forensic audit is that of the Association of Certified Fraud Examiners, the leading anti-fraud professional association.

> *"A methodology for resolving fraud allegations, which involves obtaining and analyzing evidence, taking statements, writing reports, testifying to findings and detecting and preventing fraud."*

Fraud theory dictates that all case work be prepared for potential litigation.



C. Project Approach

Our forensic accounting professionals have performed countless forensic audit examinations related to a variety of allegations and specific tracing of funds request. Based on your request, we have the forensic tools, tracing experience and the forensic professionals to complete the engagement in a timely matter.

Deliverable

As noted above, following forensic accounting guidelines, our investigative reports are prepared for use in potential litigation that should arise from our findings or confirmation of your internal findings.

Our reports contain a written narrative with accompanying workpapers and bated exhibits (source records) that substantiate our findings. Interview memorandums are also prepared and included when necessary to substantiate findings.

We pride ourselves in being a progressive firm and leader in forensic accounting and will prepare reports that can be acted and relied upon.

Data Analytics and CAAT

We have tools available relative to the use of data analytics and Computer Assisted Audit Techniques ("CAAT") that can be used as an essential aspect to speed the results and findings during forensic audits, if deemed most effective and efficient. The techniques to be used are accomplished through a combination of industry experience, gaining understanding of your specific business, data, and systems, and utilizing our IT business analytics resources. We obtain data extracts from our clients to perform analytics over accounting and financial transactions.

Issue Resolution

Communication before, during and after the engagement is a hallmark of Eide Bailly's process. Our communication style is one of collaboration, where we will work together to find the best solution for the City. This approach ensures the proper communication channels exist while also avoiding last minute surprises. We view all parties as an important part of the overall process.

During the engagement process, we will communicate progress through oral and written status updates and discuss significant issues as they arise. We will discuss with management about any potential issues and/or opportunities identified so that management will have time to respond.

D. Capabilities and Experience

WHAT INSPIRES YOU, INSPIRES US.

A. SPECIFIC EXPERIENCE

With more than 100 years of service, your experience will be different than working with other CPA firms. Our professionals deliver industry and subject matter expertise resourcefully, ensuring that we're providing guidance that directly reflects your needs.

Eide Bailly is a Top 25 CPA firm in the nation with offices in 15 states. Our clients benefit from local, personal service and, at the same time, enjoy access to 2,500 professionals with diverse skill sets and experiences.

We pride ourselves on being leaders in the industries we serve, offering valuable perspectives beyond our core strength of accounting and tax compliance. We're here to help guide the strategy and operations of your organization, and we aim to make sure our clients feel connected and understand the process.

Our people are optimistic and good-natured—we know you'll enjoy working with us as much as we enjoy working with each other. Our service style is hands-on, and we're always looking for new ways to solve your problems or help you embrace opportunities.

Our Promise to Clients

Our work with clients is more than an engagement. It's a relationship, built on value and trust—and results. When working with Eide Bailly, you will:

- Work with professionals who truly care about your organization and will take the time to get to know you and your organization.
- Gain insight from our industry and service specialists to accomplish your objectives, address challenges and leverage new opportunities.
- Make better decisions knowing you are guided by trusted advisors who care about your success.

AT A GLANCE

top 25 CPA firm in the nation

offices in 15 states

330 partners

2,500+ staff

1

one Eide Bailly

D. Capabilities and Experience

B. IN-HOUSE CAPABILITIES

Fraud & Forensic Advisory Services

Eide Bailly, through our Fraud & Forensic Advisory team, provides our clients with investigative services. Fraud & Forensic Advisory services for our government clients comprises over 30% of our audit work conducted by the Firm. Our Certified Fraud Examiners ("CFE") have the investigative techniques and technical skills needed to detect, investigate and prevent fraud.

Our Fraud & Forensics staff include; CFEs, CFIs, former law enforcement, and computer forensic specialists.

We work closely with you in a friendly, supportive manner to understand your needs and provide a thorough report to help you make confident decisions. In addition to CFE, our forensics staff includes Certified Public Accountants ("CPA"), Accredited Business Valuators ("ABV"), Certified Forensic Interviewers ("CFI"), former law enforcement professionals, and computer forensic specialists.

