
Make the mark.

City of Brighton | September 13, 2019

Forensic Analysis Services
Proposal



plante moran | Audit. Tax. Consulting.
Wealth Management.

September 13, 2019

Ms. Amber Gibbs
Procurement & Contracts Manager
City of Brighton
500 South 4th Avenue
Brighton, CO 80601

Dear Ms. Gibbs,

Thank you for the opportunity to submit a proposal to the City of Brighton ("the City") in response to your request for proposal for a forensic audit or analysis (#RFP 19-027) of the sources and uses funds for the period January 1, 2008 through June 30, 2019 of the Water, Waste Water, and Storm Drainage Utilities, and to confirm the December 31, 2018 ending fund balances in each utility.

Based on our understanding of your needs, we put together a team of specialists who possess the requisite skills and experience to successfully respond to them. We are excited to show you why you should partner with our team to provide you with the forensic analyses services you need.

As your engagement partners, we've handpicked a team of professionals who specialize in providing solutions to the needs you identified. Our proposal includes responses to all of your questions, as well as an executive summary that provides an overview of our custom approach to serving you.

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.

Thank you again for taking the time to review our proposal. Please let us know if you have any questions.

Sincerely,



Michelle McHale, CPA/CFF, CFE
Engagement Partner
Michelle.McHale@plantemoran.com
(616) 643-4059



Chris Otto, CPA, CFE
Colleague Partner
Chris.Otto@plantemoran.com
(970) 282-5403

Contents

02	Project Understanding
04	Project Approach
06	Capabilities and Experience
10	References
11	Fee Schedule
11	Project Completion
14	Certification of Compliance
15	Certificate of Good Standing from the State of Colorado
16	Previous Affiliation with the City
17	Appendix
18	Our Team's Experience
21	Plante Moran in Colorado
23	Make the Mark
24	Reach and Reputation

Our responses to your
questions



B. Project Understanding

The City needs a partner to complete a forensic analysis of the sources and uses of funds for the period January 1, 2008 through June 30, 2019 of the Water, Waste Water, and Storm Drainage Utilities, and to confirm the December 31, 2018 ending fund balances in each utility. The City has requested that we, prior to performing any services, conduct interviews with the governing body to gain an understanding of individual councilmember concerns to develop both the final scope of work to be performed and establish clear expectations regarding the questions to be answered in connection with the performance of our work. The scope of work expected to be performed by us includes the following:

- A. Analyze source of funds (operating or rate revenue vs. plant investment fees) for the years 2008 through 2018 in the Water, Waste Water, and Storm Drainage Utility. Confirm source of funds ties to financial statement balances reported in the Comprehensive Annual Financial Report for each year.
- B. Analyze source of funds (operating or rate revenue vs. plant investment fees) for the period January 1, 2019 through June 30, 2019 in the Water, Waste Water, and Storm Drainage Utility. Confirm source of funds ties to the City's general ledger revenue detail for the same period.
- C. Prepare a report which details discrepancies in recorded revenue by year, if any. We must prepare three reports, one for each utility.
- D. Analyze use of funds (operating expenses vs. growth or expansion expenses) for the years 2008 through 2018 in the Water, Waste Water, and Storm Drainage Utility. Confirm use of funds ties to financial statement balances reported in the Comprehensive Annual Financial Report for each year.
- E. Analyze use of funds for the period January 1, 2019 through June 30, 2019 in the Water, Waste Water, and Storm Drainage Utility. Confirm use of funds ties to the City's general ledger revenue detail for the same period.
- F. Analyze operating and capital budgets for the years 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.
- G. Prepare a report which details discrepancies or questioned costs by year, if any. We must prepare three reports, one for each utility.
- H. Prepare a report which details budgeted operating expenses vs. actual operating expenses and budgeted capital projects vs. amount spent on capital projects by year for the years 2008 through 2018 and for the period January 1, 2019 through June 30, 2019. We must prepare three reports, one for each utility.
- I. Present final reports and findings, if any, at a Council Study Session once our work is complete.

Team Leadership

Michelle McHale, your engagement partner, will work closely with Brian Lappen, senior manager. Together they will oversee your engagement and provide you with proactive thinking that goes beyond the scope of services being delivered. For more information on your team, please see their biographies on page 8.