Our forensic accountants are experienced in assisting with internal, civil, criminal and insurance recovery investigations related to allegations of theft, fraud and accounting irregularities. The forensic methodologies and technology used by our team of specialists help get to the facts of these situations and are court proven. We understand the urgency of resolving these types of matters and take pride in delivering a quality work product in an efficient and timely manner.

Government Experience

The firm has 275 full-time professionals who participate in our Governmental Services Group. These professionals share information, learn from others and stay up-to-date on industry developments. To gain the greatest benefit, the knowledge is shared with professionals across the firm.

The governmental industry represents one of Eide Bailly's largest niche areas—with more than 900 governmental clients firmwide. We provide services for a variety of cities, counties, colleges and universities, fire relief agencies, housing authorities, school districts, state agencies, and tribal entities. Through serving these clients, our professionals have gained focused expertise in the governmental industry and will provide you with insightful advice.

C. KEY PERSONNEL

We're passionate about our work—and your success. We have selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the governmental industry. We understand the City desires to work with a primary point of contact; Doug Cash will serve as the primary point of contact.

The following information will provide an overview of your team. Full profiles are included in **Appendix A**. Meet your service team.

Jeremy Bendewald, MBA, CFE, CFI

PRINCIPAL IN CHARGE OF FORENSIC SERVICES

Since 2001, Jeremy has conducted hundreds of forensic accounting examinations including financial fraud schemes, tracing of assets, financial motivation to commit crimes and other accountings for use in courts of law. He not only assists clients in litigation matters in civil and criminal proceedings but identifies weaknesses and provides recommendations to reduce the risk of fraud.

D. Capabilities and Experience

Jason Olson, MBA, CPA/CFF, CFE, CFI

PARTNER

Jason oversees proactive and reactive forensic accounting engagements. He works closely with clients to safeguard assets through proactive internal control examinations (ICE). Jason also examines financial transactions for fraud losses and assists clients with civil and/or criminal litigation, and insurance claims. With such well-rounded experience, Jason often gets called in to provide litigation support for civil and criminal proceedings when concerns of fraud are involved.

Doug Cash, CFE, CFI, CFCI

SENIOR MANAGER

Doug oversees forensic accounting engagements. He is a former law enforcement officer specialized in dealing with white collar crime. He investigates fraud and helps the organizations he works with prevent future problems while finding justice for past issues. Doug has served as lead investigator in various types of fraud-related investigations, including embezzlement, money laundering, identity theft, Ponzi and pyramid schemes as well as theft by misrepresentation.

Brett Johnson, CPA, CFF, CFE, CFI

SENIOR MANAGER

Brett provides clients with peace of mind by offering fraud detection, investigation and prevention consulting services. He has extensive experience tracing illicit funds through multiple accounts and entities and identifying employee fraud schemes. Brett conducts internal control examinations to help strengthen controls over assets, and he's provided testimony in state, federal and tribal court systems.

Eric Hansen, CPA, CFF, CFE, CFI

SENIOR MANAGER

Eric oversees forensic accounting engagements. He has experience managing and performing financial investigations for variety of clients, both government and private. He specializes in protecting and examining businesses' assets by providing fraud prevention/internal control examinations and conducting thorough forensic audits when allegations surface. He is a Certified Fraud Examiner, Certified Forensic Interviewer and previously Certified South Dakota Law Enforcement Officer. His training and experience has allowed him the opportunity to work with all levels of staff in numerous industries and agencies.

Tyler Schmidt, CFE, CIDA

SENIOR ASSOCIATE

Tyler has assisted with numerous forensic accounting engagements by examining supporting documentation for various cash receipt and disbursement activity for compliance and investigative purposes. Tyler is well versed in forensic accounting technologies utilized by us to document bank activity as well as using tools such as IDEA to perform in depth data analytics. He regularly prepares reports and supporting schedules for compliance, internal investigative, insurance recovery, criminal and civil matters.

E. References

SIMILAR CLIENTS

As a top 25 CPA firm, we've built our business on relationships and believe our clients to be the best critics of our service. The clients below have similarities to your organization, and we encourage you to contact them to learn about their Eide Bailly experiences.