Pricing: fair and honest, no surprises

Fee transparency matters to us, and we know it matters to you too. We have scoped our fee estimate as follows. Details on our fee and assumptions are included on page 4.

All-inclusive
fee estimate
\$145,000

Fee transparency matters to Plante Moran.
We know it matters to you, too.

What you can expect from our team



“

Professionalism, hard work, and communication with our clients is the foundation for the success we have achieved in being able to efficiently deliver our services to clients, while also exceeding their expectations at the conclusion of engagements

”

- Michelle McHale, Engagement Partner

C. Project Approach

Our team brings together accounting, auditing, and investigative skills to deliver forensic analyses services. We developed a comprehensive set of forensic accounting skills and advisory services that enables us to serve you with care and sensitivity. We will work with you to understand your needs and to develop an appropriate work plan for the scope of services to be provided to the City. The following is a summary of proposed services for this project:

A straightforward, transparent approach

DESCRIPTION OF SERVICES	ESTIMATED FEES
<p>We will analyze source of funds (operating or rate revenue vs. plant investment fees) for the years 2008 through 2018 and for the period January 1, 2019 through June 30, 2019 in the Water, Waste Water, and Storm Drainage Utility by performing the following:</p> <ol style="list-style-type: none">1. Obtain an understanding of the types of revenues comprising the sources of funds in the Water, Waste Water, and Storm Drainage Utility, including how each of these different sources of funds is recognized.2. Obtain an understanding of the total population of transactions comprising the sources of funds which will be analyzed during the period of analysis and the sources and types of underlying data comprising each of these transactions.	
<ol style="list-style-type: none">3. Determine the extent to test the underlying data which comprise these transactions to confirm both the completeness of the population being tested and the existence and valuation of the individual transactions comprising the population, including potentially tracing the receipt of fees to the bank account they were deposited.4. Agree the underlying data which comprise the transactions over the period of analysis to either the financial statement balances reported in the Comprehensive Annual Financial Report for each year and/or the City's general ledger revenue detail.5. Investigate any discrepancies identified to determine, if any, the reason for the difference.6. Prepare a report which details discrepancies in recorded revenue by year, if any, for each utility.	\$60,000
<p>We will analyze use of funds (operating expenses vs. growth or expansion expenses) for the years 2008 through 2018 and for the period January 1, 2019 through June 30, 2019 in the Water, Waste Water, and Storm Drainage Utility by performing the following:</p> <ol style="list-style-type: none">1. Obtain an understanding of the types of expenditures comprising the use of funds in the Water, Waste Water, and Storm Drainage Utility.2. Obtain an understanding of the total population of transactions comprising the use of funds which will be analyzed during the period of analysis and the sources and types of underlying data comprising each of these transactions.	\$60,000
<ol style="list-style-type: none">3. Determine the extent to test the transactions which comprise the use of funds to confirm the existence and valuation of these transactions. Consider analyzing the completeness of reported use of funds transaction by analyzing bank activity payments for any expenditures not captured in the general ledger.	

4. Analyze and review operating and capital budgets to determine if use of funds by year were authorized per City Council's appropriation.
5. Agree the underlying data which comprise the transactions over the period of analysis to either the financial statement balances reported in the Comprehensive Annual Financial Report for each year and/or the City's general ledger detail.
6. Prepare a report which details any discrepancies observed in the City's use of funds by year, if any, for each utility.

We will analyze budgeted operating expenses vs. actual operating expenses and budgeted capital projects vs. amount spent on capital projects by year for the years 2008 through 2018 and for the period January 1, 2019 through June 30, 2019 by performing the following:

1. Compare budgeted operating and capital expenditures to actual costs incurred for these periods.
2. Investigate any material differences noted between budgeted and actual costs to identify the reason for the variation. If necessary, obtain any relevant underlying support to confirm both the reason for the variation and whether it was accounted for properly. \$20,000
3. Prepare a report which identifies any variations observed between budget and actual costs, including providing a reason for the origin of the variation.

Present final reports and findings, if any, at a Council Study Session once our work is complete. \$5,000

Total \$145,000

Notes:

- Our fee estimate represents our best estimate based on our understanding of the scope of services and the time period of analysis described in your RFP. If our interview with the City Council results in a final authorized scope of work which is different than the scope of work described herein are hour and fee estimates may be revised accordingly.
- Our estimated fees assume books, records, and all supporting schedules will be prepared accurately by your staff and we receive accurate and complete financial and accounting schedules.
- Any services provided outside of the scope of this proposal will be discussed and determined before any billing takes place.
- We will invoice monthly as the work is performed and our invoices are payable within 30 days. We invoice on a practitioner time and expense incurred basis.

D. Capabilities and Experience

What sets us apart?

Every forensic audit or analysis is truly unique and, in fact, that's what we enjoy about our job. Our forensic team specializes in solving the puzzle. While each engagement is unique, our experience has found that select tasks are performed frequently (background research, data analytics, email and/or hard-drive analysis, document analysis, interviews, report writing, and testimony). Recognizing the significance of these tasks in a forensic audit, we have made substantial investments in our software, tools, resources, and expertise to support our clients.

Collaboration with industry experts

While our forensic experts are versed in all industries, **we collaborate with our firm's industry specialists to address industry nuances.** We dig deep to uncover issues and vulnerabilities, and providing insights to yield the best possible outcome.

Hours of staff training and field experience

Our team frequently participates in seminars and trainings to cultivate their expertise and keep up with the most pressing issues facing our clients.



Multiple trainings regarding Internet research, including social media



ACFE trainings and others related to investigative interviewing



Thousands of CPE hours in training to fine-tune our document analysis skills



Reports written with standard of quality to ensure they endure in a litigation setting



Average of 100 engagements performed each year

Analytics tools to help uncover the facts

We use a variety of software to efficiently uncover the facts and support our findings.

Background research

Thompson Reuters CLEAR
Background investigative software

Data analytics

Tableau
Fraud analytics and data visualization
CaseWare IDEA
Accounting transactional mining
Alteryx
Data preparation, including geo-coding

Email/hard-drive analysis

Intella
Email analytics and EnCase file review

Document analysis

ProperSoft
Document conversion software to usable data
SharePoint
Encrypted online web portal to securely transfer and maintain client information
LeapFile
Encrypted online web portal to securely transfer client information

Forensic services expertise

Our forensic and valuation services (FVS) team has been involved in thousands of engagements focused on fraud and forensic accounting, no-fault wage and survivors loss, third-party liability, business interruption, property damage claims, bankruptcy, and probate issues, and is skilled in all phases of engagement delivery, including research, analytical modeling, and the communication of conclusions.

Our broad base of experience includes matters such as fraud investigations, internal control assessments, claims analyses, continuous data monitoring (analytics), intellectual property disputes, and more. We analyze complex accounting, financial, economic, public source, and operating information, and present our findings in a clear, concise manner.

Our FVS team is comprised of **more than 30 professionals**, which makes us one of the largest providers of forensic and valuation services in the Midwest. We supplement the skill set, industry experience, and geographic resources of our team with more than **3,100 audit, tax, and consulting staff** across **25 offices**.

Responsiveness, objectivity, and technical expertise

We have earned an exemplary reputation in the business and legal communities for responsiveness, objectivity, and technical expertise. Our staff has comprehensive knowledge of the procedures and requirements of the GAAP, GAAS, FASB, IFRS, IASB, and the various dispute resolution forums (e.g., federal and state courts, ADR, mediation, arbitration). The team is accustomed to functioning under each forum's discovery, reporting, and testimony deadlines.

The members of our team have received significant professional recognition and certification for professional development by national organizations. The technical strength of the FVS group is evidenced by the following professional credentials:



Certified Fraud Examiner (CFE)

Awarded by the Association of Certified Fraud Examiners (ACFE). A Certified Fraud Examiner (CFE) is a leader in the anti-fraud community, noted as a specialist in the prevention and deterrence of fraud. They represent the highest standards held by the ACFE and possess expertise in all aspects of the anti-fraud profession.



Certified in Financial Forensics (CFF)

Accrediting body is the American Institute of Certified Public Accountants (AICPA). The Certified in Financial Forensics (CFF) credential is a certification that recognizes the combined specialized forensic accounting expertise and core knowledge and skills that make CPAs among the most trusted business advisers. The CFF encompasses fundamental and specialized forensic accounting skills that CPA practitioners (see below) apply in a variety of service areas, including: bankruptcy and insolvency; computer forensics; economic damages; family law; fraud prevention, detection, and deterrence; and financial statement misrepresentation.