Similar Clients

Client Name	Contact Name	Email & Phone Number	Service Provided
Town of Castle Rock, Colorado	Trish Muller Finance Director	303.660.1353 tmuller@crgov.com	Internal Controls Examination Fraud Detection
City of Louisville, Colorado	Kevin Watson Finance Director	303.335.4505 kevinw@louisvilleco.gov	Internal Controls Examination Fraud Detection
Adams County, Colorado	Josh Zygielbaum Clerk & Recorder	720.523.6015 jzygielbaum@adcogov.org	Internal Investigation Assistance
Douglas County, Colorado	Andrew Copland Finance Director	303.663.6175 acopland@douglas.co.us	Internal Controls Examination Fraud Detection
Summit County, Colorado	Martina Ferris Finance Director	970.453.3434 Martina.ferris@summitcountyco.gov	Internal Investigation Assistance

F. Fee Schedule

Our fees are based on the complexity of the issue and the experience level of the staff members necessary to address it. Based on our understanding of the scope of work, we propose a fee not to exceed **$145,500**. The fee is based on the following assumptions:

- One to two professionals will be onsite to conduct necessary interviews to gain an understanding of systems and available data needed for the examination.
- One to two professionals will be onsite as needed to obtain financial and accounting-related documentation as deemed necessary.
- Monthly bank statements, cancelled checks and deposit tickets for all accounts for the time-period of January 1, 2008 through June 30, 2019 will be provided to us in one production upon being engaged in electronic format (PDF) free from highlights and other markings, so we may utilize our forensic software to extract and analyze the transactions.
- Water, Waste Water and Storm Drainage utility billing, cash receipt, and cash disbursement accounting reports will be made available to us upon our request.
- Analysis of operating expenses vs. growth or expansion expenses for January 1, 2008 through June 30, 2019 will be performed offsite.
- Analysis of operating and capital budgets for January 1, 2008 through June 30, 2019 to confirm city council authorization for appropriation will be performed offsite.
- Analysis of regular and special session city council agendas, meeting minutes, press releases and votes to confirm council's approval of operating and capital budget appropriations will be performed offsite.
- Prepare three individual reports documenting examination findings for each area examined, i.e. Water, Waste Water and Storm Drainage utility.
- When necessary, meetings can be conducted using technology such as conference calls, Skype, GoToMeeting and Zoom.
- Provide completed reports and a recap of examination to city council during a council study session.

Our fees are based on our service hours rendered by employee level. We utilize the following hourly rates:

Partner: $320/hour **Manager** $250/hour **Associate** $180/hour

We will leverage our work when deemed appropriate to make the engagement cost effective as possible.

Should evidence of financial improprieties be identified during this engagement, we will estimate the time needed and fees to complete a forensic accounting examination of the specific issue(s) identified. If you request additional services, we will obtain your agreement on fees before commencing work so there are no surprises or hidden fees.

Out-of-Pocket Fees

The professional fees listed above are inclusive of all out-of-pocket expenses and you will not be billed for expenses such as travel time, mileage, and meals.

Billing Policy Regarding Telephone Inquiries

We know clients appreciate access to all of their service team members. We embrace this opportunity for constant communication and will ensure our team members are available when you have questions and issues. This service is included in the scope of the engagement. If a particular issue surfaces that falls outside the scope of this engagement, we'll bring it to your attention and obtain approval before proceeding.

G. Project Competition

Engagement Timeline

We propose the following timeline to perform the requested procedures and analyses. You can expect that we will begin procedures shortly after being engaged and will work continuously on meeting the proposed milestone and report deliveries.

Phase	Major Task	Start – Finish Dates	Task Duration	Milestones	Total Time Estimate
Phase 1	Planning/Onsite Information Gathering Interviews	Day 1 - Day 5 from selection	1-2 weeks	Forensic audit planning and all onsite interviews completed	40 to 60 hours
Phase 2	Documentation Collection/Extraction	Day 6 - Day 26 from Phase 1 completion	2-3 weeks	Documents, reports and extractions are received for analyses	80 to 120 hours
Phase 3	Analysis & Reporting	Day 30 - Day 75 from Phase 2 completion	4-6 weeks	All examination procedures completed. Findings discussed verbally.	240 to 360 hours
Phase 4	Review & Delivery	Day 75 - Day 110 from Phase 3 completion	3-5 weeks	Final report completed and presented to council at study session	120 to 200 hours

H. Certificate of Compliance

Please see **page 3** for the notarized Certification of Compliance.

I. Certificate of Good Standing

Please see **Appendix B** for Eide Bailly's current certificate of Good Standing from the State of Colorado.