Certified Public Accountant (CPA)

Accrediting body is the American Institute of Certified Public Accountants (AICPA). CPAs are qualified accountants in the United States who have passed the Uniform Certified Public Accountant Examination and have met additional state education and experience requirements for certification as a CPA.

Our team in action

Plante Moran's greatest asset is our people — not just their knowledge, but also their integrity and their commitment to our clients, staff, and communities. Our philosophy for staffing your engagement is simple: find the best people with the most relevant experience, and balance the team with varied ways of thinking that complement each other.

You can find their full biographies on pages 18 – 20 of our response.

What will each team member do for the City?

We have structured our team to deliver the specialized knowledge and personal fit you deserve. Each person serves a necessary role on the engagement, as described below.



Michelle McHale, CPA/CFF, CFE

Engagement Partner

616-643-4059

When the City needs an answer, I am your first call. My primary goal is to make sure we look out for your interests proactively, respond to your questions promptly, meet all deadlines, ensure no surprises, and value your time.



Chris Otto, CPA, CFE, CGMA®

Colleague Partner

970-282-5403

I will bring a fresh perspective to your engagement in my role as your colleague partner. While I will be aware of all significant aspects of your engagement, you won't see me as often as your lead partner. This is intentional, as I can play a more valuable role in finding efficiencies, mining ideas, and delivering first-class service from an objective viewpoint.



Brian Lappen, CPA

Senior Manager, Forensic and Valuation Services

312-980-2919

I'll manage the overall engagement, ensuring that our team works collaboratively to ensure seamless service delivery. You will see me regularly as I work with the team. I want to hear what's going well (or not) and what issues are on your mind.



Ryan Cislo, CPA/CFF, CFE

Senior Manager, Forensic and Valuation Services

312-980-2967

I will oversee the forensic audit planning process and manage staff during fieldwork. As an on-the-ground leader during your audit, I can easily serve as a go-to person for any questions or concerns that might come up during fieldwork.



Anna Burns

In-Charge, Forensic and Valuation Services

312-344-2414

I will work closely with your senior manager to oversee our process and will be responsible for execution in accordance with our proposed timeline and plan we set with you.

A more personal experience

How do you benefit from working with a team you'll like? Clients tell us all the time — working with Plante Moran is a more personal experience because we:

- Keep the big picture in mind and uncover opportunities for you.
- Collaborate with clients so you know what's going on and can weigh in.
- Communicate well to eliminate those unwanted surprises.
- Involve senior-level partners and managers in your engagements — whose vast experience enables them to perform your work efficiently.
- Retain trained staff who get to know you because they return to your engagement year after year.
- Assign staff you won't have to train about your industry because they are dedicated to it and have been well-trained in it.
- Make sure our teams live by our Golden Rule philosophy, treating one another with respect and kindness.

E. References

Hear directly from our clients

Please feel free to contact any of these executives to hear about the Plante Moran experience and how well clients of a similar size and scope are served.

CHARTER TOWNSHIP OF IRONWOOD

Contact information:	Steven Boyd, Supervisor, Supervisor@ironwoodtownship.com, 906.932.8447
Scope of work:	We were selected through a proposal process to investigate tax fund deficits. Through our analysis, we were able to determine a kiting scheme performed by the former Treasurer which resulted in over \$1 million in losses. We discovered the former Treasurer was pre-billing residents for taxes, transferring moneys between various funds, and depositing unrelated checks into the tax fund, all in an effort to falsely inflate the fund's balance to disguise the scheme.

COMPENSATION ADVISORY ORGANIZATION OF MICHIGAN

Contact information	David Brueckman, President and CEO, dbrueckman@caom.com, 734.462.9600
Scope of work	Due to some unusual transactions identified by management, we were requested to perform an investigation of disbursements authorized by the former President and CEO. Based on our analysis and investigation, we discovered that this insurance not-for-profit incurred losses of \$2.66 million spanning over 13 years due to fraudulent activity by two former employees, including the former President.