J. Previous Affiliation with the City

Within the past five years, the firm has not had any professional relationships involving the City. Should Eide Bailly enter into any additional professional relationships deemed relevant during the course of this engagement, we will notify the City in writing.

Why Choose Eide Bailly

WE WANT TO WORK WITH YOU.

To us, work isn't just work; we see it as a chance to help you solve problems, achieve goals and pursue passions. After thoughtfully reviewing your needs and taking the time to understand your business, we feel we're the best fit for this opportunity.

We can connect you with the knowledge, resources and solutions that help bring confidence to your business decisions. We want to work with you!

If you have questions or would like additional information, don't hesitate to contact us. We want to make sure you have everything you need to make your decision.

Douglas Cash, MBA, CFE, CFI, CFCI
Senior Manager, Forensic Services
303.586.8504
dcash@eidebailly.com

What inspires you, inspires us.

We're driven to help clients take on the now and the next with inspired ideas, solutions and results. We look forward to working with you.

Appendix A – Team Profiles

TEAM PROFILES

JEREMY G. BENDEWALD, CFE, CFI

Principal

INSPIRATION: As a forensic accountant, the most rewarding aspect of my professional career is identifying fraud and preventing businesses from failing due to fraud.

701.239.8513 | jbendewald@eidebailly.com

Since 2000, Jeremy has conducted hundreds of forensic accounting examinations including financial fraud schemes, tracing of assets, financial motivation to commit crimes and other accountings for use in courts of law. Jeremy not only assists clients in litigation matters in civil and criminal proceedings but identifies weaknesses and provides recommendations to reduce the risk of fraud.

Jeremy is thoughtful in his care and assessment of matters discussed with him. He works to understand his client, knowing each situation is unique and demands thoughtful analyses. Jeremy prides himself in being very accessible and reachable, insisting that each client has the opportunity to plan and discuss details with him.

To wind down, Jeremy enjoys casting a line fishing, chipping a few balls golfing and spending time with his two children.

Client Work

Provides financial analysis and tracing.

Conducts internal control assessments for theft protection.

Conducts fraud detection and investigations for all types of organizations in all industries.

Memberships

Association of Certified Fraud Examiners, Member

International Association of Interviewers, Member

Designation/Licensures

Certified Fraud Examiner

Certified Forensic Interviewer

Private Investigator - Arizona, Minnesota, North Dakota, Nevada and California

Education

Master of Business Administration, Fraud Management and Economic Crime – Utica College, N.Y.

Bachelor of Science, Accounting with Forensic Accounting emphasis – North Dakota State University, Fargo

Reid Technique of interviewing and interrogation

Wicklander Zulawski method of conducting interviews and interrogation

JASON W. OLSON, CPA, CFF, CFE, CFI

Forensic Services Partner

INSPIRATION: To me, client service means being there when my clients need me most. The most rewarding aspect of my career is uncovering the facts when concerns of financial improprieties have been raised.

612.253.6554 | jwolson@eidebailly.com

As a forensic accounting partner, Jason oversees proactive and reactive forensic accounting engagements. He works closely with clients to safeguard assets through proactive internal control examinations. Jason also examines financial transactions for fraud losses and assists clients with insurance claims, civil and/or criminal litigation. With such well-rounded experience, Jason often gets called in to provide litigation support for civil and criminal proceedings when concerns of fraud are involved.

Jason is a Certified Public Accountant, a Certified Fraud Examiner and has advanced training in interviews and interrogation, so when you're working with Jason you know you're getting a true professional with the ideal combination of forensic investigative experience and accounting knowledge. He will dig deep into your challenges to help you prevent, detect or investigate allegations of fraud.

When he's not in the office working on a client project, you'll find Jason spending his free time with his wife and kids. They love to get out and get moving, whether it's snowmobiling or just running around outside getting some exercise. Jason is also a fan of the NFL, although he won't admit any allegiance to a specific team ... a smart move in Minnesota.

Client Work

Conducts examinations of internal controls to identify weaknesses in asset safeguards for organizations in various industries, including financial institutions, auto dealerships, nonprofits, government agencies and cooperatives.

Oversees investigations of financial improprieties affecting individuals, estates and organizations for the purpose of uncovering the truth and documenting the related loss, if any, for insurance, civil and/or criminal purposes.

Provides expert witness testimony for civil and criminal proceedings in matters where allegations of financial improprieties have been made.