EDUCATION ACHIEVEMENT AUTHORITY OF MICHIGAN (EAA) / DYKEMA GOSSETT PLLC

Contact information	W. Alan Wilk, Esq., Member, wawilk@dykema.com, 517.374.9122
Scope of work	We were engaged to perform forensic investigative services at the Education Achievement Authority of Michigan (EAA). Our team identified a large scale corruption and kickback scheme within the district, which was initially hatched within the Detroit Public School (DPS) district. Using data analytics, our team identified multiple vendors submitted invoices containing anomalies (invoice numbers out of sequence, duplicative numbers, etc.). Our team performed an extensive analysis of physical invoices, employee social media accounts, employee email activity and, combined with extensive background research, noted one vendor in particular was billing the EAA for school supplies at rates far above market prices. Additionally, our team identified several fictitious invoices for services which were not provided and/or contained no supporting documentation. At our client's request we presented our team's findings to the FBI's Public Corruption Task Force who used our work to assist them with indicting and successfully prosecuting 13 DPS and EAA Principals, 3 vendors, and a DPS Assistant Superintendent.

GENESEE INTERMEDIATE SCHOOL DISTRICT

Contact information	Lisa Hagel, Superintendent, lhagel@geneseedistrict.org, 810.591.4400
Scope of work	We were engaged to investigate an alleged embezzlement. The ISD's Superintendent suspected the Assistant Superintendent of inappropriate activity. We performed analytical tests, conducted interviews, used data mining techniques, and searched emails using key words. Our efforts identified \$88,000 in misused funds and assisted with the termination of the Assistant Superintendent.

CATHOLIC DIOCESE OF LANSING

Contact information	George Landolt, Finance Director, glandolt@dioceseoflansing.com, 517.342.2448
Scope of work	In 2015/2016, the Diocese attempted to gain access to the accounting records of a particular parish and was denied by the priest. Given our firm's reputation, our firm was requested, in agreement with the priest, to perform an accounting process assessment. During the performance of our work, a \$5 million embezzlement scheme by the priest, spanning over several decades, was uncovered.

F. Fee Schedule

Response "A8" of Addendum #1 of Forensic Audit or Analysis (RFP#19-027) dated August 26, 2019 (the "Addendum") states, "Section 14.F will not apply to this engagement, please disregard." As a result, we have not provided a response to this section of your RFP.

G. Project Completion

The Addendum states the contract for the completion of this scope of work is expected to be awarded to a firm by the City by the end of 2019 with the expectation the scope of work will be completed by the end of the second quarter of 2020 (i.e., June 30, 2020). The Gantt chart below summarizes our estimated timeline for the completion of our scope of services in 2020 based on these assumptions:

Timeline and key activities

Analyzing Source of Funds	J	F	M
Obtain an understanding of the types of revenues comprising the sources of funds in the Water, Waste Water, and Storm Drainage Utility, including how each of these different sources of funds is recognized.	X		
Obtain an understanding of the total population of transactions comprising the sources of funds which will be analyzed during the period of analysis and the sources and types of underlying data comprising each of these transactions.	X		
Determine the extent to test the underlying data which comprise these transactions to confirm both the completeness of the population being tested and the existence and valuation of the individual transactions comprising the population, including potentially tracing the receipt of fees to the bank account they were deposited.	X	X	
Agree the underlying data which comprise the transactions over the period of analysis to either the financial statement balances reported in the Comprehensive Annual Financial Report for each year and/or the City's general ledger revenue detail.	X	X	
Prepare a report which details discrepancies in recorded revenue by year, if any, for each utility.		X	
Analyzing Use of Funds	J	F	M
Obtain an understanding of the types of expenditures comprising the use of funds in the Water, Waste Water, and Storm Drainage Utility.	X		
Obtain an understanding of the total population of transactions comprising the use of funds which will be analyzed during the period of analysis and the sources and types of underlying data comprising each of these transactions.	X		
Determine the extent to test the transactions which comprise the use of funds to confirm the existence and valuation of these transactions. Consider analyzing the completeness of reported use of funds transaction by analyzing bank activity payments for any expenditures not captured in the general ledger.	X	X	
Analyze and review operating and capital budgets to determine if use of funds by year were authorized per City Council's appropriation.	X		
Agree the underlying data which comprise the transactions over the period of analysis to either the financial statement balances reported in the Comprehensive Annual Financial Report for each year and/or the City's general ledger detail.	X	X	
Prepare a report which details any discrepancies observed in the City's use of funds by year, if any, for each utility.		X	

Analyzing Budget to Actual Expenditures	J	F	M
Compare budgeted operating and capital expenditures to actual costs incurred for these periods.	X	X	
Investigate any material differences noted between budgeted and actual costs to identify the reason for the variation. If necessary, obtain any relevant underlying support to confirm both the reason for the variation and whether it was accounted for properly.	X	X	
Prepare a report which identifies any variations observed between budget and actual costs, including providing a reason for the origin of the variation.	X	X	
Present Final Report and Findings	J	F	M
Present final reports and findings, if any, at a Council Study Session once out work is complete.			X

H. Certification of Compliance

Certification of compliance Re: Compliance with immigration laws

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

1. X The undersigned is familiar with the employment practices of the Professional.
2. X The Professional does not and will not knowingly employ or contract with unauthorized workers or aliens.

Plante & Moran, PLLC

Company Name:

Brian Lappen

By:

Name: Brian Lappen Title: Senior Manager

9/10/19

Date

ATTEST:

SEAL

Secretary/Treasurer

STATE OF COLORADO)

) §

COUNTIES OF ADAMS & WELD)

Subscribed and sworn to before me this 10th day of Sept. 2019,

by Melissa F Rivest (name), the _____ (title),

of Plante Moran, Professional.

My commission expires: 3-28-2021

SEAL



Melissa F. Rivest

Notary Public

I. Certificate of Good Standing from the State of Colorado

License to practice in Colorado

We affirm that Plante Moran is licensed to practice in Colorado and all assigned professional staff are licensed to practice in the state of Colorado.

Colorado Department of Regulatory Agencies Division of Professions and Occupations	
Board of Accountancy Plante & Moran PLLC Public Accounting Firm	
FRM.5000404 Number	10/24/2018 Issue Date
Active Credential Status	08/31/2020 ★ Expire Date
Verify this credential at: www.colorado.gov/dora/dpo	
	
Division Director: Ronne Hines	Credential Holder Signature

J. Previous Affiliation with the City

We are not aware of affiliations with the City, including any prior work completed for the City as a whole, its Officers, Elected Officials or Senior Management.

Appendix



Our team's experience

You saw what our team will do for you; now you can see why we handpicked each person for you.



Michelle McHale, CPA/CFF, CFE

Engagement Partner

616-643-4059

Experience: With expertise in fraud, forensic accounting, damage/loss analysis, and insurance claim analysis, I work with clients to resolve anomalies or unusual transactions that warrant an investigation. As no industry is immune to fraud, I work across all sectors to help companies move forward with their businesses. If you've ever seen the movie, *The Accountant*, that's what we do every day. Minus the guns, of course.

When clients have an urgent problem, they're distraught, they're not sleeping, and they look to us for an immediate response. We quickly act as a triage team to pinpoint the source of the damage, stop the fraud, and quantify the losses. After more than 20 years performing forensic work, I've seen almost every problem a client can have, and nothing surprises me.

As the leader of our forensic investigative practice, I'm proud of the forensic investigative team we've established. We've broadened the firm's name recognition in this area as we've increased client services and solidified our reputation as an immediate responder.

I'm often asked to speak to various organizations and industry professionals on fraud and forensics. I belong to the AICPA and the MICPA where I was the Fraud Task Force chair. I have a B.B.B in accountancy from Walsh College. A proud lover of the arts, I support the not-for-profit group Artists Creating Together.



Chris Otto, CPA, CFE, CGMA®

Colleague Partner

970-282-5403

Experience: I'm the office managing partner of the Fort Collins office, where I lead the firm's fraud prevention and detection practice and help lead manufacturing client teams for the Rocky Mountain region. I specialize in helping a wide range of family-owned and closely held businesses in the manufacturing and distribution, real estate, healthcare, publishing, and other industries as they reach their goals. My experience spans nearly 30 years, and I'm an expert in fraud prevention, forensic accounting, and litigation support.

I'm a member of the Forensic CPA Society, the Certified Fraud Examiners, the AICPA, and the Colorado Society of CPAs. I graduated from the University of

Kansas with a B.S. in accounting and a B.S. in German studies. So, I'm a big Kansas basketball fan. Rock...Chalk...Jayhawk!