Memberships

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners

State of Minnesota Board of Accountancy

Designation/Licensures

Certified Public Accountant

Certified in Financial Forensics

Certified Fraud Examiner

Certified Forensic Interviewer

Private Investigator, Minnesota

Education

Bachelor of Science, Accounting with Forensic Accounting emphasis – North Dakota State University, Fargo

Masters of Business Administration, Fraud Management and Economic Crime – Utica College, N.Y.

Community

Hennepin County 4th District Ethics Committee, Former Volunteer Investigator

DOUG E. CASH, CFE, CFI, CFCI

Senior Manager

INSPIRATION: A very rewarding aspect of working in the forensic and valuation division is helping businesses and individuals protect themselves from being taken advantage of. I assist with preventing fraud and holding people accountable for their improper actions.

303.586.8504 | dcash@eidebailly.com

Doug is a retired law enforcement officer who specializes in dealing with white collar crime. He investigates fraud and helps clients prevent future problems while finding justice for past issues.

When you work with Doug, you can expect a uniquely qualified partner who can help you crack down on white collar crime and find solutions to fraud while preventing more problems in the future. His professional experience and previous role as a retired law enforcement officer means he's ready to work with you, whatever the issue.

When he's not helping clients, you'll probably find Doug out on the golf course, camping or traveling as often as possible. Who can resist all the wonderful big-game hunting and fishing opportunities in Colorado? Doug can't!

Client Work

Provides forensic accounting services for clients, and has specific knowledge of fraudulent and criminal activities.

Served as lead investigator in various types of fraud-related investigations, including embezzlement, money laundering, identity theft, Ponzi and pyramid schemes as well as theft by misrepresentation.

Documented and qualified fraud losses, and assisted with civil and criminal proceedings for clients.

Assisted clients with insurance claims involving fraud losses.

Retired detective with decades of law enforcement experience and an emphasis in white collar crime. Former special agent with Arizona's Department of Insurance Fraud Unit.

Memberships

Association of Certified Fraud Examiners

International Association of Financial Crimes Investigators

National Association of Bunco Investigators

International Association of Interviewers

Designation/Licensures

Certified Fraud Examiner

Certified Forensic Interviewer

Certified Financial Crimes Investigator

Private Investigator, Arizona

Education

Master of Business Administration – University of Phoenix, Ariz.

Master of Science Administration, Justice and Security – University of Phoenix, Ariz.

Community

Colorado Organized Retail Crime Alliance, Board Member

BRETT JOHNSON, CPA\/CFF, CFE, CFI

Senior Manager

INSPIRATION: Fraud isn't always black and white. I'm motivated to help our clients uncover the facts in sensitive, challenging situations.

701.239.8673 | bjohnson@eidebailly.com

Brett provides clients with peace of mind by offering fraud detection, investigation and prevention consulting services. He has extensive experience tracing illicit funds through multiple accounts and entities and identifying employee fraud schemes. Brett conducts internal control examinations to help strengthen controls over assets, and he's provided testimony in state, federal and tribal court systems.

Brett works hard to make sure clients understand the process so there are no surprises. Keeping communication open and frequent, he shares information and prioritizes every deadline. Brett ensures his clients feel confident that he's doing everything he can to help them.

Outside of work, Brett enjoys going to the gym, traveling and spending time with his wife and two children. Like many Midwesterners, he also appreciates quality time at the lakes.

Client Work

Conducts and oversees financial investigations regarding allegations of fraud, waste and abuse in a variety of industries including financial institutions, healthcare, government, oil and gas, construction and cooperatives.

Provides fraud prevention consulting to clients in all industries through internal control examination and conducting fraud risk assessments.

Provides expert witness testimony for civil and criminal proceedings.

Memberships

North Dakota Society of Certified Public Accountants

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners

International Association of Interviewers

Designation/Licensures

Certified Public Accountant

Certified in Financial Forensics

Certified Fraud Examiner

Certified Forensic Interviewer

Private Investigator, Minnesota

Education

Bachelor of Science, Accounting and Fraud Examination – North Dakota State University, Fargo

Community

Junior Achievement volunteer

Fargo Moorhead West Fargo Chamber Leadership Program

ERIC L. HANSEN, CFE, CFI

Forensic Accounting Manager

INSPIRATION: I really enjoy being able to answer questions from our clients, especially when they are going through difficult situations that involve litigation, embezzlement or fraud prevention measures. Whatever their need is, I'll be there to assist them in every phase.