I'm often asked to speak at industry trade conferences and in front of client boards on fraud prevention and other related topics. Locally, I've been honored to be a board or committee member of many worthy organizations such as the Community Foundation of Northern Colorado, the Fort Collins Foothills Rotary Club, the Fort Collins Chamber of Commerce, SummitStone Health Partners, and more. I was selected as a "40 Under 40" in Fort Collins by BizWest and received a Volunteer of the Year award from the Fort Collins Chamber of Commerce in 2016 — basically because I have a hard time telling people "no."

Time with my wife and children is always precious, and we've been fortunate to have the opportunity to travel as a family.



Brian Lappen, CPA

Senior Manager, Forensic and Valuation Services

312-980-2919

Experience: I am a Senior Manager with Plante Moran's Forensic and Valuation Services group in Chicago. With more than 17 years of forensic, litigation, and advisory experience, I bring significant experience to clients involved in forensic and litigation support matters.

Over my 18 years of experience, I have consulted clients on a wide variety of forensic investigations involving fraudulent financial reporting and asset misappropriation and have extensive experience assisting clients in the prevention and detection of fraud, including the assessment, enhancement, and implementation of anti-fraud programs and controls.

Prior to joining Plante Moran, I spent 12 years with Deloitte Financial Advisory Services LLP in Chicago, where I most recently served as a Senior Manager in the Forensic & Dispute Services practice and as a Quality Risk Management practitioner for the Central Region Forensic Practice of Deloitte Advisory. Before joining Deloitte, I spent four years with Baker Tilly in its audit and tax practice service clients in the real estate and construction industries where I performed financial statement audits and tax return preparation.



Ryan Cislo, CPA/CFF, CFE

Senior Manager, Forensic and Valuation Services

312-980-2967

Experience: I am Senior Manager in Plante Moran's Forensic and Valuation Services Practice. I am a Certified Public Accountant, Certified in Financial Forensics, and a Certified Fraud Examiner. I have over seven years of experience as an auditor, accountant, and consultant covering diverse industries. I have planned and directed audit engagements, compliance engagements, forensic investigations, and litigation engagements.

I am experienced with general fraud investigations, litigation support, the analysis of complex accounting transactions, and financial statement audits. I specializes in using data mining software to investigate trends and anomalies in transactional data and researching accounting issues.



Anna Burns

In-Charge, Forensic and Valuation Services

312-344-2414

Experience: I am a staff member in Plante Moran's Forensic and Valuation Services Practice. I am a Certified Public Accountant who began my career at Plante Moran working in the assurance practice where I gained experience performing audits across a variety of industries. I transitioned to our forensic and valuation service practice, where I have conducted forensic investigations which included locating and reviewing key documents, analyzing large sets of data, and identifying and reviewing problematic accounts.

I am experienced with general fraud investigations, the analysis of complex accounting transactions, and financial statement audits.

Plante Moran in Colorado

4

offices in Denver,
Fort Collins, and
Boulder

Largest

accounting firm in the
state of Colorado

700+

staff call
Colorado home

66

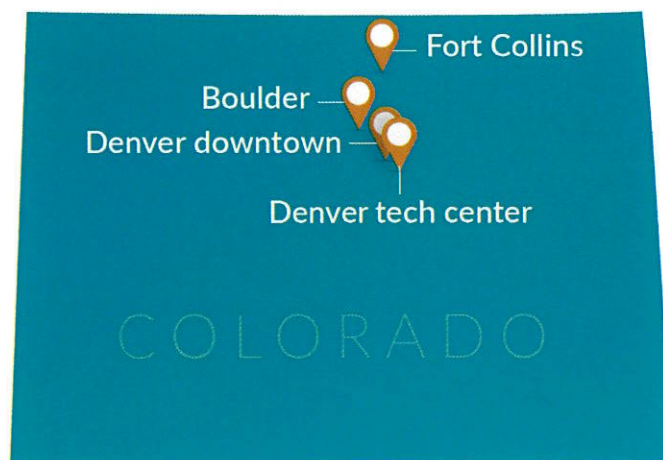
partners in
Colorado

40+
years

serving Colorado
business
and individuals

Largest

Denver-area
accounting firm, as
ranked by the Denver
Business
Journal in 2019



Voted best accounting firm

in Colorado by ColoradoBIZ magazine in 2019

Our commitment to Colorado's industries

We serve clients in industries integral to Colorado's economy, including:

- Auto dealerships
- Construction & real estate
- Education
- Energy
- Family office
- Financial services
- Food and beverage
- Franchise
- Government
- Healthcare
- Insurance
- Manufacturing & distribution
- Not-for-profit
- Private equity
- Professional services
- Retail
- Technology

Colorado associations we're involved with

Our involvement with the following organizations allows us to stay apprised of the issues affecting our clients and bring innovative ideas to the table.

- ACG Denver
- Association of General Contractors
- Aurora Chamber of Commerce
- Boulder Chamber of Commerce
- Colorado Healthcare Association
- Colorado Nonprofit Association
- Colorado Oil & Gas Association (COGA)
- Greeley Chamber of Commerce
- Loveland Chamber of Commerce
- Metro Denver Chamber of Commerce

- Colorado Advanced Manufacturing Association (CAMA)
- Colorado Chamber of Commerce
- Colorado Technology Association
- Denver Metro Economic Development Corporation
- Fort Collins Chamber of Commerce
- South Metro Denver Chamber of Commerce
- Urban Land Institute
- Western Energy Alliance

Dedicated to the community

Giving time, talent, and funding to the community is part of our DNA. Our firm and staff actively support numerous not-for-profit organizations and initiatives in the state, including:

- ACE Scholarships
- American Heart Association
- AMP the Cause
- Boy Scouts
- Boys & Girls Clubs of Metro Denver
- Cherry Creek Schools
- Children's Hospital
- Colorado Succeeds
- Colorado Symphony
- Denver Art Museum
- Denver Botanic Gardens
- Denver Center of Performing Arts
- Denver Zoo
- Fort Collins Symphony
- Habitat for Humanity
- Jewish Colorado
- Junior Achievement
- Make-A-Wish
- Mile High United Way
- Visit Denver
- Volunteers for Outdoor Colorado

Colorado colleges and universities we recruit from

- Colorado Mesa University
- Colorado State University
- Metropolitan State University of Denver
- Regis University
- University of Colorado Boulder
- University of Colorado Denver
- University of Denver
- University of Northern Colorado

Make the mark

We are the 11th largest certified public accounting and management consulting firm in the nation. With a **history spanning more than 95 years**, our firm provides clients with financial, human capital, operations improvement, strategic planning, technology selection and implementation, and family wealth management services.

Fast facts



1924

Year founded



3,100+

Staff



25

Offices worldwide



25+

Industries served



50

States with clients



120+

Countries with clients



45+

Services available

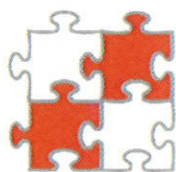


27

Languages spoken
firmwide

Structured differently — to serve you differently

Our “one-firm” firm philosophy is a unifying structure that prioritizes client service over maximizing profits. Unlike other accounting firms, we don’t have office-level profit centers, meaning our offices don’t compete. What does that mean for you? It means you receive the collective power of the firm and the expertise you need regardless of location. The result: seamless service, a personal touch, and future-focused thinking.



Seamless service

One touchpoint with us will give you unfiltered access to the right experts, at the right time.



Personal touch

The better we know you, the better we can serve you. We build lasting relationships to foster a client-focused, collaborative culture.



Future-focused

Your future is our priority. We partner with you to ensure you achieve your goals today and beyond.

Reach and reputation

Connected to serve you better

We serve clients across the country and around the world. Every day, we leverage the latest technologies in our engagements to reduce on-site travel, minimize disruptions to client staff, and lower our overall fees. This significant investment in technology sets us apart from our competitors and led to our inclusion on the InformationWeek 500 list as one of the nation's most innovative users of business technology.

Let our clients do the talking!

Our client satisfaction survey is performed by an independent firm that utilizes the American Customer Satisfaction Index (ACSI) methodology to compare our rating against a diverse group of companies. The ACSI represents aggregated customer satisfaction benchmarks based upon key drivers such as service approach, level of expertise, quality of work, and value added.



Source: Plante Moran's score is from our client satisfaction survey conducted by the CFI Group using the American Customer Satisfaction Index (ACSI) methodology. Other companies' scores were provided by the ACSI. The scores are not satisfaction percentages, but rather raw scores.

We look forward to working with you.
Please contact us with any questions.



Michelle McHale
Engagement Partner

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98%
OF CLIENTS
SAY THEY
WOULD
RECOMMEND
PLANTE MORAN



11th largest CPA and consulting firm in the United States