605.367.6757 | ehansen@eidebailly.com

Eric provides forensic and investigative accounting services on complex financial transactions in order to help clients understand the details of those transactions. He specializes in fraud detection, investigation and prevention consulting services and tailors his services to clients' specific needs.

Whether it's a small or large engagement, you will be a priority for Eric. He'll answer your questions promptly and work with you to find solutions to your problems.

Outside of work, Eric enjoys spending time with his special ladies, his wife and two daughters. He also loves getting outside and testing his skills in hunting, camping and sports.

Client Work

Manages a wide range of forensic accounting engagements, from complex financial cases to fraud prevention consulting.

Investigates client's concerns, from misappropriation of assets to unusual accounting entries, and researches possible solutions for the client.

Provides consulting services to businesses to help them identify their internal controls weaknesses and offers solutions to address these problems.

Utilizes his law enforcement background to serve as a forensic accounting expert witness and testify in litigation matters for clients.

Memberships

Association of Certified Fraud Examiners

Heartland Chapter of the Association of Certified Fraud Examiners

International Association of Interviewers

Designation/Licensures

Certified Fraud Examiner

Certified Forensic Interviewer

Education

Bachelor of Science, Business Administration with Criminal Justice and Fraud Investigation minors – North Dakota State University, Fargo

Basic and Advanced Interview and Interrogation Techniques – Wicklander Zulawski & Associates

South Dakota Law Enforcement Officer Certification Course

TYLER SCHMIDT, CFE

Senior Associate

INSPIRATION: Fraud is something that exists across all industries. I'm motivated to help our clients navigate fraud and address their unique financial concerns.

612.253.6525 | tschmidt@eidebailly.com

Tyler helps our clients safeguard assets through proactive internal control examinations. He also examines financial transactions to document losses. These examinations assist clients with insurance claims, civil and/or criminal litigation.

When you work with Tyler, you can expect him to take the time to understand your concerns. He will utilize his forensic investigative experience and accounting knowledge to develop an approach that is efficient and effective.

Outside of work, Tyler enjoys starting his day with a run and ending it spending time with his family. He also enjoys hiking, golfing, and traveling.

Client Work

Conducts examinations of internal controls to identify weaknesses in asset safeguards. Has provided numerous recommendations to strengthen internal controls for organizations in various industries.

Investigates fraud allegations affecting individuals, estates, and organizations by documenting the losses, if any, for insurance, civil and/or criminal purposes.

Utilizes data analysis procedures to help organizations in various industries better understand their financial data as well as identify anomalies within data sets.

Memberships

Association of Certified Fraud Examiners

Designation/Licensures

Certified Fraud Examiner

Education

Bachelor of Arts, Business Administration with Accounting emphasis - Opus College of Business, University of St. Thomas, St. Paul, Minn.

Appendix B — Certificate of Good Standing

CERTIFICATE OF GOOD STANDING

OFFICE OF THE SECRETARY OF STATE
OF THE STATE OF COLORADO

CERTIFICATE OF FACT OF GOOD STANDING

I, Jena Griswold, as the Secretary of State of the State of Colorado, hereby certify that, according to the records of this office,

EIDE BAILLY LLP

is an entity formed or registered under the law of North Dakota , has complied with all applicable requirements of this office, and is in good standing with this office. This entity has been assigned entity identification number 19981157242 .

This certificate reflects facts established or disclosed by documents delivered to this office on paper through 09/03/2019 that have been posted, and by documents delivered to this office electronically through 09/04/2019 @ 13:21:15 .

I have affixed hereto the Great Seal of the State of Colorado and duly generated, executed, and issued this official certificate at Denver, Colorado on 09/04/2019 @ 13:21:15 in accordance with applicable law. This certificate is assigned Confirmation Number 11781167 .

Secretary of State of the State of Colorado

**********End of Certificate**********

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Caring for our external and internal clients with a passion to go the extra mile.

Respecting our peers and their individual contributions.

Conducting ourselves with the highest level of integrity at all times.

Trusting and supporting one another.

Being accountable for the overall success of the Firm,
not just individual or office success.

Stretching ourselves to be innovative and creative, while managing the related risks.

Recognizing the importance of maintaining a balance between work and home life.

Promoting positive working relationships.

And, most of all, enjoying our jobs ... and having fun!

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